

**Devon Partnership NHS Trust
Special Charity**

Accounts for the Year Ended 31 March 2022

Registered Charity 1056669

DEVON PARTNERSHIP NHS TRUST SPECIAL CHARITY

FUNDS HELD ON TRUST

ANNUAL ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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 **3 to 12** 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 - Deputy Chief Executive / Executive Director of Finance and Strategy

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Trustee

Tanya Barron - Non Executive Director and Chair of Charitable Funds Committee

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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 2022, which are set out on pages 3 to 12.

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;
 - 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)(b) 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 trustee 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

Monday, August 22, 2022

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

Statement of Financial Activities

	Note	Unrestricted Funds £000	Restricted Funds £000	Total Funds 2022 £000	Total Funds 2021 £000
Income and endowments from:					
Donations		12	-	12	1
Grants	3	-	18	18	162
Other trading activities including fundraised income		22	-	22	25
Legacies	9	682	-	682	190
Transfer between funds		(3)	3	0	0
Total incoming resources	2	713	21	734	378
Expenditure on:					
Governance and Administration Costs	4	18	2	20	9
Charitable Activities:					
Fundraiser and Fundraising Support Costs		34	21	54	50
Patient welfare and amenities		60	-	60	39
Staff training and development		2	-	2	1
Staff welfare and amenities		10	13	22	74
Sub-total charitable activities	4	105	33	139	164
Total expenditure	4	124	35	159	173
Net Income / (expenditure)	12	590	(14)	575	205
Other fund movement (property asset - legacy)		14		14	100
Net movement in funds		604	(14)	589	305
Reconciliation of Funds:					
Total funds brought forward		536	32	569	264
Total funds carried forward		1,140	18	1,158	569

Notes on pages 6 to 12 form part of these accounts.

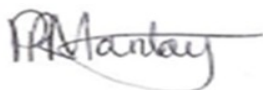
Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds 2022 £000	Restricted Funds 2022 £000	Total Funds 2022 £000	Total Funds 2021 £000
Fixed Assets					
Property Asset - Legacy	9	-	-	-	100
Current Assets					
Cash and cash equivalents	7	486	18	504	500
Debtors	6	678		678	42
Total Current Assets		1,164	18	1,182	542
Current Liabilities					
Creditors falling due within one year	8	24	-	24	73
Total Assets less Current Liabilities		1,140	18	1,158	569
Funds of the Charity					
Unrestricted income funds		1,140	-	1,140	537
Restricted income funds	11	-	18	18	32
Other fund movement					
Total Funds		1,140	18	1,158	569

Notes on pages 6 to 12 form part of these accounts.

Signed



Phillip Mantay - Trustee

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

Statement of Cash Flows for the year ended
31 March

	Note	Total Funds 2022 £000	Total Funds 2021 £000
Cash flows from operating activities:			
Net expenditure for the year		575	205
Decrease in creditors		(49)	70
Increase in debtors		(636)	(42)
Profit from sale of property asset		114	
Net cash used in operating activities	12	4	233
 Change in cash and cash equivalents in the reporting period		 4	 233
<i>Cash and cash equivalents at the beginning of the reporting period</i>		500	267
Cash and cash equivalents at the end of the reporting period	7	504	500

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

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 four 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 2022

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

between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads, as shown in Note 4.

(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 2020

Notes to the Financial Statements

2 Prior year comparatives by type of fund (SOFA)

As part of FRS 102, a prior year comparative Statement of Financial Accounts must be included for both restricted and unrestricted funds. The primary statements provide prior year comparatives in total; this note provides prior period comparatives for the Statement of Financial Activities and the Balance Sheet for each of the three types of fund managed by the Trust.

Unrestricted funds - SoFA for the year ended 31 March

	2020	2019
	£000	£000
Income from:		
Donations & Legacies	694	18
Other trading activities including fundraised income	22	11
Income from investments	(3)	1
Transfer of funds	-	3
Total incoming resources	713	33
Expenditure on:		
Raising Funds	(18)	(54)
Charitable Activities	(105)	(58)
Total expenditure	(124)	(112)
Net (expenditure) / income	590	(78)
Reconciliation of Funds:		
Total funds brought forward	320	399
Total funds carried forward	1,140	320

Restricted funds - SoFA for the year ended 31 March

	2020	2019
	£000	£000
Income from:		
Donations & Grants	-	-
Transfer of funds	-	(2)
Total incoming resources	-	(2)
Expenditure on:		
Raising Funds	2	(8)
Charitable Activities	(33)	(15)
Total expenditure	(31)	(23)
Net (expenditure)	(14)	(25)
Net Movement in funds	(14)	(25)
Reconciliation of Funds:		
Total funds brought forward	32	36
Total funds carried forward	18	12

Endowment funds - SoFA for the year ended 31 March

	2020	2019
	£000	£000
Reconciliation of Funds:		
Total funds brought forward	4	4
Transfer of funds	#NAME?	
Total funds carried forward	#NAME?	

Crockford Lisa (Devon Partnership Trust):
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Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

Notes to the Financial Statements

2 Analysis of Voluntary Income

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2022 £000	Total 2021 £000
Donations	12	-	-	12	1
Other Trading Activities including Fundraising	22	-	-	22	25
Legacies	682	-	-	682	190
Total	716	0	-	716	216

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 an accrual for expected receipt as advised by the executor.

3 Analysis of Income from Charitable Activities

	Unrestricted funds £000	Restricted funds £000	Endowment funds £000	Total 2022 £000	Total 2021 £000
Stage 3 Grant from NHS Charities Together - Wellbeing	-	8	-	8	160
National Lottery Grant	-	10	-	10	2
Total	-	18	-	18	162

In 2022 the charity received a grants from;

The NHS Charities Together Covid-19 emergency appeal £8k in relation to stage 3 - recovery with further funding expected to be received in 22-23

The National Lottery £10k towards a Community Perinatal Physical Health Project

4 Analysis of Charitable Expenditure

	Fundraising Support £000	Governance Costs £000	Charitable Activities £000	Total 2022 £000	Total 2021 £000
Governance and Administration	54	20	-	75	59
Patient welfare and amenities	-	-	60	60	39
Staff training and development	-	-	2	2	1
Staff welfare and amenities	-	-	22	22	74
Total	54	20	84	159	173

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 2022

Notes to the Financial Statements

5 Auditor's remuneration

The Auditor's remuneration for 2022 is £4,800 incl VAT (£1,200 in 2021). The fee relates solely to the audit with no additional work undertaken.

6 Analysis of current assets

Debtors under 1 year

	2022	2021
	£000	£000
Accrued Income	678	40
Prepayment	0	2
Total	678	42

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

Analysis of cash at bank on current investments held on deposit

	2022	2021
	£000	£000
Barclays Bank Business Premium Account	479	475
Barclays Bank Current Account	25	25
Total	504	500

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

	2022	2021
	£000	£000
Other creditors	19	64
Statutory audit	5	1
Covid-19 completed requests	0	8
Total	24	73

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

	2022	2021
	£000	£000
Legacies received - cash	682	0
Legacies received - property asset gain on disposal	14	0
	696	0

The Charity has accrued income of a material legacy at £678k, on receipt of a grant of probate and confirmation that sufficient assets within the estate have been established by executors prior to the year end.

In addition to this a 4.2% share in a portfolio of properties bequeathed to the Charity by legacy in the prior year was independently valued at £100k and sold in this financial year for £114k resulting in a gain on disposal. A further £3k residual payment from the same legacy has been received for the remainder of the Estate.

Devon Partnership NHS Trust Special Charity
Year ended 31 March 2022

Notes to the Financial Statements

10 Analysis of Earmarked Designated and Unrestricted funds

	Balance at 01 April 2021 £000	Incoming resources¹ £000	Resources expended £000	Balance at 31 March 2022 £000
Little Something Fund	70	2	(10)	62
Torbay Services Fund	290	18	(78)	230
Other unrestricted funds	177	707	(36)	848
	537	727	(124)	1,140

1 - This incorporates the gain on disposal of the investment property and accrued legacy explained at note 9

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

The designated earmarked funds listed are those with closing balances in excess of £15,000 as at 31 March 2022. The objectives 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 2022

Notes to the Financial Statements

11 Restricted Income funds

	Balance at 01 April 2021 £000	Incoming resources £000	Resources expended £000	Balance at 31 March 2022 £000
Gavin Falkner Memorial Fund	1	-	-	1
Community Perinatal Physical Health Project Fund	-	10	(1)	9
Wellbeing Fund	-	8	-	8
Covid -19 Restricted Fund	31	3	(34)	0
	32	21	(35)	18

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 Community Perinatal Physical Health Project Fund is to help women in the community to engage in a healthier lifestyle , through groups, online support and educational materials.

The Wellbeing Fund is a recovery grant to be used towards supporting the Devon Partnership NHS Trust's Wellbeing Programme following the Covid-19 pandemic.

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 2022

Notes to the Financial Statements

12 Net cash used in operating activities

	2022	2021
	£'000	£'000
Net expenditure for the year (as per the Statement of Financial Activities)	575	205
Adjustments:		
Increase in creditors	(49)	-
Increase in debtors	(636)	(84)
Profit on sale of property asset	114	
Net cash used in operating activities	4	121

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 £206k as detailed at note 30 of the Trust Accounts (£101k 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.