

Devon Partnership NHS Trust Special Charity Annual Report 2020/21

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Update

The annual report and accounts have been made to reflect the impact of Covid-19.

The annual report and accounts reflects the impact of the pandemic on the charity's fundraising plans and income,

activities during the year, financial position and the impact on unrestricted reserves.

We became a member NHS Charities Together in April 2020 to benefit from public fundraising raised for the NHS in response to the Coronavirus pandemic. NHS Charities Together have provided three stages of funding as follows:

- **Stage 1** - Secured an initial £56,500 to support the immediate impact of staff and patients affected by COVID-19. Further funding from this stage included:
 - **Second Wave Funding** - Supporting further requests as a result of the pandemic. Current requests include purchasing IPADS that can be loaned to patients by our community teams and a staff initiative - £50,000
 - **3rd Distribution** - Secured £50,000 to improve bike facilities across three of our owned sites.
- **Stage 2** - Community Grants aimed at supporting the wider NHS and voluntary sector in responding to COVID-19. £534,693 was allocated for the Devon STP. The lead charity for Devon is Plymouth Hospitals Charity. A Devon Charity Consortium was formed which also includes Exeter, Torbay and North Devon trusts. A delivery partner

proposal has been submitted and a decision will be made 21/22.

- **Stage 3** – Recovery grant being used to support the Trusts Wellbeing Programme – £77,000. An application has been submitted March 21 and a decision will be made in July 21.

To facilitate the stage one grants, the Head of Fundraising encouraged all staff members to submit requests on behalf of their service or team. To date 93 COVID-19 charitable requests have been approved

Expenditure on staff welfare and patient welfare has significantly increased against the previous year.

During the first lockdown, members of the public donated gifts in kind to our sites across Devon. Where these donations are not material and were immediately distributed to and consumed by staff and patients, they have been declared and recorded. This includes items such as meals, Easter eggs and hand cream.

Background

Our charity also enables our staff to go the extra mile in helping both adults and children with mental health and learning disability needs.

Donations supporting the wellbeing needs of our staff and patients has been a focus for the charity as a result of the pandemic.

Our vision:

- A society where investing charitably in mental health and learning disability services is embraced
- Enabling your NHS to exceed expectations every day
- Gives hope and support
- Inspire hope for the future

Our Mission:

- Make a difference to the people we care for and provides a platform which encourages recovery, wellbeing and draws closer links to the community
- Providing funding above and beyond what the NHS is able to fund
- Discovering new opportunities for the Trust
- Supporting staff and patient wellbeing

In line with the launch of our first appeal the dynamic decision was made to move away from our registered charity name, Devon Partnership NHS Trust Special Charity

and use DPT Charity as our new working name which is reflected in the remainder of the report.

Update from the Chair of the Charitable Funds Committee on the DPT Charity

Welcome to our annual report for 2020/21. We are a charity which exists to meet the wishes of patients, carers and employees of the Trust to enhance the care they are able to give. The Devon Partnership NHS Trust acts as the charity's trustee.

We provide a charitable platform for communities across Devon and the wider South West, to create together, enhance and invest in their NHS mental health and learning disability services.

2020/21 has been a year like none other which has meant that a lot of our original plans changed.

Our work has been focused on the last 12 months on both ours and NHS Charities Together emergency appeals.

Key highlights of our year:

- Receiving £56,500 in stage 1 grants from NHS Charities Together that we used to respond to the Covid-19 pandemic, supporting the wellbeing of staff and patients.
- The allocation of £77,000 in stage 3 grants from NHS Charities Together to be used to start Covid-19 recovery work in the Trust.
- Launch of the DPT Charity COVID Appeal in April 20 which raised £12,000.
- Receiving £190,000 in legacy income to support services in the Torbay region, which will be used to enhance the environment at new Torbay Adult Mental Health Unit in 21/22.
- Receiving and distributing goods generously donated to support NHS staff as they worked through the lockdown period from March to July 2020. Particularly memorable was the distribution of Easter Eggs to all patients and staff.
- Successfully launched our charity lottery in November 2020 in partnership with Your Charity Lottery. To date this has raised £1000.
- Your donations made this work possible, and your future donations are the key to our continued success.
- As we begin to emerge from the pandemic we will be reviewing our plans and identifying opportunities to support recovery.
- This is my third report as Chair of the Charitable Funds Committee, and I would like to thank everyone who has donated gifts or money this year to support our staff and patients.

About our Charity

Our Charity is funded by donations received from people who use our services, their relatives and families, our hard working staff, the general public and through legacies.

Our objective is to give hope and support to those with mental health and learning disability needs across Devon. The funds raised make a huge difference to the people we care for and provide a platform which encourages recovery, wellbeing and closer links to the community, above and beyond what the NHS is able to fund.

Broadly speaking, we raise funds to support projects in the following categories:

- Supporting people who use our services - for example purchasing therapies, activities or services not normally provided by the NHS
- Supporting staff - by improving facilities or contributing to their improved health and wellbeing
- Providing equipment
- Improving the environment
- Supporting research in the field of mental health and/or learning disability
- Supporting pioneering services - identifying and contributing to innovative, ground breaking clinical projects not currently funded by the NHS.
- The Charity Fundraising Policy (new and introduced in 20/21)

Additional work reviewing the Fundraising Policy and Charitable Funds Procedure Manual. While we always try to respect and acknowledge the wishes of our donors, we have ultimate discretion about how and where to use our charitable funds in accordance with the NHS Act 2006, sections 213 - 222.

Review of the Year

COVID-19

On the 23rd March the government announced lockdown measures due to the spread of COVID-19. This has had a significant impact on our services, our staff and the patients we care for during the last 12 months. While this is a physical health emergency, it is also a mental health emergency and it has never been more important to look after our wellbeing. The response from the community with regards to fundraising, donations and gifts was overwhelming. Our Charity has seen a significant increase in both fundraising activities and money raised. As a result of this we launched a Charity COVID Appeal in April 20. To date this has raised over £12,000. Along with £156,500 in grants we received from NHS Charities Together we have been able to support the wellbeing of staff and patients.

Supporting People who use our Services

Brings Music to our Ears

Patients at Langdon Hospital now have the chance to experience an array of different musical instruments. Via the Charity COVID Fund they were able to purchase a harp,

an electric guitar, a portable PA and an IPAD compatible keyboard.

Music is scientifically proven to 'lift' mood and increase serotonin levels, something we all need during the pandemic. It also fosters good relationships, inspires and gives an opportunity for the patients to immerse themselves in a creative task.

Kelly Young, Technical Instructor at Langdon Hospital said, "Before charitable funds, I did not have the equipment I needed to run sessions and it has certainly enhanced what I'm able to offer by having the right tools to promote engagement".

Supporting patients at Belvedere Ward, Franklyn Hospital Ward at a time when visiting was severely restricted due to COVID-19.

Vicky Shorters, Ward Manager said, "Many of our patients are not able to retain information about the crisis and do not understand why they cannot see their loved ones, which can impact on their levels of distress. We have also struggled with patients getting access to items that families, or friends may bring into the ward such as toiletries or luxury items.

As a ward we were keen to support wellbeing by arranging pamper sessions where patients can have manicures, hand massages and be involved in other therapeutic activities. Alongside that we were keen to make sure that all patients had access to toiletries to further promote their wellbeing and self-image.

The charitable funds money has enabled us to order a wide variety of pamper items such as luxury soaps, lip balms, body sprays, hand creams, manicure items – emery boards, cuticle oil, nail polish, manicure pots and hand massage calming oil."

Supporting Staff

Physical health is important for supporting mental health. Staff on the Beech Unit have used charitable funds to purchase yoga mats and have been attending weekly yoga sessions. The yoga sessions were held on the ward up until it closed for refurbishment, and staff are now attending the sessions online via zoom.

The yoga sessions were set up as part of a staff well-being project on the Beech Unit and staff have found that the sessions are relaxing and a good way to switch off from the stresses of work.

May Langley, who is a trainee nursing associate has said, "The yoga classes have been a great way to relax in the evening, and it is lovely to do it with people I know, instead of strangers at a gym. It has been especially helpful to have something to do together which helps me relax and forget all the stresses of work and COVID for a while".

Garden Benches have been purchased for St Johns Court Garden in Exmouth to provide an outside space for staff to sit during their lunch break and reduce stress.

Trevor Moir, Community Team Manager said, "This simple but effective way of introducing a tranquil area for our staff, who are working hard during this crisis will positively

impact wellbeing. This will give us a space to enable the team to enjoy the garden and give them the opportunity to relax during a busy shift”.

Garden furniture for Secure Services, Drug and Alcohol Service and Bristol Dementia Service.

Lorraine Morgan, Business Support Co-ordinator at Bristol Dementia Service said, “The bench is situated in the gardens of Brookland Hall, which is a little oasis in the middle of the City, the garden is full of birds and wildlife including squirrels and foxes. It would definitely help staff to unwind from the stresses of their roles, especially in these difficult times and whatever the future brings. Without doubt, this will be heavily used in the warmer months and will have a positive impact on staff’s mental health and wellbeing”.

With regards to comfort items for staff and patients including food and drink the charity has distributed £5,786. Requests have included hampers for staff shielding, toiletries, clothing and refreshments.

Lemon Jelli Mobile Caterers visited Whipton Hospital to provide our staff with a sweet treat and a warm drink courtesy of Charitable Funds.

Ann Kingdon, Business Support Administrator said, “It was such a treat for our hard working staff and even the weather was kind to us too. I’ve had lots of positive feedback from my team saying how much they enjoyed the food. Also having some brief time out to spend with work colleagues was an added bonus”.

During the lockdown, staff at Langdon Hospital, Dawlish were struggling with the restrictions and lack of connection both in and out of work. Funds helped us provide opportunities to come together safely at drop in sessions.

Staff talked about how they had not realised how little they had relaxed in recent weeks and months and how lovely it was to take some time out to connect and reflect. They were able to share with each other what helped them to cope and also reflect on all the changes. Funding from the Charity COVID Fund helped our Secure Services staff at a time when they really needed it and feedback from those that attended said it was very much appreciated.

Providing Equipment

A barista coffee machine was purchased for Café Oasis at Langdon Hospital.

They are now providing patients and staff with Americanos, Latte’s and Cappuccinos all made with freshly ground coffee beans.

Simon Burnett, Occupational Therapist Technical Instructor said: "This is an amazing opportunity for patients that work in the café to learn and develop new vocational skills, which will be beneficial to their transition back in to the community."

Supporting Patients with Learning Disabilities

A patient with a learning disability who required support from his Physiotherapist recently to review his standing frame. The patient enjoyed playing games while he is standing and was very happy when his Physio took some new equipment for him to use. They also needed him to stay active when in his wheelchair. Playing skittles is a great way to encourage him to sit up tall and move his arms – he was very excited when he got a strike!

This equipment will allow many adults with learning disabilities across Devon to enjoy new activities while keeping fit and active.

The Teignbridge Care Home Education and Support Service purchased sensory equipment to use with care homes, to demonstrate the benefits for staff and residents, so that we can support people during this time. Sensory equipment such as therapy dolls, weighted vests, weighted lap pads and soft toys already have a strong evidence base for improving the quality of life for people with dementia. Covid-19 has obviously impacted care home residents hugely, and not being able to see family and go out and do usual, beneficial activities is adding to the upset and distress.

Improving Environment

Have enhanced 15 outside areas across the Trust which has included garden benches, parasols, planters, a greenhouse and bird tables.

In addition to this we have also offered all wards planting packs in the summer and autumn put together by New Leaf in Exminster with a total of 45 wards accepting the offer.

As well as these outside enhancements we have also purchased five gazebos for services that requested this so that they can do socially distanced activities outside.

Cofton Ward at the Dewnans Centre, Dawlish had a patient day garden makeover, inspired by the New Leaf planting packs offered to wards funded by charitable funds. One patient worked for over five hours and transformed the garden with bedding plants and salad veggies.

Beech Unit at Torbay Hospital have transformed their garden with an array of plants, planters and a mini greenhouse. Patients have commented that the garden is wonderful, with varieties of plants, including vegetables and flowers, which has given them something to do during the restrictions.

Lewis Powell, Ward Manager at Beech Unit said, “Engaging in gardening whilst COVID restrictions have been in place has been a life saviour for patients and staff. It has really allowed for some wonderful therapeutic activities and educational conversations to take place”.

Better Bike Facilities

The DPT Charity was successful in a further application to NHS Charities Together for £50k to enhance bike facilities at Wonford House, Franklyn Hospital and Langdon Hospital, in a bid to support staff and patients to cycle to our sites.

By meeting this growing demand, supporting the immediate impact of the pandemic and encouraging more people to get pedalling, we are supporting mental health through exercise. This will also:

- Reduce the risk of COVID-19 contagion by avoiding public transport where possible.
- Boost the immune system and well-being.
- Reduce the carbon footprint, congestion and pollution.
- Save money in the current economic climate.
- Reduce the pressure on our limited available spaces in our car parks.
- Supports our current aims in our sustainability and green transport plans.

Anna Chapple, Premise Manager at the Trust said, “It was wonderful news that our Charity Team secured this grant to improve the facilities across these sites, enabling more people to have the option to cycle. This will positively contribute towards our future green transport plans and I for one can’t wait to see more bikes being used”.

Estuary House in Newton Abbot who applied for funds to purchase plants for their open plan office.

Steve Jones, Clinical Team Manager at Teignbridge OPMH Community, said “The plants have enabled staff to enjoy a break from looking at screens all day to looking at nature even just for a few moments as the plants are spaced evenly around the large open plan office, which has proven mental health benefits to staff health and wellbeing”.

A simple but effective introduction of plants has improved the environment and has helped to create a more relaxing space.

Sarah Noakes, Forensic Psychologist at Langdon Hospital, Dawlish supported the DPT Charity by

selling honey from her bees, because she could see the great work across the trust and the small things we can do to support them. She said, “I often hear about ideas for improvements and small scale projects that people want to take forward and a charity allows people to apply for resources to make these happen. In particular my work with the Sustainable Development Steering group and locally at Langdon with the Think Green group, has enthused me with what we can do to make changes across the trust that help the environment. This is often not high on the agenda in the NHS but we have such opportunity and responsibility to act sustainably by very small actions. DPT has a three year sustainable development plan with clear targets that we all individually and collectively need to take forward. My passion for the environment whilst promoting bees was an obvious combination so selling the honey my bees tirelessly make was the obvious way forward to raise money”.

Supporting Research

Supporting Pioneering Services

NHS Charities Together Community Partnerships Grants

Aimed at supporting the wider NHS and voluntary sector community in responding to COVID-19. Examples of potential projects could be managing the transition of the elderly from hospital to home, mental health support and supporting vulnerable members of the community or end of life care. They may also support early intervention, reducing disparity or focus on preventative health and

social care with a focus on diversity within the population. Projects or initiatives that should be covered by core NHS or social care funding or those which are only hospital focussed will not be accepted.

£30million has been allocated for this stage and for Devon STP £534,639.

The grant allocations were ring-fenced but must be applied for. An identified lead NHS charity for each STP will have the responsibility for applying for and distributing the funding for one or more projects which meet the brief of supporting communities through partnerships with relevant social and health care organisations (public and/or third sector). Applicants should be able to demonstrate that they have consulted widely. The lead charity for Devon is University Hospitals Plymouth.

The bid for the Community Partnerships Grant will be submitted by May 21 and we should know the outcome by end July 21. Projects are likely to start in September 21.

Future activity

2021/22 promises to be another year where the DPT will capitalise on the increased engagement to grow the Charity, which will include:

- Formalise the Charity's new brand and identity.
- Launch a public fundraising appeal to support a significant project in line with the Trust priorities.
- Introduce more ways in which donors can engage and support including a DPT Charity owned event.

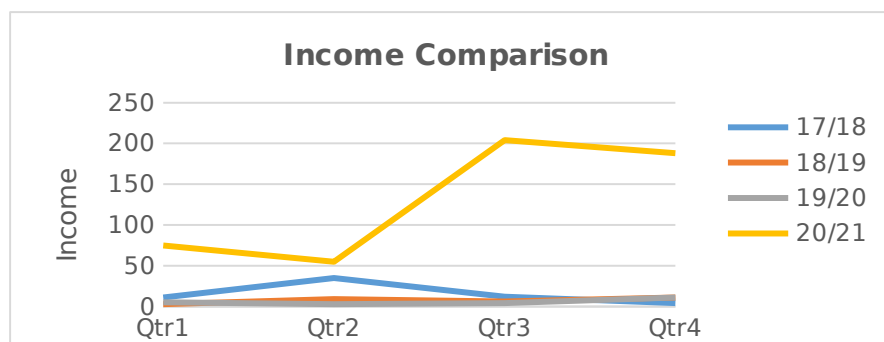
- Granting more wishes to enhance the Trust's services.
- Pay significant focus on Trust and Grants to support small, medium and high value requests.

The success we have seen in the last year demonstrates how, with people's help, we can make a difference to those with mental health and learning disability needs.

Finance Report

Income for the year ended 31 March 2021

In the 2020/2021 financial year the Charity had incoming resources of £378k made up of, £26k from donations and fundraising activities, £162k in grants and £190k in from a legacy detailed within the update section of this report. The chart below shows a comparison of income for this year against the previous three years. Highlighting the significant increase due to new sources of grant and legacy income received.

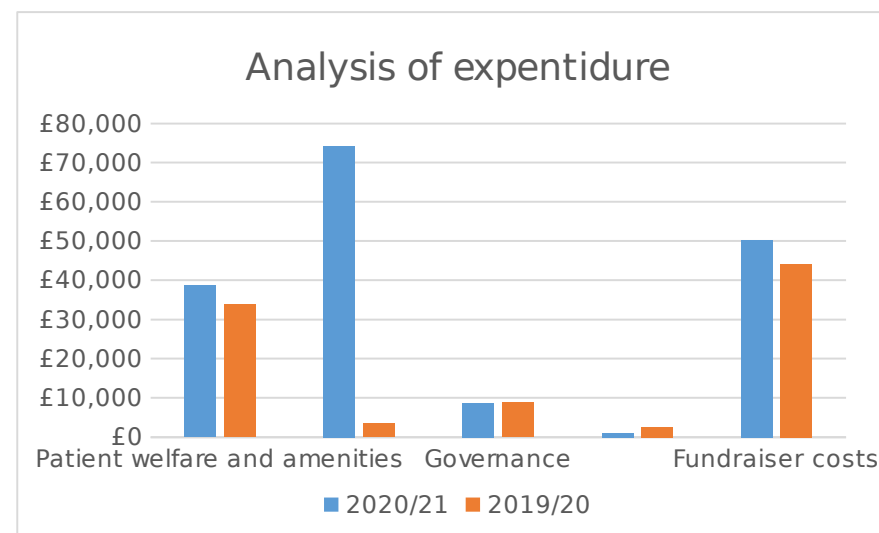


Expenditure for the year ended 31 March 2021

During 2020/21, the Charity spent £164k on charitable activities supporting patients' and staff welfare and amenities. Examples of which can be seen within the review of the year section of this report.

Further to this the Charity spent £9k on administration and support costs including the Trust's administrative charge for services provided, a contribution to the NHS Charities Together membership and audit fees. This is a reduction from the previous year due to the redeployment of the Charity Fundraiser to support charitable activities and grant management during the pandemic.

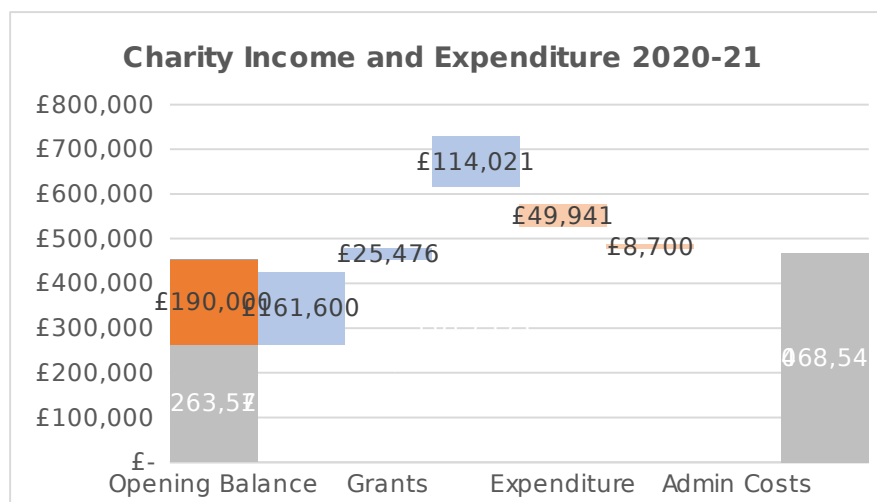
The chart below details a comparison of expenditure between 2019/20 and 2020/21 showing the increase in patient and staff welfare expenditure in light of the NHS Charities Together grants received.



The Charity paid a balance of £102k to the Devon Partnership NHS Trust for transactions undertaken through the Trust accounts payable function, including £1.2k for the statutory audit fee.

Staff contributions to training and development are available to the value of £200 to assist with the funding of away days to further educate staff, thereby promoting efficient performance of their duties.

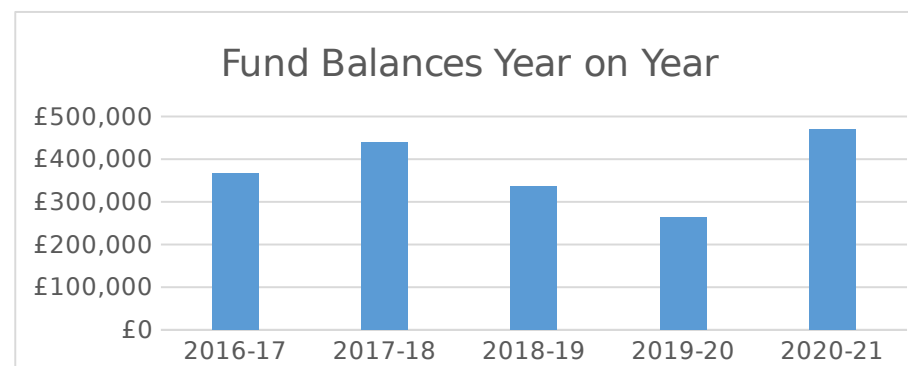
An overview of the charities income and expenditure for the year can be found in the graph below



The Charity has increased its presence across the Trust in year due to a significant uptake in expenditure requests as a response to COVID-19 and the grant income that became available. Fundraising events were limited due to the pandemic in 2020/21. However, during first lockdown in April and May the Charity saw just over 60 JustGiving pages being created.

Charity Fund Balances

The Charitable fund balances at 31 March 2021 were £469k¹ incorporating net spend of £264k from the end of the 2019 / 2020 financial year.



Structure, Governance and Management of the Charitable Funds

The Charity was created by Trust Deed on the 25 June 1996 when it was named as the Exeter & District Community Health Service Charitable Funds. In February 2009 it was renamed Devon Primary Care Trust Charitable Fund and Other Related Charities and on 8 March 2013, the Charity was transferred to Devon Partnership NHS Trust, who assumed Corporate Trustee status from that date, with the Charity being renamed Devon Partnership NHS Trust Special Charity in April 2013.

¹ Excluding the share in a property asset at £100k.

Within the Charity are a number of earmarked (designated) funds relating to particular wards and departments. The Charity manages spending through Fund Managers for each Directorate to spend in accordance with agreed authorisation limits. Fund Managers for each of the designated funds manage these funds on a day-to-day basis within the standing financial instructions, standing orders and powers of delegated authority set by the Corporate Trustee. The Trustee oversees the management of the funds and has the authority to amend a fund purpose or amalgamate funds under a de-minimise level.

The Corporate Trustee is Devon Partnership NHS Trust. The Executive Directors and Non-Executive Directors of the Trust Board share responsibility to ensure that the NHS body fulfils its duties as Corporate Trustee when it manages the charitable funds. The Chairman and Non-Executive Directors are appointed by NHS Improvements. The Chief Executive and Executive Directors are appointed by the Board.

During the year, the Board of Devon Partnership NHS Trust on behalf of the Corporate Trustee, has delegated responsibility to manage the charitable funds to the Charitable Funds Committee. This Committee has delegated powers to appoint other committees as required and set up a Fundraising Committee.

The Director of Finance and Strategy is responsible for the day-to-day management and control of the administration of the Charitable Fund. The Director of Finance and Strategy has particular responsibility to ensure that the

spending is in accordance with the objectives and priorities agreed by the Charitable Funds Committee and the Board; that the criteria for spending the charitable monies are fully met; that full accounting records are maintained; and that devolved decision making or delegated arrangements are in accordance with the policies and procedures set out by the Board on behalf of the Corporate Trustee.

The Charitable Funds Committee is in place to co-ordinate the provision of assurance to the Board of Directors, that the funds are accounted for, deployed and invested in line with legal and statutory requirements. The Committee ensures the stewardship and effective management of funds which have been donated, bequeathed and given to the Devon Partnership NHS Trust Special Charity for charitable purposes. In addition the Committee reviews the Charity's investment Strategy and ensures the investment of funds is ethical and compatible with the objective of improving health and healthcare, in accordance with its investment policy. The Committee approves items of expenditure that exceed the delegated limits in accordance with the Terms of Reference.

Corporate Trustee:

The Corporate Trustee for Devon Partnership NHS Trust Special Charity is Devon Partnership NHS Trust.

The Directors who served Devon Partnership NHS Trust during the financial year ended 31 March 2021 are as follows:

- Andy Willis, Chair Non-Executive Director

- Melanie Walker, Chief Executive
- Sue Smith, Chief Operating Officer
- David Somerfield, Medical Director
- Phill Mantay, Director of Finance and Strategy
- Chris Burford, Director of Nursing and Professions
- David Gebbie, Non-Executive Director
- Gerry Marshall, Non-Executive Director
- Ian Turner, Non-Executive Director
- Martin Beaman, Non-Executive Director

Charitable Funds Committee

During the year ended 31 March 2021 the membership of the Committee was made up as follows:

- David Gebbie, Non-Executive Director Chair
- Phill Mantay, Director of Finance and Strategy
- Sue Smith, Chief Operating Officer

Relationships with Related Parties/External bodies

Devon Partnership NHS Trust Special Charity maintains close links with staff and patients across the Trust in order

to support service users and supplement staff training and development.

The Corporate Trustee is a member of the Health Financial Management Association and receives regular updates and bulletins on matters affecting NHS Charity funds from the HFMA Charitable Funds Special Interest Group.

The Charitable Funds Committee and Corporate Trustee are made up of Trust Board members of Devon Partnership NHS Trust. The business of the Charity is dealt with separately from that associated with exchequer funds, for which Trust Board members are also responsible. Declarations of personal interest are made; these are available for public inspection by application through Devon Partnership Trust.

The Charity did not pay any expenses during the year to any member of the Devon Partnership Trust nor to any member of the Charitable Funds Committee and members did not receive any honoraria or emoluments from charitable funds in the year.

Trustee Induction and Training

All Charitable Fund Committee members can access external training, are guided by the Healthcare Financial Management Association charitable funds literature, receive updates on charitable funds and fundraising policy through Committee meetings and can access professional advice if considered appropriate.

Training material is available for new Executive and Non-Executive Directors on their responsibilities as Board members of the Corporate Trustee of Devon Partnership NHS Trust Special Charity. This will include an introduction

to the objectives, scope and policies of the Charitable Funds and training more generally regarding NHS Charitable Funds.

Investment Policy and Performance

The Charity's investment powers are broad but subject to a restriction that no speculative or hazardous investments, specifically futures or traded options, are allowed.

The Charity reviews its investment decisions annually. Currently the approach is risk averse and includes placing monies on deposit for one year.

Reserves Policy

Following a review of the guidance set out in the Charity Commission booklet CC19, Charities' reserves, the Trustee has revised the Charity's reserve policy.

The Trustee has established a reserves policy as part of their plans to provide long term support to its associated NHS Trust for high-profile campaigns, and other planned expenditure.

The Trustee calculates the reserves as that part of the Charity's unrestricted income funds that is freely available after taking account of funds that have been earmarked for specific building or major equipment purchase. Unrestricted reserves at 31 March 2021 currently stand at £437k.

The trustees have no material recurring commitments for which it would be prudent to hold reserves against uncertainties.

Grant Making Policy

The Charity has issued restricted grants previously. Where relevant these are disclosed under 'Relationships with Related Parties/External Bodies' section. The Charity has not paid any grants during 2020/21 (2019/20 – none).

Risk Management Policy

The Corporate Trustee has drawn up a Risk Management Policy. This Policy details the process to be used in identifying risks and controls, assessing risks and evaluating the actions required. This information is consolidated onto a Risk Register.

The major risks, to which the Charity is exposed to have been reviewed and systems have been established to mitigate those risks. The Charitable Funds Committee on behalf of the Trustee has established review processes to mitigate these risks.

Charity Details

Devon Partnership NHS Trust Special Charity

Address: Wonford House

Dryden Road

Exeter

EX2 5AF

Email: dpn-tr.charitablefunds@nhs.net

Registration number: 1056669

Finance Team

Amanda Woodward – Charitable Funds Accountant

Sophie Hudson – Assistant Charitable Funds Accountant

Fundraising Team

Daniel Robson – Head of Fundraising

Bankers

Barclays Bank PLC

3 Bedford Street

Exeter

EX4 3LL

Independent Examiners

Grant Thornton

2 Glass Wharf

Bristol

BS2 0EL

**Devon Partnership NHS Trust
Special Charity**

Accounts for the Year Ended 31 March 2021

Registered Charity 1056669

DEVON PARTNERSHIP NHS TRUST SPECIAL CHARITY

FUNDS HELD ON TRUST

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

The following accounts have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (accounts and reports) regulations 2008 and the Charities SORP (revised 2005).

STATUTORY BACKGROUND

Devon Partnership NHS 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.

Devon Partnership NHS Trust Special Charity is registered with the Charity Commission (1056669).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is for use on any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Devon Partnership NHS Trust.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Corporate Trustee (Trustee) is responsible for preparing the Trustees' Annual Report and Accounts 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 an annual report and accounts 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;
- Make judgments and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether applicable accounting standards (FRS102) have been followed, subject to any material departure, disclosed and explained in the financial statements; and
- State whether the financial statements comply with the trust deed, 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 required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law.

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. They are also responsible for safeguarding the assets of their charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Corporate Trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law.

The Corporate Trustee has complied with their duty in accordance with the Charities Act and the Charity Commission's guidance on public benefit in exercising their powers and duties to consider it in all aspects of the charity's activities.

The Corporate Trustee confirms 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 4 to 14 attached have been compiled from, and are in accordance with, the financial records maintained by the Trust.

Signed on behalf of the Trustee

Trustee



Phillip Mantay - Director of Finance and Strategy 29 June 2021

Trustee



David Gebbie - Non Executive Director and Chair of Charitable Funds Committee 29 June 2021

The Charitable Fund committee have delegated authority to approve the accounts on behalf of the Trust Board

DEVON PARTNERSHIP NHS TRUST SPECIAL CHARITY

Independent examiner's report to the corporate trustee of Devon Partnership NHS Trust Special Charity

I report on the accounts of Devon Partnership NHS Trust Special Charity (the "charity") for the year ended 31 March 2021, which are set out on pages 1 to 13.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records; and
- to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Alex Walling

Alex Walling, CPFA
Grant Thornton UK LLP
Chartered Accountants
Bristol
29-Jun-21

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Statement of Financial Activities

	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds 2021 £000	Total Funds 2020 £000
Income and endowments from:					
Donations		1	-	1	13
Grants	3	-	162	162	-
Other trading activities including fundraised income		25	-	25	9
Legacies	9	190	-	190	-
Income from investments		0	0	0	2
Total incoming resources	2	216	162	378	24
Expenditure on:					
Governance and Administration Costs	4	4	5	9	57
Charitable Activities:					
Fundraiser Costs		26	24	50	-
Patient welfare and amenities		10	29	39	32
Staff training and development		1	-	1	2
Staff welfare and amenities		1	73	74	4
Sub-total charitable activities	4	38	126	164	38
Total expenditure	4	42	131	173	95
Net Income / (expenditure)	12	174	31	205	(71)
Other fund movement (property asset - legacy)		100		100	
Net movement in funds		274	31	305	(71)
Reconciliation of Funds:					
Total funds brought forward		263	1	264	336
Total funds carried forward		537	32	569	264

Notes on pages 7 to 13 form part of these accounts.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds 2021 £000	Restricted Funds 2021 £000	Total Funds 2021 £000	Total Funds 2020 £000
Fixed Assets					
Property Asset - Legacy	9	100	-	100	-
Current Assets					
Cash and cash equivalents	7	468	32	500	267
Debtors	6	42		42	-
Total Current Assets		510	32	542	267
Current Liabilities					
Creditors falling due within one year	8	73	-	73	3
Total Assets less Current Liabilities		537	32	569	264
Funds of the Charity					
Unrestricted income funds		537	-	537	263
Restricted income funds	11	-	32	32	1
Other fund movement					
Total Funds		537	32	569	264

Notes on pages 7 to 13 form part of these accounts.

Signed



Phillip Mantay - Trustee
29 June 2021

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Statement of Cash Flows for the year ended 31 March

	Note	Total Funds 2021 £000	Total Funds 2020 £000
Cash flows from operating activities:			
Net expenditure for the year		205	(71)
Increase in creditors		70	(6)
Increase in debtors		(42)	-
Net cash used in operating activities	12	233	(77)
Change in cash and cash equivalents in the reporting period		233	(77)
<i>Cash and cash equivalents at the beginning of the reporting period</i>		267	345
Cash and cash equivalents at the end of the reporting period	7	500	267

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustee considers that there are no material uncertainties about Devon Partnership NHS Trust Special Charity's ability to continue as a going concern. The Covid-19 pandemic has seen an impact on the charity's fundraising income for unrestricted funds although this has been offset by generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as:

- a restricted fund or
- an endowment fund

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. DPTSC has two restricted funds which are explained at note 11.

Endowment funds, where the capital is held to generate income for charitable purposes, are sub analysed between those where the Trustee has the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity does not hold any endowment funds.

Unrestricted income funds are sub analysed between designated funds, where the Trustee has set aside amounts to be used for specific purposes often reflecting the non-binding wishes of the donors, and unrestricted funds, which are applicable for any purpose at the Trustee's unfettered discretion.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities as soon as all three of the following factors are met:

- i) Entitlement - arises when a particular resource is receivable, or the charity's right becomes legally enforceable;
- ii) Certainty - when there is a reasonable certainty that the incoming resources will be received and that the charity is legally entitled to the income; and
- iii) Measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Gifts in Kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material. Gifts of tangible assets are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed. Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

(e) Incoming resources from legacies

Legacies are accounted for as incoming resources, either upon receipt or where the receipt of the legacy is reasonably certain. Reasonable certainty arises once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and the amount of incoming resources is known with reasonable certainty.

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

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

1 Accounting Policies (continued)

(f) Incoming resources from endowment funds

The incoming resources received from the investment of endowment funds are wholly unrestricted but have been earmarked in accordance with the donor's stated wishes.

(g) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expenses. All expenditure is recognised once there is a legal or constructive obligation resulting from a past event, it is more likely than not that a transfer of benefits will be required in settlement and the amount of the obligation can be measured or estimated reliably. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(h) Recognition of liabilities for grants payable

Grants payable are payments made to, related parties or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. The grants are accounted for on an accruals basis where the conditions for their payment have been met or where the recipient has a reasonable expectation that they will receive a grant. Provisions are made where approval has been given by the Trustee, due to the approval representing a firm intention, which is communicated to the recipient.

(i) Allocation of overhead and support costs

Overhead and support costs are those which do not relate directly to a single activity. These include some staff costs, costs of administration, external audit costs and membership of NHS Charities Together. Support costs have been allocated between Charitable Activities and Governance costs. Costs that are not wholly attributable to an expenditure category have been apportioned. The analysis of overhead and support costs and the bases of apportionment applied are shown in Note 4. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories.

(j) Costs of generating funds

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs involved in undertaking trading activities in furtherance of the charity's objects, and represent investment management fees.

(k) Charitable activities

Costs of charitable activities comprise all costs identified as wholly or mainly incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of

(l) Governance costs

Governance costs comprise all costs identifiable as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to its audit together with an apportionment of overhead and support costs.

(m) Staff and Pensions

The charity has no employees in the year; however it is supported by a fundraiser who is employed by Devon Partnership NHS Trust and fully seconded to the charity. The total salary costs are recharged by the Trust in their entirety.

(n) Cash and Cash Equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90-day notice interest bearing savings accounts.

(o) Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long-term creditors.

(p) Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

2 Analysis of Voluntary Income

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2021 £000	Total 2020 £000
Donations	1	-	-	1	13
Other Trading Activities including Fundraising	25	-	-	25	9
Legacies	190	-	-	190	-
Investment Income	0	-	-	0	2
Total	216	-	-	216	24

The analysis excludes transfers between funds.

Donations include donations from members of the public, staff members, relatives of staff and patients and other organisations.

Legacies include a residual donation and accrual for remaining expected receipt as advised by the executor.

3 Analysis of Income from Charitable Activities

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2021 £000	Total 2020 £000
Stage 1 Grant from NHS Charities Together	-	160	-	160	-
Other	-	2	-	2	1
Total	-	162	-	162	1

In 2021, the charity received grants from the NHS Charities Together Covid-19 emergency appeal.

The Covid-19 restricted fund is largely made up of Grants received from NHS Charities Together as follows;

£111.5k towards the immediate impact on patients and families, partnership working and the longer term recovery as a result of the pandemic.

£50k designated to improve bicycle facilities across three sites of Devon Partnership NHS Trust.

4 Analysis of Charitable Expenditure

	Fundraising Support £000	Governance Costs £000	Charitable Activities £000	Total 2021 £000	Total 2020 £000
Governance and Administration	50	9	-	59	57
Patient welfare and amenities	-	-	39	39	32
Staff training and development	-	-	1	1	2
Staff welfare and amenities	-	-	74	74	4
Total	50	9	114	173	95

Financial administration, membership fees and the Independent Examination fee have been wholly allocated to governance costs

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

5 Auditor's remuneration

The Auditor's remuneration for 2021 is £1,200 incl VAT (£1,200 in 2019). The fee relates solely to the audit with no additional work undertaken.

6 Analysis of current assets

	2021	2020
	£000	£000
Debtors under 1 year		
Accrued Income	40	-
Prepayment	2	-
Total	<u>42</u>	<u>-</u>

The Charity has accrued income for a debtor at the end of the 2021 reporting period relating to additional legacy income where the Charity has high certainty of receipt. There is also a prepayment in relation to the NHS Charities Together membership fee.

7 Cash and cash equivalents

	2021	2020
	£000	£000
Analysis of cash at bank on current investments held on deposit		
Barclays Bank Business Premium Account	475	242
Barclays Bank Current Account	25	25
Total	<u>500</u>	<u>267</u>

Barclays Business Premium Account is an interest bearing account with an automatic sweep taking place to transfer income above £25,000 from the Current Account. No current asset investments are held outside the UK. All assets held in cash.

8 Creditors falling due within one year

	2021	2020
	£000	£000
Other creditors	64	2
Covid-19 completed requests	8	0
Statutory audit	1	1
Total	<u>73</u>	<u>3</u>

Other creditors include the amount owed to Devon Partnership NHS Trust at the end of the financial year for transactions settled through the Trust's accounts payable function.

9 Material legacies

	2021	2020
	£000	£000
Legacies received - cash	190	0
Legacies received - property asset	100	0
	<u>290</u>	<u>0</u>

The Charity benefitted from a legacy during the year. The majority of this legacy related to cash of which £190k is shown; £150k being received in year and £40k accrual based on the Charity's residual share.

In addition to this as part of the same legacy the Trust has received a 4.2% share in a portfolio of properties. The property interest has been independently valued at £100k

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

10 Analysis of Earmarked Designated fund movements

	Balance at 01 April 2020 £000	Incoming resources ¹ £000	Resources expended £000	Balance at 31 March 2021 £000
Little Something Fund	76	1	(7)	70
Torbay Services Fund	0	290	0	290
Other unrestricted funds	187	25	(35)	177
	263	316	(42)	537

1 - This incorporates the value of the investment in property explained at note 9 as being £100k

The Corporate Trustee set a closing balance of £15,000 or above as the threshold for separate reporting of material designated earmarked funds.

Those designated earmarked funds listed are those with closing balances in excess of £15,000 as at 31 March 2021. The objects of each of the designated funds shown above are as follows:

Little Something Fund is designated to support the recovery of woman and their families affected by perinatal mental health

Torbay Services Fund is designated for the benefit of services within the Torbay area. This fund was established via receipt of the legacy explained at note 9.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

11 Restricted Income funds

	Balance at 01 April 2020 £000	Incoming resources £000	Resources expended £000	Balance at 31 March 2021 £000
Gavin Falkner Memorial Fund	1	-	-	1
Covid -19 Restricted Fund	0	162	(131)	31
	1	162	(131)	32

The Gavin Falkner Memorial Fund is for the relief of family or friends left behind following a drug-related death and who are in need of financial assistance.

The Covid-19 restricted fund is made up of grants received from NHS Charities Together to be used for the benefit of staff and patients relating to the Covid-19 pandemic

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

12 Net cash used in operating activities

	2021	2020
	£'000	£'000
Net expenditure for the year (as per the Statement of Financial Activities)	205	(71)
Adjustments:		
Increase in creditors	70	(6)
Increase in debtors	(42)	-
Net cash used in operating activities	233	(77)

13 Parent Company

The Corporate Trustee for the Charity are Board Members of Devon Partnership NHS Trust.

14 Related party transactions

During the year certain members of the Charitable Funds Committee, which is empowered by the Corporate Trustee to act on its behalf in the day to day administration of all funds held on trust, were also members of the Devon Partnership NHS Trust.

The Charity has made payments to the Trust to the value of £101,722 as detailed at note 38 of the Trust Accounts (£99,250 in 2019).

The Charitable Funds Committee and Corporate Trustee are made up of Trust Board Directors (Executive and non-Executive) of Devon Partnership NHS Trust. The business of the charity is dealt with separately from that associated with exchequer funds, for which Trust Board members are also responsible. Declarations of personal interest are made, where appropriate, and those declarations pertaining to the funds held on Trust are available for public inspection by application through Devon Partnership NHS Trust.

The Devon Partnership NHS Trust Special Charity did not pay expenses during the year to any member of the Devon Partnership NHS Trust Board or to any member of the Charitable Funds Committee and members did not receive any honoraria or emoluments from charitable funds in the year.

**Devon Partnership NHS Trust
Special Charity**

Accounts for the Year Ended 31 March 2021

Registered Charity 1056669

DEVON PARTNERSHIP NHS TRUST SPECIAL CHARITY

FUNDS HELD ON TRUST

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

The following accounts have been prepared in accordance with the requirements of the Charities Act 2011, the Charities (accounts and reports) regulations 2008 and the Charities SORP (revised 2005).

STATUTORY BACKGROUND

Devon Partnership NHS 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.

Devon Partnership NHS Trust Special Charity is registered with the Charity Commission (1056669).

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is for use on any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Devon Partnership NHS Trust.

STATEMENT OF TRUSTEE RESPONSIBILITIES

The Corporate Trustee (Trustee) is responsible for preparing the Trustees' Annual Report and Accounts 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 an annual report and accounts 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;
- Make judgments and estimates that are reasonable and prudent;
- Observe the methods and principles in the Charities SORP;
- State whether applicable accounting standards (FRS102) have been followed, subject to any material departure, disclosed and explained in the financial statements; and
- State whether the financial statements comply with the trust deed, 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 required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law.

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. They are also responsible for safeguarding the assets of their charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Corporate Trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law.

The Corporate Trustee has complied with their duty in accordance with the Charities Act and the Charity Commission's guidance on public benefit in exercising their powers and duties to consider it in all aspects of the charity's activities.

The Corporate Trustee confirms 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 4 to 14 attached have been compiled from, and are in accordance with, the financial records maintained by the Trust.

Signed on behalf of the Trustee

Trustee



Phillip Mantay - Director of Finance and Strategy 29 June 2021

Trustee



David Gebbie - Non Executive Director and Chair of Charitable Funds Committee 29 June 2021

The Charitable Fund committee have delegated authority to approve the accounts on behalf of the Trust Board

DEVON PARTNERSHIP NHS TRUST SPECIAL CHARITY

Independent examiner's report to the corporate trustee of Devon Partnership NHS Trust Special Charity

I report on the accounts of Devon Partnership NHS Trust Special Charity (the "charity") for the year ended 31 March 2021, which are set out on pages 1 to 13.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records; and
- to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met, or

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Alex Walling

Alex Walling, CPFA
Grant Thornton UK LLP
Chartered Accountants
Bristol
29-Jun-21

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Statement of Financial Activities

	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds 2021 £000	Total Funds 2020 £000
Income and endowments from:					
Donations		1	-	1	13
Grants	3	-	162	162	-
Other trading activities including fundraised income		25	-	25	9
Legacies	9	190	-	190	-
Income from investments		0	0	0	2
Total incoming resources	2	216	162	378	24
Expenditure on:					
Governance and Administration Costs	4	4	5	9	57
Charitable Activities:					
Fundraiser Costs		26	24	50	-
Patient welfare and amenities		10	29	39	32
Staff training and development		1	-	1	2
Staff welfare and amenities		1	73	74	4
Sub-total charitable activities	4	38	126	164	38
Total expenditure	4	42	131	173	95
Net Income / (expenditure)	12	174	31	205	(71)
Other fund movement (property asset - legacy)		100		100	
Net movement in funds		274	31	305	(71)
Reconciliation of Funds:					
Total funds brought forward		263	1	264	336
Total funds carried forward		537	32	569	264

Notes on pages 7 to 13 form part of these accounts.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds 2021 £000	Restricted Funds 2021 £000	Total Funds 2021 £000	Total Funds 2020 £000
Fixed Assets					
Property Asset - Legacy	9	100	-	100	-
Current Assets					
Cash and cash equivalents	7	468	32	500	267
Debtors	6	42		42	-
Total Current Assets		510	32	542	267
Current Liabilities					
Creditors falling due within one year	8	73	-	73	3
Total Assets less Current Liabilities		537	32	569	264
Funds of the Charity					
Unrestricted income funds		537	-	537	263
Restricted income funds	11	-	32	32	1
Other fund movement					
Total Funds		537	32	569	264

Notes on pages 7 to 13 form part of these accounts.

Signed



Phillip Mantay - Trustee
 29 June 2021

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Statement of Cash Flows for the year ended 31 March

	Note	Total Funds 2021 £000	Total Funds 2020 £000
Cash flows from operating activities:			
Net expenditure for the year		205	(71)
Increase in creditors		70	(6)
Increase in debtors		(42)	-
Net cash used in operating activities	12	233	(77)
Change in cash and cash equivalents in the reporting period		233	(77)
<i>Cash and cash equivalents at the beginning of the reporting period</i>		267	345
Cash and cash equivalents at the end of the reporting period	7	500	267

Notes to the Financial Statements

1. Accounting Policies

(a) Basis of preparation

The financial statements have been prepared on a going concern basis under the historical cost convention, with the exception of investments which are included at fair value.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The trustee considers that there are no material uncertainties about Devon Partnership NHS Trust Special Charity's ability to continue as a going concern. The Covid-19 pandemic has seen an impact on the charity's fundraising income for unrestricted funds although this has been offset by generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

(b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as:

- a restricted fund or
- an endowment fund

Restricted funds are those where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. DPTSC has two restricted funds which are explained at note 11.

Endowment funds, where the capital is held to generate income for charitable purposes, are sub analysed between those where the Trustee has the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity does not hold any endowment funds.

Unrestricted income funds are sub analysed between designated funds, where the Trustee has set aside amounts to be used for specific purposes often reflecting the non-binding wishes of the donors, and unrestricted funds, which are applicable for any purpose at the Trustee's unfettered discretion.

(c) Incoming resources

All incoming resources are included in the Statement of Financial Activities as soon as all three of the following factors are met:

- i) Entitlement - arises when a particular resource is receivable, or the charity's right becomes legally enforceable;
- ii) Certainty - when there is a reasonable certainty that the incoming resources will be received and that the charity is legally entitled to the income; and
- iii) Measurement – when the monetary value of the incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

(d) Gifts in Kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material. Gifts of tangible assets are recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed. Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

(e) Incoming resources from legacies

Legacies are accounted for as incoming resources, either upon receipt or where the receipt of the legacy is reasonably certain. Reasonable certainty arises once confirmation has been received from the representatives of the estate that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled and the amount of incoming resources is known with reasonable certainty.

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

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

1 Accounting Policies (continued)

(f) Incoming resources from endowment funds

The incoming resources received from the investment of endowment funds are wholly unrestricted but have been earmarked in accordance with the donor's stated wishes.

(g) Resources expended and irrecoverable VAT

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expenses. All expenditure is recognised once there is a legal or constructive obligation resulting from a past event, it is more likely than not that a transfer of benefits will be required in settlement and the amount of the obligation can be measured or estimated reliably. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

(h) Recognition of liabilities for grants payable

Grants payable are payments made to, related parties or third party NHS bodies and non NHS bodies in furtherance of the charitable objectives of the funds held on trust. The grants are accounted for on an accruals basis where the conditions for their payment have been met or where the recipient has a reasonable expectation that they will receive a grant. Provisions are made where approval has been given by the Trustee, due to the approval representing a firm intention, which is communicated to the recipient.

(i) Allocation of overhead and support costs

Overhead and support costs are those which do not relate directly to a single activity. These include some staff costs, costs of administration, external audit costs and membership of NHS Charities Together. Support costs have been allocated between Charitable Activities and Governance costs. Costs that are not wholly attributable to an expenditure category have been apportioned. The analysis of overhead and support costs and the bases of apportionment applied are shown in Note 4. Where costs are shared by two or more charitable activities, support costs have been apportioned between categories.

(j) Costs of generating funds

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities or the costs involved in undertaking trading activities in furtherance of the charity's objects, and represent investment management fees.

(k) Charitable activities

Costs of charitable activities comprise all costs identified as wholly or mainly incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of

(l) Governance costs

Governance costs comprise all costs identifiable as wholly or mainly attributable to ensuring the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to its audit together with an apportionment of overhead and support costs.

(m) Staff and Pensions

The charity has no employees in the year; however it is supported by a fundraiser who is employed by Devon Partnership NHS Trust and fully seconded to the charity. The total salary costs are recharged by the Trust in their entirety.

(n) Cash and Cash Equivalents

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90-day notice interest bearing savings accounts.

(o) Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long-term creditors.

(p) Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

2 Analysis of Voluntary Income

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2021 £000	Total 2020 £000
Donations	1	-	-	1	13
Other Trading Activities including Fundraising	25	-	-	25	9
Legacies	190	-	-	190	-
Investment Income	0	-	-	0	2
Total	216	-	-	216	24

The analysis excludes transfers between funds.

Donations include donations from members of the public, staff members, relatives of staff and patients and other organisations.

Legacies include a residual donation and accrual for remaining expected receipt as advised by the executor.

3 Analysis of Income from Charitable Activities

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2021 £000	Total 2020 £000
Stage 1 Grant from NHS Charities Together	-	160	-	160	-
Other	-	2	-	2	1
Total	-	162	-	162	1

In 2021, the charity received grants from the NHS Charities Together Covid-19 emergency appeal.

The Covid-19 restricted fund is largely made up of Grants received from NHS Charities Together as follows;

£111.5k towards the immediate impact on patients and families, partnership working and the longer term recovery as a result of the pandemic.

£50k designated to improve bicycle facilities across three sites of Devon Partnership NHS Trust.

4 Analysis of Charitable Expenditure

	Fundraising Support £000	Governance Costs £000	Charitable Activities £000	Total 2021 £000	Total 2020 £000
Governance and Administration	50	9	-	59	57
Patient welfare and amenities	-	-	39	39	32
Staff training and development	-	-	1	1	2
Staff welfare and amenities	-	-	74	74	4
Total	50	9	114	173	95

Financial administration, membership fees and the Independent Examination fee have been wholly allocated to governance costs

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

5 Auditor's remuneration

The Auditor's remuneration for 2021 is £1,200 incl VAT (£1,200 in 2019). The fee relates solely to the audit with no additional work undertaken.

6 Analysis of current assets

	2021	2020
	£000	£000
Debtors under 1 year		
Accrued Income	40	-
Prepayment	2	-
Total	<u>42</u>	<u>-</u>

The Charity has accrued income for a debtor at the end of the 2021 reporting period relating to additional legacy income where the Charity has high certainty of receipt. There is also a prepayment in relation to the NHS Charities Together membership fee.

7 Cash and cash equivalents

	2021	2020
	£000	£000
Analysis of cash at bank on current investments held on deposit		
Barclays Bank Business Premium Account	475	242
Barclays Bank Current Account	25	25
Total	<u>500</u>	<u>267</u>

Barclays Business Premium Account is an interest bearing account with an automatic sweep taking place to transfer income above £25,000 from the Current Account. No current asset investments are held outside the UK. All assets held in cash.

8 Creditors falling due within one year

	2021	2020
	£000	£000
Other creditors	64	2
Covid-19 completed requests	8	0
Statutory audit	1	1
Total	<u>73</u>	<u>3</u>

Other creditors include the amount owed to Devon Partnership NHS Trust at the end of the financial year for transactions settled through the Trust's accounts payable function.

9 Material legacies

	2021	2020
	£000	£000
Legacies received - cash	190	0
Legacies received - property asset	100	0
	<u>290</u>	<u>0</u>

The Charity benefitted from a legacy during the year. The majority of this legacy related to cash of which £190k is shown; £150k being received in year and £40k accrual based on the Charity's residual share.

In addition to this as part of the same legacy the Trust has received a 4.2% share in a portfolio of properties. The property interest has been independently valued at £100k

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

10 Analysis of Earmarked Designated fund movements

	Balance at 01 April 2020 £000	Incoming resources ¹ £000	Resources expended £000	Balance at 31 March 2021 £000
Little Something Fund	76	1	(7)	70
Torbay Services Fund	0	290	0	290
Other unrestricted funds	187	25	(35)	177
	263	316	(42)	537

1 - This incorporates the value of the investment in property explained at note 9 as being £100k

The Corporate Trustee set a closing balance of £15,000 or above as the threshold for separate reporting of material designated earmarked funds.

Those designated earmarked funds listed are those with closing balances in excess of £15,000 as at 31 March 2021. The objects of each of the designated funds shown above are as follows:

Little Something Fund is designated to support the recovery of woman and their families affected by perinatal mental health

Torbay Services Fund is designated for the benefit of services within the Torbay area. This fund was established via receipt of the legacy explained at note 9.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

11 Restricted Income funds

	Balance at 01 April 2020 £000	Incoming resources £000	Resources expended £000	Balance at 31 March 2021 £000
Gavin Falkner Memorial Fund	1	-	-	1
Covid -19 Restricted Fund	0	162	(131)	31
	1	162	(131)	32

The Gavin Falkner Memorial Fund is for the relief of family or friends left behind following a drug-related death and who are in need of financial assistance.

The Covid-19 restricted fund is made up of grants received from NHS Charities Together to be used for the benefit of staff and patients relating to the Covid-19 pandemic

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2021

Notes to the Financial Statements

12 Net cash used in operating activities

	2021	2020
	£'000	£'000
Net expenditure for the year (as per the Statement of Financial Activities)	205	(71)
Adjustments:		
Increase in creditors	70	(6)
Increase in debtors	(42)	-
Net cash used in operating activities	233	(77)

13 Parent Company

The Corporate Trustee for the Charity are Board Members of Devon Partnership NHS Trust.

14 Related party transactions

During the year certain members of the Charitable Funds Committee, which is empowered by the Corporate Trustee to act on its behalf in the day to day administration of all funds held on trust, were also members of the Devon Partnership NHS Trust.

The Charity has made payments to the Trust to the value of £101,722 as detailed at note 38 of the Trust Accounts (£99,250 in 2019).

The Charitable Funds Committee and Corporate Trustee are made up of Trust Board Directors (Executive and non-Executive) of Devon Partnership NHS Trust. The business of the charity is dealt with separately from that associated with exchequer funds, for which Trust Board members are also responsible. Declarations of personal interest are made, where appropriate, and those declarations pertaining to the funds held on Trust are available for public inspection by application through Devon Partnership NHS Trust.

The Devon Partnership NHS Trust Special Charity did not pay expenses during the year to any member of the Devon Partnership NHS Trust Board or to any member of the Charitable Funds Committee and members did not receive any honoraria or emoluments from charitable funds in the year.