



Leeds and York Partnership  
NHS Foundation Trust

## **LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND**

### **ANNUAL REPORT AND ACCOUNTS for the financial year ended 31 March 2022**

OFFICE AND REGISTERED ADDRESS:  
Leeds and York Partnership NHS Foundation Trust  
Main House  
St Mary's House  
St Mary's Road  
Leeds  
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**Leeds and York Partnership**

**NHS Foundation Trust**

REGISTERED CHARITY No: 1051514

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The Annual Accounts for 2021-2022

Appendix 1



# Leeds and York Partnership

NHS Foundation Trust

## 1. FOREWORD

The Corporate Trustee presents the Annual Report together with the Accounts for the year ended 31 March 2022 for Leeds and York Partnership NHS Foundation Trust Charitable Fund. These have been prepared in accordance with Section 149 of the Charities Act 2011 (previously part VI of the Charities Act 1993, as amended 2006) and the Statement of Recommended Practice (SORP). The charity's financial statements include all the separately established funds administered by Leeds and York Partnership NHS Foundation Trust as the Corporate Trustee.

The Corporate Trustee is Leeds and York Partnership NHS Foundation Trust and the Board acts as an agent of the Corporate Trustee. Members of the Board of Leeds and York Partnership NHS Foundation Trust who served during the year are:

<b>CHAIR</b>	Prof Sue Proctor
<b>CHIEF EXECUTIVE</b>	Dr Sara Munro
<b>EXECUTIVE DIRECTORS</b>	Dawn Hanwell, Chief Financial Officer (Deputy Chief Executive)
	Joanna Forster Adams, Chief Operating Officer
	Cathy Woffendin, Director of Nursing, Professions and Quality
	Dr Chris Hosker, Medical Director
	Darren Skinner, Interim Director of People and Organisational Development (appointed 10 May 2021)
<b>NON EXECUTIVE DIRECTORS</b>	Prof John Baker
	Cleveland Henry
	Sue White
	Helen Grantham (Deputy Chair of the Trust)
	Martin Wright
	Merran McRae (appointed 1 January 2022)



## **Leeds and York Partnership** NHS Foundation Trust

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service, wholly or mainly for the services provided by Leeds and York Partnership NHS Foundation Trust.

## **2. REFERENCE AND ADMINISTRATIVE DETAILS**

The charity is registered under an umbrella registration with the Charity Commission in accordance with the Charities Act 2011. The registered charity number is 1051514 with the umbrella charity being formally established on 13 November 1995 with a declaration of Trust.

Leeds Community and Mental Health Services Teaching NHS Trust was formed in 1993 with statutory power to administer charitable funds. In 1995 Leeds Health Authority transferred the charitable funds they held in respect of services provided and an umbrella charity was established and registered with the Charity Commission.

In 2002-03, responsibility for community services transferred to the five Primary Care Trusts in Leeds. In line with this, Leeds Community and Mental Health Services Teaching NHS Trust became Leeds Mental Health Teaching NHS Trust. The Board of Directors of each of the five Leeds PCTs formally agreed that the Corporate Trustee of Leeds Mental Health Teaching NHS Trust should continue to administer charitable funds on their behalf. From 1 October 2006 the five Leeds PCTs formally merged to become NHS Leeds (Leeds PCT).

On 1 April 2010 NHS Leeds retained direct responsibility for their charitable funds. The cash assets transferred on 23 August 2010 with the transfer of fixed assets taking place on 1 April 2012.

On 1 August 2007 Leeds Mental Health Teaching NHS Trust became Leeds Partnerships NHS Foundation Trust and on 1 April 2010 the charity (Leeds Mental Health Teaching and Primary Care NHS Trust Charitable Funds) was officially renamed Leeds Partnerships NHS Foundation Trust Charitable Funds.

On 1 February 2012, the Trust changed its name from Leeds Partnerships NHS Foundation Trust to Leeds and York Partnership NHS Foundation Trust; this was following the transfer of mental health, learning disability and substance misuse services from NHS North Yorkshire and York.

The associated charitable funds held by NHS North Yorkshire and York transferred on 1 January 2013. The total value of the funds transferred was



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£133k. In July 2013, the charity formally changed its name to Leeds and York Partnership NHS Foundation Trust Charitable Fund.

In 2015-16, funds held on trust in relation to mental health and learning disability services in York and North Yorkshire transferred to the new service provider. The value of the transfer was £56k.

### **3. STRUCTURE, GOVERNANCE AND MANAGEMENT**

Leeds and York Partnership NHS Foundation Trust is the Corporate Trustee of the charitable fund, governed by NHS legislation, the law applicable to trustees; Trustees Act 2000, and also the law applicable to charities; Charities Act 2011.

Members of the Trust Board are also members of the Board of Trustees. They are not individual trustees under charity law but act as agents on behalf of the Corporate Trustee. The Corporate Trustee is informed of developments in charity legislation and best practice through Board of Trustee meetings with additional training arranged as required. Members of the Trust Board of Directors are subject to an induction programme on appointment and are also members of professional bodies, as required.

The Corporate Trustee fulfils its legal duty by ensuring that funds are spent in accordance with the objectives of the charity and by designating funds, where appropriate, the Corporate Trustee ensures that the wishes of donors are respected.

The Chief Financial Officer of Leeds and York Partnership NHS Foundation Trust, Dawn Hanwell, is the principal advisor to the Corporate Trustee with responsibility for the day to day management of the funds. The maintenance of accounting records and administration of the funds are carried out by the Financial Services team.

The charitable funds held are unrestricted funds and are allocated in line with the charity's objectives. All spending during the year was appropriately authorised with decisions to spend funds considering the purpose of the spending and the funds available to meet that expenditure.

The Corporate Trustee holds meetings up to four times a year to discuss the day to day running of the charity.



## Leeds and York Partnership NHS Foundation Trust

The Corporate Trustee also receives, and reviews reports in line with operational policies and spending limits, with actions agreed that relate to the administration of the charitable fund.

The charity held 63 individual sub-funds of varying amounts, with many having little or no activity. A proposal to consolidate the 63 sub-funds into 8 was presented to and agreed by the Board of Trustees on 29 June 2017.

### **4. RISK MANAGEMENT**

The Corporate Trustee considers the major strategic, business and operational risks to which the charity is exposed. Systems have been established to mitigate those risks and procedures are in place to minimise any potential impact on the charity should any of those risks materialise.

The charity has the required control structure in place to mitigate the key perceived risks to its successful operation, namely;

- Misappropriation or inappropriate use of funds;
- Loss or damage to physical assets;
- Public liability claims and
- The impact of recession on the level on voluntary donations.

The Internal Audit function of Leeds and York Partnership NHS Foundation Trust carry out periodic audits of the systems in place relating to the charity. The last internal audit, focussed on charitable fund income with the overall conclusion being that *"the Board can take reasonable assurance that the controls upon which the organisation relies to manage this area are suitably designed, consistently applied and effective"*.

### **5. FUND OBJECTIVES AND ACTIVITIES**

The main objectives of the charity are to contribute to the well-being of service users, provide development opportunities for staff and facilitate research and development work.

Achieving our objectives has involved and will continue to involve all of our partners, friends, staff, service users, carers and the community. The charity continues to focus on areas not covered or not fully supported by central NHS funds.

Leeds and York Partnership NHS Foundation Trust supports people across the community to improve both their health and wellbeing. As an NHS Foundation



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Trust we are committed to providing the best possible care that we can, but there are things that we would like to provide, that go above and beyond day-to-day healthcare services.

The majority of funds held are unrestricted and the property therein may be used at the discretion of the Corporate Trustee for charitable purposes, wholly or mainly for the services provided by Leeds and York Partnership NHS Foundation Trust. Unrestricted funds may be designated or earmarked for a particular project as required.

The NHS Charities Together income is restricted and to be used as they have advised.

### **6. INVESTMENTS AND ASSETS HELD**

The current investment strategy, as authorised by the Corporate Trustee, is to maintain surplus cash resources in low risk, interest bearing deposit accounts. The primary rationale for the approach is that monies raised should be expended within a reasonable period of time and that longer term or higher risk investment products are not considered to be appropriate.

All assets of Leeds and York Partnership NHS Foundation Trust Charitable Fund are currently held as cash.

### **7. FUTURE COMMITMENTS, ACTIVITIES AND PLANS**

In considering expenditure from funds, the Board of Trustees work closely together in their role as agents of the Corporate Trustee. Expenditure on service users, staff and research will remain the main focus in future plans and therefore continue to provide public benefit by improving service users' lives. There are no significant future commitments at the balance sheet date of 31 March 2022.

Any material transactions between key members of staff and the charity are disclosed in a note to the accounts. Goods and services used by the charity are procured through Leeds and York Partnership NHS Foundation Trust and recharged on an arm's length basis.

### **8. ANNUAL ACCOUNTS**



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The Charity Commission's Statement of Recommended Practice (SORP), issued in January 2015, and the Accounting and Reporting Standards specify four components to the annual accounts of the charity:

- Statement of Financial Activities (SOFA)
- Balance Sheet
- Statement of Cash Flow
- Notes to the Accounts

A cash flow statement is not required for these accounts because the reporting thresholds have not been met.

### 9. FINANCIAL REVIEW

**Covid-19 Urgent Appeal Funding** - The Covid-19 Urgent Appeal was launched by NHS Charities Together to acknowledge and support NHS staff, patients/service users and volunteers and impacted by Covid-19 across the U.K. The campaign was put together in liaison with health bodies, NHS Charities Together member charities and national giving platforms.

The money raised is funding grants to help NHS charities to support the health and emotional wellbeing of NHS staff, volunteers and patients/service users in ways far exceeding what NHS funding could ordinarily provide. This includes wellbeing packs and costs associated with travel, parking, accommodation and volunteer expenses.

Grants given to NHS services have been used to meet the immediate and urgent needs of patients/service users, staff and volunteers, eg provision of comfortable break out space for staff and volunteers, access to nutritious food and drink, use of electronic-tablets, counselling support for mental health.

#### Stage One – EMERGENCY GRANTS

Since April 2020, regular emergency grants have been issued to NHS charities to help with immediate needs of staff, volunteers and patients as they face coronavirus.

#### Stage Two – COMMUNITY PARTNERSHIP GRANTS

Healthcare doesn't begin and end in hospital, which is why working in partnership to deliver support in the community is one of the three central pillars of our funding approach to support NHS staff, volunteers and patients affected by the COVID-19 crisis.





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### Stage Three – RECOVERY GRANTS

Stage three will focus on recovery grants for NHS charities to support the mental health and recovery of NHS staff and volunteers.

### **Movements in net assets**

The net assets of the charitable fund as at 31 March 2022 was £210k (31 March 21 was £157k) being an overall increase of £53k.

The charity does not employ staff and the Corporate Trustee does not charge for its time. Leeds and York Partnership NHS Foundation Trust staff are utilised by the charity to manage funds and produce management information along with the annual report and accounts. Consequently, administration costs are kept to a minimum. Any staff costs recharged to the charity is on an arm's length basis.

### **Incoming resources**

The main sources of income received by the charity are fundraising, donations, legacies and investment income. In 2021-22, the charity received a total of £73k of income, which was a decrease from £112k in 2020-21.

In 2021-22, we received £66k in Grants from NHS Charities Together.

In 2021-22, fundraising income from events by staff, relatives and carers was £1k (£3k in 2020-21). The charity's overall approach to fundraising will be considered in conjunction with new guidance and procedures for staff for Charitable Funds. This will include the promotion of Gift Aid and the use of "Just Giving" facilities for making donations.

Interest received during 2021-22 was £22.41, (£42.48 in 2020-21). Interest received has significantly reduced due to fluctuating interest rates on the deposit account. Alternative options are being considered.

### **Expenditure**

In 2021-22, the charity expended a total of £14k, £6k from the unrestricted funds and £8k from the NHS Charities Together, restricted fund. This was a decrease compared to 2020-21 when £27k was expended.

The £6k expended has helped the charity to achieve its objectives and the most significant items of expenditure have been the services of the Musical Director and room hire for the staff choir. We have also been able to provide gift vouchers for our CAMHS inpatients who are in our care over Christmas.



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In respect of the NHS Charities Together Grants, £8k has been expended which has been used to purchase yoga sessions and massage therapy to promote health and wellbeing for both service users and staff. Various training courses have also been expended for our WREN and Rainbow Alliance networks.

Expenditure includes the cost of raising funds, which was £3k (£3k in 2020-21) and other expenditure of £3k (£1k in 2020-21). These have been apportioned across all funds on an average balance basis. The cost of raising funds includes staff administration and other expenditure includes items such as insurance costs.

Staff have received delegated responsibility from the Corporate Trustee to carry out duties on their behalf and provide periodic reports to the Corporate Trustee to help them to carry out their statutory and legal duties.

### **10. RESERVES POLICY**

The Corporate Trustee formulates the reserves policy in accordance with the Charity Commission guidance - Charities Reserves. The target for reserves is to keep sufficient funds to allow the freedom to make grants when they are needed.

The Corporate Trustee anticipates that maintaining this target is likely to become increasingly difficult, given the desire to maximise service user benefit in an increasingly difficult economic environment.

### **11. INDEPENDENT EXAMINATION**

The Charity Commission sets thresholds for independent examination and audit of Charitable Fund annual reports and accounts. The current revenue threshold for independent examination is £25k.

As a result of the level of income received in 2021-22 (£73k), the annual report and accounts are subject to an independent examination.

An independent examination was conducted for 2020-21 and an independent examination will be scheduled to take place for 2022-23 as required, should the threshold be met.



## **12. ADDRESSES**

BANKERS:		SOLICITORS:	2015-16 INDEPENDENT EXAMINER:
NatWest Leeds City Office PO Box 154 8 Park Row Leeds LS1 5HD	Bank of Scotland  Pentland House 8 Lochside Ave Edinburgh EH12 9DJ	Hempson's Solicitors  Clarendon House 9 Victoria Avenue Harrogate HG1 1DY	Kirk Newsholme Chartered Accountants  4315 Park Approach Thorpe Park Leeds LS15 8GB

## **13. FURTHER INFORMATION**

Further information on fundraising and how to make charitable donations is available from Financial Services at Main House, St Mary's House, St Mary's Road, Leeds, LS7 3JX, 0113 8555925. This report is a public document, copies of which may be obtained from: Dawn Hanwell, Chief Financial Officer at the registered address.

## **14. EXPRESSION OF GRATITUDE**

On behalf of the staff at Leeds and York Partnership NHS Foundation Trust and the service users who have benefited from improved services due to donations, legacies and fund raising, the Corporate Trustee would like to thank service users, relatives, staff and other members of the public who have contributed to the charitable fund throughout the year.

## **SIGNED FOR AND ON BEHALF OF THE CORPORATE TRUSTEE**

Chair:

Date:

Trustee:

Date:

# **NATIONAL HEALTH SERVICE**

## **LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND**

### **FUNDS HELD ON TRUST ANNUAL ACCOUNTS 2021-22**

The accounts of the Charitable Fund held on trust by the NHS Foundation Trust and registered with the Charity Commission (no. 1051514), in accordance with the Charities Act 2011.

#### **STATUTORY BACKGROUND**

The sole Corporate Trustee is Leeds and York Partnership NHS Foundation Trust and its Board of Directors acts as an agent of the Corporate Trustee.

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

The Leeds and York Partnership NHS Foundation Trust Charitable Funds held on trust are registered with the Charity Commission and include funds in respect of the services provided by Leeds and York Partnership NHS Foundation Trust.

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

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Leeds and York Partnership NHS Foundation Trust.

## Statement of Corporate Trustee's responsibilities

The Corporate Trustee is responsible for preparing the Corporate Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales, the Charities Act 2011, charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed, requires the Corporate Trustee to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Corporate Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Corporate Trustee is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Corporate Trustee is responsible for the maintenance and integrity of the charity and financial statements included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By Order of the Corporate Trustee

Chair



Date: 26 January 2023

## **Independent examiner's report to the Trustee of Leeds and York Partnership NHS Foundation Trust Charitable Fund ('the Trust')**

I report to the charity trustee on my examination of the accounts of the Trust for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Trust are not required to be audited under section 144(2) of the Charities Act 2011 ('the 2011 Act') and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement:

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act;
2. the accounts do not accord with those records;
3. the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Jill Wright BA FCA  
Kirk Newsholme  
Chartered Accountants  
4315 Park Approach  
Thorpe Park  
Leeds  
West Yorkshire  
LS15 8GB  
Date: 16 December 2022

**LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND**  
**ANNUAL ACCOUNTS 2021-22**

**Statement of Financial Activities for the year ended 31 March 2022**

	Note	Unrestricted Funds £000	Restricted Funds £000	<b>31 March 2022 Total £000</b>	31 March 2021 Total £000
<b>Incoming Resources from Charitable Activities</b>					
Donations and legacies	4	6		<b>6</b>	4
Fund raising activities	4	1		<b>1</b>	3
Grants	4	27	39	<b>66</b>	105
Investments	4	0	0	<b>0</b>	0
<b>Total income and endowments</b>		<b>34</b>	<b>39</b>	<b>73</b>	112
<b>Expenditure on Charitable activities</b>					
Charitable activities	5	6	8	<b>14</b>	27
Raising funds	5	1	2	<b>3</b>	3
Other expenditure	5	3		<b>3</b>	1
<b>Total expenditure on Charitable activities</b>		<b>10</b>	<b>10</b>	<b>20</b>	31
<b>Net income/(expenditure)</b>		<b>24</b>	<b>29</b>	<b>53</b>	81
<b>Net movement in funds</b>		<b>24</b>	<b>29</b>	<b>53</b>	<b>81</b>
<b>Reconciliation of funds</b>					
Fund balances brought forward at 31 March 2021		61	96	<b>157</b>	76
<b>Total Funds carried forward at 31 March 2022</b>		<b>85</b>	<b>125</b>	<b>210</b>	157

**LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND**  
**ANNUAL ACCOUNTS 2021-22**

**Balance Sheet as at 31 March 2022**

	Notes	Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2022 £000</b>	Total at 31 March 2021 £000
<b>Current Assets:</b>					
Cash at bank and in hand		88	128	<b>216</b>	162
<b>Total Current Assets</b>		<u>88</u>	<u>128</u>	<u><b>216</b></u>	<u>162</u>
<b>Current Liabilities:</b>					
Creditors: Amounts falling due within one year	6	3	3	<b>6</b>	5
<b>Total Assets less Current Liabilities</b>		<u>85</u>	<u>125</u>	<u><b>210</b></u>	<u>157</u>
<b>The funds of the Charity</b>					
Restricted			125	<b>125</b>	96
Unrestricted		85		<b>85</b>	61
<b>Total Funds</b>		<u>85</u>	<u>125</u>	<u><b>210</b></u>	<u>157</u>

The notes on pages 5 to 8 form part of these financial statements.

Signed:..... 



# LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND ANNUAL ACCOUNTS 2021-22

## Notes to the Accounts

### 1 Accounting Policies

#### a) Basis of preparation

The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP), "Accounting and Reporting by Charities" in accordance with Financial Reporting Standard for Smaller Entities (effective 1 January 2015) and applicable UK Accounting Standards and the Charities Act 2011.

The financial statements are prepared on a going concern basis unless management either intends to apply for the dissolution of the charity without the transfer of the services to another entity, or has no realistic alternative but to do so.

The Corporate Trustee is satisfied that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.

#### b) Structure of funds

Unrestricted funds are funds which the Corporate Trustee is free to use for any purpose in line with the Charity's objectives. Unrestricted funds include designated funds, where the donor has made their wishes non binding or where the Corporate Trustee have created a fund for a specific purpose.

#### c) Income and endowments

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

#### d) Incoming resources from legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably 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 have been fulfilled.

#### e) Expenditure

The charitable fund accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

#### f) Cost of charitable activities

The cost of charitable activities comprise all costs incurred in the pursuit of the charitable objectives of the charity.

#### g) Cost of raising funds

The cost of raising funds include expenditure on administration of the Charity and compliance with constitutional and statutory requirements.

#### h) Other expenditure

Other expenditure comprise all other costs incurred in the running of the charity.

**LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND**  
**ANNUAL ACCOUNTS 2021-22**

**Notes to the Accounts (continued)**

**2 Related party transactions**

Leeds and York Partnership NHS Foundation Trust is considered a related party to Leeds and York Partnership NHS Foundation Trust Charitable Fund. All transactions within creditors are owing to Leeds and York Partnership NHS Foundation Trust.

Members of the Board of Trustees (act as agents of the Corporate Trustee) are also members of the Board of Directors of Leeds and York Partnership NHS Foundation Trust (full details are included in the annual report). In 2021-22 there were no material transactions between members of the board, senior management and staff (or parties related to them) of Leeds and York Partnership NHS Foundation Trust and the Charitable Fund. In addition, none of the trustees have been paid any remuneration or received any other benefits from employment with the charity.

**3 Post balance sheet events**

There were no events after the reporting period that had an impact on the Charities 2021-22 financial statements.

**4 Analysis of income and endowments**

	Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2022 £000</b>	Total at 31 March 2021 £000
<b>Donations and legacies</b>				
Donations	6		6	2
Gift Aid				1
Other Grants				1
<b>Other trading activities</b>				
Fund raising activities	1		1	3
Grants:				
NHS Charities Together - Stage 1, Emergency Grants				53
NHS Charities Together - Stage 1, Emergency Grants - Second Wave				50
NHS Charities Together - Covid-19 - Starbucks Grant				2
NHS Charities Together - Stage 3, Covid-19 Recovery	27	39	66	
<b>Investment income</b>				
Bank interest				
	<u>34</u>	<u>39</u>	<u>73</u>	<u>112</u>

**5 Analysis of charitable expenditure**

	Unrestricted Funds £000	Restricted Funds £000	<b>Total at 31 March 2022 £000</b>	Total at 31 March 2021 £000
<b>Cost of charitable activities</b>				
General	1		1	13
Patient and Staff	5	8	13	14
	<u>6</u>	<u>8</u>	<u>14</u>	<u>27</u>
<b>Cost of raising funds</b>				
Staff recharges	1	2	3	3
	<u>1</u>	<u>2</u>	<u>3</u>	<u>3</u>
<b>Other expenditure</b>				
Liability insurance	1		1	1
Independent Examination	2		2	
	<u>3</u>	<u>0</u>	<u>3</u>	<u>1</u>
<b>Total of all resources expended</b>	<u>10</u>	<u>10</u>	<u>20</u>	<u>31</u>

# LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND

## ANNUAL ACCOUNTS 2021-22

### Notes to the Accounts (continued)

#### 6 Current liabilities

Analysis of creditors

	<b>31 March 2022 £000</b>	31 March 2021 £000
Amounts falling due within one year:		
Accruals	6	5
<b>Total creditors</b>	<b>6</b>	<b>5</b>

Accruals represent an estimate for the cost of goods or services received but not yet invoiced.

#### 7 Significant transfer of assets

In 2021-22, there were no transfer of assets.

#### 8 Independent examination

The Charity Commission require an external audit or independent examination to be carried out if the income of the charity is £25k or above. This year the income received was £73k so the Charitable Fund requires an independent examination.

#### 9 Taxation

Leeds and York Partnerships NHS Foundation Trust Charitable Fund is a registered charity and as such is entitled to certain tax exemptions on income, profits from investments and surpluses on any trading activities carried on in furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes.

**LEEDS AND YORK PARTNERSHIP NHS FOUNDATION TRUST CHARITABLE FUND  
ANNUAL ACCOUNTS 2021-22**

**Notes to the Accounts (continued)**

**10 Analysis of Unrestricted Funds**

**2021-22**

	Balance 31 March 2021 £000	Incoming Resources £000	Resources Expended £000	Grants Receivable £000	Grants Payable £000	Gains and Losses £000	Other Transfers £000	Balance 31 March 2022 £000
General	3	6	(3)					6
Patients & Staff	58	1	(7)				27	79
Total	61	7	(10)	0	0	0	27	85

**10.1**

Name of fund	Description of the nature and purpose of each fund
Patients	For the benefit of patients and clients in the care of the Trust.
Staff	To promote the efficient performance of staff duties thereby benefitting patients and clients of the trust.

## **Independent examiner's report to the Trustee of Leeds and York Partnership NHS Foundation Trust Charitable Fund ('the Trust')**

I report to the charity trustee on my examination of the accounts of the Trust for the year ended 31 March 2022.

### **Responsibilities and basis of report**

As the charity's trustee you are responsible for the preparation of the accounts.

Having satisfied myself that the accounts of the Trust are not required to be audited under section 144(2) of the Charities Act 2011 ('the 2011 Act') and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the 2011 Act. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the 2011 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



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Date: 16 December 2022