

**HERTFORDSHIRE PARTNERSHIP NHS FOUNDATION TRUST**

**TRUSTEE'S REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 MARCH 2021**

**REGISTERED CHARITY NUMBER: 1053767**

**HERTFORDSHIRE PARTNERSHIP NHS FOUNDATION TRUST –**  
**Trustee’s Report for the year ended 31 March 2021**

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**HERTFORDSHIRE PARTNERSHIP NHS FOUNDATION TRUST –**  
**Trustee's Report for the year ended 31 March 2021**

## **INTRODUCTION**

The Corporate Trustee presents the charitable funds annual report together with the Annual Accounts for the year ended 31<sup>st</sup> March 2021.

The Charity's annual report and accounts for the year ended 31<sup>st</sup> March 2021 have been prepared by the Corporate Trustee in accordance with Part VI of the Charities Act 2011 and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102 effective 1 January 2019), in so far as they are applicable.

## **HISTORY**

The Hertfordshire Partnership NHS Trust was formed on 1<sup>st</sup> April 2001. At that time a number of Funds held on Trust were transferred to the newly created Hertfordshire Partnership NHS Trust Charitable Fund from Horizon NHS Trust, West Hertfordshire Community NHS Trust, and East and North Hertfordshire NHS Trust.

Whilst all of the funds were originally classified as unrestricted within their former charities, by virtue of transferring to the new Hertfordshire Partnership NHS Trust Charity, their purposes became restricted to ensure they are applied for the purposes for which they were originally given.

On 1<sup>st</sup> August 2007, Hertfordshire Partnership NHS Trust gained Foundation Trust status and changed its name to Hertfordshire Partnership NHS Foundation Trust. Therefore the charitable fund changed its name to Hertfordshire Partnership NHS Foundation Trust Charity.

Since 1<sup>st</sup> April 2010 Hertfordshire Partnership NHS Foundation Trust has provided specialist learning disability services in North Essex, previously provided by North East Essex Primary Care Trust. From that date the charitable funds associated with the service have transferred to the Hertfordshire Partnership NHS Foundation Trust Charity.

The Charity is administered by a Corporate Trustee, details of the Membership of which are to be found on page 3.

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The objects of the Charity as set out in the Governing Supplemental Deed, dated 19 September 2007, are

“For any charitable purpose or purposes relating to the National Health Service, wholly or mainly, for the service provided by Hertfordshire Partnership NHS Foundation Trust”.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and activities. Charitable funds are held by the Trust for the relief of people who are ill or have a disability and to promote good health.

All funds held are restricted and are managed under separate headings as follows:

CAMHS  
Mental Health – Adult  
Mental Health – Old Age  
Learning Disabilities  
North Essex – Learning Disabilities

## **TRUSTEE**

Hertfordshire Partnership NHS Foundation Trust is an NHS provider organisation, licensed by two regulatory bodies – The Care Quality Commission and NHS Improvement – to enable it to carry out its role as a provider of mental health and learning disability services. The Trust Constitution sets out the governance arrangements for the organisation and sets out the decision making processes as well as the committees and delegate powers of the Board.

Hertfordshire Partnership NHS Foundation Trust as a corporate body acts as the Charity Trustee, however the body must act through individuals in order to express its will. These individuals are the Trust Board members. The Trust Board whose membership is set out on page 3, meet regularly as the Charity Trustee. If a Trust Board member resigned they would cease to perform their duties in relation to the Charity. When the new Trust Board member is appointed they would also take up the position as Trustee Director of the Charitable Funds.

Members of the Trust Board are appointed as set out in the Trust Constitution and the NHS Foundation Trust Code of Governance. The Board of Governors is responsible for the recruitment and appointment of Non-Executive Directors of the Board and approval of the appointment of the Chief Executive. The Executive Directors of the Board are recruited through normal recruitment procedures by the Chairman, Non-executive Directors and the Chief Executive. Once appointed the Board member takes up their position as a Trustee Director of the Charity. All members of the Board have a full induction and training process, individually tailored to their needs, to enable them to carry out their role.

The statement of Trustee's Responsibilities is contained within page 7 of this document.

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The Trust operates a charitable funds policy providing protocols for the control of the funds-

**1. Charitable Funds Policy – this covers:**

- (a) Responsibilities of the Charity Trustee and responsible officers in the trust
- (b) Treatment of Expenditure
- (c) Investment Management
- (d) Sources of Donations
- (e) Principles for Fund-Raising
- (f) Usage of Collecting Boxes
- (g) Trading Activities

**2. Reserves Policy – as stated:**

- (a) At all times the overriding principle regarding the spending of funds held is to abide by the donors wishes, whether for 'restricted' or 'unrestricted' purposes.
- (b) Spending decisions will be taken in the light of charitable needs and the level of donations received, consequently balances held should normally only reflect timing differences between receipt of donations and related expenditure.
- (c) Funds will be applied in a timely manner, unless the charity's governing document gives the Trustees power to accumulate income for a specific application.
- (d) Donations will be spent within a reasonable time of receipt, taking into account charitable commitments.
- (e) Regular monitoring reports will be made to the Trustee detailing the level of balances held.

**RISKS**

The Charity has identified and examined all major risks that it is exposed to and systems have been established to mitigate these risks. The main risk is that of misallocation of income and expenditure between the Charity and the NHS Foundation Trust. The Trust has written procedures covering the accounting process e.g. defining responsibilities, reporting procedures, receipt and banking of monies, expenditure and invoice authorisation. A separate bank account is maintained for the Charity and monthly expenditure reports issued to fund holders.

**HERTFORDSHIRE PARTNERSHIP NHS FOUNDATION TRUST –**  
**Trustee's Report for the year ended 31 March 2021**

**FINANCIAL REPORT**

The full annual accounts are shown at the end of the annual report, including a summary of funds held. The financial highlights are:

**Income**

Total charitable income in 2020/21 was £132,149.

Income for the year is summarised as follows:

	<b><u>2020/21</u></b>
Donations	£132,125
Investment Income	£24
<b>Total Charitable Income</b>	<b><u>£132,149</u></b>

The donations were received from various donors and estates.

There are also the ongoing donations from the staff lottery which raises funds for the Health Hub where funds are used to improve the health, wellbeing or environments for staff

**Expenditure**

Total expenditure in 2020/21 was £22,206 summarised as follows:

	<b><u>2020/21</u></b>
Expenditure on Charitable activities	£18,612
Overheads: administration and other expenses	£3,594
<b>Total Charitable Expenditure</b>	<b><u>£22,206</u></b>

**Thank you**

The Trustee wishes to thank all those who have contributed to the charitable funds. Their generosity will bring many improvements to the daily lives of service users and staff.

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**Professional Services**

Professional Services are provided for the administration of these funds by: -

Registered Office	Hertfordshire Partnership University NHS FT The Colonnades Beaconsfield Road Hatfield AL10 8YE
Solicitors	Capsticks 77-83 Upper Richmond Road London SW15 2TT
Independent Examiner	Steve Robinson FCA Mercer and Hole Chartered Accountants Silbury Court 420 Silbury Boulevard Central Milton Keynes MK9 2AF

Signed:



**Maria Wheeler, Trustee Director**

**Hertfordshire Partnership NHS Foundation Trust**  
**Registered Charity Number: 1053767**  
**Head Office, The Colonnades, Beaconsfield Road, Hatfield, AL10 8YE**  
**Telephone: 01707 253855**

**HERTFORDSHIRE PARTNERSHIP NHS FOUNDATION TRUST –**  
**Trustee's Report for the year ended 31 March 2021**

**Trustee's responsibilities statement**

The trustee is responsible for preparing the Trustee's Annual 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 and Wales requires the trustees 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 trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- 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 operation.

The trustees are 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 Charities (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 trustees are responsible for the maintenance and integrity of the charity and financial information 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 Trustee

Signed:



Maria Wheeler, Trustee Director

Date: 21/09/2021

## **Independent Examiner's Report to the Trustees of Hertfordshire Partnership NHS Foundation Trust**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 9 to 15.

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

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

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

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Steve Robinson FCA  
Mercer & Hole Chartered Accountants  
Silbury Court  
420 Silbury Boulevard  
Central Milton Keynes  
MK9 2AF

Date: 30 September 2021

**Statement of Financial Activities for the year ended 31 March 2021**

	<b>Notes</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 20/21 Funds £</b>	<b>Total 19/20 Restricted Funds £</b>
<b>Income</b>					
Income from generated funds					
Voluntary income:					
Donations	<b>3</b>	-	132,125	<b>132,125</b>	16,831
<b>Sub total voluntary income</b>		-	132,125	<b>132,125</b>	16,831
Investment income	<b>4</b>		24	<b>24</b>	742
<b>Total Income</b>		-	132,149	<b>132,149</b>	17,573
<b>Expenditure</b>					
Charitable Activities					
HPT General Fund Charge	<b>5</b>		3,000	<b>3,000</b>	-
Service user entertainment	<b>5</b>	-	-	-	31,200
Staff education and welfare	<b>5</b>	-	9,851	<b>9,851</b>	9,422
Donation in Kind	<b>5</b>	-	5,760	<b>5,760</b>	28,373
Sub total: direct charitable expenditure		-	18,612	<b>18,612</b>	68,995
Support and overhead costs	<b>6</b>	-	1,674	<b>1,674</b>	1,990
Governance costs	<b>7</b>	-	1,920	<b>1,920</b>	800
<b>Total Expenditure</b>		-	22,206	<b>22,206</b>	71,785
<b>(Deficit)/Surplus for the year</b>					
		0	109,944	<b>109,944</b>	<b>(54,212)</b>
<b>Reconciliation of funds</b>					
Opening Balance	<b>10</b>	-	61,202	<b>61,202</b>	115,414
<b>Total funds carried forward at 31st March 2021</b>		0	171,145	<b>171,145</b>	61,202

The notes at pages 11 to 15 form part of this account.

# Balance Sheet as at 31 March 2021

	Notes	Restricted Funds £	Total at 31 March 2021 £	Total at 31 March 2020 £
Current Assets:				
Cash at bank and in hand		172,938	172,938	63,519
Debtors: Amounts falling < 1 year		1,056	1,056	-
<b>Total Current Assets</b>	<b>8</b>	<b>173,994</b>	<b>173,994</b>	<b>63,519</b>
Current Liabilities:				
Payables	<b>9</b>	- 929	- 929	- 1,117
Accruals	<b>9</b>	- 1,920	- 1,920	- 1,200
<b>Total Current Liabilities</b>		<b>- 2,849</b>	<b>- 2,849</b>	<b>- 2,317</b>
<b>Total assets less current liabilities</b>		<b>171,145</b>	<b>171,145</b>	<b>61,202</b>
<b>Net assets</b>		<b>171,145</b>	<b>171,145</b>	<b>61,202</b>
Financed by				
Income Funds:				
Restricted funds		171,145	171,145	61,202
<b>Total Funds</b>	<b>10</b>	<b>171,145</b>	<b>171,145</b>	<b>61,202</b>

Signed on behalf of the Trustee

K Loveman

## Notes to the Accounts - Accounting Policies

### 1 Accounting Policies

#### 1.1 Legal Form

The Charity has been registered with the Charity Commission under registered charity number 1053767, in accordance with the Charities Act 2011. The charitable funds are held for any charitable purpose or purposes relating to the National Health Service, wholly or mainly for the service provided by Hertfordshire Partnership NHS Foundation Trust. The registered office is The Colonnades, Beaconsfield Close, Hatfield, AL10 8YE

#### 1.2 Accounting Convention

The financial statements have been prepared under the historic cost convention, as modified for the revaluation of certain investments, and in accordance with applicable United Kingdom accounting standards and policies for the NHS approved by the Secretary of State and the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard (FRS102 effective 1 January 2019). Hertfordshire Partnership NHS Foundation Trust meets the definition of a public benefit entity under FRS102

#### 1.3 Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. In making this assessment, taking into account the possible impact of COVID-19 on trading activities, the mitigating actions that can be taken to control costs and the ability of the Charity to borrow or fund raise for additional funds, that the Charity has adequate resources to continue in operational existence for the foreseeable future.

#### 1.4 Incoming Resources

- a) All incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
  - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
  - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
  - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b) 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 estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

## Notes to the Accounts - Accounting Policies (continued)

### 1.5 Expenditure

The funds held on trust 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.

- a) Grants payable - Research, Equipment, Staff education and welfare, Patient welfare resources expended are mainly in the form of grants payable to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives to relieve those who are sick. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies.
- b) Governance costs  
Governance costs relate to the direct costs associated with the constitutional and statutory requirements of the charity and include the costs of internal and external audit and other related

### 1.6 Structure of funds

All funds are held as restricted funds.  
The funds are analysed and summarised in note 10.

### 1.7 Pooling Scheme

All funds held are invested in a bank deposit account for which a pooling scheme is not required.

### 1.8 Debtors

Debtors are recognised at the settlement amount due.

### 1.9 Cash at bank and in hand

Cash at bank and in hand include cash and short term highly liquid investments with a short maturity of 3 months or less.

### 1.10 Creditors

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

## Notes to the Accounts - Related Parties

### 2 Related Party Transactions - Trustee's remuneration

The Trustee did not receive any remuneration during the year. During the year, the charity paid the Trustee £2,730 (2020: £1,990) for support and overhead costs.

Notes to the Accounts - Notes to the Statement of Financial Activities

3	Analysis of Voluntary Income	Restricted Funds	Total 2020/21 Funds	Total 2019/20 Funds
		£	£	£
	<u>Donations</u>			
	Various- Victoria Court	-	-	103
	Various- The Health Hub	12,314	12,314	11,075
	Various- The Stewarts (Lambourn Grov	205	205	4,221
	Various- Logandene	-	-	225
	Various- Seward Lodge	-	-	-
	Various- Elizabeth Court	-	-	-
	Various- HPT General Fund	113,456	113,456	807
	Various- Little Plumstead Hospital	6,150	6,150	400
	<b>Total Analysis of Voluntary Income</b>	<b>132,125</b>	<b>132,125</b>	<b>16,831</b>
4	Investment Income		Total 2020/21 £	Total 2019/20 £
	Bank interest		24	742
			<b>24</b>	<b>336</b>
5	Analysis of Expenditure		Total 2020/21 £	Total 2019/20 £
	<u>HPT General Fund Charge</u>			
	NHSCT Membership Fee		3,000	-
	<u>Staff education and welfare</u>			
	Victoria Court	-	-	54
	Little Plumstead Hospital	-	-	509
	<u>Service user welfare</u>			
	Little Plumstead Hospital	-	-	31,200
	<u>Staff Lottery</u>			
	Prizes and overheads		9,851	8,859
	<u>Donation In Kind</u>			
	Little Plumstead Hospital		929	16,203
	HPT General Fund		4,831	9,238
	The Stewarts (Lambourn Grove)		-	2,932
	<b>Total</b>		<b>18,612</b>	<b>68,995</b>

## Notes to the Accounts - Notes to the Statement of Financial Activities (continued)

<b>6</b>	<b>Allocation of Support and Overhead costs</b>	<b>Total 2020/21 £</b>	<b>Total 2019/20 £</b>
	HPFT Finance Department Share of Costs	319	267
	Insurance	1,056	1,423
	Bank Charges	300	300
	<b>Total Support and Overhead Costs</b>	<b>1,675</b>	<b>1,990</b>
<b>7</b>	<b>Analysis of Governance costs</b>	<b>Total 2020/21 £</b>	<b>Total 2019/20 £</b>
	External Audit (Independent Reviewer) Fee	1,920	800
	<b>Total Support and Overhead Costs</b>	<b>1,920</b>	<b>800</b>
<b>8</b>	<b>Current Assets</b>	<b>31 March 2021 £</b>	<b>31 March 2020 £</b>
	Cash at bank and in hand	172,938	63,519
	Debtors	1,056	-
		<b>173,994</b>	<b>63,519</b>
<b>9</b>	<b>Analysis of Current Liabilities</b>	<b>31 March 2021 £</b>	<b>31 March 2020 £</b>
	Amounts falling due within one year:		
	Payables - transfer to Trustee	929	1,117
	Accruals - audit fee	1,920	1,200
	<b>Total Current Liabilities</b>	<b>2,849</b>	<b>1,200</b>

Name of Fund	Opening Balance 01.04.20 £	Income £	Expenditure £	Closing Balance 31.03.21 £
Bucks General Fund	118	0	107	10
HPT General Fund	5,277	113,468	8,846	109,899
The Health Hub/Staff Lottery	4,230	12,315	10,039	6,506
<b>CAMHS</b>				
Harper House Children's Service	8,288	2	228	8,062
Forest House Adolescent Unit	8,740	2	235	8,506
<b>Mental Health - Adult</b>				
General Academic Fund MH	45	0	1	44
<b>Mental Health - Old Age</b>				
Seward Lodge	2,867	1	148	2,720
Hatfield Ward	37	0	1	36
Glaxo Day Hospital	2,667	1	145	2,522
MHSOP Prospect House	599	0	115	485
Victoria Court	3,127	1	152	2,976
Elizabeth Court	424	0	112	312
Logandene	142	0	108	34
The Stewarts (now Lambourne Grove)	2,757	206	149	2,813
Wren Ward	10	-	0	10
<b>Learning Disabilities</b>				
LD General Charitable Funds	832	0	118	715
Little Plumstead	13,334	6,153	1,271	18,217
<b>North Essex - Learning Disabilities</b>				
Chesnut Grove/Woodside	56	0	1	55
Psychology	3,611	1	159	3,453
Training & Staff Development	3,688	1	160	3,529
Psychology	354	0	111	243
<b>Total</b>	<b>61,202</b>	<b>132,149</b>	<b>22,206</b>	<b>171,145</b>

All Charity funds are restricted