

Healthcare People Management Association

Annual Report and Financial Statements year from 1 April 2020 to 31 March 2021

Charity registration number: 1167883

Healthcare People Management Association

Contents

| | |
|---|----------|
| Trustees' Report | 1 to 10 |
| Statement of Trustees' Responsibilities | 11 |
| Independent Examiner's Report | 12 |
| Statement of Financial Activities | 13 |
| Balance Sheet | 14 |
| Notes to the Financial Statements | 15 to 20 |

Healthcare People Management Association

Trustees' Report

The Trustees present the annual report together with the financial statements of the Charity for the year ended 31st March 2021.

Reference and Administrative Details

| | |
|-------------------------------|--|
| President | Mr Dean Royles (appointed 1 April 2019) |
| Trustees | <p>Mr Damian McAlister (appointed 1 July 2016 – appointed Chair 1 December 2020)</p> <p>Mrs Joanne Marshall (appointed 1 July 2016)</p> <p>Miss Deborah O'Dea (appointed 1 December 2017)</p> <p>Dr Pat Oakley (left 30 November 20)</p> <p>Mrs Shelly Rubinstein (appointed 1 December 2017)</p> <p>Mr Nick Grimshaw – Chair (left 30 November 20)</p> <p>Mr David Holmes - Deputy President (appointed 1 July 2016)</p> <p>Mr Dominic Tkaczyk – Honorary Treasurer (left 30 September 2020)</p> <p>Ms Deborah Tarrant – immediate past president (appointed 18 May 2018)</p> <p>Ms Janet Wilkinson – Deputy President (appointed 1 January 2019)</p> <p>Mrs Sarah Morley – Deputy President (appointed 5 May 2019)</p> <p>Mr Ismail Hafeji – Honorary Treasurer (appointed 1 October 2020)</p> <p>Ms Sheena Hobbs (appointed 1 March 2021)</p> <p>Mr Rory Hegarty (appointed 1 March 2021)</p> |
| Other Officers | Mrs Nicky Ingham – Executive Director (appointed 17 July 2017) |
| National Council | |
| Members 1.4.20-31.3.21 | <p>Mrs Victoria Downing-Burn, Vice President - South West</p> <p>Mr Chris Carron, Vice President - Scotland</p> <p>Mr David Holmes, Vice President - West Midlands</p> <p>Mr Craig Desousa, Vice President - London</p> <p>Mrs Claire Vaughan, Vice President – Wales</p> <p>Mr Nicholas Parker, Vice President - Yorkshire & The Humber (left March 2020)</p> <p>Mrs Jenny Allen and Mrs Laura Smith – Yorkshire & The Humber (appointed June 2020)</p> <p>Ms Amanda Rawlings, Vice President - East Midlands</p> |

Healthcare People Management Association

Trustees' Report

Mrs Annesley Donald, Vice President - East of England
Mrs Morven Smith, Vice President – North East and Cumbria
Mrs Vivienne Toal, Vice President - Northern Ireland
Mrs Heather Barnett, Vice President - North West

| | |
|------------------------------------|---|
| Principal Address | PO Box 343 Lytham St Annes FY8 9JF |
| Charity Registration Number | 1167883 |
| Independent Examiner | Corrigan and Co Ltd Unit 9 Enniskillen Business Centre 21 Lackaghboy Road Enniskillen County Fermanagh Northern Ireland BT74 4RL |

Objectives and activities

Public benefit

Healthcare People Management Association (HPMA) is a membership body representing all workforce professionals at every level within Workforce, OD and Human Resources in the health and care industries across the United Kingdom.

Its primary objectives are to promote and protect good health for the public benefit through developing and maintaining good practice in the science of people management, including bringing together all those working in human resources, workforce, people management and related services within health and care services in a UK-wide network. Promoting excellence in people management, organisational development and leadership within health and care services and working in partnership with other organisations, health and care commissioners, and providers to benefit patients through people management, organisation development and leadership.

Additionally, undertaking studies and research work into people management and related services within health and care services and publishing the useful results.

The Trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Healthcare People Management Association

Trustees' Report

Achievements and performance

The year ending 31st March 2021 was a challenging year for the charity given the immense impact that Covid19 had on the NHS and the entire workforce, however the charity continued to make progress on its 3-year strategy and our underpinning five key workstreams (squads).

HPMA celebrated its 47th year and its 29th annual awards.

Healthcare organisations have never been so challenged with significant pressures on the service and in particular the workforce to deliver in a difficult climate with an ever-challenging workforce supply. However, this has provided a great opportunity for Workforce and OD professionals across all aspects of the workforce function to respond and drive transformational change, stepping into their rightful place at centre stage. HPMA has gone from strength to strength during 2020-21 providing virtual opportunities for development to support the profession through the pandemic whilst maintaining their personal development.

Key Achievements through 2020-21

- Continued and targeted support to workforce leaders and their teams in relation to Covid19 throughout the year.
- Successful joint conference and HPMA Awards in December 2020 and October 2020 respectively.
- Supporting NHS England/Improvement with a national HR/OD review, directly influencing the review and the emergent recommendations
- Ongoing collaboration with CIPD/HPMA/PPMA/UHR utilising the MoU
- Increased profile of HPMA at various events across the UK
- Increase in awareness of HPMA through improved website design, social media profile and improved communication with members more generally.
- Increased membership both from a corporate and a commercial perspective.

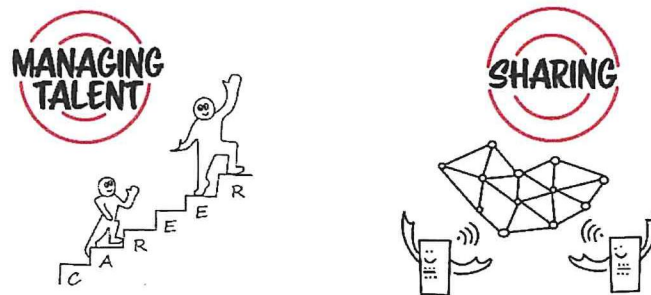
Our vision as a Charity remains the same, which is 'Improving Health Through People' as it is vital that our workforce feels cared for and recognised for all the work they do over and above their role, particularly given the current challenges. Happy staff means happy patients and families who received excellent care by staff who feel supported and cared for themselves. HPMA continues to set the culture for world class people management ensuring great care, supporting workforce professionals to deliver excellence in workforce delivery every single day.

HPMA continued to focus on its five workstreams (squads) agreed by our membership during 2020-21.

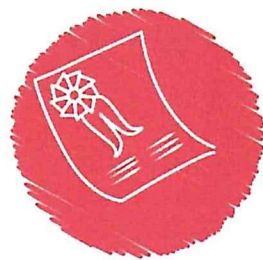


Healthcare People Management Association

Trustees' Report



Our core values have continued to be lived by the HPMA employed workforce alongside our volunteers
Our values **PEOPLE** are illustrated below:



PROFESSIONAL



EXEMPLARY



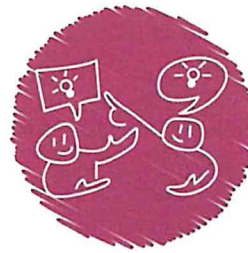
OPEN



PASSIONATE



LEARNING



ENGAGING

HPMA have significantly increased the number of national events along with the annual UK conference, increasing the number of roadshows from six to nine regional conferences with great attendance from members and non-members alike. We have continued to develop national offers alongside the local branch offers.

All of our branches across the UK have continued to grow and focus support on the development of workforce professionals at every level at a more local/regional level through bespoke events and development opportunities across health and social care. They have gone from strength to strength and some of their achievements in the year are articulated below.

Healthcare People Management Association

Branch Achievements

All branches have found the past year very challenging given the pressure on the branch volunteers

Trustees' Report

to be delivering at the cold face supporting the workforce through the pandemic. Most branches reduced the number of organised events, hence the central team organised more national events to maintain momentum and meet the needs of our members. Branch membership has maintained steady over the year; however, we have seen some organisations deciding not to renew and other new organisations join including several commercial members. In addition, we have seen a couple of new Vice-Presidents take on the role, which has been refreshing that there were people waiting to step into the role with immediate effect, thus minimising any significant impact to the branch.

Events that have been organised by branches have been successful and provided much needed support locally encouraging new members to join branches which is always refreshing and injects new ideas to support branch development. The charity has benefited from the move to virtual events meaning an increased number of attendees being able to benefit from the development – ranging up to 250 attendees for some of the online webinars for both national and branch events.

Our London Academy (London Branch) – Development of the Academy

Our London Academy has continued to deliver a high volume and excellent quality learning and development offer to its members based on ensuring talent management at every level with the workforce profession. The diagram below illustrates the current offer to develop talent.



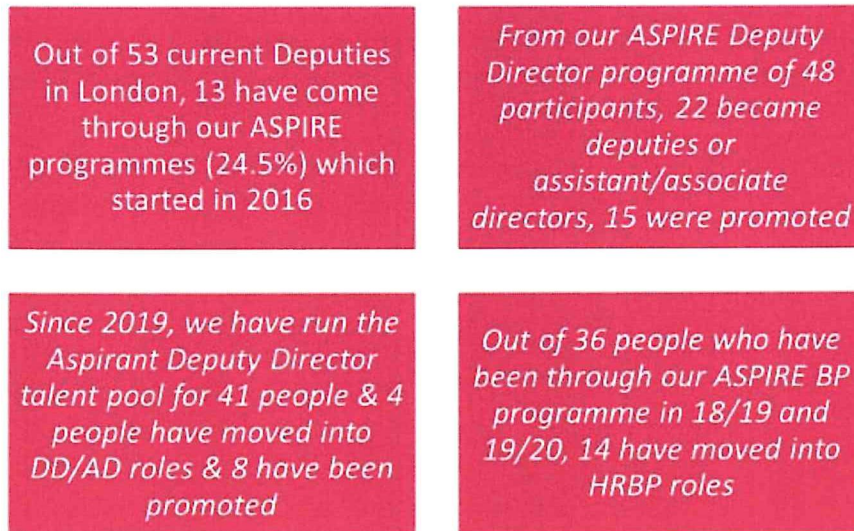
Healthcare People Management Association

Trustees' Report

The London academy experiences strong talent management outcomes from its suite of programmes which you can see illustrated below, demonstrating the impact on developing talent on promotion of attendees.

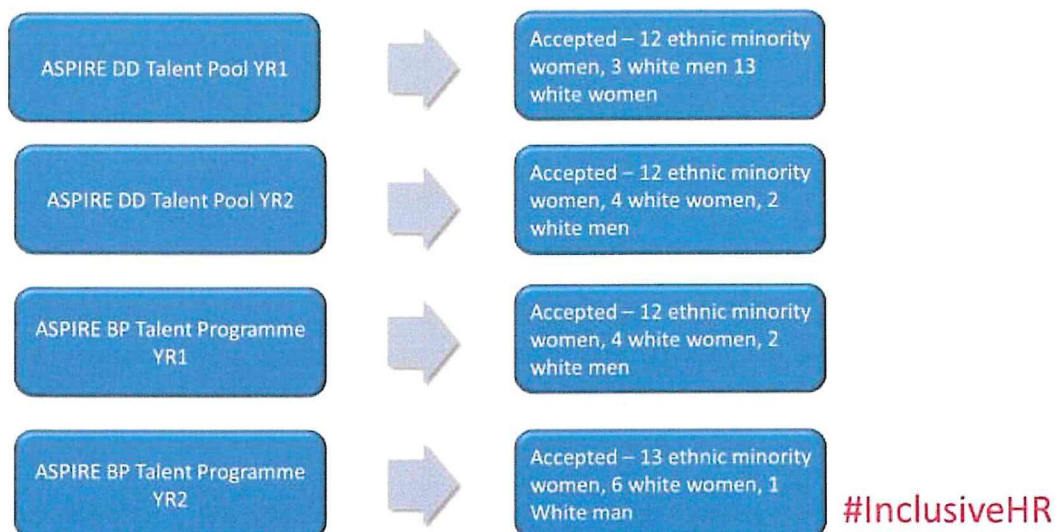
Talent management outcomes

#InclusiveHR



The Academy has been working on diversity in the progression and looking at the breakdown on its programmes striving to offer inclusive programmes. The diagram below illustrates the strong make up of accepted participants onto the various programmes and the embracing of diversity.

Talent management diversity data



A piece of research was commissioned by the Academy with Synergised Solutions Ltd to examine the diversity within the HR and OD profession. The response from Synergised Solutions and HPMA is available by following the link below: <https://www.hpma.org.uk/2020/12/14/launch-of-final-report/>

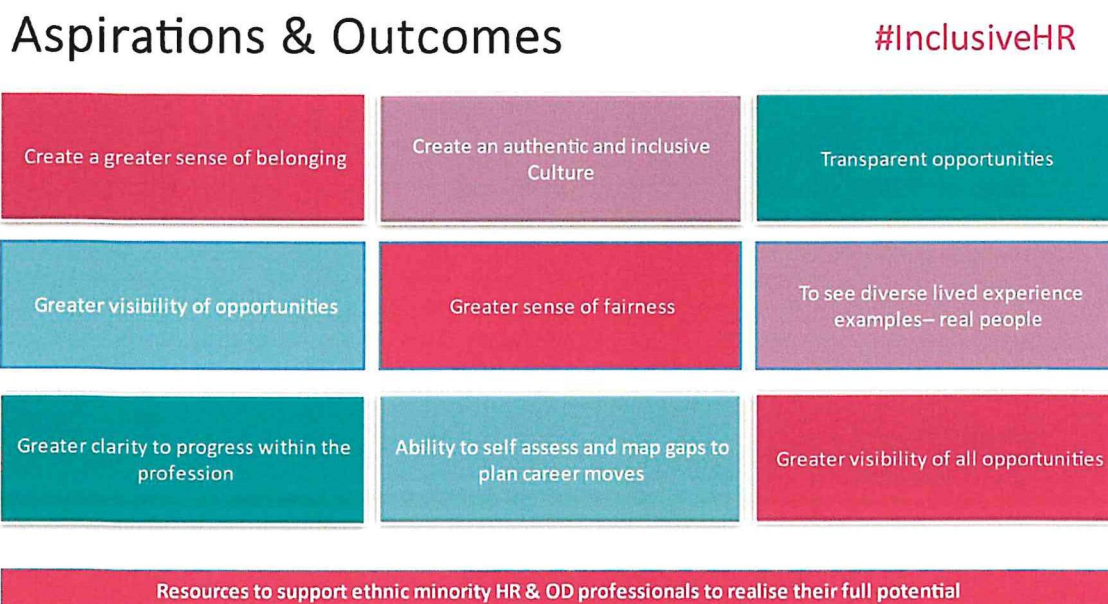
Healthcare People Management Association

Trustees' Report

There were four Key Recommendations arising from the research which were:

- Implement a robust career framework
- Focused development of ethnic minority HR & OD professionals
- Development of fairer employment practices for HR & OD professionals
- Provide stronger networks and opportunities for ethnic minority HR & OD professionals to raise concerns around inequality and work collectively on finding resolution

The academy has responded proactively to the research and worked on the development of a programme for delivery in 2021-22 in relation to Anti-Racist Leadership Programme. Our aspirations and outcomes for our profession is illustrated below:



Membership has remained relatively stable with around 200 organisations, approximately 75% of NHS organisations now being corporate members. The numbers of commercial members had risen steadily over the year, and this will remain an area of increase focus for the coming year, alongside reengaging members who chose not to renew in 2020-21.

The National Awards have remained a success with 237 entries in 2020-21 as compared with 252 the previous year, which considering the pressure teams are under is a credit to our members. The entries have been of excellent quality providing the judges with a difficult decision in judging which is testament to the amazing work that our workforce professionals are undertaking with the sharing of world class practice across healthcare during a pandemic. Entries in the wellbeing category have nearly doubled and in the equality diversity and inclusive have more than doubled.

The Executive Director has continued to strengthen the governance and financial management of the charity to ensure that the charitable status is fully understood across the Executive and council members and the charity continues to support its charitable objectives, vision, and strategy. Engagement with members has improved and the charity now has a Membership and Engagement Manager to focus on this more readily, with administrative tasks being delegated to an Executive Admin Officer.

Healthcare People Management Association

Trustees' Report

Key performance indicators

To deliver its charitable purpose, HPMA brings a diverse range of people together to learn, share experiences and best practice on all aspects of human resources, workforce, organisational development, people management and transformational change, to name a few. The focus this year has been to increase the membership of the charity working with organisations and commercial members alike continuing to enable an increase the number of national and branch events.

The result has been a steady increase in the number of members, despite several organisations merging to create much larger health and care organisations and thus reducing our potential catchment. In relation to the number of events we have put on nationally and locally out of the London Academy totals over 100 providing a significant number of CPD hours for our members.

Financial review

HPMA retained its corporate membership model for 2020-21, considering the current financial challenges facing the sector, continuing to demonstrate value for money and maintain consistent membership.

Income from membership has increased to £354,360 (2020: £296,453), although our sponsorship and ticket sales have decreased as a result of the pandemic. We received £30,000 from the NHS EDI Funding Scheme this year, and with sponsorship and events our total income reached £576,781 (2020: £584,224) for the year.

Other than Head Office salaries and expenditure on contractors, expenditure has been predominantly, specialist trainers and speakers for the events, purchasing virtual platforms in light of the move to delivery of events virtually which has meant a reduction in expenditure on venues and catering. It is worthy of note that our commercial partners have made huge contributions in the form of event sponsorship, content and other services offered pro bono or at much reduced rates, reflecting both the charitable nature of HPMA activities and the connection that many feel to HPMA's charitable objectives. We would like to convey our thanks to all those who have supported us during the year, as without their generosity, we would not have been able to undertake so much activity.

Expenditure continued to be tightly controlled as the Trustees have a high desire to ensure that as much spend as possible is focused on delivering HPMA's charitable objectives. The accounting system has developed in year and is providing more responsive support to branches and ensuring more robust financial governance.

Principal funding sources

Membership fees provided £354,360 (65%) and sponsorship fees provided £192,421 (35%) of generated income. This excludes the gifts of assets, donated services and grants received.

Policy on reserves

HPMA reserves have been slowly built up over many years and now stand at £476,677. All reserves are held in funds whose use is at the discretion of the Trustees if they are used to further the objects and aims of the charity. The reserves policy is set by the Trustees.

The Association's policy is to secure its viability beyond the immediate future. This requires income to be put aside, when this can be afforded, as a reserve against future uncertainties and opportunities. The following Reserves Policy has been adopted by the Trustees:

- All funds are unrestricted income funds. These are split into General fund and Branch funds.

Healthcare People Management Association

Trustees' Report

- The Branch funds are to be built up to be equal to or greater than one year's expenditure of the branch.
- Collectively, the funds are to be built up to be equal to or greater than one years' expenditure of total expenditure. None of the funds are in deficit.

Structure, governance and management

Nature of governing document

HPMA was incorporated as a Charitable Incorporated Organisation (CIO) on 28th June 2016. Its constitution and rules and byelaws govern the association. The registered name, and registered office and the names of the Trustees, other officers and National Council members are listed on page 1 of this report. The Board of Trustees are the legal trustees and have control of the assets of the charity.

Recruitment and appointment of trustees

The composition and size of the Board of Trustees is reviewed regularly to assess the skills profile of the Board relevant to its requirement to meet the needs of the Charity. The Board is responsible for appointing trustees, who are recruited from as broad a network of personal contacts as possible.

Two new Trustees were appointed during the year providing increased diversity of input in to the charity and a broader range of skills given the strategic direction of the charity.

Induction and training of trustees

All new trustees are briefed on their responsibilities and their statutory obligations under charity law. In addition, all trustees are encouraged to attend appropriate trustee training courses, such as the one-day courses for the Chair, Investment Training for Trustees and Trustee Training Course. All trustees are given the opportunity to meet key members of staff.

Organisational structure

The Association is managed by a Board of Trustees, comprising of 12 Trustees in total. The trustees receive no remuneration and elected members serve for between 1 and 3 years but can be re-elected at the Annual General Meeting. The trustees are assisted by an Executive Committee and consult with Vice Presidents appointed to each branch.

Members are organised into 12 branches covering regions of the UK, 9 across England and 1 in each of the devolved nations. Each branch appoints a Vice President and they in turn represent the branch as members of the National Council. The National Council is the members' representative body inputting into activities, events, and other matters. All other branches have varied amounts of activity given the impact of the pandemic and this will be reviewed going forward to ensure that all branches improve their levels of development and activity to meet the emergent strategy.

The Board of Trustees will consult with the National Council on certain matters and remains ultimately responsible for all financial and statutory matters as well as providing oversight to the strategy and ensuring that activities are aligned with HPMA's charitable objectives.

HPMA is committed to recruiting Trustees with the appropriate skills and talents. Vacancies for Trustees are advertised across the National Council and branch committees. Trustees receive an induction from the President, Executive Director and Honorary Treasurer and often attend national and branch events.

Healthcare People Management Association

Trustees' Report

To manage the day to day activities of the charity, there is an Executive which consists of the President, Deputy Presidents, and the Executive Director. The President and Deputy Presidents are elected by the National Council and serve as both trustees and members of the National Council to ensure continuity and the Executive Director attends both meetings.

The Trustees would like to take this opportunity to thank all the Vice Presidents, members of the National Council and members of the branch committees for all that they do on a voluntary basis on top of an extremely challenging day job.

Major risks and management of those risks

Risks and risk management

The charity regards the management of risk as a key issue. A risk register is maintained and is reviewed regularly throughout the year by the Executive Committee and is presented at each of the meetings of the Board of Trustees.

Quarterly management accounts and related information are produced and with regular scrutiny by branch committees and the national council, this ensures that the information that the Trustees receive is assured. Financial resilience is the greatest challenge which has been discussed and recognised by the Trustees.

This relates to the stability and sustainability of income, which during the last year has improved. Equally HPMA monitors the risk associated with overspend and HPMA operates with a largely variable cost base. If income was not received then expenditure can be very quickly reduced.

The other primary risk for the charity relates to its reputation as an association supporting workforce professionals and is carefully managed when events are organised, speakers booked, and content confirmed. HPMA remains focused on its role in education and professional development and is now makes informed statements in response to national workforce issues. HPMA has a code of conduct in place and yet has had no cause to enforce it.

Going concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

The annual report was approved by the Trustees of the Charity on 10th December 2021 and signed on its behalf by:



Mr Damian McAlister
Chair of Trustees

Healthcare People Management Association

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the Trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the Charity on 10th December 2021 and signed on its behalf by:



Mr Damian McAlister
Chair of Trustees

Healthcare People Management Association

Independent Examiner's Report

Healthcare People Management Association

I report on the accounts of the charity for the year ended 31st March 2021 which are set out on pages 13 to 20.

Responsibilities and basis of report

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

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Chartered Institute of Management Accountants (C.I.M.A.), which is one of the listed bodies.

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

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

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



Eamonn Corrigan ACMA, CGMA, MD of
Corrigan & Co Limited
Certified Accountants

Unit 9 Enniskillen Business Centre
21 Lackaghboy Road
Enniskillen
Co. Fermanagh
Northern Ireland
BT74 4RL

Date: 29/11/21

Healthcare People Management Association

Statement of Financial Activities

For Year to 31 March 2021

(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

| | Note | Unrestricted funds £ | Total 31 March 2021 £ |
|---|------|-------------------------|-----------------------------|
| Income and Endowments from: | | | |
| Grants, gifts and donations | 3 | 30,000 | 30,000 |
| Income from charitable activities | 4 | 546,781 | 546,781 |
| Total Income | | 576,781 | 576,781 |
| Expenditure on: | | | |
| Charitable activities | 5 | (380,432) | (380,432) |
| Taxation - overprovision | | --- | --- |
| Total Expenditure | | (380,432) | (380,432) |
| Net movement in funds | | 196,349 | 196,349 |
| Reconciliation of funds | | | |
| Total funds brought forward | | 280,328 | 280,328 |
| Total funds carried forward | | 476,677 | 476,677 |
| | | | |
| | Note | Unrestricted funds £ | Total 31 March 2020 £ |
| Income and Endowments from: | | | |
| Grants, gifts and donations | 3 | --- | --- |
| Income from charitable activities | 4 | 584,224 | 584,224 |
| Gift of assets from a previous organisation | | --- | --- |
| Total Income | | 584,224 | 584,224 |
| Expenditure on: | | | |
| Charitable activities | 5 | (572,131) | (572,131) |
| Taxation – overprovision | | 11,240 | 11,240 |
| Total Expenditure | | (560,891) | (560,891) |
| Net movement in funds | | 23,333 | 23,333 |
| Reconciliation of funds | | | |
| Total funds carried forward | 11 | 280,328 | 280,328 |

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 4 on page 18.

Healthcare People Management Association

Balance Sheet

31 March 2021

| | Note | 31 March 2021 £ | 31 March 2020 £ |
|---|------|-----------------------|-----------------------|
| Fixed assets | | | |
| Tangible assets | 2 | 727 | 562 |
| Current assets | | | |
| Debtors and prepayments | 8 | 84,993 | 90,304 |
| Cash at bank and in hand | | 417,475 | 204,089 |
| Stock and work in progress | | 100,909 | 201,837 |
| | | 604,104 | 496,792 |
| Creditors: Amounts falling due within one year | 9 | (127,427) | (216,464) |
| Net assets | | 476,677 | 280,328 |
| Funds of the charity: | | | |
| Unrestricted income funds | | | |
| Unrestricted funds | | 476,677 | 280,328 |
| Total funds | 11 | 476,677 | 280,328 |

The financial statements on pages 13 to 20 were approved by the trustees, and authorised for issue on 10th December 2021 and signed on their behalf by:



.....
Mr Damian McAlister (Chair)
Trustee

Healthcare People Management Association

Notes to the Financial Statements

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Healthcare People Management Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

These financial statements are presented in pound sterling and are rounded to the nearest pound.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Membership fees and sponsorship income

Membership income is recognised on a daily accruals basis. Any income received in advance will be deferred until the next period. Sponsorship income is recognised once the sponsored event has occurred.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received.

Donated services and facilities

Where services or facilities are provided to the Charity as a donation that would normally be purchased from our suppliers, this benefit is included in the financial statements at its fair value unless its fair value cannot be reliably measured, then at the cost to the donor or the resale value of goods that are to be sold.

Healthcare People Management Association

Notes to the Financial Statements

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

The tax liability included in these financial statements relates to the predecessor organisation.

Trade debtors

These are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

They are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment is established when there is objective evidence that they will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Healthcare People Management Association

Notes to the Financial Statements

Trade creditors

These are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

They are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the Charity.

2 Tangible fixed assets

| | Office Equipment £ | Total £ |
|--------------------------------|--------------------------|------------|
| COST | | |
| At 1 April 2020 | 599 | 599 |
| Additions | 329 | 329 |
| Disposals | --- | --- |
| At 31 st March 2021 | 928 | 928 |
| DEPRECIATION | | |
| At 1 April 2020 | 37 | 37 |
| Charge for the year | 164 | 164 |
| On disposals | --- | --- |
| At 31 st March 2021 | 201 | 201 |
| NET BOOK VALUE | | |
| At 31 st March 2021 | 727 | 727 |
| At 1 st April 2020 | 562 | 562 |

3 Income from donations and legacies

| | Unrestricted funds | | |
|-----------------------------------|--------------------|-----------------------------|-----------------------------|
| | General £ | Total 31 March 2021 £ | Total 31 March 2020 £ |
| Donations and legacies; | | | |
| Donated facilities and services | --- | --- | --- |
| Grants, including capital grants; | | | |
| Grant from NHS - EDI Funding | 30,000 | 30,000 | --- |
| | 30,000 | 30,000 | --- |

Healthcare People Management Association

Notes to the Financial Statements

4 Income from charitable activities

| | Unrestricted funds | | |
|-------------------------------|--------------------|-----------------|-----------------------|
| | General £ | 31 March 2021 £ | Total 31 March 2020 £ |
| Sponsorship and events income | 192,421 | 192,421 | 278,043 |
| Membership subscriptions | 354,360 | 354,360 | 296,453 |
| Other income | --- | --- | 9,728 |
| | 546,781 | 546,781 | 584,224 |

5 Expenditure on charitable activities

| | 31 March 2021 £ | Total 31 March 2020 £ |
|-----------------------------|-----------------|-----------------------|
| Wages and salaries | 95,513 | 103,057 |
| Contractors and consultancy | 48,206 | 68,726 |
| Marketing and publicity | 3,195 | 1,800 |
| Events and awards expenses | 179,922 | 343,633 |
| Rent of office space | 2,332 | 5,839 |
| Telephone and internet | 6,165 | 5,943 |
| Governance costs | 13,100 | 16,147 |
| General expenses | 7,616 | 4,107 |
| Bad debt provision | --- | --- |
| Bank charges | 134 | 187 |
| Bookkeeping | 24,086 | 22,655 |
| Depreciation | 163 | 37 |
| | 380,432 | 572,131 |

6 Trustees remuneration and expenses

During the year the Charity made the following transactions with trustees:

£40.50 of expenses were reimbursed to Mr Dean Royles - President during the year.

£200 of expenses were reimbursed to a trustee during the year - for delivering a session at the Welsh conference.

Healthcare People Management Association

Notes to the Financial Statements

Expenses were recharged to HPMA for travel and subsistence.

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

7 Staff costs

The aggregate payroll costs were as follows:

| | 2021 £ | 2020 £ |
|--|-----------|-----------|
| Staff costs during the year were: | | |
| Wages and salaries | 88,872 | 94,393 |
| Social security costs | 6,641 | 8,664 |
| | <hr/> | <hr/> |
| | 95,513 | 103,057 |
| | <hr/> | <hr/> |

No employee received emoluments of more than £60,000 during the year.

8 Debtors and prepayments

| | 31 March 2021 £ | 31 March 2020 £ |
|-----------------|--------------------|--------------------|
| Trade debtors | 84,465 | 90,089 |
| Accrued income | --- | --- |
| VAT recoverable | --- | --- |
| Prepayments | 528 | 215 |
| | <hr/> | <hr/> |
| | 84,993 | 90,304 |
| | <hr/> | <hr/> |

9 Creditors: amounts falling due within one year

| | 31 March 2021 £ | 31 March 2020 £ |
|------------------------------------|--------------------|--------------------|
| Creditors | | |
| Trade creditors | 7,818 | 3,280 |
| Other taxation and social security | 380 | 14,727 |
| Taxation | --- | --- |
| Accruals and deferred income | 113,441 | 194,671 |
| Other creditors | 5,788 | 3,786 |
| | <hr/> | <hr/> |
| | 127,427 | 216,464 |
| | <hr/> | <hr/> |

10 Contingent liabilities

There are no contingent liabilities at year ended 31st March 2021.

Healthcare People Management Association

Notes to the Financial Statements

11 Funds

| | Balance at 1 April 2020 £ | Incoming resources £ | Resources Expended £ | Balance at 31 March 2021 £ |
|-----------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------------|
| Unrestricted funds | | | | |
| Unrestricted general funds | | | | |
| General funds | 280,328 | 576,781 | (380,432) | 476,677 |