

Barnet, Enfield and Haringey 
Mental Health NHS Trust

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

Annual Accounts

Year ended: 31 March 2016

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 1993 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 1993 as amended by the Charities Act 2006 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 1993. 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 10 attached have been compiled from and are in accordance with the financial records maintained by the trustee.

By Order of the Trustee
Signed:

Chairman*..... Date..... 2017

Trustee Date..... 2017

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

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

I report on the accounts of the Trust for the year ended 31 March 2016, which are set out on pages 3 to 10.

This report is made solely to the trustees, as a body, in accordance with in accordance with section 149 of the Charities Act 2011 and regulations made under section 149 of that Act. The examination has been undertaken so that we might state to the trustees those matters that are required to be stated in an examiner's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for this examination, for this report, or for the statements made.

Respective responsibilities of trustees and independent examiner

The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- „ examine the accounts under section 145 of the 2011 Act;
- „ to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- „ to state whether particular matters have come to my attention.

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 review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees 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 below.

Independent examiner's statement

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

1. 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 2011 Act; and
 - „ to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Janet Dawson
For and on behalf of Ernst & Young LLP
London
January 2017

Statement of Financial Activities for the year ended 31 March 2016

	Note	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	2015/16 Total Funds £000	2014/15 Total Funds £000
Incoming resources						
<i>Incoming resources from generated funds</i>						
Voluntary income:						
Donations	3.1	3	1	0	4	3
Total Voluntary Income		3	1	0	4	3
Investment income	3.2	0	1	0	1	1
Total incoming resources		3	2	0	5	4
Resources expended						
<i>Charitable activities</i>						
Activities in furtherance of charity's objectives	4.1	1	4	0	5	13
Governance Costs	4.2	0	2	0	2	4
Total resources expended		1	6	0	7	17
Net incoming resources before other changes in values of investments		2	(4)	0	(2)	(13)
Gains / (losses) in value of investments		0	0	0	0	0
Net movement in funds		2	(4)	0	(2)	(13)
Fund balances brought forward		18	151	43	212	225
Fund balances carried forward		20	147	43	210	212

The notes on pages 5 to 10 form part of this account.

Balance Sheet as at 31 March 2016

	Notes	Unrestricted Funds £000	Restricted Funds £000	Endowment Funds £000	Total at 31 March 2016 £000	Total at 31 March 2015 £000
Current Assets						
Trade and other receivables	6	0	1	0	1	0
Cash at bank and in hand		20	147	43	210	251
Total Current Assets		20	148	43	211	251
Creditors: Amounts falling due within one year	7	0	1	0	1	39
Net Current Assets		20	147	43	210	212
Total Assets less Current Liabilities		20	147	43	210	212
Total Net Assets		20	147	43	210	212
Funds of the Charity						
Capital Funds:						
Endowment Funds	8.1	0	0	43	43	43
Income Funds:						
Restricted	8.2	0	147	0	147	151
Unrestricted	8.3	20	0	0	20	18
Total Funds		20	147	43	210	212

The notes on pages 5 to 10 form part of this account.

Signed:

Date:

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 issued in January 2015 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 8.

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.

2.0 Change in the Basis of Accounting

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

2.1 Pooling Scheme

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

3 Analysis of Incoming Resources

3.1 Voluntary Income	Unrestricted	Restricted	Endowment	2015/16	2014/15
	Funds £000	Funds £000	Funds £000	Total Funds £000	Total Funds £000
Donations - Public	1	0	0	1	1
Donations - Corporate	2	1	0	3	2
Total Voluntary Income	3	1	0	4	3
3.2 Investment Income	Unrestricted	Restricted	Endowment	Total	Total
	Funds £000	Funds £000	Funds £000	Funds £000	Funds £000
COIF - Deposit Fund Interest	0	1	0	1	1
Total Investment Income	0	1	0	1	1
TOTAL INCOMING RESOURCES	3	2	0	5	4

4 Analysis of Resources Expended**4.1 Charitable Activities**

4.1 Charitable Activities	Unrestricted	Restricted	Endowment	2015/16	2014/15
	Funds £000	Funds £000	Funds £000	Total Funds £000	Total Funds £000
Patients welfare and amenities	1	2	0	3	9
Staff welfare and amenities	0	2	0	2	4
Total Charitable Activities	1	4	0	5	13

4.2 Governance Costs

Independent Examination Fee	0	1	0	1	1
Admin Fee - Services from NHS Trust	0	1	0	1	1
Harlequin Software Maintenance Costs	0	0	0	0	2
Total Governance Costs	0	2	0	2	4
TOTAL RESOURCES EXPENDED	1	6	0	7	17

5 Staff Costs

The Charity has no employees and there is therefore no expenditure on staff.

6 Trade & Other Receivables: Amounts falling due within one year:

	2015/16 Total Funds £000	2014/15 Total Funds £000
Prepayments	1	0
Total Trade & Other Receivables falling due within on year	1	0

7 Creditors: Amounts falling due within one year:

	2015/16 Total Funds £000	2014/15 Total Funds £000
Other creditors	1	39
Total Creditors falling due within one year	1	39

8 Analysis of Charitable Funds

8.1 Analysis of Endowment funds

	2014/15					2015/16
	Balance B/f £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Gains and Losses £000	Balance C/f £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>

8.2 Analysis of Restricted Funds

	2014/15					2015/16
	Balance B/f £000	Incoming Resources £000	Resources Expended £000	Transfers £000	Other movements £000	Balance C/f £000
Ken Porter Ward - Heather Horn Trust Fund (formally Elysian House - Heather Horn Trust Fund)	4	1	(2)	0	0	3
Phoenix Rising Appeal Fund	12	0	0	0	0	12
Sierra Leone Appeal Fund	0	0	0	0	0	0
Former Enfield PCT Fund	135	1	(4)	0	0	132
Total Restricted Funds	151	2	(6)	0	0	147

Description of the nature and purpose of each fund

Ken Porter Ward - Heather Horn Trust Fund (formally Elysian House - Heather Horn Trust Fund)	<i>The fund was previously for the benefit of patients at Elysian House. However when the patients of Elysian House moved to Ken Porter Ward due to rationalisation of the wards the fund name was to changed to 'Ken Porter Ward - Heather Horn Trust Fund'</i>
Phoenix Rising Appeal Fund	<i>Donations can be used for any charitable purpose or purposes relating to expenditure on the Phoenix Rising Appeal</i>
Sierra Leone Appeal Fund	<i>Donations can be used for any charitable purpose or purposes relating to expenditure on the Sierra Leone Appeal. This fund is being wound down and no new income is accepted.</i>
Former Enfield PCT Fund	<i>Donations can be used for any charitable purpose or purposes relating to the NHS expenditure on Enfield based patients or staff, including former staff of NHS Enfield.</i>

8.3 Analysis of Unrestricted funds

	2014/15					2015/16
	Balance	Incoming	Resources	Transfers	Gains and	Balance
	B/f	Resources	Expended		Losses	C/f
	£000	£000	£000	£000	£000	£000
General Unrestricted Fund	18	3	(1)	0	0	20
Total Unrestricted funds	18	3	(1)	0	0	20

Description of the nature and purpose of each fund

General Unrestricted Fund	<i>Donations can be used for any charitable purpose or purposes relating to the NHS</i>
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Memorandum Report

	2014/15					2015/16
	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	151	2	(6)	0	0	147
Total Unrestricted funds	18	3	(1)	0	0	20
Total Designated Funds	0	0	0	0	0	0
Total Income Funds	169	5	(7)	0	0	167
Total Charitable Funds	212	5	(7)	0	0	210

9 Connected organisations

Name, nature of connection, description of activities undertaken and details of any qualifications expressed by their auditors.	2015/16		2014/15	
	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 and community healthcare services in Enfield. The Trust Board Directors comprise the Charitable Fund Trustee.	191,931	(5,189)	192,988	(18,467)

The turnover and net profit of Barnet, Enfield & Haringey Mental Health NHS Trust above follow the 2015-16 Department of Health Group Manual for Accounts issued by the Department of Health. 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 (ye 31.3.15: none)

The Barnet, Enfield and Haringey Mental Health NHS Charitable Trust had the following transactions with Department of Health NHS Trusts in 2015/16:

Organisation	2015/16	2014/15
	Income £'000	Income £'000
Barnet Enfield & Haringey Mental Health NHS Trust	-	-
	Expenditure £'000	Expenditure £'000
Barnet Enfield & Haringey Mental Health NHS Trust	6	12

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 2015/16.

11 Post Balance Sheet Events

There are no post balance sheet events to report.