



Essex Partnership University
NHS Foundation Trust

ESSEX PARTNERSHIP UNIVERSITY NHS FOUNDATION TRUST CHARITIES



***ANNUAL REPORT AND
ACCOUNTS 2024/25***



**ESSEX PARTNERSHIP
UNIVERSITY
NHS FOUNDATION
TRUST CHARITIES**

**ANNUAL REPORT
& ACCOUNTS**

2024/25



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SECTION A



FOREWORD FROM CHAIR OF THE CHARITABLE FUNDS COMMITTEE

Welcome to the annual report and accounts for the Essex Partnership University NHS Foundation Trust Charity ('the Charity') for 2024/25.

Over the last 12 months, the Charity has continued to support and encourage fundraising initiatives and is keen to build on these opportunities going forward. These funds allow us to support our patients and staff with providing the best possible care and facilities to our patients. Some of the good work able to be undertaken during 2024/25 as a result is listed below:

- Well-being funding from NHS Charities Together enabled the installation of bicycle sheds across Trust sites, encouraging active travel and supporting staff health. It also funded well-being roadshows, offering staff sessions focused on mental and physical well-being.
- Our Rawreth Court Dementia Care Home purchased Aurora LED projectors and a sensory touch wall to promote relaxation and improve mental health.
- The funding of a mural at St Aubyn Centre, painted by a local artist, creating a more welcoming environment for service users.
- The Allotment Project, funded through general bidding, helps service users connect with nature, build skills, and engage in physical and social activities.
- Chelmer Ward dining chairs were replaced to enhance comfort and improve the service user experience.

The donations and fundraising efforts of our patients, staff, volunteers and carers have made this possible, and I wish to thank everyone who has so kindly supported our charity during 2024/25 – every penny really does make a difference.

There are a number of ways which you can help support the Charity and we are always happy to chat through any donation, legacy or fundraising ideas you may be considering – please contact the team on epunft.charitable.funds@nhs.net. Other ways to help include:

- Donate money via
 - [Give as you Live](#)
 - [Just Giving](#) or
 - [Charities Aid Foundation \(CAF\)](#)
- Register on [Easyfundraising](#) to automatically donate every time you shop
- If you are a member of staff, please consider donating the odd pennies from your pay each month via our Pennies From Heaven scheme

Looking forward to the 2025/26 financial year, the League of Friends of Saffron Walden Community Hospital closed and kindly donated their residual funds, totalling £292,029 to Essex Partnership University NHS Foundation Trust Charities. The Committee thank the League of Friends for this donation and their work to generate funds over many years. The money has been ring-fenced for the benefit of Saffron Walden Community Hospital to allow the Charity to continue their good work.



Once again, thank you for all the support offered to our Charity during 2024/25. I look forward to building on this further in the coming year to ensure we are able to support both our patients and our staff.

Ruth Jackson

Dr Ruth Jackson
Chair of the Charitable Funds Committee / Non-Executive Director

3 December 2025



CHARITY INFORMATION

Name:	Essex Partnership University NHS Foundation Trust Charities
Trustees:	The Corporate Board of Trustees of Essex Partnership University NHS Foundation Trust
Charity Number:	1053793
Charity Offices:	Essex Partnership University NHS Foundation Trust Head Office The Lodge Lodge Approach Runwell Wickford Essex SS11 7XX
Independent Examiners:	Ernst and Young LLP City Gate St James' Boulevard Newcastle upon Tyne NE1 4JD
Bankers:	Lloyds Banking Group 34 High Street Grays Essex RM17 6LX
Investment Brokers:	BlackRock Investment Manager (UK) Ltd 33 King William Street London EC4R 9AS M&G Securities Ltd Laurence Poutney Hill London EC4 0HH CCLA Investment Management 80 Cheapside London EC2V 6DZ



REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Introduction

The Essex Partnership University NHS Foundation Trust Charities (referred to as the Charity for the purpose of this document), registered charity number 1053793, was renamed from the legacy organisations name (South Essex Partnership University NHS Foundation Trust Charity) on the 1st April 2018, as a result of the merger of the former North Essex Partnership University NHS Foundation Trust and the South Essex Partnership University NHS Foundation Trust and their associated Charities.

The purpose of this report is to inform users of the accounts on the structure, policy and objectives, and governance arrangements of the Charity. The report also covers funding arrangements and a high level financial review for the year.

Going Concern

These accounts have been prepared on the basis that the Charity is a going concern. This means that the assets and liabilities of the Charity reflect the ongoing nature of the Charity's activity.

Scope

The objective of the Charity is that the funds are made available to benefit the patients and staff of the Essex Partnership University NHS Foundation Trust (the Trust), or for any other NHS organisations on behalf of whom the Trust administers funds. This is in accordance with the Charity Commission's public benefit guidance.

The Charity is sub-divided into a number of linked funds, each of which has a specific purpose and this determines the type of expenditure that can be incurred. Each linked fund is further broken down into smaller funds which are assigned an individual fund number. Each fund has a designated fund manager who is responsible for approving expenditure against the fund, monitoring fund levels and co-ordinating fund raising activities where appropriate in accordance with the scheme of delegation.

Objectives and Strategy

The objective of the Charity during the current and future years is to support the needs of patients and staff of the Trust, in improving standards of care and facilities, within the scope of provision included above.

In seeking to achieve the Charity's objective, the Charity actively encourages donations and fundraising.



Funds

Unrestricted funds are those which are not subject to any specific restriction, but can be used in accordance with the general purpose of the Charity, to improve standards of care and facilities for patients and staff within the scope of the Charity.

Restricted funds are funds which are subject to specific restrictions, over and above the general purpose of the Charity.

Structure and Governance

The charitable trust, which is an umbrella Charity, is an unincorporated body, with each separate restricted and unrestricted fund within the charitable trust being governed by its own model declaration of trust. The model declaration of trust sets out the specific or general purpose of the fund by way of its objects. This structure enables donations received into the restricted funds to be used for the purpose intended by the donors and those donations given for general purposes to be controlled.

The Charitable Funds Committee has delegated authority from the Corporate Board of Trustees to approve applications for funds up to £10,000 in accordance with agreed criteria and the Charities objects. This Committee is overseen and monitored by the Corporate Board of Trustees. The Corporate Board of Trustees is the Essex Partnership University NHS Foundation Trust, with responsibility for the management of the Charity undertaken by the Board of Directors. Any provision for training and induction of Trustees is therefore covered under the ongoing requirement of the Board of Directors.

Reserve Policy

Fund managers are encouraged to use the funds available to them. The Trustees aim to ensure the value of the overall fund is maximised in line with the Investment Policy and will ensure that the capital value of endowment funds are maintained in perpetuity. The funds will continue to be used to improve the standards of care and facilities provided to patients and staff.

As at 31 March 2025, total reserves amounted to £1,077,586 (2024: £1,079,012) is held in reserves, of which £28,116 (2024: £28,116) is held in an endowment, and £567,420 (2024: £568,390) is restricted. The remaining £482,050 (2024: £482,506) is held in unrestricted reserves.

Investment Policy

The Charity has an investment policy which aims to achieve a split of funds between investment in the unit trust and deposit style investments. This is maintained in order to meet the spending plans of the organisation. This also provides detail around the Charities corporate, social and ethical responsibilities in terms of where investments are made.

Funds are currently invested with the following investment managers:

BlackRock Investment Management
M&G Securities Ltd
CCLA Investment Management

The Committee is responsible for reviewing and updating this Investment Policy on a regular basis.



Risk Statement

The risk to the Charity is that equity investments may be adversely affected by a material fall in stock market values. The Committee will continue to monitor risks at its meetings, and obtain professional advice where appropriate with respect to its investments.

Funding

Income is received from direct contributions from the public, in addition to income from dividends and interest receivable. Fund raising activities are encouraged by staff or the public.

Each fund receives a proportion of dividends and interest received from the investments in accordance with the average fund value. This basis of apportionment is also applied to capital losses/gains, administration expenses and the management fees of the investment managers. The Committee consider this apportionment equitable.

The investments are made in accordance with the Trustee Act of 2000. The investment advisers have been instructed to exclude any direct investment in the tobacco industry, as this is considered inappropriate for an NHS Charity.

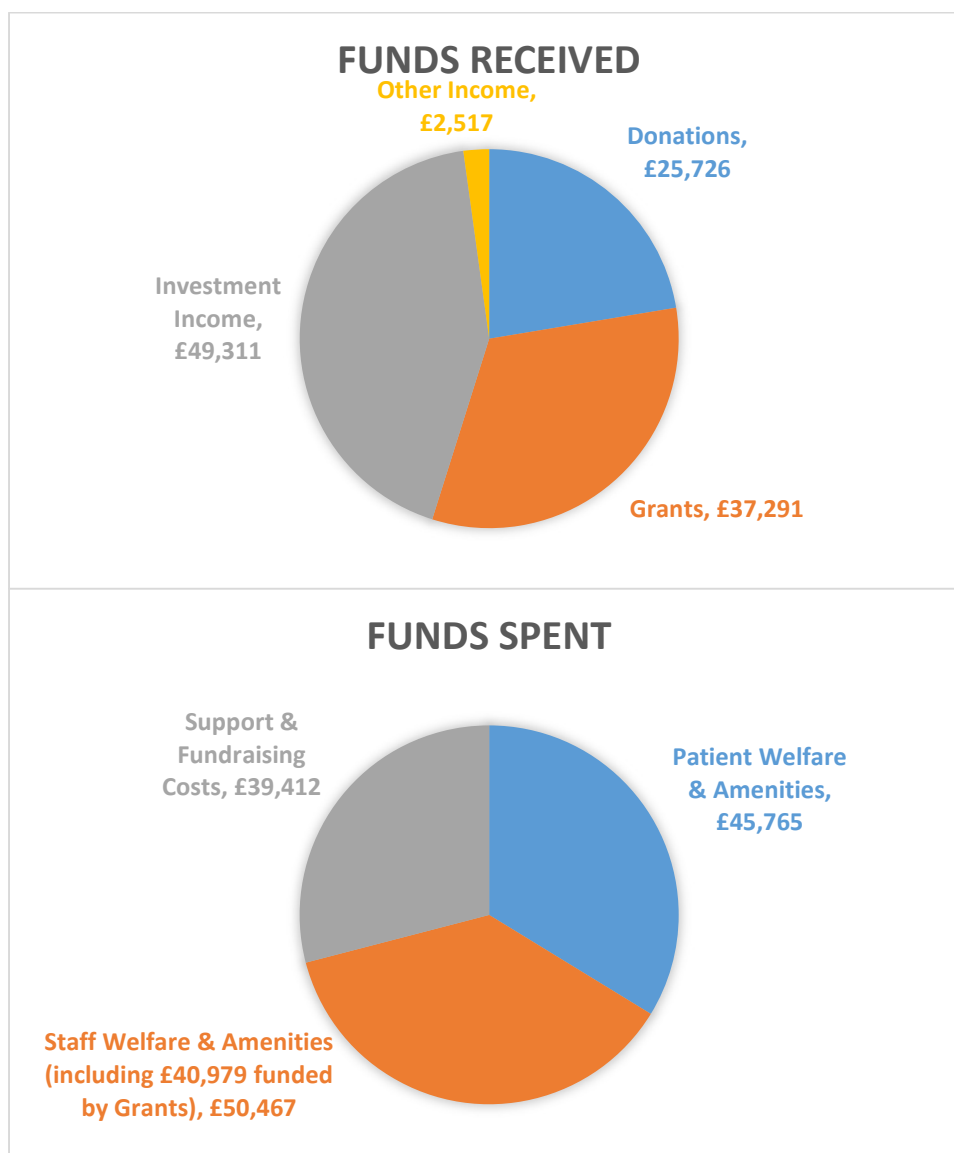
The Charity also follows the 2017 Money Laundering, Terrorist Financing and Transfer of Funds Regulations which came into force on the 26 June 2017 (superseding the 2007 Regulations). These regulations aim to ensure that there are robust arrangements in place to ensure incoming resources, especially cash donations, are not the proceeds of crime.

Financial Report for the Year

The following information is taken from the full accounts for the year, which are attached in section B, and details how funds were raised and then spent.

As at the end of the 2024/25 financial year, the Charity had a value of £1,077,586 which was a small decrease of £1,426 from the previous financial year. This movement consists of,

1. Total income of £114,845 (2023/24: £98,384)
2. Total expenditure of £135,644 (2023/24: £110,444)
3. Unrealised increase in investment values which amounted to £19,373 (2023/24: £19,990)



Expenditure on patient welfare included:

- Aurora LED projectors & sensory touch wall
- Raw materials for an allotment project
- New dining area chairs at Chelmer Ward
- Mural at the St Aubyn Centre

Expenditure on staff welfare included:

- Bicycle storage sheds (funded by NHS Charities Together)
- Wellbeing roadshows around the trust (funded by NHS Charities Together)

The Charity does not directly employ any staff; however a governance (support) cost of £31,000 to cover staff time was made by Essex Partnership University NHS Foundation Trust. Independent examination fees of £7,000 were also charged to the Charity. Governance costs are charged across the funds based on the proportion of funds held and are considered each year by the Charitable Funds Committee.



Trustees

The Corporate Board of Trustees of the Essex Partnership University NHS Foundation Trust is the Trustee for the Charity. As at 31 March 2025, the Board of Directors consisted of the following individuals:

Paul Scott
Alex Green
Dr Milind Karale
Nigel Leonard
Andrew McMenemy (from 13 May 2024)
Ann Sheridan
Trevor Smith
Zephen Trent
Denver Greenhalgh
Marcus Riddell (to 12 May 2024)

Professor Sheila Salmon (to 31 March 2025)
Dr Mateen Jiwani
Dr Rufus Helm (to 31 July 2024)
Diane Leacock
Loy Lobo
Elena Lokteva
Jenny Raine (to 31 May 2025)
Dr Ruth Jackson
Hattie Llewelyn Davies (from 1 April 2025)
Richard Spencer (from 28 April 2025)
Sarah Teather (from 12 May 2025)

All appointments to the Board of Directors of the Essex Partnership University NHS Foundation Trust Board are also the appointed Trustees of the Essex Partnership NHS Foundation Trust General Charitable Fund. Non-Executive Directors are normally appointed for a fixed term of three years.

Administration Arrangements

The Trust holds bi-monthly Board of Directors meetings, which include an update from the Charitable Funds Committee at least twice a year. The day-to-day management of the restricted funds has been delegated to Fund Managers who have delegated authority to approve expenditure of up to £5,000 or the balance of fund (whichever is lower).

The Corporate Board of Trustees has delegated the management of the unrestricted funds to the Chief Executive of the Trust.

The Corporate Board of Trustees has retained approval of expenditure commitments of a recurring nature and approval of expenditure over £10,000, with the Charitable Funds Committee approving expenditure of between £5,000 and £10,000.



Independent Examiners

NHS Funds held on Trust are subject to the 2011 Charities Act, which superseded the 2006 Charities Act and states that all Charities with a gross income of more than £25,000 are required to have some form of external scrutiny of their accounts. In addition, if the Charity has gross income in excess of £1 million in the period of account, or if its gross income exceeds £250,000 and the aggregate value of assets (before deduction of liabilities) exceeds £3.26 million, then the accounts will be subject to a full audit.

For the year ended 31 March 2025 the Charities income was below the £1 million threshold and as such the annual report and accounts will not therefore be subject to a full audit. However, due to the Charities having income in excess of the £25,000 threshold, they will instead be subject to an independent examination as required by the Charities Act 2011.

Acknowledgements

The Trustees acknowledge the generous contributions and donations made by the public, as well as the time and commitment of staff.

Approval

This report was approved by the Trustees and signed on their behalf.

A handwritten signature in black ink that reads 'Hattie Llewelyn Davies'.

Hattie Llewelyn Davies
Chair

3 December 2025



STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees are responsible for:

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011;
- establishing and monitoring a system of internal control; and
- establishing arrangements for the prevention and detection of fraud and corruption:

The Trustees are responsible for the preparation of financial statements in accordance with the Charities Statement of Recommended Practice (FRS 102) Accounting and Reporting by Charities for each financial year. The Charity Commission directs that these accounts give a true and fair view of the financial position of the funds held on trust, in accordance with Charities SORP (FRS 102). In preparing these accounts the Trustees are required to:

- apply on a consistent basis, accounting policies laid down by applicable accounting standards;
- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts: and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 1 to 12 attached, have been compiled from and are in accordance with the financial records maintained by the Trustees.

By Order of the Trustees

Hattie Llewelyn Davies
Chair

Trevor Smith
Executive Chief Finance Officer

3 December 2025

Independent examiner's report to the trustees of Essex Partnership University NHS Foundation Trust Charities

I report on the accounts of the Trust for the year ended 31 March 2025, which are set out on pages 1 to 12.

Responsibilities and basis of report

As the charity trustees of the Trust 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 Trust's accounts carried out under section 149 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 149(5)(b) of the Act, which are available in the Charity commission guidance for independent examination of charity accounts: Directions and guidance for examiners.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that in, any material respect:

- ▶ the accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act; or
- ▶ the accounts did not accord with the accounting records; or
- ▶ the accounts did not comply with the accounting 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 '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.

Use of our report

This report is made solely to the trustees, as a body, in accordance with our engagement letter dated 9 December 2025. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

Claire Mellons
Ernst & Young LLP

Name: Claire Mellons

For and on behalf of Ernst & Young LLP

Relevant professional qualification or body: Institute of Chartered Accountants in England and Wales

Address: City Gate, St James' Boulevard, Newcastle upon Tyne, NE1 4JD

Date: 19 December 2025



SECTION B



FUNDS HELD ON TRUST ACCOUNTS

2024/25

Foreword

These accounts have been prepared by the Trust under section 98(2) of the National Health Service Act 1977 (as amended) in the form which the Secretary of State has, with the approval of the Treasury, directed.

The Essex Partnership University NHS Foundation Trust is the corporate trustee of the funds held on trust under paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990. The Trustees have been appointed under s11 of the NHS and Community Care Act 1990.

The Essex Partnership NHS Foundation Trust Charitable Funds Held on Trust are registered with the Charity Commission. 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 aforementioned organisations.

If you require any further information regarding these accounts please contact:

The Executive Chief Finance Officer
Essex Partnership University NHS Foundation Trust
Trust Head Office
The Lodge
Runwell
Wickford
Essex SS11 7XX

Telephone: 01268 739666

Trevor Smith
Executive Chief Finance Officer



Statement of Financial Activities (SoFA) for the Year Ended 31 March 2025

	Note	Unrestricted £	Restricted £	Endowment £	2024/25 Total £	2023/24 Total £
Incoming Resources from:						
Donations, grants and legacies	2	60,879	2,138	-	63,017	49,632
Other trading activities	3	2,147	370	-	2,517	2,435
Investment income	4	22,412	26,899	-	49,311	46,317
Total income		85,438	29,407	-	114,845	98,384
Resources Expended on:						
Charitable activities	5	(94,470)	(41,174)	-	(135,644)	(110,444)
Total expenditure		(94,470)	(41,174)	-	(135,644)	(110,444)
Net gain / (loss) on investments	6	8,576	10,797	-	19,373	19,990
Net income / (expenditure)		(456)	(970)	-	(1,426)	7,930
Transfers	12	-	-	-	-	-
Net movement in funds		(456)	(970)	-	(1,426)	7,930
Reconciliation of funds						
Total fund balance brought forward		482,506	568,390	28,116	1,079,012	1,071,082
Total fund balance carried forward		482,050	567,420	28,116	1,077,586	1,079,012

The Statement of Financial Activities includes the income and expenditure account.

The notes are at pages 5 to 12 and form part of this document.



Balance Sheet as at 31 March 2025

		Unrestricted £	Restricted £	Endowment £	2024/25 Total £	2023/24 Total £
Investment Assets						
Investments	7	473,652	558,639	28,116	1,060,407	1,041,649
		473,652	558,639	28,116	1,060,407	1,041,649
Current Assets						
Debtors	8	928	1,046	-	1,974	1,901
Short term investments & deposits	9	5,975	7,058	-	13,033	12,419
Cash at bank and in hand	10	11,220	12,099	-	23,319	36,368
		18,123	20,203	-	38,326	50,688
Current Liabilities						
Creditors: amounts falling due within one year	11	(9,725)	(11,422)	-	(21,147)	(13,325)
Net Current Assets		8,398	8,781	-	17,179	37,363
Total Assets less Current Liabilities		482,050	567,420	28,116	1,077,586	1,079,012
Creditors: amounts falling due after more than one year		-	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-
Total Net Assets		482,050	567,420	28,116	1,077,586	1,079,012
The Funds of the Charity						
Total restricted funds	12	-	567,420	-	567,420	568,390
Total unrestricted funds	12	482,050	-	-	482,050	482,506
Total endowment funds	12	-	-	28,116	28,116	28,116
Total charity funds		482,050	567,420	28,116	1,077,586	1,079,012

The notes are at page 5 to 12 and form part of this document.

Hattie Llewelyn Davies

Hattie Llewelyn Davies
Chair

3 December 2025



Statement of Cash Flow at 31 March 2025

	Note	2024/25 Total £	2023/24 Total £
Cash flows from operating activities			
Net cash provided by / (used in) operating activities	10.2	(62,361)	(58,914)
Cash inflow / (outflow) from other activities	12	-	-
		<u>(62,361)</u>	<u>(58,914)</u>
Cash flows from investing activities			
Dividends, interest from investments	4	49,311	46,317
Proceeds from sale of investments	7	-	-
Purchase of investments		-	-
Net cash provided by / (used in) investing activities		<u>49,311</u>	<u>46,317</u>
Cash flows from financing activities			
Repayment of borrowings		-	-
Cash flows from borrowing		-	-
Net cash provided by / (used in) borrowing activities		<u>-</u>	<u>-</u>
Change in cash and cash equivalents during the year		<u>(13,050)</u>	<u>(12,597)</u>
Cash and cash equivalents at the beginning of the year		36,369	48,966
Cash and cash equivalents at the end of the year		<u>23,319</u>	<u>36,369</u>



NOTES TO THE ACCOUNTS

1. Accounting Policies

1.1 Accounting Policies

The financial statements have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice issued in 2015 - Accounting and Reporting by Charities (FRS 102), and with accounting standards and policies for the NHS approved by the Secretary of State.

There have been no changes to accounting policy for the 2024/25 financial year.

1.2 Incoming Resources

a) Incoming Resources

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

- i) entitlement - arises when a particular resource is receivable or the Charity's right becomes legally enforceable;
- ii) certainty - 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) Gifts in Kind

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

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

c) Intangible Income

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



1.3 Resources Expended

The Funds Held on Trust account is prepared in accordance with the accruals concept. A liability (and consequently, expenditure) is recognised in the accounts when there is a legal or constructive obligation, capable of reliable measurement, arising from a past event.

Resources expended are split into two main categories being the costs of generating funds and the actual costs of charitable activities. The costs of generating funds are the costs associated with generating income for the Funds Held on Trust. A grant is any payment which is made voluntarily to any institution or to an individual in order to further the Charity's objectives, without receiving goods or services return.

The cost of activities in the furtherance of charitable activities is expenditure incurred on the provision of services or goods. Support costs are an integral and material part of the costs of activities in the furtherance of charitable activities and/or expenditure incurred in paying grants. Management and administrative expenditure includes direct and indirect costs (as distinct from directly pursuing charitable activities). Direct costs include those of external and internal audit and legal advice for trustees, the indirect costs include office and communication costs.

1.4 Tangible Fixed Assets and Donated Assets

The General Charitable Fund has no retained fixed assets or donated assets.

1.5 Investment Assets

Investment assets are shown at market value.

Quoted stocks and shares are included in the balance sheet at mid-market price, excluding dividend.

Other investment assets are included at trustees' best estimate market value.

Unrealised and realised gains and losses are shown in the statement of financial activities and represent the difference between the market value and the original purchase cost.

1.6 Structure of Funds

Where there is a legal restriction on the purposes to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified as designated funds. The major funds held within these categories are disclosed in note 11.

As at 31 March 2025 the Charity held one endowment fund.

1.7 Pension Contributions

There have been no pension contributions made by the Charity in the financial year ended 31 March 2025.



1.8 Prior Year Adjustments

There have been no prior year restatements.

1.9 Pooling Scheme

The General Charitable Fund is a Charitable Fund Umbrella which comprises general and specific purpose funds. As such funds are pooled for investment purposes. The funds included within the General Charitable Fund are as follows,

Essex Partnership University NHS FT General Fund
District Nurses Fund
Mental Health Charity
Primary Care Charity
Continuing Care Services Fund
Psychiatric Research Fund
Primary Care Trust Staff Welfare Fund
Mental Health Research Foundation
Learning Disabilities Psychiatry Academic and Research Foundation
The Margaret Ethel Bolton Fund
Cancer Care General Fund
Child Health Directorate Fund
Cancer Relief Fund

The scheme was registered with the Charity Commission on 18 December 2002.

1.10 Consolidation of Charity Accounts with EPUT Annual Accounts

IAS 27 on Consolidation and Separate Financial Statements, requires consolidation of a group of entities under the control of a parent where there exists the power to govern the financial and operational policies of an entity so as to obtain benefits from its activities. The Essex Partnership University NHS Foundation Trust is the corporate Trustee for the Charity and hence controls it. The purpose of the Charity is to assist NHS patients, and hence the Trust benefits from its activities. As such, IAS27 would normally be applicable in the preparation of the Trust's main accounts and the Charity would be consolidated.

However, IAS1 on Presentation of Financial Statements confirms that specific disclosure requirements set out in individual standards or interpretations need not be satisfied if the information is not material. The net assets of the Charity represent 1% of the Trust's total assets employed, and are therefore not considered to be material in the context of the Trusts main accounts. The Audit Committee have noted and approved that the Charity Accounts will not be consolidated into the main Trust accounts for 2024/25. This is subject to an annual materiality review.

1.11 Going Concern

At the time of approving the accounts, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore continue to adopt the going concern basis of accounting in preparing the accounts.



2. Analysis of donations and legacies

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Donations	23,588	2,138	-	25,726	14,083	14,379	-	28,462
Legacies	-	-	-	-	-	-	-	-
Grant income *	37,291	-	-	37,291	21,170	-	-	21,170
	60,879	2,138	-	63,017	35,253	14,379	-	49,632

*Grant income is grants received from NHS Charities Together

3. Analysis of income from other trading activities

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Income from other fund raising activities	2,147	370	-	2,517	982	-	-	982
Other income	-	-	-	-	479	974	-	1,453
	2,147	370	-	2,517	1,461	974	-	2,435

4. Analysis of income from investments

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Lloyds Bank Interest	773	-	-	773	209	-	-	209
BlackRock Investment	3,640	4,523	-	8,163	3,162	4,349	-	7,511
M&G Charities	14,591	18,138	-	32,729	12,996	18,106	-	31,102
COIF Charities Investment Fund	3,408	4,238	-	7,646	3,121	4,374	-	7,495
	22,412	26,899	-	49,311	19,488	26,829	-	46,317

5. Analysis of expenditure on charitable fund activities

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Patients welfare & amenities	28,269	17,496	-	45,765	25,026	36,252	-	61,278
Staff welfare & amenities	47,813	2,654	-	50,467	12,032	105	-	12,137
Support costs (see note 5.1)	17,683	21,023	-	38,706	15,349	21,234	-	36,583
Other - fundraising expenditure	705	1	-	706	444	2	-	446
	94,470	41,174	-	135,644	52,851	57,593	-	110,444



5.1 Analysis of support costs by type

	Unrestricted	Restricted	Endowment	2024/25 Total	Unrestricted	Restricted	Endowment	2023/24 Total
	£	£	£	£	£	£	£	£
Independent examination fee 2022/23	-	-	-	-	253	347	-	600
Independent examination fee 2023/24	-	-	-	-	2,662	3,638	-	6,300
Independent examination fee 2024/25	2,952	3,663	-	6,615	-	-	-	-
Admin fee	13,956	17,360	-	31,316	12,434	17,249	-	29,683
Admin fee - other	775	-	-	775	-	-	-	-
	17,683	21,023	-	38,706	15,349	21,234	-	36,583

5.2 Analysis of support costs by activities

	Unrestricted	Restricted	Endowment	2024/25 Total	Unrestricted	Restricted	Endowment	2023/24 Total
	£	£	£	£	£	£	£	£
Patients welfare & amenities	8,409	9,998	-	18,407	12,811	17,724	-	30,535
Staff welfare & amenities	9,274	11,025	-	20,299	2,538	3,510	-	6,048
	17,683	21,023	-	38,706	15,349	21,234	-	36,583

6. Gain / (loss) on investments revaluation

	Unrestricted	Restricted	Endowment	2024/25 Total	Unrestricted	Restricted	Endowment	2023/24 Total
	£	£	£	£	£	£	£	£
BlackRock Investment	4,151	5,202	-	9,353	2,549	3,330	-	5,879
M&G Charities	10,002	12,500	-	22,502	(3,703)	(6,094)	-	(9,797)
COIF Charities Investment Fund	(5,852)	(7,245)	-	(13,097)	9,882	13,450	-	23,332
COIF Charities Deposit Fund	275	340	-	615	251	325	-	576
	8,576	10,797	-	19,373	8,979	11,011	-	19,990



7. Investments assets

7.1 Changes in investment assets

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Market value at 1 April	465,351	548,182	28,116	1,041,649	390,038	605,363	26,834	1,022,235
Transfers / disposals	-	-	-	-	61,501	(62,783)	1,282	-
Net gain / (loss) on revaluation	8,301	10,457	-	18,758	13,812	5,602	-	19,414
	473,652	558,639	28,116	1,060,407	465,351	548,182	28,116	1,041,649

7.2 Analysis of investment assets by investment manager

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
BlackRock Investment Managers (UK) Ltd	111,641	131,673	-	243,314	107,420	126,541	-	233,961
M&G Securities Ltd	251,941	297,146	-	549,088	241,775	284,810	-	526,585
CCLA Investment Management	110,070	129,820	28,116	268,005	116,156	136,831	28,116	281,103
	473,652	558,639	28,116	1,060,407	465,351	548,182	28,116	1,041,649

8. Analysis of receivables due within one year

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Sundry debtors	928	1,046	-	1,974	873	1,028	-	1,901
	928	1,046	-	1,974	873	1,028	-	1,901

9. Short term investments and deposits

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
COIF Charities deposits funds	5,975	7,058	-	13,033	5,700	6,718	-	12,418
	5,975	7,058	-	13,033	5,700	6,718	-	12,418



10.1 Analysis of cash and cash equivalent

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Cash at bank	9,267	10,909	-	20,176	15,555	18,335	-	33,890
Cash in hand	1,953	1,190	-	3,143	1,138	1,341	-	2,479
	11,220	12,099	-	23,319	16,693	19,676	-	36,369

10.2 Reconciliation of net income / (expenditure) to net cash flow from operating activities

	2024/25	2023/24
	Total	Total
	£	£
Net income/(expenditure) for the year as per the SoFA	(1,426)	7,930
(Gain) and losses of investment	(19,373)	(19,990)
Dividends, interest from investments	(49,311)	(46,652)
(Increase)/decrease in stocks	-	-
(Increase)/decrease in debtors	(73)	69
Increase/(decrease) in creditors	7,822	(606)
	(62,361)	(59,249)

11. Analysis of creditors

	2024/25				2023/24			
	Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
	£	£	£	£	£	£	£	£
Amounts falling due within 1 year:								
Accruals	9,725	11,422	-	21,147	6,116	7,209	-	13,325
	9,725	11,422	-	21,147	6,116	7,209	-	13,325

12. Reconciliation of fund balance at 31 March 2025

	Balance at 01/04/2024	Income	Expenditure	Unrealised Gain/(Loss)	Transfers	Balance 31/03/2025
	£	£	£	£	£	£
Restricted funds	568,390	29,407	(41,174)	10,797	-	567,420
Unrestricted funds	482,506	85,438	(94,470)	8,576	-	482,050
Endowment	28,116	-	-	-	-	28,116
	1,079,012	114,845	(135,644)	19,373	-	1,077,586



13. Trustee and related party transaction

Essex Partnership University NHS Foundation Trust is the Corporate Trustee (the Trust) of the Essex Partnership University NHS Foundation Trust Charities. During the year the Charity paid £31,316 to the Trust, to cover costs incurred in administering the Charity on its behalf.

14. Trustees remuneration and benefits

There were no remuneration, other benefits, or expenses paid to Trustees during the year.

15. Staff costs and other benefits

There were no staff during the year, and therefore no remuneration or other benefits were paid to staff during the year.

16. Contingencies

There are no contingent losses or gains known by the Trustees.

17. Commitments, Liabilities and Provisions

There are no commitments, liabilities or provisions known by the Trustees.

18. Post balance sheet events

In May 2025, The League of Friends of Saffron Walden Community Hospital closed and donated £292,029 to Essex Partnership University NHS Foundation Trust Charities. The money has been ring-fenced to be spent at Saffron Walden Community Hospital to allow the Charity to continue their good work.

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