

**BARNET, ENFIELD AND HARINGEY
MENTAL HEALTH NHS TRUST
CHARITY**

Annual Report

Year ended: 31 March 2023

Charity Registration Number: 1103407

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Report of the Trustee for the year ended 31 March 2023

Foreword

The Annual Report of Barnet, Enfield and Haringey Mental Health NHS Trust Charity has been prepared in compliance with the current requirements for a registered charity with a gross income below £250,000 per annum.

The Board of the Barnet, Enfield and Haringey Mental Health NHS Trust acts as sole corporate trustee in the administration of the Barnet, Enfield and Haringey Mental Health NHS Trust Charity.

The Trustee is not remunerated.

The Trustee is not reimbursed for expenses.

Members of the NHS Trust Board who served during the financial year ended 31 March 2023 and up to the date the accounts were signed were as follows:

Jackie Smith	Chair (until 29 July 2022)
Pippa Aitken	Chair (30 July 2022 to 31 October 2022)
Peter Molyneux	Chair (1 November 2022 to 3 December 2023)
Lena Samuels	Chair (since 4 December 2023)
Jinjer Kandola	Chief Executive
Amanda Pithouse	Chief Nursing Officer
Dr Mehdi Veisi	Medical Director (until 31 May 2022)
Dr Vincent Kirchner	Chief Medical Officer (since 1 June 2022)
David Griffiths	Chief Finance and Investment Officer (until 31 May 2022)
David Wragg	Chief Finance Officer (from 1 June 2022 to 16 July 2023)
Samanthi Gibbens	Chief Finance Officer (from 17 July 2023)
Natalie Fox	Deputy Chief Executive and Chief Operating Officer
Darren Summers	Deputy Chief Executive and Executive Director for Partnerships (from 1 June 2022 to 2 June 2024)
Lisa Anastasiou	Director of People and Organisational Development (until 31 May 2022)
Susan Young	Interim Chief People Officer (from 1 June 2022 to 31 January 2023)
Ben Browne	Chief People Officer (since 1 February 2023)
Sarah Wilkins	Chief Digital and Information Officer
David Cheesman	Director of Strategy, Transformation and Partnerships (until 31 May 2022)

Barnet, Enfield and Haringey Mental Health NHS Trust Charity

Jess Lievesley	Executive Director of Strategy, Transformation and Organisational Effectiveness (since 4 July 2022)
Catherine Jervis	Non-Executive Director (until 30 September 2023)
Charles Waddicor	Non-Executive Director
Ruchi Singh	Non-Executive Director (until 27 September 2021)
Neil Brimblecombe	Non-Executive Director (until 30 November 2021)
Sue Rubenstein	Non-Executive Director (until 31 August 2023)
Paul Pugh	Non-Executive Director
Anu Singh	Non-Executive Director (from 21 May 2021)
Claud Williams	Non-Executive Director (from 24 January 2022)
Dr Farah Jameel	Non-Executive Director (from 24 January 2022)
Dalwardin Babu	Non-Executive Director (from 1 September 2023)
Angela Daniel	Non-Executive Director (from 1 October 2023)
Lloydette Bai-Marrow	Non-Executive Director (from 9 October 2023)

The Charitable Funds are registered with the Charity Commission (charity registration number 1103407) in accordance with the Charities Act 2011.

Reference and Administration details

Barnet, Enfield and Haringey Mental Health NHS Trust Charity was established on 26 April 2004. At 31 March 2023, the Charity consisted of 1 unrestricted fund, 5 restricted funds and 3 endowment funds.

Trustees

The NHS Trust Board devolved responsibility for the on-going management of funds to the Trust & Charitable Funds Committee. The Trust & Charitable Funds Committee was formed on 1 February 2006 with the purpose of administering the funds on behalf of the corporate trustee.

Members of the Trust & Charitable Fund Committee who served during the financial year ended 31 March 2023 and up to the date the accounts were signed were as follows:

Charles Waddicor (Chair)
David Griffiths (until 31 May 2022)
David Wragg (1 June 2022 to 16 July 2023)
Samanthi Gibbens (from 17 July 2023)
David Cheesman (until 31 May 2022)
Natalie Fox
Paul Pugh
Claud Williams (from 1 June 2022)

Principal Office

Barnet, Enfield and Haringey Mental Health NHS Trust

Barnet, Enfield and Haringey Mental Health NHS Trust Charity

Partnership Headquarters,
4th Floor, East Wing,
St Pancras Hospital,
4 St Pancras Way,
London
NW1 0PE

Principal Professional Advisors

Auditors

Grant Thornton
30 Finsbury Square
London
EC2A 1AG

Bankers

Barclays Bank PLC
1 Churchill Place
London
E14 5HP

Solicitors

Bevan Brittan
Fleet Place House
2 Fleet Place
Holborn Viaduct
London EC4M 7RF

Fund Managers

CCLA Fund Management
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Structure, Governance and Management

Barnet, Enfield and Haringey Mental Health NHS Trust is the sole corporate trustee. The Chairman, Chief Executive, seven Non-Executive Directors and six voting Executive Directors and one non-voting Executive Director make up the Trust's Board of Directors.

Non-Executive Directors are usually local people whose wide range of experience and skills contribute to the effective management and accountability of the Trust. They are not employees of the Trust and are appointed by the Secretary of State. The Board manages the Trust, with the Chief Executive being responsible for the overall running of its services.

When a new Director is appointed by the Trust, an induction is carried out for that new Director. Part of that induction gives the new Director a full understanding of the legal status and function of the charity, the methods of operation and the responsibilities of the Corporate Trustee. Information on the Charities background, its aims and objectives and its internal procedures are provided.

On 1 June 2022 the Trust entered into a partnership agreement with Camden & Islington Foundation Trust operating with a common set of executive directors and chair as well as some common non-executive directors.

Barnet, Enfield and Haringey Mental Health NHS Trust Charity

Each year the Charity reviews project ideas and decide on which schemes to approve reviewing the purposes of the Charity as a whole and ensuring that individual funds objectives are consistent with this.

The Trust's business is conducted through bi-monthly public meetings and bi-monthly Board workshops. The role of the Trust Board is to:

- Set the overall strategic direction of the Trust
- Monitor the Trust's performance against objectives
- Provide effective financial stewardship through value for money, financial control and financial planning
- Ensure through clinical governance that the Trust provides high quality, effective and patient-focused services
- Ensure high standards of corporate governance and personal conduct

Acting for the Corporate Trustee, the Trust & Charitable Funds Committee is responsible for the overall management of the Charitable Funds.

The objective of the Trust & Charitable Funds Committee is to ensure that charitable funds are invested and spent in accordance with external and internal procedures, policies and legislation, that appropriate guidance is in place to govern all operational issues relating to the funds, and to review charitable activities.

Each fund has a manager with delegated powers to manage the fund.

The Finance Department of Barnet, Enfield and Haringey Mental Health NHS Trust provide a financial management and administration service. The Finance Department has delegated responsibility for the administration of financial control over the Funds and for providing reports to fund managers.

Public Benefit

The Charity provides a public benefit because of the way it uses its resources to improve the mental health services it provides to the local community. It assists Barnet Enfield and Haringey Mental Health Trust in providing an efficient and effective service.

Objectives of the Charity

The Governing Document of the charity is the Charity Commission's 'Model Declaration of Trust' for an NHS Umbrella Charity, and this complies with the Public Benefit requirement.

Section C of this declaration states that the object of the charity is as follows:

The Trustee shall hold the Trust Fund upon trust to apply the income, and, at its discretion so far as may be permissible, the capital, 'for any charitable purpose or purposes relating to the National Health Service'.

Funds held by the charity are used for:

- the relief of patients in financial need, patients who are mentally ill
- the advancement of education
- other purposes beneficial to staff and patients not falling under the other two categories mentioned

Sources of Income

The charity received its income in 2022/23 as follows:-

- Donations from staff and the public
- Grants from NHS Charities Together
- Interest earned from the COIF Deposit Fund

Activities and achievements during the year

The objectives of the charity were successfully met in 2022/23.

Total income received in the reporting year totalled £61k which is made up of £55k of Grants, £4k of unrestricted donations and £2k of bank interest.

Total expenditure incurred by the charity in 22/23 totalled £65k. This was split between “activities in furtherance of the Charities objectives” of £52k and Governance costs of £13k. The activities in furtherance of the Charities objectives related to a grant from NHS Charities Together to support the long term health and recovery of NHS staff and patients impacted by Covid 19 and as such was split between staff welfare and patient welfare.

Grant income from NHS Charities Together which was unspent at 31 March 2023 will be used on a number of projects aimed at improving staff and patient wellbeing following the Covid pandemic.

Total Governance costs for the financial year were £13k. This is split between the Independent Examination fee of £9k and admin and membership fees of £4k.

Review of Charity’s Financial Position

At the end of 2022/23, the Trust has total funds of £192k comprising £136k of restricted funds, £13k of unrestricted funds and £43k of endowment funds. This is considered sufficient for the Charity to continue to meet all its objectives for the foreseeable future.

Future Plans

The Charity's funds will continue to be managed to achieve the objectives of the charity.

The Charity will continue to raise its own awareness using publicity from currently funded projects. It will also apply for suitable grant income and work with NCL STP to implement STP wide NHS Charities Together grant funded projects.

COIF Deposit Fund

Cash that does not require immediate access is held in the COIF Deposit Fund. Interest is received on the balance. Interest income in 2022/23 increased against prior years as UK interest rates increased following several years of very low rates.

Reserves Policy

In arriving at an appropriate reserves policy, the Trustee has considered the following:

- The Trustee has a duty to manage the cash reserves of the Charity efficiently. Any cash that is not immediately required is held in the COIF Deposit Fund
- Charity reserves, as defined by the Charity Commission, are 'funds freely available for its general purpose' and this definition excludes investment assets.
- The Trustee of the Charity is under a general legal duty to 'apply' (in practice this means 'expend') and not accumulate income. Charity Commission guidance on this issue, determines that the income of a charity should be applied to its specified purposes within a 'reasonable period of receipt' (currently between 6 months to 2 years).
- Levels of future income flows are never guaranteed and it is prudent to keep reserves that enable the Charity to continue meeting its regular commitments.
- Income may be retained beyond this 'reasonable period' if, in the considered opinion of the Trustee, it is implementing an action necessary for the Charity to function properly i.e. the holding of specified income reserve balances.

The Charity is taking steps to ensure that all these policies are being followed.

At the end of 2022/23, the Charity has reserves of £192k of which £43k are endowment funds. The reserves are required to meet the short to medium term requirements of the Charity.

Endowment Funds

The Trust has three Endowment Funds: the David Ford Award Fund, the William Palmer Fund and the E. Thompson Fund.

In January 2008 the Trustees resolved:

- (a) To adopt a total return approach to investment to the three endowment funds
- (b) The initial amounts and unapplied total return were identified using correspondence records with the Charity Commission from 2001. The initial amount donated was taken to be the initial amount of each fund and any interest earned subsequently was transferred to the unrestricted fund of the Charity.
- (c) It was agreed that the total unapplied return would be transferred each year to the Trust's unrestricted fund. None of the unapplied return is to be retained for investment.
- (d) Given the return on the funds are relatively small it was decided that the unapplied return was best transferred to the General Unrestricted Fund each year to be used for the benefit of staff and patients across the Trust.
- (e) The Trust and Charitable Fund Committee were advised on the above by Richard Narty, the Trust Director of Finance at the time.

Acknowledgements

The Trustee wishes to express its gratitude to all staff and the general public for donations and other support to the activities of the Charity.

Declaration

I declare, in my capacity of Chair of the body which is the sole Charity Trustee, that the Trustee has approved the report above; and has authorised me to sign it on their behalf.

Signed:



Full name: Lena Samuels

Date: 10 September 2024

Position: Chair

**BARNET, ENFIELD AND HARINGEY
MENTAL HEALTH NHS TRUST
CHARITY**

Annual Accounts

Year ended: 31 March 2023

Charity Registration Number: 1103407

Trustee's Responsibilities Statement

The trustee is responsible for:

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

The trustee is required under the Charities Act 2011 and the National Health Service Act 1977 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the financial position of the funds held on trust, in accordance with the Charities Act 2011. In preparing those accounts, the trustee is required to:

- apply on a consistent basis accounting policies laid down by the Secretary of State with the approval of the Treasury;
- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The trustee confirms that the responsibilities set out above have been met and has complied with the requirements for preparing the accounts. The financial statements set out on pages 3 to 11 attached have been compiled from and are in accordance with the financial records maintained by the trustee.



Lena Samuels, Chair

.Date..10 September 2024

Trustee



Samanthi Gibbens, Chief Finance and Investment Officer

Date..10 September 2024

.the Board may authorise another trustee to sign in place of the Chair*

Independent examiner's report to the corporate trustee of Barnet, Enfield and Haringey Mental Health NHS Trust

I report on the accounts of Barnet, Enfield and Haringey Mental Health NHS Trust Charity (the 'charity') for the year ended 31 March 2023.

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 report

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.

[Signature]

Matthew Dean FCPFA
Grant Thornton UK LLP
Chartered Accountants
London

September 2024

Statement of Financial Activities for the year ended 31 March 2023

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
Incoming resources						
<i>Incoming resources from generated funds</i>						
Voluntary income:						
Donations	2.1	4	0	0	4	3
Grants - General	2.1	0	55	0	55	25
Total Voluntary Income		4	55	0	59	28
Investment income	2.2	1	1	0	2	0
Total incoming resources		5	56	0	61	28
Resources expended						
<i>Charitable activities</i>						
Activities in furtherance of charity's objectives	3.1	0	52	0	52	10
Governance Costs	3.2	0	13	0	13	11
Total resources expended		0	65	0	65	21
Net movement in funds		5	(9)	0	(4)	7
Fund balances brought forward		8	145	43	196	189
Fund balances carried forward		13	136	43	192	196

The notes on pages 5 to 11 form part of this account.

Balance Sheet as at 31 March 2023

	Notes	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total at 31 March 2023 £000	Total at 31 March 2022 £000
Current Assets						
Trade and other receivables	5	0	26	0	26	0
Prepayments	5	0	0	0	0	0
Cash at bank and in hand	8.1	13	133	43	189	208
Total Current Assets		13	159	43	215	208
Creditors: Amounts falling due within 1 year	6	0	23	0	23	12
Net Current Assets		13	136	43	192	196
Total Net Assets		13	136	43	192	196
Funds of the Charity						
Capital Funds:						
Endowment Funds	7.1	0	0	43	43	43
Income Funds:						
Restricted	7.2	0	136	0	136	145
Unrestricted	7.3	13	0	0	13	8
Total Funds		13	136	43	192	196

The notes on pages 5 to 11 form part of this account.

Signed:



Lena Samuels, Chair
Date: 10/09/2024

Notes to the Accounts

1 Accounting Policies

1.1 Basis of accounting

The financial statements have been prepared under the historical cost convention with items recognized at cost or transaction value. The financial statements have been prepared in accordance with Financial Reporting Standard 102 issued on 16 July 2014, the Statement of Recommended Practice for Accounting and Reporting by Charities, second edition issued in October 2019 (effective for accounting periods commencing on or after 1 January 2019) and the Charities Act 2011. The Charity is a Public Benefit Entity as defined by FRS 102.

1.2 Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charities forecasts and projections and have taken account of pressures on income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

1.3 Incoming Resources

a) All Incoming resources are included in full in the Statement of Financial Activities as soon as the following three factors can be met.

i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;

ii) certainty - when there is reasonable certainty that the incoming resource will be received;

iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.

b) Legacies

Legacies are accounted for as incoming resources once the receipt of the legacy becomes reasonably certain. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made or property transferred and once all conditions attached to the legacy have been fulfilled.

c) Grants Receivable

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

1.4 Resources expended

All expenditure is recognised once there is a legal or constitutive obligation to make a payment to a third party.

a) Cost of generating funds

The cost of generating funds are the costs associated with generating income for the funds held on trust.

b) Governance costs

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

1.5 Structure of funds

Where there is legal restriction on the purpose of which a fund may be put, the fund is classified in the accounts as a 'restricted fund'. Where the capital is held to generate income for charitable purposes and cannot itself be spent funds are accounted for as 'endowment funds'. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are classified 'designated' funds. Other funds are classified as 'unrestricted funds'. The funds held within these categories are disclosed in note 7.

1.6 Tangible Fixed Assets

The Charity has no tangible fixed assets.

1.7 Intangible Fixed Assets

The Charity has no intangible fixed assets.

1.8 Pensions Contributions

The Charity makes no pension contributions.

1.9 Creditors

All creditors are held at cost.

1.10 Change in the Basis of Accounting

There has been no change in the basis of accounting during the year.

1.11 Pooling Scheme

A 'shared pool' scheme is operated for the COIF Deposit Fund investment.

1.12 Financial instruments

Recognition

Financial assets and financial liabilities which arise from contracts for the purchase or sale of non-financial items (such as goods or services), which are entered into in accordance with the Charity's normal purchase, sale or usage requirements, are recognised when, and to the extent which, performance occurs, ie, when receipt or delivery of the goods or services is made.

All other financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Classification and measurement

Financial assets are categorised as 'Loans and receivables'.

Trade and other payables are classified as 'Other Financial liabilities'.

Determination of fair value

All financial assets and financial liabilities are carried at fair value. As the only financial asset held is cash, carrying value is equal to historic cost. Financial liabilities are also held at historic cost as all relate to a period of less than 1 year.

2 Analysis of Incoming Resources

Analysis of Incoming Resources						
2.1	Voluntary Income	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
	Donations - Public	4	0	0	4	3
	Grants - General	0	55	0	55	25
	Total Voluntary Income	4	55	0	59	28
2.2	Investment Income	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
	COIF - Deposit Fund Interest	1	1	0	2	0
	Total Investment Income	1	1	0	2	0
	TOTAL INCOMING RESOURCES	5	56	0	61	28

3 Analysis of Resources Expended**3.1 Charitable Activities**

	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2022/23 Total Funds £000	2021/22 Total Funds £000
Patients welfare and amenities	0	26	0	26	5
Staff welfare and amenities	0	26	0	26	5
Total Charitable Activities	0	52	0	52	10

3.2 Governance Costs

Independent Examination Fee	0	9	0	9	9
Admin Fee - Services from NHS Trust	0	1	0	1	1
Membership fees	0	3	0	3	1
Total Governance Costs	0	13	0	13	11

TOTAL RESOURCES EXPENDED

0	65	0	65	21
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3.3 Independent Examination Fee

The Independent Examination fee of £8,000 + VAT (2021/22 £7,500 + VAT) relates solely to the Independent Examination of the accounts with no other additional work being undertaken.

4 Staff Costs

The Charity has no employees and there is therefore no expenditure on staff (2021/22 no employees, total cost £nil).

5 Debtors: Amounts falling due within one year:

	2022/23	2021/22
	Total Funds	Total Funds
	£000	£000
Other debtors	26	0
Total Debtors falling due within one year	26	0

6 Creditors: Amounts falling due within one year:

	2022/23	2021/22
	Total Funds	Total Funds
	£000	£000
Other creditors	23	12
Total Creditors falling due within one year	23	12

*this balance represents monies owed for 2021/22 and 2022/23 Independent Examination fees (£19k), administration recharges (£2k) and other miscellaneous items (£2k)

7 Analysis of Charitable Funds**7.1 Analysis of Endowment funds**

	2021/22					2022/23
	Balance	Incoming	Resources	Transfers	Gains and	Balance
	B/f	Resources	Expended		Losses	C/f
	£000	£000	£000	£000	£000	£000
David Ford Award Fund - CIP	3	0	0	0	0	3
William Palmer Fund - CIP	32	0	0	0	0	32
E Thompson Fund - CIP	8	0	0	0	0	8
Total Endowment funds	43	0	0	0	0	43

Description of the nature and purpose of each fund

David Ford Award Fund - CIP	<i>Capital in Perpetuity - Income to the Unrestricted General Fund</i>
William Palmer Fund - CIP	<i>Capital in Perpetuity - Income to the Unrestricted General Fund</i>
E Thompson Fund - CIP	<i>Capital in Perpetuity - Income to the Unrestricted General Fund</i>

In January 2008 the Trustees resolved :

- (a) to adopt a total return approach to investment to the three permanent endowment funds shown above.
- (b) The initial amounts and unapplied total return were identified using correspondence records with the Charity Commission from 2001. The initial amount donated was taken to be the initial amount of each fund and any interest earned subsequently was transferred to the unrestricted fund of the Charity.
- (c) It was agreed that the total unapplied return would be transferred each year to the Trust's Unrestricted fund. None of the unapplied return is to be retained for investment.
- (d) Given the return on the funds are relatively small it was decided that the unapplied return was best transferred to the General Unrestricted Fund each year to be used for the benefit of staff and patients across the Trust.

7.2 Analysis of Restricted Funds

	2021/22					2022/23
	Balance	Incoming	Resources	Transfers	Other	Balance
	B/f	Resources	Expended		movements	C/f
	£000	£000	£000	£000	£000	£000
Ken Porter Ward - Heather Horn Trust Fund	1	0	0	0	0	1
Phoenix Rising Appeal Fund	10	0	(1)	0	0	9
Former Enfield PCT Fund	47	1	(3)	0	0	45
NHS Charities Together	87	55	(61)	0	0	81
Total Restricted Funds	145	56	(65)	0	0	136

Description of the nature and purpose of each fund

Ken Porter Ward - Heather Horn Trust Fund	<i>Donations are for the benefit of patients in the Ken Porter ward</i>
Phoenix Rising Appeal Fund	<i>Donations can be used for any charitable purpose or purposes relating to the Iris Ward at St Ann's Hospital</i>
Former Enfield PCT Fund	<i>Donations can be used for any charitable purpose or purposes relating to Enfield based patients or staff, including former staff of NHS Enfield.</i>
NHS Charities Together	<i>Grant income received from NHS Charities Together, to be spent in accordance with grant conditions</i>

7.3 Analysis of Unrestricted funds

	2021/22					2022/23
	Balance	Incoming	Resources	Transfers	Gains and	Balance
	B/f	Resources	Expended		Losses	C/f
	£000	£000	£000	£000	£000	£000
General Unrestricted Fund	8	5	0	0	0	13
Total Unrestricted funds	8	5	0	0	0	13

Description of the nature and purpose of each fund

General Unrestricted Fund *Donations can be used for any charitable purpose or purposes relating to the NHS*

Memorandum Report

	2021/22					2022/23
	Balance	Incoming	Resources	Transfers	Gains and	Balance
	B/f	Resources	Expended		Losses	C/f
	£000	£000	£000	£000	£000	£000
Capital Funds						
Total Endowment funds	43	0	0	0	0	43
Total Capital Funds	43	0	0	0	0	43
Income Funds						
Total Restricted Funds	145	56	(65)	0	0	136
Total Unrestricted funds	8	5	0	0	0	13
Total Income Funds	153	61	(65)	0	0	149
Total Charitable Funds	196	61	(65)	0	0	192

8 Financial Assets and Liabilities

Note 8.1 Carrying values of financial assets

	Held at amortised cost £000	Total book value £000
Assets as per SoFP as at 31 March 2023		
Trade and other receivables excluding non financial assets	26	26
Cash and cash equivalents at bank and in hand	188	188
Total at 31 March 2023	214	214
Assets as per SoFP as at 31 March 2022		
Cash and cash equivalents at bank and in hand	208	208
Total at 31 March 2022	208	208

Note 8.2 Carrying value of financial liabilities

	Held at amortised cost £000	Total book value £000
Liabilities as per SoFP as at 31 March 2023		
Trade and other payables excluding non financial liabilities	23	23
Total at 31 March 2023	23	23
Liabilities as per SoFP as at 31 March 2022		
Trade and other payables excluding non financial liabilities	12	12
Total at 31 March 2022	12	12

8.3 Fair values of financial assets and liabilities

Management consider that the book value (carrying value) is a reasonable approximation of fair value for all financial assets and liabilities held.

8.4 Maturity of financial liabilities

	31-Mar-23 £000	31-Mar-22 £000
In one year or less	23	12
Total	23	12

9 Connected organisations

Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors.	2022/23		2021/22	
	Turnover of Connected Organisation £'000	Net Profit/(Deficit) for the Connected Organisation £'000	Turnover of Connected Organisation £'000	Net Profit/(Deficit) for the Connected Organisation £'000
Barnet, Enfield & Haringey Mental Health NHS Trust which is a provider of mental healthcare services in the London Boroughs of Barnet, Enfield and Haringey and community healthcare services in the London Borough of Enfield The Trust Board Directors comprise the Charitable Fund Trustee.	447,747	3,331	409,332	21,358

The turnover and net profit of Barnet, Enfield & Haringey Mental Health NHS Trust above follow the Department of Health and Social Care Group Accounting Manual 2022/23. The accounting policies contained in that manual follow the International Financial Reporting Standards.

10 Related Party Transactions

During the year none of the Trust Board Directors or members of the key management staff or parties related to them has undertaken any material transactions with the Barnet, Enfield and Haringey Mental Health NHS Charitable Trust (y/e 31 March 2022: none)

The Barnet, Enfield and Haringey Mental Health NHS Charitable Trust had the following transactions with Department of Health NHS Trusts in 2022/23

Organisation	2022/23 Income £'000	2021/22 Income £'000
Barnet Enfield & Haringey Mental Health NHS Trust	-	-
Organisation	2022/23 Expenditure £'000	2021/22 Expenditure £'000
Barnet Enfield & Haringey Mental Health NHS Trust	1	1

During the year none of the Trust Board Directors or members of the key management staff or parties related to them received any remuneration from the Barnet, Enfield and Haringey Mental Health NHS Charitable Trust. No Trustee expenses were incurred in 2021/22 either.

11 Post Balance Sheet Events

None

Independent examiner's report to the corporate trustee of Barnet, Enfield and Haringey Mental Health NHS Trust

I report on the accounts of Barnet, Enfield and Haringey Mental Health NHS Trust Charity (the "charity") for the year ended 31 March 2023.

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.

Matthew Dean

Matthew Dean FCPFA

Grant Thornton UK LLP
Chartered Accountants

London

19 September 2024