The Tavistock and Portman
NHS Foundation Trust

Annual Report and Accounts 2021/22

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The Tavistock and Portman NHS Foundation Trust

Annual Report and Accounts 2021/22

Presented to Parliament pursuant to Schedule 7, paragraph 25 (4) (a) of the National Health Service Act 2006

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1 Trust Chair's Statement

After six and a half years as Board Chair of the Tavistock and Portman NHS Foundation Trust, Paul Burstow's term of office came to an end this summer. Paul said it had been a privilege to lead the Board and work with such a dedicated team. I would like to start by thanking him for his leadership of the Trust. Paul was a dedicated Chair until the end, commissioning with the Board an independent review of governance at the Trust, reflecting his and the Board's commitment to learning and improvement at every level. Of course, this kind of review will always be challenging: it should be. It found much to be proud of, but it also identified areas where we can do better. The review found that our Board had all the constituent elements to be effective and was serious about effective governance. Paul wanted us to build on the strengths identified in the report, be honest about the action needed to address the deficits and make rapid progress. Indeed, as the authors of the review, Moosa Patel and Sarah Boulton, said to the Board: *"The thing we observed most often was the energy, the positivity and the constancy with which you were attacking the work that you had in front of you. I think it's a sign of a healthy board, that ambition that you have got, to take on board our recommendations to learn and improve as a board."*

I am pleased that the Board agreed to implement the recommendations. As the incoming Chair it is my firm intention to continue on this path of constant improvement and deliver.

It's a great privilege to take on the Chair of the Tavistock and Portman NHS Foundation Trust. The Trust is a specialist centre in clinical practice, training and innovation in mental health, emotional wellbeing, and gender identity. For more than 100 years, it has pioneered the theories, trainings and practices behind community-based approaches to improving mental health.

Today, it works with people of all ages, helping them to address mental and emotional wellbeing, complex mental illness, and gender identity issues in a relational and holistic way. Its distinctive therapeutic approaches reduce the need for crisis responses, keep people safe and better able to cope. It does this by seeking a deep understanding of people's experiences and relationships, encouraging reflection, focusing on strengths and building hope.

Wherever possible it favours early intervention in community settings, either directly or by supporting other professionals. Where people are already experiencing severe or complex mental health problems, it brings together a wide range of staff to devise care plans which best match an individual's needs and specific circumstances and works to support the network around a patient, whether in schools, children services, primary care, prisons, the criminal justice system, family courts, other mental health services. Its educators, who are also clinicians, are specialists in training and supervising others to also manage complexity in health care practice and in organisational life.

The changes to commissioning structures have put our ability to deliver niche and specialist services to the test. Some of our smaller services have been amalgamated or faced threats in the drive to standardise care across wider areas. While laudable goals, my duty will be to support the Trust in ensuring the high quality and long term interventions our clinicians deliver find their place in the new systems, local and national, and continue to reflect our approach to delivering mental health care, addressing the diverse mental health, developmental and wellbeing needs of our most complex and vulnerable patient groups.

The Trust's position as a content originator, course designer and educator have seen it become the first NHS organisation registered with the Office for Students. This puts the Trust in the unique position of being able to deliver practice-based short and long courses led by clinician-tutors in an NHS setting in the fields of psychotherapy, social work and organisational development. We want to place our expertise in workforce development and as an educator and trainer at the heart of the NHS's ambitions for a more integrated and multidisciplinary approach to meeting the mental health and wellbeing needs of our population.

In recent years the Trust has redoubled efforts to ensure its students come from a diverse range of professional and social backgrounds. The investments in our state-of-the-art Digital Academy, as well as course and curricula development capabilities, mean that we are able to scale and support our NHS partners as employers to grow the psychologically informed workforce our population needs.

We have also looked critically at ourselves and accepted uncomfortable truths about the lived experience of our staff, patients and students. We are committed to challenging ourselves to step outside our individual and institutional privileges and denounce and dismantle all forms of racism, homophobia, transphobia and ableism. We want to be known for both the excellent services we deliver and how staff support and value each other as equals. We are committed to tackling discrimination and embracing diversity across our organisation. We accept that, from the Board on down, we are not diverse enough. As the incoming Chair, and person of privilege, I am acutely aware of this. The Board and I take this very seriously. We have not yet shifted the dial but we will do all in our power through new structures and new members, to drive and ensure real, tangible change.

I have learnt a huge amount about the work of the Trust in my short time in post and hope to continue to visit our services and courses. I have seen the Trust collaborate with organisations across professional boundaries to put the needs of patients and the networks around them first and embrace the move to working at system level to improve the health and wellbeing of the population. Through our Strategic Review, we are making changes to streamline how we operate, increase our agility, and demonstrate our impact. I know that the Trust can play a pivotal role in improving the mental health and wellbeing of our population and to support some of the most vulnerable members of our society. I am keen to help the Trust to realise its full potential in this new landscape.

John Lawlor OBE
Trust Chair

31 August 2022

2 Performance Report

Annual Performance Statement from the Chief Executive

The Trust has experienced a challenging year in relation to both the ongoing impact of the Covid-19 pandemic and internal and external pressures.

STRATEGIC AND BOARD GOVERNANCE REVIEWS

The Trust has been undertaking a Strategic Review to address the key challenges it is facing. This work is crucial to the continuing stability and relevance of the Trust and its unique contribution to the mental health landscape at both a local and national level, through its clinical and educational services, consulting and research. In the light of the Review the Trust started in January 2022 a consultation with staff about a range of changes to structures and working practices with the aim of promoting its long term financial and operational sustainability and ensuring its better alignment with services across the Integrated Care System in North Central London (NCL ICS). During the summer of 2022 the Trust will implement proposals, as amended in the light of consideration of responses to consultation.

Alongside the Strategic Review, the Board commissioned the Office of Modern Governance (OMG) to carry out an independent well-led review. The report was agreed at the January 2022 meeting of the Board of Directors and an action plan is in the process of being taken forward to implement the recommendations made in OMG's report. Further information about the Trusts response to the governance is included within the annual governance statement.

As part of this work is being undertaken to refresh the Trust's Board Committee structure including the establishment of a People, Organisational Development, Equalities, Diversity and Inclusion Committee (PODEDI).

Single Oversight Framework

Recognising the scale of challenges facing the organisation, the Trust is receiving a package of mandated support from the NCL ICS and NHS England/Improvement (NHSE/I). This accompanies a change in the Trust's rating against the System Oversight Framework from segment level 1 to segment level 3. Further details are given in a separate section on the Single Oversight Framework on page 55 of the report.

CLINICAL SERVICES

Demand for our clinical services continues to grow and, in the year, we received 13,033 compared to 12,428 in 2020/21 referrals and we carried out 87,376 clinical appointments compared to 83,261 in 2020/21. Staff have worked very hard to respond to scale and complexity of demand. Developments have included:

- Being awarded a contract for community early intervention in eating disorders such as Avoidant Restrictive Food Intake Disorder (ARFID) in the community, this service is for all of NCL and is now live
- In Camden we are working in partnership with the local authority on a single front door for all services, this will improve experience for young people in Camden and is due to go live shortly
- A one of the national four week wait trailblazer sites we continue to see the vast majority (over 80%) of Children's and Young People (CYP) referred to Child and Adolescent Mental Health Services (CAMHS) within four weeks
- Referrals to our Adult Trauma service have continued to rise, we are in the process of looking at models that will improve flow for this important work.

Unfortunately, a number of the Trust's long-standing services have come to an end. This includes the Haringey Thinking Space service and the Trust's involvement in the Lighthouse Service led by UCLH supporting young people in recovery from sexual abuse or exploitation.

Gender Identification Development Service

In September 2021, the Court of Appeal upheld the Trust's appeal against the judgment made by High Court in December 2020 about the ability of children and young people may to consent to puberty-blocking treatment in cases of gender dysphoria.

The Trust has welcomed the establishment by NHS E/I of a Multi-Professional Review Group which will provide an independent check on the process followed in making decisions for patients aged under 16 to refer them to endocrine clinic for hormone blockers.

The Trust has been working with the CQC and other stakeholders to implement an action plan to address issues highlighted in CQC's report of its inspection of the Gender Identity Development Service (GIDS) published in January 2021.

On 28th July 2022, NHS England announced their intention to move to a networked regional model of services for this group of patients in line the recommendation set out in the Interim Report of the Independent Review carried out by Dr Hilary Cass. As a first stage of this, two early adopter services will be established with the aim that the services will go live in Spring 2023.

The Trust has supported the Cass Review and the need to establish a more sustainable model for the care of this group of patients given the marked growth in referrals. This level of need cannot be met by a single highly specialist national service and it is crucial that gender diverse children and young people can access care and support in a timely fashion and with a joined-up system of support.

We need to make sure our patients are at the heart of what is being developed and, as a Trust, we will do all we can to contribute to the best possible care model for this patient group. The expertise that resides within the current GIDS service and the endocrine services based in Leeds and UCLH will be critical to the successful formation of these early adopter services and providing continuity in patient care. GIDS will also have a role in the national transformation programme which will shape future provision and ensure a seamless transition for patients. The current GIDS contract, however, will be brought to a managed close in 2023.

EDUCATION AND TRAINING

Akin to our clinical services, we have also seen growth in our directorate of education and training. Over the last year we have:

- Continued to attract learners to our long and short course programmes
- Developed and delivered more programmes on our Digital Academy, including being successful in the development and offer of Senior Mental Health Leads training via DfE funding
- Bid for the expansion of the Child and Adolescent Psychotherapy (M80) training through Health Education England
- Built on existing and developed new partnerships for international provision
- Progressed on the development of a new education and training website to provide a better interface for prospective students and existing learners.

The pandemic has continued to have an impact on our education services with the teaching for 2021/2 being predominantly carried out on a fully online basis. We are now engaged in returning students to face to face educational activity while ensuring that students can still have the flexibility and benefits of having some activity provided online.

EQUALITIES

The Trust is committed to becoming a diverse and inclusive in all areas of work. Following an independent review by the Colour Brave Avengers of its practice and culture the Trust Board agreed in January 2022 to a refreshed Race Equality Strategy and Race Equality Action Plan. Implementation of the strategy and action plan will be overseen by the Board's PODEDI (formerly the Equality, Diversity & Inclusion Committee).

ESTATES

The Trust has been working to explore an alternative location for its work given the likely future costs of staying on the Tavistock clinic site. For a number of years, it has explored a suitable site, owned by the LB Camden, in Jamestown Road. For a variety of external factors, it has had to conclude that this development was no longer affordable. It is working closely with the ICS and other partners to identify an alternative long solution to its estates needs.

FINANCIAL PERFORMANCE-

The Trust has posted a deficit for the year of £11.4m, of which £7.1m were 'one off', non-recurring items, most notably the write-off of £4.6m of costs relating to the proposed relocation to Jamestown Road.

Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

Trust Overview

This section of the annual report provides a short summary about our organisation, its history, our purpose and how we have performed against our strategic objectives and the risks to achieving these.

OUR HISTORY

Our organisation was formed following the Tavistock Clinic, founded in 1920, and the Portman Clinic, founded in 1933, being merged into an NHS trust in 1994. We achieved authorisation as an NHS Foundation Trust in November 2006.

OUR PURPOSE

We are a specialist mental health trust with a focus on training and education alongside a full range of mental health services and psychological therapies for children and their families, young people and adults, as well as being national providers of gender services for adults and children.

We are committed to improving mental health and emotional wellbeing, believing that high quality mental health services should be available for all who need them. We bring a distinctive contribution based on the importance we attach to social experience at all stages of people's lives, and our focus on psychological and developmental approaches to the promotion of health and the prevention and treatment of mental ill health.

We contribute to the pool of ideas through our own research and development, but are also committed to bringing together the best ideas from others, both inside and outside the Trust. We aim to share our ideas and practice through as many routes as possible.

As a Trust we aim constantly to be evolving in nature and form in relation to the environment in which we work, to ensure that our contribution remains relevant.

HOW WE OPERATE

As an NHS foundation trust, we are accountable to Parliament and regulated by Monitor, operating under the name NHS Improvement (NHSI). We are part of the NHS and must meet national standards and targets. Our governors and members ensure that we are accountable and listen to the needs and views of our service users.

As a small specialist provider trust we have a number of roles in the health and care systems, these include:

- Providing mental health services to our local population in Camden.
- Delivering a number of specialist services which can be accessed by any individual across England.
- Providing education and training in a range of health and care subject areas, some commissioned by Health Education England (HEE).
- Leading on research and innovation in both formally commissioned studies and locally driven innovation path finding.

To deliver all of the above we are structured in three clinical divisions, together with a directorate of education and training, all supported by a number of corporate support directorates.

Our work is, increasingly, more closely co-ordinated and integrated with that of the North Central London Integrated Care System (NCL ICS).

Each year we develop and implement strategic objectives which set the direction for us to achieve our long-term ambitions. In 2020/21 we set 13 objectives aligned to four thematic areas, being:

- People
- Services.
- Growth and development
- Finance and governance

FUTURE PRIORITIES/STRATEGY

The Trust is at a point where we must change significantly to be fit for the future and this was recognised as part of the Strategic Review we are undertaking. We are faced by a series of challenges linked to our finances, the system, diversity, operations and data and impact. The external context within which the Trust is operating also continues to change considerably, further strengthening the imperative for undertaking a programme such as the Strategic Review. As we move towards completion of the current programme of work and look to moving into implementation of change, a particular focus will be on strengthening leadership and management, which will be a key enabler for driving future efficiencies and changes to ways of working.

Leadership – This is a perennial issue nationally and internationally and across all organisations and sectors. The Trust has a rich history and experience in Leadership, particularly within its Directorate for Education and Training (DET), making this an excellent focus area for further growth. Our vision is to make a meaningful impact to developing modern day leaders, systems and organisations through a range of training and education development programmes, consultancy and support services. We aim to expand our current leadership offer to a wider population, and expand our portfolio, incorporating the unique Tavistock traditions and distinctive approaches to thinking about leadership.

Schools/Education - The Trust aims to deliver growth with the Schools/Education domain by expanding our existing Gloucester House outreach model to a wider audience, as well as integrating a wider range of school-focussed services. This will include building on existing services and developing new offers, to deliver a range of school-based clinical interventions, support and consultancy and training.

Trauma – The Trust has historically played a role in asserting the importance of psychological contributions to the treatment of Trauma. Through our work with complex traumatised patients, families and refugees, the Trust has developed considerable clinical and training expertise and will look to further expand its work in this area.

Workforce Wellbeing – This is an area with increasing awareness within businesses and there is now a greater focus on employee wellbeing brought about by the pandemic. The Trust is seeking to use its expertise and capability across clinical, education and training and consultancy, to provide services to a wide range of businesses, and our aim is to increase our visibility in the market as a workplace mental health provider.

Online Learning - DET has demonstrated impressive capability in pivoting to online delivery of all our long and short courses. The learning and the experience developed will provide building blocks for establishing educational provision that provides greater opportunities and flexibility for learners. The launch of its new digital learning platform, the Digital Academy, in September 2020, places the Trust in an excellent position to deliver and develop programmes that improve the capability of the workforce in mental health and social care and beyond. The development of the Digital Academy will make learning with us more accessible to a much wider audience, from students based at different locations and at different points of their learning journey. Finding ways of reaching people who are unable to travel to one of our training locations will be a positive legacy from the adaptations we have had to make to ensure continuity of provision during the pandemic.

Expansion Of Education and Training - The Trust's success in registering with the Higher Education regulator, the OfS, represents formal recognition as a Higher Education institution. This has enabled us to secure enhanced privileges for our Tier 4 UKVI visa status, which will also make it possible to allow greater access to programmes for international students. It also positions us more firmly in the Higher Education sector and allows us to leverage the insights and networks and possible funding streams for the benefits of students and staff that were hitherto less accessible.

KEY ISSUES AND STRATEGIC AND OPERATIONAL RISKS

The Trust has a robust approach for managing both its strategic and operational risks. The strategic risks to achieving the organisation's strategic objectives are captured on our Board Assurance Framework (BAF) and reported to the Board of Directors (Board) four times a year. The BAF provides a structure and process that enables a focus for the Board on the key risks which might compromise the achievement of the organisation's strategic objectives.

The Strategic Risks contained within the 2021/22 BAF were agreed initially by the Executive Team and then endorsed by the Board. In line with governance best practice, each year the Board reviews and redefines its BAF risks based on its strategic objectives. As we near the conclusion of the strategic review the BAF risks will now be reviewed to ensure they reflect the risks to the strategic objectives moving forward.

Over the coming year, the governance of the BAF and Corporate Risk Register will be strengthened as actions are undertaken resultant from the implementation of the governance improvement plan linked the outcome of the governance review and Strategic Review, as well as recommendations from internal audit reviews. A key theme of the governance improvement plan will be improving the BAF and reporting processes, together with increasing triangulation. We are making these improvements with the aim of ensuring that the Trust is in line with best practice, and to ensure that the Board receives greater assurance on the key risks impacting the Trust.

Strategic Risks

A key part of a risk assessment process is the assignment of a risk score to each risk. This enables risks to be ranked in terms of priority for action and review. Risk scores are determined by the likelihood of the risk and the impact of that risk on the trust.

Strategic risks which have been of particular concern during the year, impacting on the ability of the Trust to develop and operationalise plans for high quality and financially sustainable services and to progress longer term priorities, are outlined further below.

One key strategic risk relates to the Strategic Review itself and the impact it may have on delivery of a sustainable financial and operational model if not managed well, impacting negatively on the safety and effectiveness of the Trust's work. The risk is scored at 20 with an impact score of 5 and likelihood score of 4 as of March 21. Controls in place to mitigate this

risk include development of a well-structured, phase programme with focus on agreeing clear "compass points" for the direction of travel alongside a strong programme of staff engagement.

A second BAF risk articulates the risk of becoming unsustainable and not in a position to benefit from growth if we fail to adapt the delivery of our services and programmes sufficiently to new opportunities. The Trust has historically relied on new business development to support its financial sustainability; the move to new integrated care structures and the immediate impact of the pandemic has led to a reduction in opportunities. Actions in place include targeting of resources on core opportunities, workstream plans for new priorities and the exploration of partnership opportunities.

A further BAF risk, which is linked with the impact of the Strategic Review, relates to our ability to process and advance initiatives which support and develop our staff, improve recruitment and retention plus improving engagement, leadership and culture across the Trust. There is a clear programme of work in place to address these aspects plus ongoing close engagement with staff side unions.

Operational Risks

A number of operational risks on the risk register, which have a high score (out of 25), have also had increased focus this year. These include:

- GIDS staffing
  The staffing risk is currently scored at 16 due to a number of contributing factors. The main issues relate broadly to sustained significant impact on workload, staff morale and retention Focus remains on the GIDS action plan.

- GIDS waiting times
  The waiting times risk score remains high at 16 with a detailed plan on waiting list actions. Focus is also on recruitment within the service.

- Record keeping
  This risk relates to the potential impact on patient safety and outcomes if patient case records are not kept contemporaneous. Mitigating actions are in place via Quality Assurance and Clinical Governance routes.

EQUALITY OF SERVICE DELIVERY

Department of Education and Training

The Trust has continued its work to understand the experience of students and those with Protected Characteristics under the Equality Act. We have now implemented an annual reporting cycle for data which focuses on equality, diversity and inclusion across the student experience from application through to graduation. This also includes analysing data regarding student complaints, appeals and cases of academic misconduct to identify if any group is overrepresented. Any patterns or themes which indicate areas of concern are addressed in an EDI action plan which all courses feed into. Good practice is also disseminated.

Issues relating to diversity, inclusion, inequity and marginalisation are also discussed in regular meetings with our university partner, where developments are shared. An ongoing area of work is the focus on ensuring curricula and reading lists are inclusive and how ideas or texts that might be outdated and discriminatory can be critiqued in a contemporary way. Various CPD programmes are organised internally or accessed externally to support staff development in areas of difference and diversity.

The overall recruitment gap measures the likelihood of applicants from a minority ethnic background being offered a place compared with white applicants. The gap in 2018/19 was 10%, 7% in 2019/20 and 4.5% in 2020/21.

The overall awards gap measures the likelihood of applicants from a minority ethnic background being awarded a Distinction or Merit. The gap reduced from 18% in 2018/19 to 8% in 2019/20 but increased to 23% in 2020/21. Whilst this is disappointing and concerning it is likely that the significant reduction in the previous year was in part a result of the interim measures introduced during the pandemic under the University/Trust “no detriment” policy.

Work is ongoing to increase the diversity of the staff group and student body and in relation to the latter, a number of bursary programmes have been introduced over the past two years to increase the number of Black, Asian and Ethnic Minority students across a range of academic programmes.

Over 2021/22, six senior managers across the Trust participated in the NHS London White Allies programme and continue to work with the recently appointed Associate Director HR, Equalities, Diversity and Inclusion to progress the new Race Equality Strategy and Race Action Plan.

Clinical Services

The Trust is committed providing an equitable service which meets the needs of the population we serve. This includes having due regard to the aims of the public sector equality duty, capturing patient satisfaction scores by protected characteristics, using key performance indicators to measure equality of service provision, and promoting equality of service delivery. The public sector equality duties include:

- Advancing equal opportunities between men and women
- Eliminating unlawful discrimination, harassment and victimisation
- Remaking or minimising disadvantage suffered by people who share relevant protected characteristics
- Taking steps to meet the needs of people who share a relevant protected characteristic that differ from the needs of those who don’t

Many of our services and support services across the Trust meet the needs of specific populations including:

- Adult Gender service, we operate the largest Adult Gender Clinic in the country, providing gender and associated mental health support for this population.

- The only children’s Gender service in the county, working with a vulnerable population providing support and family work as well as gender assessments. Often these young people are already within marginalised groups in society without much social ’capital’ and have significant psycho-social and socially determined difficulties as well as internal emotional conflicts which leaves them at high risk of harm in multiple ways.

- Forensic Children & Adolescents’ Mental Health Service – this service is for professionals and systems of care working with young people where there are serious ‘forensic’ issues which then relate to their behaviour, relationships, emotional and educational aspects of care.

- Children’s refugee service, we have specialists working with refugee families unaccompanied minors, providing therapeutic and psychosocial support to the families and the networks around them.

- Turkish Speaking Horticultural Therapy Group – this innovative community service provides high quality psychotherapy in a mother tongue group based within a local city farm garden, which provides a less clinical or forbidding setting for marginalised women to join and speak about their experiences of trauma whilst having a central focus on growing and nurturing plants and using the soil and new life as metaphor's for human development and change.

- We run a therapeutic school for up to 21 children who have severe emotional and behavioural difficulties that have impacted on their ability to access education, many of these children are on the child protection register or are looked after and all are subject to an Education Health and Care Plan (EHCP).

- Looked after and adopted children's services, we provide a dedicated team to supporting looked after and adopted children providing individual support, family work and network interventions as needed.

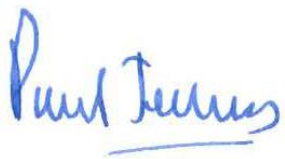
- Returning families service, we run an assessment and treatment service for families who are returning to the UK from countries where there are high levels of violence and conflict. These families are often traumatised and ostracised, so require significant support at a family and network level.

- Trauma Service- this is a very unusual service offering treatment to survivors of historical child sexual abuse, individually and in groups. It also works with victims of violence, torture, war, etc. The service has creative links with the Red Cross and provides consultation, training and outreach support to a wide range of other NHS and Third Sector organisations seeking a more sophisticated understanding of the ravaging effects of complex trauma on human suffering and mental ill health.

All of our services actively consider the impact of historical and social exclusion in terms of health inequalities and we are actively researching the barriers to referral in the demographic intake data. This may lead to some form of education or re-thinking what we say to referrers about who might benefit from referral, why and what they might want to consider in terms of health inequalities and its health economic impact in society.

GOING CONCERN DISCLOSURE

On 28 July 2022, NHS England ("NHSE") made an announcement on their website indicating that NHSE will no longer be commissioning the Gender Identity Development Service ("GIDS") directly via the Trust. At the date of these accounts, the Trust is not clear on the financial or operational implications of this for the Trust. It should be noted that income from GIDS represents 14% of total Trust income. Having made making enquiries, and in line with the guidance provided by NHSE/I, despite the potential loss of the income from GIDS, the Directors have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the accounts.



Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

3 Accountability Report

The accountability report is made up of the following sections.

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Within the accountability report the following sections or tables have been subject to external audit.

Median remuneration and fair multiple 28
Salary and benefits of senior managers 29
Payment for loss of office and past senior managers 34
Staff numbers and costs 35
Staff exit packages 38

Directors' Report

The Tavistock and Portman experienced a challenging year both operationally and financially. Our staff continue to provide high levels of care and education, as demonstrated through our performance in what has been a challenging financial context.

Delivering High Quality Care

We are a specialist organisation proving mental health and educational services. Our commitment to delivering high quality and safe care is described in our mission and values and demonstrated through strong operational performance and staff experience.

QUALITY STANDARDS AND QUALITY IMPROVEMENT

The Medical and Quality Director has continued to lead the work on maintaining and developing our care quality standards during the year, under the strategic oversight of the Quality Assurance Board and Quality Improvement (QI) Board and associated operational groups and forums.

There have been continuing improvements and growth in delivering QI across the Trust over the past year. Progress has been made in all areas including the areas listed below:

- Further improvement of QI capacity, capability and accountability throughout the Trust. Each of our clinical divisions has a QI lead/ associate lead supported by an associate director for clinical governance and QI. We have reviewed the need for QI staff across our proposals through the strategic review.
- The QI Group meets fortnightly and oversees the QI work across the Trust
- A QI Board involving directors has been established and meets quarterly for strategic oversight
- Internal introductory QI training has been in place since 2020. The latest training took place in April 2022
- Relaunch of the QI intranet page which includes a staff QI handbook and completed QI projects with learning
- QI Events programme information has been collated and published on QI pages on the intranet for heightening engagement

Our Annual Quality Account provides further in-depth information on the quality of our services

NHS STAFF SURVEY

The staff survey is the Trust's current primary method by which organisational culture is measured. This includes how well led staff feel and whether they feel sufficiently supported to enable them to fulfil their potential. This can be best described as staff experience. We therefore use the results to inform improvements in working conditions and practices. The survey is conducted annually between October and the end of November.

The 2021 Staff Survey has had a considerable review to align to the NHS People Promise, which is the most notable change for at least a decade. It balances the need to keep modernising with the need to maintain comparability of survey results which ensures that results are of the highest value.

The results of the NHS Staff Survey are now measured against the seven People Promise elements and against two of the themes reported in previous years (Staff Engagement and Morale). This means the results are presented differently this year but where comparisons with previous years and the results as compared to our benchmark group which is Mental

Health (MH) and Learning Disability (LD) and MH & LD Community Trusts, can be made these are presented below.

The People Promise elements are:

The national survey was conducted online and 58% of the Trust's staff responded, this is down from 63% in the previous year but remains average as compared to our benchmark group.

Nationally, the staff survey results have been declining over the past few years however, the Trusts most recent results highlight the low morale and difficulties our staff have felt during a long period of uncertainty driven by the COVID pandemic the specific context of the Trust in relation to our Gender Services and the introduction of a new organisational structure (Strategic Review).

The Trusts results for 2021 showed that the experience of staff at Tavistock and Portman is below that experienced by staff in the Trusts we were compared against, and this was across all nine themes. The results, where comparisons can be made also show a deterioration in staff experience as compared to last year. The areas of greatest concern are in relation to staff feeling they have a voice that counts and staff morale.

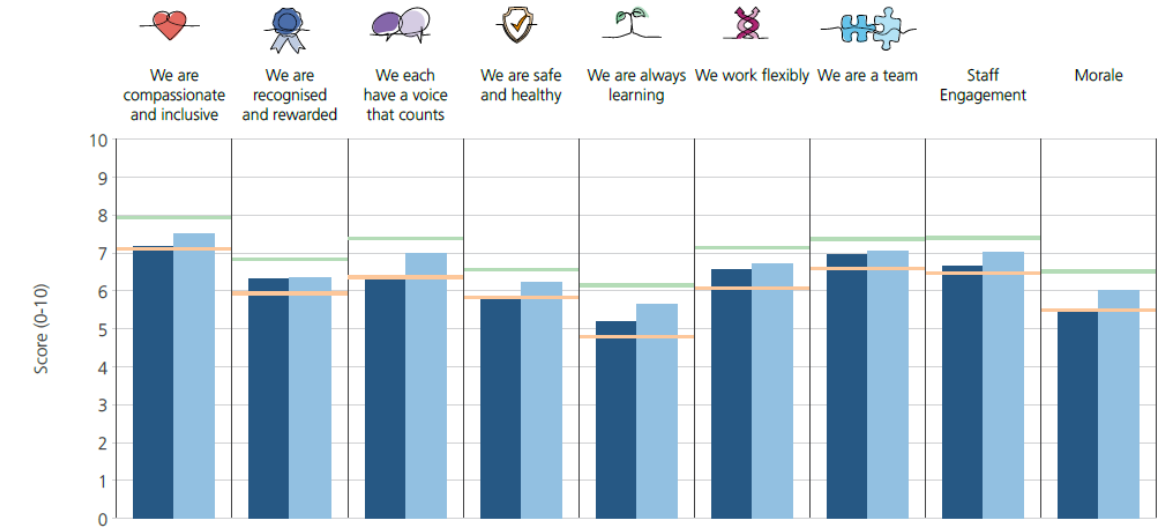
Exceptions to this is staff experience being more positive as compared to last year in relation to their team.

A summary taken directly from the national benchmark report is below:

Survey Coordination Centre

2021 NHS Staff Survey Results > People Promise and theme results > **Overview**

NHS



	We are compassionate and inclusive	We are recognised and rewarded	We each have a voice that counts	We are safe and healthy	We are always learning	We work flexibly	We are a team	Staff Engagement	Morale
Best	7.9	6.8	7.4	6.6	6.1	7.1	7.4	7.4	6.5
Your org	7.2	6.3	6.4	5.9	5.2	6.6	6.9	6.6	5.5
Average	7.5	6.3	7.0	6.2	5.6	6.7	7.1	7.0	6.0
Worst	7.1	5.9	6.4	5.8	4.8	6.1	6.6	6.5	5.5
Responses	411	419	408	411	397	416	414	420	419

Each themed area incorporates a number of individual questions. These can be reviewed in the Staff Survey Benchmark and Directorate reports on a more granular level to enable specific issues to be identified.

Motivation								
I look forward to going to work	2020	2021	I am enthusiastic about my job	2020	2021	Time passes quickly when I am working	2020	2021
Best	66.8%	65.3%	Best	80.4%	78.5%	Best	84.6%	80.30%
Tavistock & Portman	52.5%	48.2%	Tavistock & Portman	69.5%	62.5%	Tavistock & Portman	76.6%	71.60%
Average (Benchmark)	61.1%	56.7%	Average (Benchmark)	74.7%	70.6%	Average (Benchmark)	78.5%	76.50%
Worst	49.0%	44.5%	Worst	65.3%	61.3%	Worst	70.3%	69.50%
Responses	467	420	Responses	465	418	Responses	466	420
Involvement								
Opportunities for me to show initiative in my role	2020	2021	Suggestions to improve the work of my team/department	2020	2021	Make improvements happen in my area of work	2020	2021
Best	80.3%	80.4%	Best	82.0%	82.1%	Best	68.8%	68.4%
Tavistock & Portman	73.1%	72.1%	Tavistock & Portman	80.1%	73.1%	Tavistock & Portman	66.8%	51.6%
Average (Benchmark)	75.6%	76.4%	Average (Benchmark)	77.9%	76.7%	Average (Benchmark)	61.1%	58.8%
Worst	70.5%	71.7%	Worst	74.8%	70.7%	Worst	50.8%	51.2%
Responses	471	419	Responses	469	419	Responses	469	1418
Advocacy								
Patient care /service users is my organisations top priority	2020	2021	Recommend my organisation as a place to work	2020	2021	Friend/ relative needed treatment, happy with the standard of care	2020	2021
Best	87.9%	87.5%	Best	77.7%	73.5%	Best	84.1%	82.4%
Tavistock & Portman	80.6%	66.4%	Tavistock & Portman	63.0%	47.2%	Tavistock & Portman	73.9%	59.7%
Average (Benchmark)	80.5%	78.5%	Average (Benchmark)	67.7%	63.2%	Average (Benchmark)	70.3%	64.9%
Worst	66.5%	64.9%	Worst	49.2%	43.4%	Worst	47.2%	45.0%
Responses	465	408	Responses	462	409	Responses	463	409

Following this year's results, immediate action was taken to address some of the key issues raised in the survey and this included an external race equality review. The results and recommendations were presented to the Board and a comprehensive Race Equality Plan is now in place and progressing. Secondly, a review of the Trust's Freedom to Speak Up policy and processes has been completed and a revised policy in line with national guidance and best practice is in place.

An updated People Strategy and Implementation Plan has been developed and presented to the Board and is aimed at improving the working lives of our staff to better enable them to deliver the highest standards of care.

It is acknowledged that there is a significant amount of work to be done to make the Trust a great and safe place to work and learn and this will be the focus of our plans for the next year.

Our Local and National Role

Whilst being one of the smallest provider organisations in the NHS, we have extremely diverse contracting arrangements for the services we deliver, reflecting the national reach of many of our services. What also makes us different is that we are also a major provider of education and training providing courses and programmes, ranging from short continuing professional development through to professional doctorates.

We provide a range of services to our local population in Camden, where we are the largest children and young people services provider in the borough and we also are contracted to provide a range of adult specialist and primary care services locally.

Building on our rich history we are also fortunate to deliver a number of nationally commissioned specialist services which include our gender services and the Portman Clinic.

Commercial Partnerships and Ventures

As a small organisation, working in partnership is core to both our current activities and future opportunities. We have in place a range of partnership arrangements with a wide range of organisations, from smaller charitable organisations to other NHS Trusts, supported by robust partnership management, oversight and assurance processes.

The changing health and social care landscape marks a shift away from the previous focus of competition, towards a new model of collaboration, partnership, and integration. As the Integrated Care Systems formalise and mature, we are starting to see a shift towards ICS-wide developments and the importance of outward-facing relationships to ensuring we are able to secure future funding. We are committed to growth as part of the Trust's future strategy and believe our combination of innovation, inclusivity, excellence in care, and empowering education makes us an ideal partner with a unique set of assets and capabilities to engage across the NHS, in education, in local government, and beyond to address the complex health challenges we face as a country.

North London Partners in Health and Care

Whilst being a specialist provider with a national role, we play an active part in our system. Throughout the year we have actively contributed to the work of the system and our Chief Executive remains the senior responsible officer for the mental health workstream.

Discussions have taken place and are ongoing with the NCL ICS on the strategic road map for future sustainability and stability and the NCL ICS is supportive of and committed to the Trust remaining a flourishing member of the NCL ICS community. This includes our active participation in the forthcoming strategic review of the commissioning of mental health services. Our Director of Nursing & System Workforce Development is also the Chief Nurse for the NCL ICS and is the Chief Nurse on the NCL ICS Leadership Team.

Board of Directors

In 2021/22, members of the Board of Directors comprised the following executive directors: Chief Executive, Paul Jenkins; Deputy Chief Executive and Director of Finance, Terry Noys; Chief Clinical Operating Officer, Sally Hodges; Medical and Quality Director, Dinesh Sinha; Director of Education and Training /Dean of Postgraduate Studies, Brian Rock; and Director of Nursing & System Workforce Development, Chris Caldwell.

The Board also included the following non-executive directors: Trust Chair, Paul Burstow; Deputy Chair, Dinesh Bhugra (until September 2021); Senior Independent Director, David Holt; and Deborah Colson, Helen Farrow, David Levenson, Shalini Sequeira and Aruna Mehta (from November 2021).

Biographies for the Board members can be found later in this document.

All members of the Board of Directors meet the standards set out in the fit and proper person requirement. The Trust maintains a register of all interests that directors and governors hold and publish this on the organisation's public website.

There have been no declarations of donations to political parties.

Performance evaluation is an integral component of our governance structures and is aligned to the NHSIE well-led framework. Each year the Board assesses its effectiveness during formal meetings and through developmental seminars. Board of Directors commissioned in 2021 an external Board Governance Review. Following an external procurement, this was carried out by the Office for Modern Governance (OMG). Beyond a general desire to review corporate governance against wider best practice a key objective of the review was to ensure that the Trust's governance arrangements are effectively aligned with the objectives and changes the Trust is seeking to achieve through the Strategic Review.

Each of the Board's standing committees conduct annual effectiveness reviews and the terms of reference are revisited. The outcomes of these reviews are reported to the Board. Further details on our processes for performance evaluation, internal control and governance are detailed in the annual governance statement.

The Board is not aware of any relevant audit information that has been withheld from the Trust's auditor and members of the Board take all the necessary steps to make themselves aware of relevant information and to ensure that this is passed on to the external auditors where appropriate.

Payment Practice

Better payment practice code				
Measure of compliance	Year ended 31 March 2021		Year ended 31 March 2022	
	Number	Value	Number	Value
Total bills paid in the year	4,768	27,282	5,088	28,014
- **Of which were NHS invoices**	227	2,234	172	1,531
- **Of which were non-NHS invoices**	4,541	25,048	4916	26,483
Total bills paid within target	4,385	26,481	4,580	27,390
- **Of which were NHS invoices**	157	1,921	135	1,414
- **Of which were non-NHS invoices**	4,228	24,560	4,445	25,976
Percentage of bills paid within target	92%	97%	90%	98%
Percentage of NHS invoices paid within 30 days	69%	86%	79%	92%
Percentage of non-NHS invoices paid within 30 days	93%	98%	90%	98%

The Trust complies with the requirement of the better payment practice code to pay all valid invoices by the due date or within 30 days of receipt of goods or a valid invoice, whichever is later. Performance against the code is set out in the table above.

Statutory Disclosures

The Trust meets the requirement of Section 43(2A) of the NHS Act 2006 (as amended by the Health and Social Care Act 2012) which requires that the income from the provision of goods and services for the purposes of the health service in England must be greater than its income from the provision of goods and services for other purposes. For full details see Note 3.1 to the Annual Accounts.

Surpluses from other income that the Trust has received have been used to support the provision of goods and services for the purposes of the health service in England.

The Directors confirm that the Trust complies with the cost allocation and charging guidance issued by HM Treasury.

The Directors are responsible for the preparation of the annual report and accounts. The Directors also consider the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for service users, regulators and stakeholders to assess our performance, business model and strategy.

Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

Remuneration Report

Trust Chair's Annual Statement on Remuneration

As the chair of the Executive Appointments and Remuneration Committee (the EARC), I am pleased to present our remuneration report for 2021/22.

Taking in to account the national pay settlement made to the NHS through the national terms and conditions of service and those that apply to the medical workforce, the EARC approved that all senior managers, within its remit, should receive a cost of living increase consistent to those employed on the top of the Band 9 scale.

Having undertaken appropriate benchmarking using comprehensive data from NHS Providers, EARC agreed that there should be no further changes to executive director salaries or remuneration arrangements.

John Lawlor OBE
Trust Chair and Chair of the
Executive Appointments and Remuneration Committee

31 August 2022

Remuneration Policy Report – 2021/22

SENIOR MANAGERS' REMUNERATION POLICY

Remuneration for the Trust's most senior managers (executive directors who are members and regular attendees of the Board of Directors) is determined by the Executive Appointment and Remuneration Committee (EARC), which consists of the Trust Chair and all non-executive directors. Senior managers who do not attend meetings of the Board of Directors have their remuneration determined by the Chief Executive.

The (EARC) is also responsible for ratifying any performance related pay scheme for all senior managers.

Salaries for senior managers are established and maintained taking the following factors in to account: the role requirements, experience of the individual; actual performance in post; and benchmarking data from the NHS Providers annual salary survey.

Senior managers are employed on substantive, open ended contracts of employment and are employees of the Trust. Their open-ended contracts may be terminated by either party giving three months' notice.

The Trust's normal employment procedures apply to directors, including the sanction of instant dismissal for gross misconduct. The Trust's redundancy policy is consistent with the NHS redundancy terms for all staff.

There have been no circumstances in the financial year where senior manager remuneration has been withdrawn or withheld.

DIFFERENCES BETWEEN REMUNERATION FOR SENIOR MANAGERS AND OTHER STAFF

The key difference between the remuneration of Executive Directors and other staff is that salaries for senior staff are a fixed personal salary determined by conducting cross market and skills benchmarking. All other staff are employed on terms and conditions determined nationally and which have a salary scale assigned to it.

Another difference is that senior managers' fixed salaries are inclusive of a high cost area supplement, ordinarily payable to staff based in inner London. All other staff receive this as a separate pay element.

The EARC references national cost of living awards when considering its annual pay awards to directors.

The Trust does not consult with its wider workforce on senior manager remuneration.

ANNUAL REPORT ON NON-EXECUTIVE DIRECTORS' REMUNERATION – 2021/22

The remuneration and expenses of the Trust Chair and Non-executive Directors are determined by the Council of Governors' nominations committee. The committee takes account of guidance issued by NHS Providers when determining non-executive remuneration and expenses.

Remuneration of the non-executive directors comprises of the following fee elements.

The policy for determining the level of fee is described in the table below.

	Fee	Responsibility fees
Purpose and link to strategy	To provide core reward for the role.	The fee is applied to office holders who: -Chair the audit committee; and, -Act as the senior independent director.
Operation	The fee levels are a set rate for all of the non-executive directors. There are two types of fee in operation, one for the Trust chair and another for the non-executive directors. Non-executive director fees are aligned to the NHS Improvement framework fees structure.	The Trust chair nominates office holders to fulfil the two roles where fees are applicable. The council of governors is responsible for ratifying the appointments.
Opportunity	The fees are reviewed annually by the nominations committee. These are set against the role requirements and not the office holder fulfilling the appointment.	The fees are reviewed annually by the nominations committee. These are set against the role requirements and not the office holder fulfilling the appointment.
Performance measures	There are no performance measures set against the fees.	There are no performance measures set against the fees.

EXECUTIVE APPOINTMENTS AND REMUNERATION COMMITTEE

The EARC is responsible for determining the remuneration, terms and conditions of all board attending directors. The committee is chaired by the Trust Chair and all non-executive directors are members. During the period 1 April 2021 to 31 March 2022 the Committee met three times, each meeting being quorate.

Executive appointments and remuneration committee membership and attendance	
Member	**Actual / possible**
Paul Burstow	3/3
Dinesh Bhugra*	1/1
David Holt	3/3
Deborah Colson	3/3
Helen Farrow	3/3
David Levenson**	1/3
Aruna Mehta	2/2
Shalini Sequeira***	3/3

*Dinesh Bhugra ended his term in September 2021;
**David Levenson was unable to attend a number of meetings owing to an agreed leave of absence from his role;
***Shalini Sequeira attended one meeting when she was the Associate Non-Executive Director

Paul Jenkins, Chief Executive and other individuals regularly attend committee meetings to provide advice or services that materially assist the committee in the operation of its functions. Executive directors and other committee attendees are not involved in any decisions and are not present at any discussions regarding their own remuneration.

MEDIAN REMUNERATION AND FAIR MULTIPLE

NHS foundation trusts are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in the organisation in the financial year 2021/22 was £157,750 (2020/21, £157,750). This is a change between years of 0.0%. Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind, but not severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

For employees of the Trust as a whole, the range of remuneration in 2021/22 was from £476 to £157,750 (2020/21 £240 to £157,750). The percentage change in average employee remuneration (based on total for all employees on an annualised basis divided by full time equivalent number of employees) between years is 4.1%. No employees received remuneration in excess of the highest-paid director in 2021-22.

The remuneration of the employee at the 25th percentile, median and 75th percentile is set out below. The pay ratio shows the relationship between the total pay and benefits of the highest paid director (excluding pension benefits) and each point in the remuneration range for the organisation's workforce. There are no comparatives for 2020/21 for the 25th and 75th percentile as these are new disclosure requirements from 2021/22.

Median and 25th/75th percentile remuneration and fair pay multiple			
	31 March 2021	31 March 2022	% change
Highest paid director's total remuneration	£157,750	£157,750	0.0%
25th percentile total remuneration		£20,286	
25th percentile ratio		7.78	
Median total remuneration	£26,741	£28,738	7.5%
Median ratio	5.96	5.49	
75th percentile total remuneration		£40,057	
75th percentile ratio		3.98	

SERVICE CONTRACTS

The following table contains details of the service contracts in place during 2020/21 for senior managers:

Service contracts – senior managers			
Senior manager	**Date of service appointment**	**Unexpired term**	**Notice period**
Paul Jenkins	Feb 2014	Open ended	Three months
Terry Noys	Oct 2016	Open ended	Three months
Sally Hodges	Nov 2015	Open ended	Three months
Brian Rock *	Jan 2015	Open ended	Three months
Dinesh Sinha *	Aug 2018	Open ended	Three months
Christine Caldwell *	Nov 2016	Open ended	Three months
Craig de Sousa *	Feb 2016	Open ended	Three months
Laure Thomas	Feb 2015	Open ended	Three months
Udey Choudhury	Jan 2019	Open ended	Three months
Helen Robinson *	Jan 2020	Six months	Three months

***** Christine Caldwell left the Trust in May2022
* Craig De Sousa secondment ended in August 2021* Helen Robinson left in May 2022
* Brian Rock left the Trust in July 2022
* Dinesh Sinha left the Trust in June 2022

Appointment contracts – non-executive directors			
Senior manager	**Date of service appointment**	**Unexpired term**	**Notice period**
Paul Burstow*	Oct 2015	Term ended June 2022	nil
Dinesh Bhugra	Nov 2014	Term ended Sept 2021	nil
David Holt*	Nov 2014	Seven months	Three months
Deborah Colson	Oct 2017	One year, five months	Three months
Helen Farrow	Nov 2016	Seven months	Three months
David Levenson	Sep 2019	Six months	Three months
Aruna Mehta	Nov 2021	Two years, five months	Three months
Shalini Sequeira	Nov 2021	Two years, five months	Three months

* Second terms of office were extended for one further year due to the pandemic.

EXPENSES

The following table outlines the details of travel and subsistence expenses claimed by our council of governor members and senior managers.

Expenses claims	2020/21		2021/22	
	Number claimed	**value**	**Number claimed**	**Value**
Council of Governors	0	£0	0	£0
Senior managers	3	£166.95	4	£229.23

SALARY AND BENEFITS OF SENIOR MANAGERS

The following tables contain details on the salary and benefits of the Trust's senior managers in 2021/22.

There was one senior manager in both 2021/22 who received remuneration of greater than £150,000, this was the Chief Executive. The levels of remuneration were deemed to be appropriate for the post holder based on external benchmarking which evidences the reward package is within the lower quartile grouping of the NHS Providers annual remuneration survey.

The calculation above is based on full-time equivalent staff working for the Trust on 31 March 2022. Where staff are part time, their salaries have been annualised for the purposes of the median ratio calculation.

Information subject to audit
SINGLE TOTAL REMUNERATION FIGURE 2021/22

Name		Salary and fees £000, bands of £5k	Taxable Benefits £0, to the nearest £100	Annual performance-related bonuses £000, bands of £5k	Long-term performance- related bonuses £000, bands of £5k	Pension-related benefits £000, bands of £2.5k	Total Remuneration £000, bands of £5k
Jenkins, P	Chief Executive	155-160	NIL	NIL	NIL	40-42.5	200-205
Noys, T	Deputy Chief Executive and Director of Finance	125-130	NIL	NIL	NIL	30-32.5	155-160
Caldwell, C	Director of Nursing and System Workforce Development	125-130	NIL	NIL	NIL	102.5-105	230-235
Rock, B	Director of Education and Training and Dean of Postgraduate Studies	115-120	NIL	NIL	NIL	27.5-30	145-150
Sinha, D	Medical Director	145-150	NIL	NIL	NIL	215-217.5	365-370
Hodges, S	Clinical Chief Operating Officer	120-125	NIL	NIL	NIL	27.5-30	145-150
Hugh Jon, R	Director of Information Management & Technology	110-115	NIL	NIL	NIL	25-27.5	135-140
Chowdhury, U	Director of Financial Operations	85-90	NIL	NIL	NIL	22.5-25	110-115
Thomas, Laure C	Director of Marketing & Communications	80-85	NIL	NIL	NIL	20-22.5	100-105
Tegerdine, I	Interim Director of Human Resources	115-120	NIL	NIL	NIL	55-57.5	170-175
Robinson, H	Interim Director of Corporate Governance	50-55	NIL	NIL	NIL	10-12.5	65-70
De Sousa, C	Director of Human Resources and Corporate Governance	30-35	NIL	NIL	NIL	NIL	30-35
Burstow, P	Chairman	5-10	NIL	NIL	NIL	NIL	5-10
Farrow, H	Non-Executive Director	10-15	NIL	NIL	NIL	NIL	10-15
Holt, D	Non-Executive Director	15-20	NIL	NIL	NIL	NIL	15-20
Levenson D	Non-Executive Director	10-15	NIL	NIL	NIL	NIL	10-15
Bhugra, D	Non-Executive Director	5-10	NIL	NIL	NIL	NIL	5-10
Mehta, A	Non-Executive Director	5-10	NIL	NIL	NIL	NIL	5-10
Sequeira, S	Non-Executive Director	5-10	NIL	NIL	NIL	NIL	5-10
Colson, D	Non-Executive Director	10-15	NIL	NIL	NIL	NIL	10-15

Notes:

- Christine Caldwell left in May 2022
- Brian Rock left in July 2022
- Dinesh Sinha left in June 2022
- Craig De Sousa left in August 2021 (his annual remuneration was in range of £90k - £95k)
- Helen Robinson left in May 2022
- Paul Burstow left in June 2022 (his annual remuneration was in range of £35k - £40k)
- Dinesh Bhugra left in September 2021
- Aruna Mehta joined in November 2021 (her annual remuneration was in range of £10k - £15k)
- Shalini Sequeira joined in November 2021(her annual remuneration was in range of £10k - £15k)

SINGLE TOTAL REMUNERATION FIGURE 2020/21

Name		Salary and fees	Taxable benefits	Annual performance-related bonuses	Long-term performance-related bonuses	Pension-related benefits	Total Remuneration
		£000, bands of £5k	£s, to the nearest £100	£000, bands of £5k	£000, bands of £5k	£000, bands of £2.5k	£000, bands of £5k
Jenkins, P	Chief Executive	155-160	NIL	NIL	NIL	40-42.5	195-200
Noys, T	Deputy Chief Executive and Director of Finance	125-130	NIL	NIL	NIL	30-32.5	155-160
Caldwell, C	Director of Nursing and System Workforce Development	120-125	NIL	NIL	NIL	17.5-20	140-145
Rock, B	Director of Education and Training and Dean of Postgraduate Studies	115-120	NIL	NIL	NIL	37.5-40	155-160
Sinha, D	Medical Director	145-150	NIL	NIL	NIL	NIL	145-150
Hodges, S	Clinical Chief Operating Officer	120-125	NIL	NIL	NIL	NIL	120-125
De Sousa, C	Director of Human Resources and Corporate Governance	90-95	NIL	NIL	NIL	5-7.5	95-100
Garlington, I	Director of Estates, Facilities and Capital Projects	60-65	NIL	NIL	NIL	42.5-45	105-110
Rex, H J	Director of Information Management & Technology	90-95	NIL	NIL	NIL	20-22.5	115-120
Chowdhury, U	Director of Financial Operations	85-90	NIL	NIL	NIL	22.5-25	110-115
Surtees, R (Until Nov 20)	Director of Strategy	60-65	NIL	NIL	NIL	57.5-60	120-125
Thomas, L	Director of Marketing and Communications	80-85	NIL	NIL	NIL	20-22.5	100-105
Tegerdine, I	Interim Director of Human Resources	110-115	NIL	NIL	NIL	140-142.5	250-255
Robinson, H	Interim Director of Corporate Governance	5-10	NIL	NIL	NIL	5-7.5	15-20
Burstow, P	Chairman	35-40	NIL	N/A	N/A	N/A	35-40
Farrow, H	Non-Executive Director	10-15	NIL	N/A	N/A	N/A	10-15
Holt, D	Non-Executive Director	15-20	NIL	N/A	N/A	N/A	15-20
Levenson D	Non-Executive Director	10-15	NIL	N/A	N/A	N/A	10-15
Bhugra, D	Non-Executive Director	10-15	NIL	N/A	N/A	N/A	10-15
Colson, D	Non-Executive Director	10-15	NIL	N/A	N/A	N/A	10-15

Notes:

- Ian Garlington left in November 2020 (his annual remuneration was in the range of £60k to £65k)
- Jonathan Rex joined in June 2020 (his annual remuneration was in the range of £90k to £95k)
- Rachel Surtees left in October 2020 (her annual remuneration was in the range of £60k to £65k)
- Craig De Sousa was on secondment from December 2020. His salary was £88,147 before the secondment.
- Ian Tegerdine was appointed as an Interim Director of HR in February 2021 (his annual remuneration was in the range of £110k to £115k)
- Helen Robinson joined the Trust in January 2021 (her annual remuneration was in the range of £5k to £10k)

Information subject to audit
SALARY AND PENSION ENTITLEMENT 2021/2022

Name	Title	Real Increase in Pension at Pension age (bands of £2500)	Real Increase in pension lump sum at Pension age (bands of £2500)	Total accrued pension at pension age 31 March 2022 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2022 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2021	Real increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2022
		£000	£000	£000	£000	£000	£000	£000
Jenkins, P	Chief Executive	2.5-5.0	0-2.5	60-65	115-120	1271	39	1333
Noys, T	Deputy Chief Executive and Director of Finance	0-2.5	0-2.5	10-15	0-5	168	24	210
Caldwell, C	Director of Nursing	5.0-7.5	2.5-5.0	35-40	20-25	525	77	620
Rock, R	Director of Education and Training and Dean of Postgraduate Studies	0-2.5	0-2.5	35-40	65-70	685	21	722
Sinha, D	Medical Director	10-12.5	20-22.5	40-45	90-95	562	164	752
Hodges, S	Children, Young Adults and Families Director (CYAF)	0-2.5	0-2.5	35-40	80-85	682	18	718
Jon Rex, H	Director of Information Management & Technology	0-2.5	0-2.5	10-15	25-30	236	18	270
Chowdhury, U	Director of Financial Operations	0-2.5	0-2.5	5-10	0-5	79	11	101
Thomas, L	Associate Director of Marketing & Communications	0-2.5	0-2.5	10-15	0-5	93	7	111
Tegerdine, I	Interim Director of Human Resources	2.5-5.0	2.5-5.0	40-45	100-105	851	48	914
Robinson, H	Interim Director of Corporate Governance	0-2.5	0-2.5	0-5	10-15	89	8	104
De Sousa, C	Director of Human Resources	NIL	0-2.5	10-15	35-40	221	4	230

Non-Executive Directors do not receive pensionable remuneration so there are no entries in respect of pension-related benefits.

SALARY AND PENSION ENTITLEMENT 2020/21

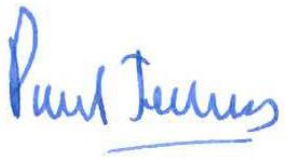
Name	Title	Real Increase in Pension at Pension age (bands of £2500)	Real Increase in pension lump sum at Pension age (bands of £2500)	Total accrued pension at pension age 31 March 2021 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2021 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2020	Real increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2021
		£000	£000	£000	£000	£000	£000	£000
Jenkins, P	Chief Executive	2.5-5.0	0-2.5	60-65	115-120	1175	51	1250
Noys, T	Deputy Chief Executive and Director of Finance	0-2.5	0-2.5	10-15	0-5	124	22	165
Caldwell, C	Director of Nursing	0-2.5	0-2.5	30-35	20-25	480	19	516
Rock, R	Director of Education and Training and Dean of Postgraduate Studies	2.5-5.0	0-2.5	35-40	65-70	618	38	673
Sinha, D	Medical Director	NIL	NIL	30-35	65-70	686	Nil	553
Hodges, S	Children, Young Adults and Families Director (CYAF)	0-2.5	NIL	35-40	80-85	662	Nil	671
De Sousa, C	Director of Human Resources	0-2.5	NIL	15-20	25-30	205	Nil	217
Garlington, I	Director of Estates	0-2.5	0-2.5	20-25	0-5	232	28	268
Rex, H J	Director of Information Management & Technology	0-2.5	0-2.5	10-15	25-30	202	18	232
Chowdhury, U	Director of Financial Operation	0-2.5	0-2.5	5-10	0-5	55	10	77
Surtees, R	Director of Strategy	2.5-5.0	0-2.5	5-10	0-5	62	14	83
Thomas, L	Associate Director of Marketing & Communications	0-2.5	0-2.5	5-10	0-5	74	7	92
Tegerdine, I	Interim Director of Human Resources	0-2.5	0-2.5	40-45	100-105	684	8	837
Robinson, H	Interim Director of Corporate Governance	0-2.5	0-2.5	0-5	10-15	81	0	87

Non-executive directors do not receive pensionable remuneration so there are no entries in respect of pension -related benefits.

PAYMENTS FOR LOSS OF OFFICE AND PAST SENIOR MANAGERS

In the prior year there was one payment for loss of office to a senior manager.

There were no payments for loss of office to any senior manager nor were there any payments to any past senior managers in this financial year.



Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

Staff Report

STAFF NUMBERS AND COSTS

The following tables presents an overview of our workforce composition.

Average number of employees (WTE basis)

	Permanent Number	Other Number	**2021/22 Total Number**	2020/21 Total Number
Medical and dental	76	1	**77**	75
Ambulance	-	-	**-**	-
Administration and estates	283	37	**320**	334
Healthcare assistants and other support	-	-	**-**	-
Nursing, midwifery and health visiting	20	-	**20**	21
Nursing, midwifery and health visiting learners	-	-	**-**	-
Scientific, therapeutic and technical	205	25	**230**	249
Healthcare science	-	-	**-**	-
Social care	32	-	**32**	31
Other	-	-	**-**	-
Total average numbers	616	63	**679**	710

Of which:

Number of employees (WTE) engaged on capital projects	-	-	**-**	5

Headcount by sex

Sex	Directors	Other senior managers	All other staff	Total
Female	10	203	834	**1047**
Male	10	67	246	**323**

Staff costs

	Permanent £000	**Other £000**	**2021/22 Total £000**	**2020/210 Total £000**
Salaries and wages	36,123	697	**36,820**	36,153
Social security costs	4,062	-	**4,062**	3,828
Apprenticeship levy	174	-	**174**	165
Employer's contributions to NHS pension scheme	6,023	-	**6,023**	5,987
Pension cost - other	22	-	**22**	19
Other post-employment benefits	-	-	**-**	-
Other employment benefits	-	-	**-**	-
Termination benefits	-	1,655	**1,655**	-
Temporary staff	-	2,105	**2,105**	904
Total gross staff costs	**46,404**	**4,457**	**50,861**	**47,056**
Recoveries in respect of seconded staff	-	-	**-**	-
Total staff costs	**46,404**	**4,457**	**50,861**	**47,056**

Sickness absence data	Q1	Q2	Q3	Q4
Sickness absence – average monthly data	2.27%	3.12%	2.64%	2.49%
Sickness absence – average 12 month period	2.41%	3.23%	3.02%	2.11%

COMMUNICATION WITH STAFF

The Trust is committed to ensuring that all staff are informed and can contribute to key developments, performance and change across the organisation.

We place a lot of importance on communicating and consulting with our staff. Our methods of communicating include holding monthly open forum meetings where staff can meet with the Chief Executive; a regular email bulletin to all staff; a bi-monthly staff magazine; and an extensive intranet where staff can find policies, procedures, guidance and online tools.

We work in partnership with our staff side representatives to ensure that employees' voices are heard. The joint staff consultative committee meets quarterly, acting as an important forum for key developments affecting staff.

STAFF SURVEY

For a seventh year running we offered all staff employed by the Trust the chance to participate in the annual NHS staff survey. The national survey was conducted online and we received a response rate of 58%, slightly down from 63% the previous year.

It is clear from the results that we have a lot of improvements to make to improve the experience for our staff. To respond to these results, we have identified 7 areas to focus on in our People Plan. We will also look at the data on Directorate level to identify what the specific issues are in each area and develop action plans which seek to achieve change.

We need to take the opportunity of the Strategic Review to engage staff in improving the staff experience, as well as using the outcomes from the staff survey results to inform development of the Trust's People Plan to capture theses strategic aims and actions.

Freedom to Speak-up Guardian

Raising concerns is taken very seriously by our organisation. In December 2020 Sarah Stenlake took over from Dan Sumpton as the Trust Freedom to Speak up Guardian (FTSUG) after he had undertaken the role for one year. Sarah is a senior psychologist at the Gender Identity Clinic (GIC).

The FTSUG undertakes a number of activities to promote the purpose of the role, which includes information from our various communications channels and giving presentations and talks at our mandatory training update sessions. A review of the Trust's Raising Concerns and Whistleblowing procedure is underway and will include an operating model detailing regular communications, how to access the guardian and the process and feedback following investigation.

The NED lead for whistleblowing, the Chief Executive and the HR Director meet regularly with the FTSUG to ensure that there is ongoing dialogue about which concerns staff are raising and to enable appropriate actions to be taken.

Equality, Diversity and Inclusion

The Trust has constituted a specialist interest sub-committee of the Board to oversee and seek assurance on our equality, diversity and inclusion agenda. Throughout the year the committee has overseen a number of activities and programmes of work.

To add further development to the current work being carried out, the Trust has appointed an Equality, Diversity and Inclusion (EDI) lead. This role will play an integral part in reviewing, developing and implementing the Trust EDI strategy, workforce equality strategy and related streams, including the Workforce Race Equality Standard (WRES), Workforce Disability Equality Standards (WDES), Gender Pay Gap (GPG), annual equality report (workforce) and other equality benchmarking / improvement frameworks.

A review of race equality was commissioned at the end of the reporting year as part of the Trust's commitment to becoming an anti-racist organisation.

Safe Working Environment

Health and safety of our staff is of paramount importance, and we continue to invest a lot of effort in this area, not just in terms of statutory duties but much more widely, focusing on the mental health and wellbeing of our staff.

We have trained and have registered a number of mental health first aiders whose role is to provide staff with a contact point when they need to discuss what support is available to them. The individuals' details are held on our Trust intranet and staff can access support from the best placed person.

Trade Union Facility Time

We have excellent working relationships with our trade union colleagues and collaborate on many work programmes. This approach has been longstanding and we continue to develop our working arrangements so that we can respond to change quickly and ensure that staff are supported. The tables below fulfil our disclosure as per the Trade Union (Facility Time Publication Requirements) Regulations 2017.

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
6	5.35

Percentage of time spent on facility time	Number of employees
0%	0
1-50%	6
51%-99%	0
100%	0

Percentage of pay bill spent on facility time	*Figures*
Total cost of facility time	29,610
Total pay bill	47,056,000
Percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) x 100	0.06%

Paid trade union activities	
Total hours spent on trade union activities by relevant union officials during the relevant period	70
Total paid facility time hours	875
Total hours spent on paid tea paid trade union activities by relevant trade union officials (%)	8%

Time spent on paid trade union activities as a percentage of total paid facility time hours calculated as: 8%
(total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100

Occupational Health and Wellbeing

Throughout the year we continued our focus on health and wellbeing and have taken a number of steps to implement a range of programmes that aim to support our staff to make healthy life style choices. Following a large amount of work in the previous financial years we continue to offer:

- Onsite chair massage.
- Yoga sessions during and after work.
- A cycle to work scheme.
- A staff walking challenge.
- Healthier food options in our canteen.
- Access to an NHS gym and fitness centre.
- Fast track physiotherapy services.

In addition to all of the above we have a number of other channels through which staff seek support, when needed, these include through our HR team; our internal staff consultation service; the occupational health and wellbeing service which is provided by the Team Prevent UK Ltd; and our confidential employee assistance programme provided by CareFirst.

Staff Exit Packages

During the last two financial years all exit packages paid to staff were the result of a compulsory redundancy. These all were made in line with the individual's terms and conditions of service.

2021/2022 EXIT PACKAGES

Exit package cost band (including any special payment element)	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
	Number	Number	Number
<£10,000	2	-	2
£10,000 - £25,000	4	-	4
£25,001 - 50,000	-	-	-
£50,001 - £100,000	1	-	1
£100,001 - £150,000	1	-	1
£150,001 - £200,000	-	-	-
>£200,000	-	-	-
Total number of exit packages by type	-	-	-
Total cost (£)	£263k	£0	£263k

There were no compulsory or other redundancies in 2020/2021.

Staff Agency Expenditure

The Trust has a temporary staffing procedure which sets controls on how and when agency staff can be engaged within the organisation.

In 2020/21 and 2021/22 the expenditure ceiling set by NHS Improvement was suspended. During 2021/22, total agency spend was £1,984k (2020/21: £904k).

OFF-PAYROLL ENGAGEMENTS

The Trust has a policy that all substantive staff are paid through the payroll. No Board member or senior officials with significant financial responsibility were engaged on an off-payroll basis in 2021/22.

The Trust has needed to engage a number of contractors to support specialist assignments. The number of contractors engaged is shown in the tables below where daily rates exceed £245 per day and the engagement has lasted longer than six months.

On 6 April 2017, public bodies became responsible for collecting tax from those contractors subject to HMRC's IR35 rules - all contractors are subject to a review to determine whether they are affected by the new rules. All the existing engagements outlined have been subject to an assessment and consequently no further assurance was sought.

HIGH PAID OFF-PAYROLL ENGAGEMENTS

During the reporting period there were no board members or senior officials, with significant financial responsibility, paid via off payroll arrangements.

The following tables outline all other off-payroll paid arrangements.

For all off-payroll engagements as of 31 March 2022, for more than £245 per day and that last for longer than six months:	
No. of existing engagements as of 31st March 2021	17
Of which:	
No. of new engagements	7
No. that have existed for less than one year at time of reporting.	7
No. that have existed for between one and two years at time of reporting.	7
No. that have existed for between two and three years at time of reporting.	2
No. that have existed for between three and four years at time of reporting.	1
No. that have existed for four or more years at time of reporting.	0

For all new off-payroll new engagements, or those that reached six months in duration, between 1 April 2021 and 31 March 2022, for more than £245 per day and lasted longer than 6 months:	
Of which:	
No. assessed as within the scope of IR35	Nil
Number assessed as not within the scope of IR35	14
Number engaged directly (via PSC contracted to trust) and are on the trust's payroll	0
Number of engagements reassessed for consistency/assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following the consistency review	0

For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2021 and 23 March 2022	
Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
Number of individuals that have been deemed 'board members and/or senior officials with significant financial responsibility' during the financial year. This figure must include both off-payroll and on-payroll engagements.	12

EXPENDITURE ON CONSULTANCY

The Trust's expenditure on consultancy in 2021/22 was £1,178k. This was an increase from £563k in the previous year and the result of a number of one-off projects and other service developments, specifically costs incurred as part of the Relocation project directly relating to current properties and supporting the Strategic Review

Governance Disclosures

Our Governors play an important and active role in our work. We also benefit from a strong Board of Directors, whose wide-ranging experience underpins our continued success.

Council of Governors

The Council of Governors (Council) continues to play a vital part in the work of the Trust. In 2021/22 we welcomed a small number of new members following a round of elections. We also ratified a revised version of the Trust's constitution.

The Council has a number of statutory duties including: canvassing the opinions of members; appointing the Trust chair and non-executive directors; ratifying the appointment of the Chief Executive; and appointing the external auditors. The Council holds non-executive directors to account individually and collectively for the performance of the Board of Directors. The Council also receives the Trust's annual report and accounts and the auditor's report at the annual general meeting.

We actively involve our Council members in a number of ways, including giving them attending rights to a number of our standing committees of the Board and a number of operational groups. We also ensure that they are consulted and can contribute to our strategic objectives and plans which is achieved through information sharing and discussions within public and private council meetings.

This year, the council have approved the re-appointment for one of our non-executive directors through the Nominations committee, chaired by the Trust Chair.

The Trust's constitution requires us to have 15 Governors in total.

Council attendance records – Public governors		
Name	**Elected from**	**Actual / possible attendance**
George Wilkinson	Nov 2018-Nov 2021	4/4
Kimberley Wilson	Nov 2018- Nov 2021	3/4
Juliet Singer	Nov 2018- Nov 2021	3/4
Salma Asokomhe	Nov 2018- Nov 2021	2/4
Noel Hess	Nov 2018-Nov 2021	4/4
Maz Afridi	Oct 2020 –Sept 2021	1/4
John Carrier	Oct 2020-Mar 2022	3/4
Freda McEwen	Nov 2019	3/4
Sheena Bolland	Dec 2021	1/2
Julian Lousada	Oct 2021	2/2
Michael Arhin-Acquaah	Oct 2021	1/2
Michelle Morais	Oct 2021	2/2
Richard Murray	Oct 2019	3/4
Kenyah Nyameche	Oct 2021	2/2
Michael Rustin	Oct 2021	2/2
Natalia Barry*	May 2022	0/0
Ffyona Dawber*	May 2022	0/0

*Elected following elections for Camden Constituency

Council attendance records – Staff and student governors		
Name	**Elected from**	**Actual / possible attendance**
Simon Carrington	Oct 2020-Mar 2021	1/2
Jessica Anglin d'Christian	Nov 2021(2nd term)	3/4
Badri Houshidar	Oct 2019	4/4
Paru Jeram	Dec 2021	2/2
Katherine Knight*	May 2022	0/0

*Elected following elections for Student Constituency

Council attendance records – Appointed governors		
Name	**Appointed from**	**Actual / possible attendance**
Local Authority*		
Peter Ptashko (London Borough of Camden)	Mar 2022	0/0
Partnership Organisations		
Kathy Elliott (Voluntary Action Camden)	Dec 2020	3/4
Prof David O'Mahony (University of Essex)	May 2021	2/4
Mrs Jane Perry (University of East London)	Nov 2020	1/4
Trade Union	1 vacancy	
Commissioners	2 vacancies	

*The Local Authority post was vacant on the Council of Governors from June 2020 until March 2022.

During the reporting period George Wilkinson held office as the Lead Governor until the end of November 2021, thereafter Kathy Elliott was nominated to this post by the Council.

Code of Governance

The Trust has applied the principles of the NHS Foundation Trust Code of Governance on a 'comply or explain' basis. It keeps its governance arrangements under regular review, including membership of board standing committees, their terms of reference and board performance assessments. The NHS Foundation Trust Code of Governance, most recently revised in July 2014, is based on the principles of the UK Corporate Governance Code issued in 2012.

Nominations Committee

The Nominations Committee makes recommendations to the Council on the appointment, remuneration and appraisal of the Trust Chair and non-executive directors.

The Trust's constitution details the organisation's policy for non-executive director terms of office. A non-executive director may hold office for no more than seven years in total. The nominations committee's approach to awards of terms of office are ordinarily to offer an initial three year term of office, which may be extended for a further term of three years, subject to satisfactory performance measured through the annual appraisal process for non-executive directors. The committee reserves the right to award a third and final term of office for one year if needed.

All appointments for non-executive directors are made through a competitive recruitment process. The committee does not have a policy to appoint directly outside of open competition.

Members of the Nominations Committee	
Name	**Role**
Paul Burstow	Chair
David Holt	Senior Independent Director
Kathy Elliot	Stakeholder Governor
Richard Murray	Public Governor
Jessica Anglin d'Christian	Staff Governor

*The Interim Director of HR and Interim Director of Corporate Governance attend and support the Nominations Committee in an advisory capacity.

Our Membership

The Trust's membership is an essential and valuable asset. It helps guide our work, decision making and adherence to NHS values. It also provides one of the ways in which the Trust communicates with service users, the public and staff. There are four categories of members, as described below.

Public – Any resident within England or Wales is eligible to register as a member in this constituency. There are three sub-classes which are for members whose residence is within any ward within the London Borough of Camden, the rest of London and the rest of England and Wales.

Service Users And Service User Carers – Anyone who is aged 14 or over who has been a service user within the last five years. Carers who are not eligible for other categories are also offered membership in this class.

Staff – Employees whose contract means they can work for the Trust for at least a year.

Students – Any individual enrolled on to a course or programme that is set to last three years or longer.

The table below sets out our membership data:

Constituency	31 March 2018	31 March 2019	31 March 2020	31 March 2021
Public	6,156	6,406	6,495	6218
Service user and service user carers	-	-	-	-
Staff	805	803	1370	1494
Students	-	-	-	2186
Total	**6,961**	**7,209**	**7,865**	**9898**

Members receive mailings, are invited to our annual members meeting and may attend public meetings of the Board of Directors and Council of Governors.

The Trust is in the process of developing a membership and engagement strategy so that it can actively engage with its membership.

Should a member wish to get in contact with a Council or Board member details are provided on our public website on how to get in touch.

Board of Directors

Our Board of Directors is made up of the Trust Chair, five non-executive directors and five voting-executive directors. We have also engaged with NHSI's non-executive training (NExT) programme and host an Associate non-executive director on the Board. The Board's role is to:

- Set out overall strategic direction.
- Monitor performance against our strategic objectives.
- Provide effective financial stewardship.
- Ensure the Trust provides effective patient and student focused services.
- Ensure high standards of corporate governance and personal conduct.
- Promote effective dialogue between the Trust and the communities we serve.

Membership is considered balanced, complete and appropriate. The Trust has appointed a senior independent director and this role is held by David Holt. The Trust considers all of its non-executive directors to be independent.

Every three to four years the Board commissions an external effectiveness review, and external review was undertaken in quarter three of 2021/22 and reported to the Board in January 2022. Further details concerning the outcome of the review are provided in the Annual Governance Statement.

Board of Directors attendance records		
Name	**Title**	**Actual / possible attendance**
Paul Burstow	Trust Chair	5/6
Dinesh Bhugra *	Vice Chair	6/6
David Holt	Senior Independent Director	6/6
Deborah Colson	Non-Executive Director	6/6
Helen Farrow	Non-Executive Director	5/6
David Levenson**	Non-Executive Director	3/6
Aruna Mehta ***	Non-Executive Director	3/3
Shalini Sequeira****	Non-Executive Director Non-Executive Director	3/3 3/3
Paul Jenkins	Chief Executive	6/6
Terry Noys	Deputy Chief Executive/Director of Finance	6/6
Christine Caldwell	Director of Nursing & System Workforce Development	5/6
Sally Hodges	Clinical Chief Operating Officer	6/6
Dinesh Sinha	Medical & Quality Director	6/6
Brian Rock	Director of Education & Training	6/6

***** Dinesh Bhugra left the Trust in September 2021

** David Levenson was unable to attend a number of meetings owing to an agreed leave of absence from his role.

** *Aruna Mehta joined in November 2021

******** Shalini Sequeira was appointed as Associate Non-Executive Director in September 2020 until Nov 2021 when she became a Non-Executive Director.

BOARD MEMBER PROFILES

Professor Paul Burstow
Non-Executive Director and Trust Chair

Paul Burstow joined as Chair of the Trust in November 2015 and was in his second term when he stood down on 3rd June 2022

Paul has a portfolio of non-executive leadership roles including chair of the Social Care Institute for Excellence and independent chair of Hertfordshire and West Essex Integrated Care System.

Paul was previously a member of parliament from 1997 to 2015, where he served on the Health, Select and Public Accounts Committees, and worked cross party to secure debates and lobby Ministers on social care and health. From 2010 to 2012 he was the Minister of State for the Department of Health and led the development of the “No Health Without Mental Health” strategy.

Prior to serving as an MP Paul was a Councillor for the London Borough of Sutton, and also served as first campaigns officer, and the CEO, of the Association of Liberal Democrat Councillors. His interest in population mental health has seen him acting as an adviser to the Stockholm Region in Sweden acting as a mentor on a WHO mental health leaders programme.

John Lawlor OBE
Non-Executive Director and Trust Chair

John Lawlor joined the Trust on 6th June 2022 as Chair following confirmation of his selection by the Trust’s Council of Governors. He is the former Chief Executive of Cumbria, Northumberland, Tyne & Wear NHS Foundation Trust, which has been rated as 'outstanding' by the Care Quality Commission.

John has a long and distinguished career as a leader in the NHS, and also has early experiences in teaching and in the Department of Health. He is a passionate champion of mental health and disability services and a successful system leader.

Paul Jenkins
Chief Executive

Paul joined as Chief Executive in February 2014. He was previously the Chief Executive of Rethink Mental Illness, the leading national mental health membership charity working to help those affected by severe mental illness to recover and lead a better quality of life. Paul has an MBA from Manchester Business School and has over 20 years of experience in management and policy-making in Central Government and the NHS.

Paul has previously served as Director of Service Development for NHS Direct, for which he was awarded an Order of the British Empire (OBE) in 2002. He has been involved in the

implementation of a number of other major national government initiatives, including the Next Steps Programme and the 1993 Community Care Reforms.

Paul leaves the Trust on 30 September 2022.

Terry Noys
Deputy Chief Executive And Director of Finance

Terry joined as Deputy Chief Executive and Director of Finance in November 2016, having previously worked for nearly five years for St. Mary's University, Twickenham (latterly as chief operating officer).

After qualifying as a chartered accountant (with PricewaterhouseCoopers), he spent six years in investment banking advising companies on strategy, mergers and acquisitions and fund raising before moving into commerce and industry, where he held finance director roles for a number of stock exchange listed and private equity-backed groups. Terry then moved into the not for profit sector, holding finance director roles for, amongst others, two leading housing associations and The National Archives.

Terry is also a Non-Executive Director and Audit Committee member of Populo Homes.

Terry is a fellow of the Institute of Chartered Accountants of England & Wales.

Dr Dinesh Sinha
Medical Director and Director of Quality

Dinesh Sinha joined as Medical Director in August 2018 and took up the role of Director of Quality from June 2019.
Dinesh brings senior leadership experience and strategic focus in the delivery of high quality services. He was previously Associate Medical Director, Head of Service and Consultant Psychiatrist in Psychotherapy at East London NHS Foundation Trust. He has held past roles in commissioning on several Clinical Commissioning Group (CCG) governing bodies.

Dinesh is a psychiatrist and psychotherapist; a fellow of the Royal College of Psychiatrists; a member of the RCPsych Medical Psychotherapy Faculty Executive Committee; and holds an MBA from Lancaster University Management School.

Dinesh left the Trust in June 2022.

Dr Sally Hodges
Chief Clinical Operating Officer

Sally was appointed as Chief Clinical Operating Officer in June 2019. Prior to taking up her current role, she had been the lead Director of the Trust's Children, Adolescent and Family (CYAF) Directorate since November 2015. Having joined the Trust in 1996, her earlier roles included being the Associate Clinical Director of Complex Needs in CYAF, and the Patient and Public Involvement (PPI) lead for the Trust.

Sally is a Consultant Clinical Psychologist, specialising in children and young people with learning and developmental disabilities. She also holds a Leadership MSc from the University of Birmingham and the NHS Leadership Academy.

Brian Rock
Director of Education and Training / Dean of Postgraduate Studies

Brian took up his role as Director of Education & Training / Dean of Postgraduate Studies in January 2015. After qualifying as a clinical psychologist, Brian worked for the Goldstone Commission (in South Africa), set up to examine political violence around the transition to democratic rule in 1994. This led to him being appointed as the founding director of an NGO, The Children's Inquiry Trust. He has worked in the NHS since 1996 and was appointed as a Consultant Clinical Psychologist in 2004.

Brian has worked in a number of different roles in the Trust and has been involved in delivering training and supervision for a number of courses for the Trust and elsewhere. Since July 2009, Brian was involved in setting up and overseeing primary care services for the Trust, most notably with our award winning City & Hackney Psychotherapy Consultation Service, where he was involved in developing and delivering training and consultation to GPs and primary care staff.

Brian is a psychoanalyst and a member of the British Psychoanalytical Society. He also has an MBA from Henley Business School. Brian has published and presented widely on various topics related to mental health, Medically Unexplained Symptoms, and service development and service evaluation in primary care.

Brian is a Board Trustee for Student Minds, a national charity focussed on mental health and wellbeing for students in Higher Education, and for Independent Higher Education, a membership body for alternative education providers. Brian has led a number of key developments in education and training, including the launch of the Digital Academy in September 2020 and the successful registration of the Trust as a formal Higher Education institution with the OfS.

Brian left the Trust in July 2022.

Dr Christine Caldwell
Director of Nursing and System Workforce Development

Chris is our Executive Director of Nursing and our Director of System Workforce Development. She directs the National Workforce Skills Development Unit and is our Director for Patient Experience.

Chris is concurrently Chief Nurse for North London Partners, North Central London's Sustainability Transformation Partnership, where she is also the ICS system lead for staff wellbeing.

Chris is a registered nurse in adult and children's nursing and a nurse teacher. She has a Masters in Health Psychology and gained her Doctorate from Ashridge Business School focusing on transformational organisational change.

Chris left the Trust in May 2022.

Professor Dinesh Bhugra
Non-Executive Director and Vice Chair

Dinesh was appointed as a Non-Executive Director in November 2014. His term of office ended in October 2021. Professor Bhugra is a psychiatrist interested in healthcare management, education and business development. Professor Bhugra is currently professor emeritus of Mental Health and Cultural Diversity at the Institute of Psychiatry, King's College London and he took over as president of the World Psychiatric Association in September 2014.

Previously he has been president of the British Medical Association 2018-2019, chair of the Mental Health Foundation from 2011 to 2014 and president of the Royal College of Psychiatrists from 2008 to 2011.

He was awarded a CBE in the 2012 New Year's Honours for services to psychiatry.

Dinesh left the Trust in September 2021.

Dr Deborah Colson
Non-Executive Director

Deborah joined the Board as a Non-Executive Director in October 2017. Her second term of office ends in September 2023. Dr Colson's background is in biomedical research and research management. Her last role was as Chief Scientific Officer on a child health study at the Institute of Child Health, University College London.

Before that she worked as a freelance science policy advisor, following nine years at the Wellcome Trust and seven years at the Medical Research Council.

Helen Farrow
Non-Executive Director

Helen was appointed as a Non-Executive Director in November 2016. Her professional experience is in investment management, focused on business development and client service and she is currently a Managing Director at Manulife Investment Management. She is also a member of the Investment Committee of the Charities Aid Foundation.

She has five years of experience in the NHS as non-executive director at the Royal National Orthopaedic Hospital, where she was vice-chair of the board and chair of the finance and performance committee.

David Holt
Non-Executive Director
Senior Independent Director
Audit Committee Chair

David was appointed as a Non-Executive Director in November 2013. His second term of office was extended to October 2022.

He has experience of working across a wide range of sectors both in the UK and abroad, including spells at both Unilever and Coats Plc. Most recently, he was Finance Director of the retail division of Land Securities plc, which he left in 2014.

He is currently a Non-Executive Board Member at the Department for Work and Pensions, where he chairs the Audit and Risk Committee and is a non-executive with Ebbsfleet Development Corporation, where he is Deputy Chairman and chair of the audit committee.

David is a qualified accountant (Chartered Institute of Management Accountants).

David Levenson
Non-Executive Director

David was appointed as a Non-Executive Director in September 2019.

David is an executive and career strategy coach, accredited team coach and founder and managing director of Coaching Futures. He co-founded the Raising Roofs programme which prepares future leaders for the boardroom, and runs governance training courses for the professional academy of the Institute of Chartered Accountants of England & Wales.

David has been chief finance officer for three leading UK house providers, starting in 1992. He is a recognised innovator in the financing of major housing developments. He is an active community volunteer and supporter of charitable causes.

Shalini Sequeira
Non-Executive Director

Shalini joined the Trust in September 2020 as an Associate Non-Executive Director. In November 2021 Shalini was appointed as a Non-Executive Director. Her first career was in the City of London as a finance lawyer, where she held senior roles in global firms. More recently she is the founder of her own business specialising in executive coaching, peer learning and facilitation of leadership development programmes. She is particularly interested in how to develop inclusive leadership and augment inclusion and equity, both inside and outside the workplace.

Shalini has been chair of trustees for a domestic violence charity, chair of governors at a London primary school and is currently part of the leadership team for a social enterprise developing female leaders who are leading change. She also gives some of her coaching time pro bono to coach those living with cancer through Macmillan Cancer Support.

Aruna Mehta
Non-Executive Director

Aruna Mehta was appointed as a non-executive director in November 2021. Her professional expertise is in technology and operations, organisational risk, auditing, compliance and governance. She has worked at executive director level with responsibility for global risk and control.

Aruna also serves as a non-executive director at Epsom St Helier NHS Trust, Clarion Housing (the largest social housing association in the UK) and the University of Greenwich. She was previously Vice-Chair of the Kemnal Academy Trust, which comprises 45 schools across the south-west. She has been a diversity champion in all of her board-level positions.

Board Sub-Committees

The Board delegates some of its oversight responsibilities to sub-committees, where matters of assurance and quality can be explored in more detail.

Committee	Membership April 2021– March 2022
Audit	David Holt (Chair), Deborah Colson (until January 2022), David Levenson*, Aruna Mehta (from March 22),
Integrated Governance	Dinesh Sinha (Chair), Deborah Colson, Dinesh Bhugra, Paul Jenkins, Sally Hodges
Executive Appointments and Remuneration	Paul Burstow (Chair), all non-executive directors
Equality, Diversity & Inclusion	Dinesh Bhugra (Chair until Sept 21); Shalini Sequeira (Chair)
Strategic and Commercial	Helen Farrow (Chair), Paul Jenkins, Terry Noys, Brian Rock, Christine Caldwell, Dinesh Sinha, David Holt
Education & Training	Paul Burstow (Chair until Apr 21), David Levenson (Chair from Apr 21), Paul Jenkins, Terry Noys, Brian Rock, Deborah Colson, Dinesh Bhugra, Sally Hodges, Dinesh Sinha, Christine Caldwell
Charitable Funds	Paul Burstow (Chair), Paul Jenkins, Terry Noys

*David Levenson was unable to attend a number of meetings owing to an agreed leave of absence from his role.

Audit Committee

The Board delegates certain of its duties and responsibilities and powers to the Audit Committee, so that these can receive suitably focussed attention. Principally, the purpose of the committee is to ensure, on behalf of the Board, that financial reporting, the external and internal audit processes and the systems of internal control and risk management are appropriate and effective across the activities of the Trust.

The committee fulfils its responsibilities by reviewing the work and the reports of the internal auditors, external auditors and the local counter fraud specialist. The committee also seeks assurances from senior managers and reviews other relevant reporting, such as that on debtors and the work of the Integrated Governance Committee (IGC).

The Deputy Chief Executive / Director of Finance, together with the Associate Director of Quality and Governance, present the annual report and accounts and the Quality Report to the committee, which reviews and scrutinises these, in particular, through questioning the external auditors and senior managers.

COMPOSITION AND ATTENDANCE

The committee comprises (at least) three non-executive directors, one of whom shall have recent and relevant financial experience and all of whom are independent non-executive directors of the Trust.

The chair of the committee is appointed from these non-executive directors.

The Chair of the Trust may not sit on the Committee.

The committee is quorate if at least two members are in attendance.

The Deputy Chief Executive / Director of Finance and representatives of the internal and external auditors and local counter fraud service usually attend each meeting.

The Chief Executive and other senior managers attend by invitation only.

The chair of the IGC and the Trust Chair each usually attend at least once per year, again by invitation. During the year the Medical and Quality Director (and chair of the IGC) provided the committee with an annual review of the work of the IGC and of other matters which fall within his areas of responsibility.

Attendance records – Audit Committee	
Member Name	Possible / Actual Attendances
David Holt* (Chair)	5/5
Deborah Colson	5/5
David Levenson**	3/5
Shalini Sequeira	4/4
Aruna Mehta	1/1

*David Holt was the Committee chair throughout the year.
**David Levenson was unable to attend a number of meetings owing to an agreed leave of absence from his role.
***Shalini Sequeira was not a member of the Audit Committee, but attended in her role as an Associate Non-Executive Director and as a Non-Executive Director in January 2022.

Subsequent to each committee meeting, a note on the key issues addressed are provided to the Trust Board and at each Trust Board meeting the chair of the committee is invited to share any concerns or issues with the Board.

THE AUDIT COMMITTEE'S WORK 2021/22

Internal Audit

During the period, the Trust used the services of RSM Risk Assurance Services LLP ("RSM") to provide its internal audit function, such services being designed to conform to the Public Sector Internal Audit Standards. In setting the internal audit work plan for the year ahead, RSM (in conjunction with senior management and the committee) work within an overarching three year strategic plan and explicitly take into account the Business Assurance Framework (BAF) of the Trust. The Trust seeks also to use its limited, internal audit resources to focus on areas of actual or potential weakness.

Local Counter Fraud Service

The Trust uses RSM to provide its Local Counter Fraud Specialist (LCFS) function, whose activity has been directed and overseen by the Deputy Chief Executive / Director of Finance and the committee.

Each year the counter fraud plan is reviewed to ensure that the Trust continues to develop its programme of deterrence, prevention and detection, in line with NHS Counter Fraud Authority (NHS CFA) requirements and in response to emerging risks, both locally and throughout the

healthcare sector. The Trust achieved an overall Green rating for its compliance against the Government 'Functional Standard 013'.

The LCFS has continued to deliver a bespoke fraud and bribery awareness programme - including to both members of the Board and the Council of Governors. In spite of the challenges of the pandemic, training has continued to be provided to staff, ensuring that they remain aware of fraud and bribery risks and are suitably informed to be able to promptly identify, mitigate and respond to these risks. A survey to measure staff awareness confirmed that staff understood the types of fraud and bribery risks facing the Trust and that they would report such concerns using the appropriate methods.

External Audit

The Trust's external auditors are Mazars LLP (Mazars), who were appointed in 2019, following a competitive tender process.

The audit fee for 2021/22 is £56,775 (2020/21: £60,510) plus VAT. In addition, there is usually a fee for reviewing the Quality Report, however, there is no fee for this for 2021/22 as NHSE/I do not require any external audit assurance (the same was true for 2020/21). Mazars did not provide any non-audit services to the Trust during 2020/21.

External audit work during the year covered a range of potential risks, most notably: validity and accuracy of NHS contract income recognized but not yet settled by commissioners; accounting for capital expenditure; and management override of controls. In addition, attention was paid to the validity of restructuring provisions and payroll. Work in these areas is fundamental to providing assurance to the Trust and to outside stakeholders that financial management is robust and that sound corporate governance procedures are in place.

As part of its work, the committee reviewed and confirmed the basis of the valuation of the Trust's land and buildings.

Risk Management

The committee continues to develop its focus on risk management and corporate governance processes - in accordance with guidance from NHSE/I and others – and to review and refine its approach and attitude towards risk management including (minor) revisions to its Risk Strategy, Policy and Procedures; reviews of the BAF; and, with assistance from RSM, on-going development of the Trust's use of assurance mapping. During the year, the Board has been provided with formal training on both managing risk and on local counter fraud.

As part of its annual cycle, the committee undertakes one or more 'deep dives' and during 2021/22 deep dives were undertaken on Freedom To Speak Up and Equality, Diversity and Inclusion. A deep dive was also undertaken on the Trust's Assurance Map, with particular focus on assurances around disaster recovery / business continuity; data quality; and payroll.

Regular subjects of review throughout the year have been tender waivers and aged debtors and the committee receives a report at each of its meetings on any 'tender waivers', whether or not due to the use of framework agreements or for other reasons. The Trust carries significant non-NHS related debt and the committee, therefore, receives a report on debtors at each of its meetings.

The committee has paid particular attention to the possible impact on the organisation of the pressures felt by staff as a result of the Trust's Strategic Review and external scrutiny (in particular in relation to Gender).

During the year the Trust initiated a Governance review, as a result of which a number of recommendations were made.

The working relationship with other relevant Board committees – notably the Integrated Governance Committee and the Training and Education committee (TEC) - has been effective

in ensuring that the work of the three committees is integrated and that the audit committee has appropriate oversight of the assurances provided to the Board by the other committees.

The committee has reviewed the Annual Governance Statement, which is included in this report, and has confirmed to the Board that the wording of the Statement is consistent with the findings reported to the committee during the year.

Single Oversight Framework

NHS Improvement's (NHSI) single oversight framework provides a method for overseeing NHS trusts and identifying potential support needs. The framework looks at five themes:

- Quality of care.
- Finance and use of resources.
- Operational performance.
- Strategic change.
- Leadership and improvement capability (well-led).
-

Based on information from these themes, trusts are segmented from 1 to 4, where '4' reflects those in special measures and '1' reflects those with maximum autonomy. A foundation trust will only be in segments 3 or 4 where it is found to be in breach, or suspected breach, of its licence.

Each Trust is segmented into one of the following four categories:

Segment	Description
1	*Providers with maximum autonomy*: no actual support needs identified across the five themes. Maximum autonomy and lowest level of oversight appropriate. Expectation that providers supports providers in other segments.
2	*Providers offered targeted support:* support needed in one or more of the five themes, but not in breach of licence and/or formal action is considered. Targeted support as agreed with the provider to address issues identified and help move the provider to segment 1.
3	*Providers receiving mandated support:* significant support needs and is in actual or suspected breach of the licence, but is not in special measures. Mandated support as determined by the regional team to address specific issues and help move the provider to segment 2 or 1.
4	*Providers in special measures:* the provider is in actual or suspected breach of its licence with very serious/complex issues the mean it is in special measures. Mandated support as determined to maximise the time the provider is in special measures.

In February 2022, NHSE/I London Regional Executive Team determined that the Trust would be formally moved from segment 1 to segment 3. The change reflects that, as relatively small organisation, the trust faced a number of challenges relating to:

- Future strategy including the implementation of the Strategic Review and future options for our estates.
- Financial performance
- Leadership and Governance including the implementation of the recommendations of the of the recent external governance review
- Quality improvement and performance, including the transformation agenda for the Gender Identity Development Service.

With the move to segment 3, the Trust is being provided with a package of mandated support to ensure that we have the capacity to address the challenges we are currently facing and have agreed with the North Central London Integrated Care Board (NCL ICB) and other stakeholders a set of exit criteria which, when achieved, will enable the trust to move back to a higher rating.

Members of the executive team meet regularly with the leaders of the NCL ICB and representatives of NHSEI to ensure there is appropriate oversight in relation to the agreed actions required to address the identified challenges facing the trust.

Statement of the Chief Executive's Responsibilities as the Accounting Officer

The NHS Act 2006 states that the Chief Executive is the Accounting Officer of a NHS foundation trust. The relevant responsibilities of the Accounting Officer, including their responsibility for the propriety and regularity of public finances for which they are answerable, and for the keeping of proper accounts, are set out in the NHS Foundation Trust Accounting Officer Memorandum issued by NHSI.

NHSI, in exercise of the powers conferred on Monitor by the NHS Act 2006, has given Accounts Directions which require The Tavistock and Portman NHS Foundation Trust to prepare for each financial year a statement of accounts in the form and on the basis required by those Directions. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Trust and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Department of Health and Social Care Group Accounting Manual and in particular to:

- Observe the Accounts Direction issued by NHSI, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis.
- Make judgements and estimates on a reasonable basis.
- State whether applicable accounting standards as set out in the NHS Foundation Trust Annual Reporting Manual (and the Department of Health and Social Care Group Accounting Manual) have been followed, and disclose and explain any material departures in the financial statements.
- Ensure that the use of public funds complies with the relevant legislation, delegated authorities and guidance.
- Confirm that the annual report and accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS foundation trust's performance, business model and strategy.
- Prepare the financial statements on a going concern basis.

The Accounting Officer is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust and to enable him / her to ensure that the accounts comply with requirements outlined in the above mentioned Act. The Accounting Officer is also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

To the best of my knowledge and belief, I have properly discharged the responsibilities set out in the NHS Foundation Trust Accounting Officer Memorandum.

Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

Annual Governance Statement 2021/22

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the NHS foundation trust's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me. I am also responsible for ensuring that the NHS foundation trust is administered prudently and economically and that resources are applied efficiently and effectively. I also acknowledge my responsibilities as set out in the *NHS Foundation Trust Accounting Officer Memorandum*.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the policies, aims and objectives of the Tavistock and Portman NHS Foundation Trust, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in the Tavistock and Portman NHS Foundation Trust for the year ended 31 March 2022 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

The Trust's risk management strategy and policy clearly sets out the accountability and reporting arrangements for risk management.

The Chief Executive has overall responsibility for the management of risk by the Trust. The other members of the executive team exercise lead responsibility for specific types of risk as follows:

- Clinical risks: Medical Director.
- Financial and capital planning risks: Director of Finance
- Contractual risks: Director of Finance
- Workforce risks: Director of Human Resources.
- Information governance risks: Director of Finance
- Operational and service risks: Director of Operations.
- Medical workforce risks: Medical Director.
- Estates risks: Director of Operations.

The role of each executive director is to ensure that appropriate arrangements are in place for the:

- Identification and assessment of risks and hazards.
- Elimination or reduction of risk to an acceptable level.
- Compliance with internal policies and procedures, and statutory and external requirements.
- Integration of functional risk management systems and development of the assurance framework.

The Board of Directors provides leadership on overall risk management and is responsible for determining the nature and extent of the significant risks it is willing to take in achieving its strategic objectives.

The Director of Finance, on behalf of the Chief Executive has responsibility for ensuring a sound system of internal financial control and providing adequate financial information. This includes being the key contact for the internal and external auditors and responsibility for providing relevant assurances to the Board. The Director of Finance has ultimate responsibility for any financial implications of plans to control risk and the method used to incorporate such into the business planning process.

The Senior Information Risk Owner (SIRO) is responsible for ensuring that risk relating to information is managed in accordance with the Data Security and Protection Toolkit. This Framework is monitored by the Data Security and Protection sub-committee reporting to the Integrated Governance Committee.

The Trust recognises that training of staff is an essential element of any successful risk management strategy. The Trust has provided limited training to staff on risk management since the start of the Covid-19 Pandemic, the Trust has committed to reinstating robust Risk Management Training during the 2022/23.

Continuous improvement and the dissemination of good practice is undertaken via the sharing of lessons learned from incidents and risks via the Quality Portal 'Lessons Learned' summary; learning lessons incident sharing forum meetings, Quality Dashboards and various service and Trust staff newsletter updates.

The risk and control framework

The system of internal control is based on an ongoing risk management process designed to identify the principal risks to the achievement of the Trust's objectives; to evaluate the nature and extent of those risks; and to manage them efficiently, effectively and economically. The key elements of the risk management strategy are that:

- Risk identification and management is a key trust wide responsibility.
- All staff accept the management of risks as one of their fundamental duties.
- All staff are committed to identifying and reducing risks.

The Trust uses the '5 x 5' matrix for risk quantification. Risks may be identified on an ongoing basis via incident reporting procedures, complaints, claims, freedom to speak up, control audits, and risk assessments. These processes are monitored to ensure that any risks are identified and acted upon in a timely manner.

The Trust's Risk Appetite Statement and assessment is usually considered and agreed on an annual basis by the Board of Directors. The Board agreed in May 2021 to defer this annual review post the outcome of the Strategic Review which is due to conclude in November 2022. A risk appetite matrix describes the level of risk which the Trust is prepared to accept to support decision-making

The Audit Committee is responsible for providing assurance to the Board of Directors that an effective system of integrated governance, internal control and risk management is maintained within the organisation. It receives an annual report from the Medical Director for the Integrated Governance Committee, including key risks. The Audit Committee also has a specific remit to review and provide verification on the systems in place for risk management.

During the year under review, the internal audit function addressed the following range of internal controls and potential risks:-

- Procurement (Partial assurance)
- Health and Safety (Partial assurance)
- Risk Management and BAF (Partial assurance)
- Payroll (Minimal assurance)
- Procurement (Partial assurance)

The committee was concerned about the outcomes of these internal audits, particularly that relating to Payroll. A Task and Finish Group has been set up to manage the implementation of the recommendations regarding the audit of payroll. This group reports regularly to the Executive Management Team of the Trust, who then provide assurances to the committee on the implementation of the recommendations.

The committee is satisfied with the management responses regarding the issues raised by internal audit and time-bound action plans for improvements are in place to address any areas of outstanding weaknesses.

The committee is also satisfied, despite the ratings of the internal audits noted above, that the Trust has an effective internal audit function that meets mandatory Public Sector Internal Audit Standards and provides appropriate independent assurance to the committee, the Chief Executive and to the Board.

The Trust uses external bodies to provide assurance, where necessary, and targets the internal audit programme at specific areas where there are risks or gaps in assurance are identified and no other source of assurance is available. The Board of Directors recognises that this will and does result in a number of “limited assurance” reports which then enable robust action plans to be identified and implemented to produce improvements in control and assurance.

Throughout 2021/22, the Board of Directors has reviewed and approved the assurance framework on three occasions to provide assurance that the risks to the strategic objectives are being managed.

The directors are required to satisfy themselves that the Trust’s annual quality report is fairly stated. In doing so the Trust has established a system of internal control to ensure that proper arrangements are in place. The Medical Director leads and advises on all matters relating to the preparation of the Trust’s annual quality report. To ensure that the quality report presents a properly balanced view of clinical performance over the year.

The Integrated Governance Committee (IGC) seeks assurance that the Trust is managing risks to operational objectives and provides a quarterly assurance report to the Board of Directors and the Audit Committee based on assurance reports from the sub-Committees of the IGC to an agreed reporting schedule.

The quarterly reports to the Board highlight any issues that require disclosure or executive actions including where unmitigated risks are identified and assurance that plans are in place. The Chair of the IGC advises the Board of any new significant operational risks on an exceptional basis between IGC reports.

The Trust has published on its website an up-to-date register of interests, including gifts and hospitality, for decision-making staff (as defined by the trust with reference to the guidance) within the past twelve months, as required by the ‘*Managing Conflicts of Interest in the NHS*’ guidance.

As an employer with staff entitled to membership of the NHS Pension Scheme, control measures are in place to ensure all employer obligations contained within the Scheme regulations are complied with. This includes ensuring that deductions from salary, employer’s contributions and payments into the Scheme are in accordance with the Scheme rules, and that member Pension Scheme records are accurately updated in accordance with the timescales detailed in the Regulations.

Control measures are in place to ensure that all the organisation’s obligations under equality, diversity and human rights legislation are complied with.

The Foundation Trust has undertaken risk assessments and has plans in place which take

account of the 'Delivering a Net Zero Health Service' report under the Greener NHS programme. In July 2021, the Board approved an Environmental Strategy and Green Plan. The trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with.

Major Risks in 2021/22

The Trust has developed the following preliminary set of objectives which reflect the five challenges underpinning the Strategic Review. These objectives were approved by the Board in March 2022:

- Deliver high quality clinical and educational services which align with the needs of the wider health and care system.
- Strengthen our organisational effectiveness and provide assurance on ability to deliver regulatory and other requirements.
- Meet our ambitions to become a diverse, inclusive and anti-racist organisation
- Improve the quality of data available to drive better decision making and better demonstrate the impact of our work.
- Improve the efficiency of what we do and deliver value for money for our commissioners.

A Strategic Review Programme risk register is reviewed by the Programme Board. In addition, the key risks in delivering the Trust's strategic objectives are detailed in the Board Assurance Framework (BAF).

The BAF provides a structure and process that enables a focus for the Board on the key risks which might compromise the achievement of the organisation's Strategic Objectives.

The BAF maps out the key controls which are in place to support delivery of those objectives and to mitigate risk and provide a framework of assurance which the Board can draw upon when considering the effectiveness of those controls.

The following ten Strategic Risks contained within the 2021/22 BAF were agreed initially by the Executive Team and then endorsed by the Board.

- If not managed well the strategic review may fail to deliver a sustainable financial and operational model impacting negatively on the safety and effectiveness of our current work.

- If we fail in our efforts to modernise our internal processes and advance initiatives which support and develop our staff, improve recruitment and retention, develop our substantive workforce and strengthen staff engagement, leadership and culture across the Trust.

- If the Trust fails to deliver affordable and appropriate Estates solutions there may be a negative impact on patient, staff and student experience resulting in the possible need to reduce Trust activities and resulting loss of organisational autonomy.

- Insufficient management and leadership capacity, along with a focus on internal structural/business process improvements may lead to the inability to meet regulatory requirements resulting in commissioner and regulator sanction and reputational impact.
- If the Trust fails to deliver its Green Plan it will not be addressing the key health crisis facing the planet and our patients, students and staff and could impact on any new healthcare contracts.

- The risk that our data systems and processes do not provide reliable information in a consistent way, making it difficult to track progress and clinical and educational outcomes resulting in poor delivery of regulatory demands, commissioning

performance requirements and poor regulatory ratings.

- If as a result of not sufficiently adapting our current provision to meet learner requirements and demand and not developing sufficient new programmes (themes and approach), we will not leverage potential for growth, reach and impact i.e. making sustainable and relevant educational services.

- If we fail to adapt the delivery of our services and programmes sufficiently and respond more quickly to new opportunities then we will be at risk of becoming unsustainable and not be in a position to benefit from growth.

- The risk that the Trust fails to deliver the commitments of its race equality strategy (RES) and the ambition to become an anti-racist organisation with a negative impact on staff engagement and the quality of its services.

- The risk that failure to develop a comprehensive and ambitious people strategy will have a negative impact of staff morale and engagement with consequences for the delivery of the Trust's strategic objectives and the quality of its current services.

In line with governance best practice, each year the Board reviews and redefines its BAF risks based on its strategic objectives. As we near the conclusion of the strategic review the BAF risks will now be reviewed to ensure they reflect the risks to the strategic objectives moving forward.

In addition to reviewing the BAF risks, and aligned to the outcome of the governance review, and the outcome of the risk management internal audit we will develop a process for reviewing the BAF and a revised reporting structure aligned to the revised Committee structure. The Board reviewed the BAF on three occasions during the year in May, November and March.

Head of Internal Audit Opinion

For the period up to 31 March 2022, the Head of Internal Audit Opinion for the Trust is that "t*he Board can take partial assurance that the controls upon which the organisation relies to manage the identified risks are suitably designed, consistently applied and effective*".

This is the lowest rating (out of four). Factors which informed this opinion include the opinions associated with the internal audits carried out during the period (highlighted within the section on Risk and Control Framework above) where out of five audits undertaken four provided only partial assurance and one minimal assurance. To try and improve the Head of Internal Audit Opinion going forward, the programme of internal audits will be expanded.

Information governance

The Trust has an established process for managing the Information Governance agenda, led by the SIR, the Chief Medical Director as Caldicott Guardian, and supported by a Data Protection Officer.
The Trust uses NHS Digital's Data Security and Protection Toolkit (DSPT), an online tool that enables organisations to measure their performance against data security and information governance requirements which reflect legal rules and Department of Health policy.

The toolkit provides a framework for assuring that organisations that have access to NHS patient information are implementing the 10 Data Security Standards clustered under three leadership obligations to meet their statutory obligations on data protection and data security.

- Leadership Obligation 1: People: Ensure staff are equipped to handle information respectfully and safely, according to the Caldicott Principles;
- Leadership Obligation 2: Process: Ensure the organisation proactively prevents data

security breaches and responds appropriately to incidents or near misses; and
- Leadership Obligation 3: Technology: Ensure technology is secure and up-to-date.

In September 2021, the Board of Directors were advised of an anticipated fine that the Information Commissioners' Office (ICO) were likely to impose on the trust in respect of a significant IG breach that took place in 2019 involving the accidental sharing of the email addresses of 1781 patients using the GIC service. Based on the scale and severity of the infringement, in June 2022 the ICO issued the trust with a penalty of £78,400. The Trust has implemented an action plan to reduce significantly the risk of a similar incident happening in the future.

The Trust reported one incident to the Information Commission Office (ICO) between 1 April 2021 and 31 March 2022. The ICO has not taken action against the Trust for any reportable incident.

The Trust manages cyber security on an ongoing basis. During the period the trust achieved Cyber Essentials accreditation – an independent industry standard indicating the Trust is operating to appropriate levels of security. Work is now being finalised to improve to the Cyber Essentials Plus standard which is an even more rigorous assessment of our standards. When achieved this will put us with a handful of NHS trusts having successfully gained this accreditation.

A crucial element to success in the cyber arena is to ensure regular independent tests of the system, services and data we hold. This is required both by the DSPT submission and the Cyber Essentials compliance. Multiple scenarios have been audited and tested by qualified third parties such as RSM and Microsoft with the recommendations being implemented through the year.

There were improvements made to our mandatory Data Security and Protection Toolkit submission – some driven by the Cyber Essentials projects and others as a result of targeted activity. We were still rated as "Standards not fully met – plan agreed" which was due again to missing the mandatory 95% staff training requirement.

Countering Fraud and Corruption

The Trust's human resources and finance directorates work closely with the Local Counter Fraud Specialist (LCFS) function, both on a proactive and reactive basis. The organisation has the appropriate policies and procedures in place around handling alleged and suspected fraud.

During 2021/22 LCFS was involved in four investigations, three of which were carried forward from the prior year and one of which was new. The new investigation related to fraudulent transactions on Trust credit cards, as a result of weaknesses from the card provider. The Trust incurred no losses from these fraudulent transactions.

In addition to the above, the Trust ensures that all new starters receive appropriate training through induction on the organisation's approach to managing suspected fraud and this is supplemented by a bespoke fraud and bribery awareness programme, ensuring staff remain aware of fraud and bribery risks and are suitably informed to be able to promptly identify, mitigate and respond to these risks.

Review of economy, efficiency and effectiveness of resources

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors, clinical audit and the executive managers and clinical leads within the NHS foundation trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external auditors in

their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and the Integrated Governance Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The most-recent CQC inspection in October 2018 rated the Trust as follows:-

Overall	Good
Caring	Good
Effective	Outstanding
Responsive	Good
Safe	Good
Well-led	Good

In 2020, the GIDS service was inspected by the CQC and received an overall rating of 'inadequate' for this service. A detailed action plan to address identified issues was developed by the Trust and agreed with the CQC. Monitoring of this action plan is undertaken by the EMT and reported routinely to the Board. It is also discussed at regular Quality Summit meetings involving both the CQC and NHSE/I.

As a result of this inspection, the Trust is not fully compliant with the registration requirements of the CQC following the imposition of a condition on the licence in January 2021 which remains in place.

Alongside the Strategic Review and in line with corporate governance good practice, the Board of Directors commissioned in 2021 an external Board Governance Review. Beyond a general desire to review corporate governance against wider best practice, a key objective of the Review was to ensure that the Trust's governance arrangements are effectively aligned with the objectives and changes the Trust is seeking to achieve through the Strategic Review.

The Review made 22 recommendations set out against the CQCs eight Key Lines of Enquiry (KLOEs) for the well led domain. An Implementation Plan was agreed by the Board in January 2022. A time-limited Task and Finish Group has been established to support the implementation of the recommendations.

Discussions with colleagues in our ICS and London Region have resulted in agreement of support for the Trust to successfully enact the Strategic Review proposals and the independent well led review commissioned by the Board and support us to address our ongoing accommodation issue. The support is in recognition of the Trust's financial challenge and our small size placing additional pressures on our capacity to deliver the changes the Board is seeking to make. The Trust has been moved to System Oversight Framework level 3 (from level 1). The Trust is receiving mandated support as part of SOF 3 for areas including estates, our financial position and the implementation of the recommendations from the recent external governance review.

Conclusion

The Trust has faced a number of significant challenges in the past year, notably related to governance, finance, estates and its Gender Identity Development Service ("GIDS"). With regards to GIDS, the Trust has had to (successfully) fight a Judicial Review into certain elements of the clinical framework used by the service (as commissioned by NHS England) and support the work of the Cass review. This has all been at a time when the Trust has been dealing with the impact of Covid on its patients, students and staff and has had a negative impact on the head of internal audit opinion (which is a downgrade on the previous year).

These pressures have been recognised and are being addressed by the mandated support arising from the move into SOF3 (as described in the Single Oversight Framework section

above) and through an expansion (in 2022/23) of the internal audit work programme.

Paul Jenkins
Chief Executive and Accounting Officer

31 August 2022

4 Independent auditor's report to the Council of Governors of The Tavistock and Portman NHS Foundation Trust

Report on the audit of the financial statements

Opinion on the financial statements

We have audited the financial statements of The Tavistock and Portman NHS Foundation Trust ('the Trust') for the year ended 31 March 2022 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Taxpayers' Equity, the Statement of Cash Flows, and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards as interpreted and adapted by HM Treasury's Financial Reporting Manual 2021/22 as contained in the Department of Health and Social Care Group Accounting Manual 2021/22, and the Accounts Direction issued under the National Health Service Act 2006.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Trust as at 31 March 2022 and of the Trust's income and expenditure for the year then ended;
- have been properly prepared in accordance with the Department of Health and Social Care Group Accounting Manual 2021/22; and
- have been properly prepared in accordance with the requirements of the National Health Service Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities section of our report. We are independent of the Trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this report.

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in these regards.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Chief Executive's Responsibilities as the Accounting Officer, the Accounting Officer is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Accounting Officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Accounting Officer is required to comply with the Department of Health and Social Care Group Accounting Manual 2021/22 and prepare the financial statements on a going concern basis, unless the Trust is informed of the intention for dissolution without transfer of services or function to another entity. The Accounting Officer is responsible for assessing each year whether or not it is appropriate for the Trust to prepare financial statements on the going concern basis and disclosing, as applicable, matters related to going concern.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Trust, we identified that the principal risks of non-compliance with laws and regulations related to the National Health Service Act 2006 (as amended by the Health and Social Care Act 2012), and we considered the extent to which non-compliance might have a material effect on the financial statements.

We evaluated the Accounting Officer's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with management and the Audit Committee the policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Trust which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of management and the Audit Committee on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management and the Audit Committee. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

We are also required to conclude on whether the Accounting Officer's use of the going concern basis of accounting in the preparation of the financial statements is appropriate. We performed our work in accordance with Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom, and Supplementary Guidance Note 01, issued by the Comptroller and Auditor General in April 2021.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on the Trust's arrangements for securing economy, efficiency and effectiveness in the use of resources

Matter on which we are required to report by exception

We are required to report to you if, in our opinion, we are not satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

We have not completed our work on the Trust's arrangements. On the basis of our work to date, having regard to the guidance issued by the Comptroller and Auditor General in December 2021, we have identified the following significant weaknesses in the Trust's arrangements for the year ended 31 March 2022.

Significant weakness in arrangements	Recommendation
Internal audit findings on payroll An internal audit report, issued in January 2022, on the payroll system was assessed at the 'minimal assurance' level. This was due to internal audit identifying weaknesses in the controls around the processing of timesheets, leavers forms and changes in circumstances which sometimes led to overpayments of salary. Internal Audit also raised concerns that the outsourced payroll provider (Civica) was not performing their duties in line with the Service Definition Document (SDD), but this was not being adequately followed up by the Trust. Payroll accounts for a significant amount of the Trust's expenditure. In our view, the above matters represent a significant weakness in arrangements in 2021/22 in relation to a pervasive and significant weakness in internal controls which could have a significant financial impact.	We recommend that the Trust should; • address the causes of the issues identified by Internal Audit in relation to payroll which led to the Trust being assigned minimum partial assurance in this area • continue to monitor the progress of the actions taken or proposed to implement the management actions raised by Internal Audit.
Board governance arrangements The Board of Directors commissioned The Office of Modern Governance (OMG) to carry out a review of corporate governance arrangements in 2021.The objective of the review was to ensure that the Trust's governance arrangements were effectively aligned with the objectives and changes the Trust is seeking to achieve through the Strategic Review and that governance arrangements are consistent with wider best practices. The OMG report was considered by the Board in December 2021. While the report identified areas of good practice, it identified 22 recommendations for improvement. The Board have accepted the recommendations in full and created a task and	We recommend that the Trust should: • address the causes of the areas for improvement identified in the OMG review to improve its governance arrangements and to ensure that they are effectively aligned with the objectives and changes the Trust is seeking to achieve through the Strategic Review, with progress being regularly reported to the Board.

Significant weakness in arrangements	Recommendation
finish group to oversee implementation of recommendations. The recommendations have been set out against the Care Quality Commission's eight Key Lines of Enquiries in the Well Led Framework. The report suggests that 14 out of the 22 recommendations should be implemented within a period of 4 months after the report was issued. In our view, the above matters represent a significant weakness in arrangements in 2021/22 in relation to the Trust not fully meeting key regulatory requirements such as the Well Led framework during the audit year.	

In June 2021 we identified a significant weakness in relation to Governance. In our view this significant weakness remained for the year ended 31 March 2022 as no follow-up CQC inspection was undertaken during 2021/22:

Significant weakness in arrangements – issued in a previous year	Recommendation
Care Quality Commission (CQC) Inspection of the Trust's Gender Identity Development Service (GIDS) In October and November 2020, the Care Quality Commission (CQC) carried out an unannounced focused inspection of the Trust's Gender Identity Development Services (GIDS). In their report, published in January 2021, the CQC rated the service as 'inadequate' and set out a number of areas for improvement that the Trust must address to comply with the conditions of registration. As a result of the CQC report, we have identified that there is a risk of significant weakness in the value for money arrangements at the Trust. The Trust recognises that a failure to address the weaknesses identified by the CQC could adversely impact upon services provided to users of GIDS and has developed an action plan to address the continuing conditions of registration and established additional internal oversight arrangements to drive the required improvements. In our view, the conditions of registration imposed by the CQC represent a significant weakness in arrangements in 2020/21 in relation to:	The Trust should implement and embed the action plans it has developed to address the issues identified by the Care Quality Commission in order to deliver sustainable improvements for patients. In particular, it should ensure that robust monitoring and reporting processes are maintained, and that challenge, scrutiny and escalation arrangements drive the required improvements for patients and maintain the progress made to-date in implementing the actions to address the issues raised by the CQC.

Significant weakness in arrangements – issued in a previous year	Recommendation
Governance - *how the Trust ensures that it makes informed decisions and properly manages its risks*	

We will report the outcome of our work on the Trust's arrangements in our commentary on those arrangements within the Auditor's Annual Report. Our audit completion certificate will set out any further matters which we are required to report by exception.

Responsibilities of the Accounting Officer

The Chief Executive as Accounting Officer is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the Trust's use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of arrangements for securing economy, efficiency and effectiveness in the use of resources

We are required under Schedule 10(1) of the National Health Service Act 2006 to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources, and to report where we have not been able to satisfy ourselves that it has done so. We are not required to consider, nor have we considered, whether all aspects of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our work in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in December 2021.

Report on other legal and regulatory requirements

Opinion on other matters prescribed by the Code of Audit Practice

In our opinion:

- the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with the requirements of the NHS Foundation Trust Annual Reporting Manual 2021/22; and
- the other information published together with the audited financial statements in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception under the Code of Audit Practice

We are required to report to you if:

- in our opinion the Annual Governance Statement does not comply with the NHS Foundation Trust Annual Reporting Manual 2021/22; or
- the Annual Governance Statement is misleading or is not consistent with our knowledge of the Trust and other information of which we are aware from our audit of the financial statements; or

- we refer a matter to the regulator under Schedule 10(6) of the National Health Service Act 2006; or
- we issue a report in the public interest under Schedule 10(3) of the National Health Service Act 2006.

We have nothing to report in respect of these matters.

Use of the audit report

This report is made solely to the Council of Governors of The Tavistock and Portman NHS Foundation Trust as a body in accordance with Schedule 10(4) of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Council of Governors of the Trust those matters we are required to state to them in an auditor'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 Council of Governors of the Trust as a body for our audit work, for this report, or for the opinions we have formed.

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have completed the work necessary to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness is its use of resources.

Lucy Nutley, Key Audit Partner

For and on behalf of Mazars LLP

30 Old Bailey

London

EC4M 7AU

31 August 2022

Audit Completion Certificate issued to the Council of Governors of The Tavistock and Portman NHS Foundation Trust for the year ended 31 March 2022

In our auditor's report dated 2 September 2022 we explained that the audit could not be formally concluded until we had completed the work necessary to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness is its use of resources. In addition, we were not able to conclude our audit as we had not completed work required to report to the National Audit Office as group auditor of the Consolidated Provider Account.

This work has now been completed.

No matters have come to our attention since 2 September 2022 that would have a material impact on the financial statements on which we gave our unqualified opinion.

The Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required to report to you if, in our opinion, we are not satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2022.

In our auditor's report dated 2 September 2022 we reported that we had identified three (including one continuing from 2020/21) significant weaknesses in the Trust's arrangements for the year ended 31 March 2022. We have identified the following additional significant weaknesses in the Trust's arrangements for the year ended 31 March 2022.

Significant weakness in arrangements	Recommendation
Financial Sustainability In 2021/22 the Trust reported a net deficit of £11.4m on income of £64m, of which £6.6m was determined as structural deficit, the remainder being exceptional items. For 2022/23, the Trust is projecting that it will record a £3.8m deficit on income of £64m. These actual and planned deficits represent a significant proportion of annual income. The Trust will face significant pressures in the 2022/23 year as they implement plans to achieve savings outlined in the Strategic Review, which was instigated by the Board during the 2021/22 year, reporting to the Board in August 2022. While high level plans have been established, the detail as to how the required savings will be achieved has not been identified as part of the Strategic Review. The Trust also faces additional cost pressures on estates costs of over £10m following the decision not to proceed with the relocation of the Tavistock Centre; this is as a result of backlog maintenance which has not been performed in the preceding years when relocation was expected. In our view, the above matters represent a significant weakness in arrangements in 2021/22 in relation to the financial sustainability reporting criteria, in how the Trust plans and manages its resources to ensure it can continue to deliver its	We recommend that the Trust should continue to work collaboratively with its Integrated Care System (ICS) partners and NHS England to explore and agree sustainable, long-term plans to bridge its funding gaps and identify achievable savings. As part of this, the Trust needs to improve its arrangements for planning and managing its resources to ensure it can continue to deliver its services by ensuring: • it builds into its short and medium term financial plans any identified significant financial pressures • savings targets are achievable • risks to financial resilience are identified and managed

Significant weakness in arrangements	Recommendation
services, specifically how the Trust • Identifies and manages risks to financial resilience such as changes to service provision • Plans to bridge its funding gap and identify achievable savings in detail to ensure accountability in their achievement • Plans finances to support the sustainable delivery of services in accordance with strategic priorities and statutory requirements	• it continues to work effectively with the ICS, ensuring Trust financial plans are consistent with other Trusts in the ICS
Annual accounts process The Trust faced significant issues with meeting the national timetable for production of its Annual Report and Accounts for 2021/22. Although the requirement for submission of unaudited accounts to NHS England was met in April 2022, the audit process could not start due to the Trust deciding to adjust its submitted accounts to account for relocation costs in a different way to that originally done audit work subsequently identified that these changes were contrary to the requirements of the applicable financial reporting framework and were reversed. The audit team faced difficulties in obtaining supporting information from the Trust finance team to support the accounts and audit queries and had to delay the audit on two separate occasions. The Trust's finance team is small and was without a key member of staff during the audit period and also faced an increased level of financial reporting to the ICS since entering SOF3 which detracted from the annual accounts process. Overall, we consider that the Trust failed to allocate appropriate resource to the preparation and publication of its Annual Report and Accounts, which is a key element of the requirements on the Trust. In our view, the above matters represent a significant weakness in arrangements in 2021/22 in relation to the governance reporting criteria in how the Trust ensures that it makes informed decisions and properly manages its risks, specifically, how the Trust ensures effective processes and systems are in place to support its statutory financial reporting requirements and ensures corrective action is taken where needed	The Trust should ensure that it is able to support its statutory financial reporting requirements for 2022/23, including being able to service the external audit process to facilitate its ability to submit the audited annual report and accounts by the date set by NHS England

Certificate

We certify that we have completed the audit of The Tavistock and Portman NHS Foundation Trust in accordance with the requirements of chapter 5 of part 2 of the National Health Service Act 2006 and the Code of Audit Practice.

Lucy Nutley, Director
For and on behalf of Mazars LLP
30 Old Bailey
London
EC4M 7AU
6 December 2022

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5 Annual accounts for the year ended 31 March 2022

Foreword to the accounts

Tavistock and Portman NHS Foundation Trust

These accounts, for the year ended 31 March 2022, have been prepared by Tavistock and Portman NHS Foundation Trust in accordance with paragraphs 24 & 25 of Schedule 7 within the National Health Service Act 2006.

Signed

Name	Paul Jenkins
Job title	**Chief Executive and Accounting Officer**
Date	31 August 2022

Statement of Comprehensive Income

	Note	2021/22 £000	2020/21 £000
Operating income from patient care activities	3	41,349	41,420
Other operating income	4	22,720	24,022
Operating expenses	6.1	(75,032)	(64,181)
Operating surplus/(deficit) from continuing operations		**(10,963)**	**1,261**
Finance income	10	5	3
Finance expenses	11	(31)	(11)
PDC dividends payable		(435)	(578)
Net finance costs		**(461)**	**(586)**
Other gains / (losses)	13	-	-
Share of profit / (losses) of associates / joint arrangements	20	-	-
Gains / (losses) arising from transfers by absorption		-	-
Corporation tax expense		-	-
Surplus / (deficit) for the year from continuing operations		**(11,424)**	**675**
Surplus / (deficit) on discontinued operations and the gain / (loss) on disposal of discontinued operations	14	-	-
Surplus / (deficit) for the year		**(11,424)**	**675**
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Impairments	7	-	-
Revaluations	18	1,661	707
Share of comprehensive income from associates and joint ventures	20	-	-
Fair value gains / (losses) on equity instruments designated at fair value through OCI	21	-	-
Other recognised gains and losses		-	-
Remeasurements of the net defined benefit pension scheme liability / asset	36	-	-
Gain / (loss) arising from on transfers by modified absorption		-	-
Other reserve movements		-	-
May be reclassified to income and expenditure when certain conditions are met:			
Fair value gains/(losses) on financial assets mandated at fair value through OCI	21	-	-
Recycling gains/(losses) on disposal of financial assets mandated at fair value through OCI	13	-	-
Foreign exchange gains / (losses) recognised directly in OCI		-	-
Total comprehensive income / (expense) for the period		**(9,763)**	**1,382**

Statement of Financial Position

	Note	31 March 2022 £000	31 March 2021 £000
Non-current assets			
Intangible assets	15.1	92	122
Property, plant and equipment	16.1	25,150	25,746
Total non-current assets		**25,242**	**25,868**
Current assets			
Inventories	23	-	-
Receivables	24	7,654	9,997
Cash and cash equivalents	27.1	14,816	14,775
Total current assets		**22,470**	**24,772**
Current liabilities			
Trade and other payables	28.1	(13,532)	(10,678)
Borrowings	30.1	(445)	(445)
Provisions	32.1	(2,935)	(623)
Other liabilities	29	(7,849)	(7,064)
Total current liabilities		**(24,761)**	**(18,810)**
Total assets less current liabilities		**22,951**	**31,830**
Non-current liabilities			
Borrowings	30.1	(2,220)	(2,665)
Provisions	32.1	(527)	(63)
Total non-current liabilities		**(2,747)**	**(2,728)**
Total assets employed		**20,204**	**29,102**
Financed by			
Public dividend capital		5,543	4,678
Revaluation reserve		14,239	12,879
Income and expenditure reserve		422	11,545
Total taxpayers' equity		**20,204**	**29,102**

The notes on pages 81 to 107 form part of these accounts.

Signed

Name Paul Jenkins
Job title **Chief Executive and Accounting Officer**
Date 31 August 2022

Statement of Changes in Equity for the year ended 31 March 2022

	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2021 – brought forward	**4,678**	**12,879**	**11,545**	**29,102**
Surplus/(deficit) for the year	-	-	(11,424)	**(11,424)**
Revaluations	-	1,661	-	**1,661**
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits		(301)	301	
Public dividend capital received	865	-	-	**865**
Taxpayers' and others' equity at 31 March 2022	**5,543**	**14,239**	**422**	**20,204**

Statement of Changes in Equity for the year ended 31 March 2021

	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000
Taxpayers' and others' equity at 1 April 2020 – brought forward	**3,724**	**12,172**	**10,870**	**26,766**
Taxpayers' and others' equity at 1 April 2020 – restated	**3,724**	**12,172**	**10,870**	**26,766**
Surplus/(deficit) for the year	-	-	675	**675**
Revaluations	-	707	-	**707**
Public dividend capital received	954	-	-	**954**
Taxpayers' and others' equity at 31 March 2021	**4,678**	**12,879**	**11,545**	**29,102**

Information on reserves

Public dividend capital
Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. Additional PDC may also be issued to trusts by the Department of Health and Social Care. A charge, reflecting the cost of capital utilised by the trust, is payable to the Department of Health as the public dividend capital dividend.

Revaluation reserve
Increases in asset values arising from revaluations are recognised in the revaluation reserve, except where, and to the extent that, they reverse impairments previously recognised in operating expenses, in which case they are recognised in operating income. Subsequent downward movements in asset valuations are charged to the revaluation reserve to the extent that a previous gain was recognised unless the downward movement represents a clear consumption of economic benefit or a reduction in service potential.

Financial assets reserve
This reserve comprises changes in the fair value of financial assets measured at fair value through other comprehensive income. When these instruments are derecognised, cumulative gains or losses previously recognised as other comprehensive income or expenditure are recycled to income or expenditure, unless the assets are equity instruments measured at fair value through other comprehensive income as a result of irrevocable election at recognition.

Merger reserve
This legacy reserve reflects balances formed on previous mergers of NHS bodies.

Income and expenditure reserve
The balance of this reserve is the accumulated surpluses and deficits of the trust.

Statement of Cash Flows

	Note	2021/22 £000	2020/21 £000
Cash flows from operating activities			
Operating surplus / (deficit)		(10,963)	1,261
Non-cash income and expense:			
Depreciation and amortisation	6.1	1,972	1,627
Net impairments	7	4,666	-
(Increase) / decrease in receivables and other assets		2,343	(465)
Increase / (decrease) in payables and other liabilities		3,623	5,663
Increase / (decrease) in provisions		2,776	292
Other movements in operating cash flows		(2)	-
Net cash flows from / (used in) operating activities		**4,415**	**8,378**
Cash flows from investing activities			
Interest received		5	3
Purchase of PPE and investment property		(4,351)	(3,258)
Net cash flows from / (used in) investing activities		**(4,346)**	**(3,255)**
Cash flows from financing activities			
Public dividend capital received		865	954
Movement on loans from DHSC		(445)	(445)
Interest on loans		(29)	(11)
PDC dividend (paid) / refunded		(419)	(455)
Net cash flows from / (used in) financing activities		**(28)**	**43**
Increase / (decrease) in cash and cash equivalents		**41**	**5,166**
Cash and cash equivalents at 1 April – brought forward		**14,775**	**9,609**
Prior period adjustments			-
Cash and cash equivalents at 1 April – restated		**14,775**	**9,609**
Cash and cash equivalents at 31 March	27.1	**14,816**	**14,775**

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS Improvement, in exercising the statutory functions conferred on Monitor, has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2021/22 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts

Accounting convention
These accounts have been prepared under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, inventories and certain financial assets and financial liabilities.

Note 1.2 Going concern
These accounts have been prepared on a going concern basis. The financial reporting framework applicable to NHS bodies, derived from the HM Treasury Financial Reporting Manual, defines that the anticipated continued provision of the entity's services in the public sector is normally sufficient evidence of going concern. The directors have a reasonable expectation that this will continue to be the case.

Non-trading entities in the public sector are assumed to be going concerns where the continued provision of a service in the future is anticipated, as evidenced by inclusion of financial provision for that service in published documents.

After making enquiries, the Board of Directors have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. They have not identified any material uncertainties that may cast significant doubt on the Trust's ability to continue as a going concern. For this reason, they continue to adopt the going concern basis in preparing the accounts.

Note 1.3 Critical judgements in applying accounting policies
In the 2020-21 accounts in note 14 Property, Plant and Equipment, the Trust held an Asset under Construction for the relocation project with a value of £3.0m.This represented costs capitalised in relation to the Trust's proposed relocation from its current site in Hampstead to a new site in Camden. Following a re-assessment of the project's economic viability by NHSEI the decision has been taken not to proceed with the project and to examine alternative sites instead. Therefore under IAS 36 it is necessary to write off the cumulative costs which at 31st March 2022 stood at £3.4m as reported at note 14.

Other than the above, there are no judgements other than those involving estimation that management has made in the process of applying the trust accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

Note 1.3.1 Sources of estimation uncertainty
The preparation of financial statements under IFRS requires the Trust to make estimates and assumptions that affect the application of policies and reported amounts. Estimates and judgements are continually evaluated and are based on historical experience and other factors including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates. The main areas which require the exercise of judgement are in accounting for property, plant and equipment, accounting for untaken annual leave and in accounting for receivables. A full valuation of the Trust's properties has been carried out as at 31st March 2022 by RICS Valuers Gerald Eves LLP and the results have been incorporated into the Financial Statements. The principal effects are to increase Freehold Buildings values by £1.1m with a corresponding increase to Revaluation Reserve.

The impact of the outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, is still being felt and has impacted global financial markets, although travel and other restrictions have since been reduced by many countries. However, market activity is still being impacted in many sectors.

As at the valuation date, we consider that we can attach less weight to previous market evidence for comparison purposes, to inform opinions of value. Indeed, the current response to COVID-19 means that we are faced with an unprecedented set of circumstances on which to base a judgement. Our valuation is therefore reported as being subject to 'material valuation uncertainty' as set out in VPS 3 and VPGA 10 of the RICS Valuation – Global Standards. Consequently, less certainty – and a higher degree of caution – should be attached to our valuation than would normally be the case. Given the unknown future impact that COVID-19 might have on the real estate market, we will keep the valuation under frequent review.

For the avoidance of doubt, the inclusion of the 'material valuation uncertainty' declaration above does not mean that the valuation cannot be relied upon. Rather, the declaration has been included to ensure transparency of the fact that – in the current extraordinary circumstances – less certainty can be attached to the valuation than would otherwise be the case. The material uncertainty clause is to serve as a precaution and does not invalidate the valuation.
- Property, plant and equipment includes the Tavistock Centre, Portman Clinic and the Day Unit, properties of high value whose accounting is subject to property market fluctuations. The total current valuation, as shown in note 16.1, is £24,028k (2020-2021, £25,746k).

- Operating costs disclosed within note 6 (Staff and executive directors costs) include an estimate of £1,739k for the annual leave earned but not taken at the year-end date, as shown in note 6 (2020/21, £1,739k). .

Note 1.4 Interests in other entities
The trust has no interests in other entities

Note 1.5 Revenue from contracts with customers
Where income is derived from contracts with customers, it is accounted for under IFRS 15. The GAM expands the definition of a contract to include legislation and regulations which enables an entity to receive cash or another financial asset that is not classified as a tax by the Office of National Statistics (ONS).

Revenue in respect of goods/services provided is recognised when (or as) performance obligations are satisfied by transferring promised goods/services to the customer and is measured at the amount of the transaction price allocated to those performance obligations. At the year end, the Trust accrues income relating to performance obligations satisfied in that year. Where the Trust's entitlement to consideration for those goods or services is unconditional a contract receivable will be recognised. Where entitlement to consideration is conditional on a further factor other than the passage of time, a contract asset will be recognised. Where consideration received or receivable relates to a performance obligation that is to be satisfied in a future period, the income is deferred and recognised as a contract liability.

Revenue from NHS contracts

The main source of income for the Trust is contracts with commissioners for health care services. In 2021/22 and 2020/21, the majority of the Trust's income from NHS commissioners was in the form of block contract arrangements. The Trust receives block funding from its commissioners, where funding envelopes are set at a [Integrated Care System/Sustainability and Transformation Partnership] level. For the first half of the 2020/21 comparative year these blocks were set for individual NHS providers directly, but the revenue recognition principles are the same. The related performance obligation is the delivery of healthcare and related services during the period, with the Trust's entitlement to consideration not varying based on the levels of activity performed.

The Trust also receives additional income outside of the block payments to reimburse specific costs incurred and, in 2020/21, other income top-ups to support the delivery of services. Reimbursement and top-up income is accounted for as variable consideration.

In 2021/22, the Elective Recovery Fund enabled systems to earn income linked to the achievement of elective activity targets including funding any increased use of independent sector capacity. Income earned by the system is distributed between individual entities by local agreement. Income earned from the fund is accounted for as variable consideration.

Revenue from research contracts

Where research contracts fall under IFRS 15, revenue is recognised as and when performance obligations are satisfied. For some contracts, it is assessed that the revenue project constitutes one performance obligation over the course of the multi-year contract. In these cases it is assessed that the Trust's interim performance does not create an asset with alternative use for the Trust, and the Trust has an enforceable right to payment for the performance completed to date. It is therefore considered that the performance obligation is satisfied over time, and the Trust recognises revenue each year over the course of the contract. Some research income alternatively falls within the provisions of IAS 20 for government grants.

Other Forms of Income

Note 1.5.1 Revenue grants and other contributions to expenditure
Government grants are grants from government bodies other than income from commissioners or trusts for the provision of services. Where a grant is used to fund revenue expenditure it is taken to the Statement of Comprehensive Income to match that expenditure. Where the grants is used to fund capital expenditure, it is credited to the consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income
The value of the benefit received when accessing funds from the Government's apprenticeship service is recognised as income at the point of receipt of the training service. Where these funds are paid directly to an accredited training provider from the Trust's Digital Apprenticeship Service (DAS) account held by the Department for Education, the corresponding notional expense is also recognised at the point of recognition for the benefit.

Note 1.5.2 Other forms of income
Income from the sale of non-current assets is recognised only when all material conditions of sale have been met, and is measured as the sums due under the sale contract.

Note 1.6 Expenditure on employee benefits

Short-term employee benefits
Salaries, wages and employment-related payments such as social security costs and the apprenticeship levy are recognised in the period in which the service is received from employees. The cost of annual leave entitlement earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry-forward leave into the following period

Pension costs

NHS Pension Scheme
Past and present employees are covered by the provisions of the two NHS Pension Schemes. Both schemes are unfunded, defined benefit schemes that cover NHS employers, general practices and other bodies, allowed under the direction of Secretary of State for Health and Social Care in England and Wales. The scheme is not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as though it is a defined contribution scheme: the cost to the trust is taken as equal to the employer's pension contributions payable to the scheme for the accounting period. The contributions are charged to operating expenses as and when they become due.

Additional pension liabilities arising from early retirements are not funded by the scheme except where the retirement is due to ill-health. The full amount of the liability for the additional costs is charged to the operating expenses at the time the trust commits itself to the retirement, regardless of the method of payment.

Note 1.7 Expenditure on other goods and services
Expenditure on goods and services is recognised when, and to the extent that they have been received, and is measured at the fair value of those goods and services. Expenditure is recognised in operating expenses except where it results in the creation of a non-current asset such as property, plant and equipment.

Note 1.8 Discontinued operations
Discontinued operations occur where activities either cease without transfer to another entity, or transfer to an entity outside of the boundary of Whole of Government Accounts, such as private or voluntary sectors. Such activities are accounted for in accordance with IFRS 5. Activities that are transferred to other bodies within the boundary of Whole of Government Accounts are 'machinery of government changes' and treated as continuing operations.

Note 1.9 Property, plant and equipment

Recognition
Property, plant and equipment is capitalised where:

• it is held for use in delivering services or for administrative purposes
• it is probable that future economic benefits will flow to, or service potential be provided to, the trust
• it is expected to be used for more than one financial year
• the cost of the item can be measured reliably
• the item has cost of at least £5,000, or
• collectively, a number of items have a cost of at least £5,000 and individually have cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have similar disposal dates and are under single managerial control.
Where a large asset, for example a building, includes a number of components with significantly different asset lives, e.g., plant and equipment, then these components are treated as separate assets and depreciated over their own useful lives.

Subsequent expenditure
Subsequent expenditure relating to an item of property, plant and equipment is recognised as an increase in the carrying amount of the asset when it is probable that additional future economic benefits or service potential deriving from the cost incurred to replace a component of such item will flow to the enterprise and the cost of the item can be determined reliably. Where a component of an asset is replaced, the cost of the replacement is capitalised if it meets the criteria for recognition above. The carrying amount of the part replaced is de-recognised. Other expenditure that does not generate additional future economic benefits or service potential, such as repairs and maintenance, is charged to the Statement of Comprehensive Income in the period in which it is incurred.

Measurement

Valuation
All property, plant and equipment assets are measured initially at cost, representing the costs directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.
Assets are measured subsequently at valuation. Assets which are held for their service potential and are in use (i.e. operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Revaluations of property, plant and equipment are performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Current values in existing use are determined as follows:

- Land and non-specialised buildings – market value for existing use
- Specialised buildings – depreciated replacement cost on a modern equivalent asset basis.

For specialised assets, current value in existing use is interpreted as the present value of the asset's remaining service potential, which is assumed to be at least equal to the cost of replacing that service potential. Specialised assets are therefore valued at their depreciated replacement cost (DRC) on a modern equivalent asset (MEA) basis. An MEA basis assumes that the asset will be replaced with a modern asset of equivalent capacity and meeting the location requirements of the services being provided. Assets held at depreciated replacement cost have been valued on an alternative site basis where this would meet the location requirements.

Valuation guidance issued by the Royal Institute of Chartered Surveyors states that valuations are performed net of VAT where the VAT is recoverable by the entity. This basis has been applied to the trust's Private Finance Initiative (PFI) scheme where the construction is completed by a special purpose vehicle and the costs have recoverable VAT for the Trust.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees and, where capitalised in accordance with IAS 23, borrowings costs. Assets are revalued and depreciation commences when the assets are brought into use.

IT equipment, transport equipment, furniture and fittings, and plant and machinery that are held for operational use are valued at depreciated historic cost where these assets have short useful lives or low values or both, as this is not considered to be materially different from current value in existing use.

Depreciation
Items of property, plant and equipment are depreciated over their remaining useful lives in a manner consistent with the consumption of economic or service delivery benefits. Freehold land is considered to have an infinite life and is not depreciated.

Property, plant and equipment which has been reclassified as 'held for sale' cease to be depreciated upon the reclassification. Assets in the course of construction and residual interests in off-Statement of Financial Position PFI contract assets are not depreciated until the asset is brought into use or reverts to the trust, respectively.

Revaluation gains and losses
Revaluation gains are recognised in the revaluation reserve, except where, and to the extent that, they reverse a revaluation decrease that has previously been recognised in operating expenses, in which case they are recognised in operating expenditure.

Revaluation losses are charged to the revaluation reserve to the extent that there is an available balance for the asset concerned, and thereafter are charged to operating expenses.

Gains and losses recognised in the revaluation reserve are reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Impairments
In accordance with the GAM, impairments that arise from a clear consumption of economic benefits or of service potential in the asset are charged to operating expenses. A compensating transfer is made from the revaluation reserve to the income and expenditure reserve of an amount equal to the lower of (i) the impairment charged to operating expenses; and (ii) the balance in the revaluation reserve attributable to that asset before the impairment.

An85ecateent that arises from a clear consumption of economic benefit or of service potential is reversed when, and to the extent that, the circumstances that gave rise to the loss is reversed. Reversals are recognised in operating expenditure to the extent that the asset is restored to the carrying amount it would have had if the impairment had never been recognised. Any remaining reversal is recognised in the revaluation reserve. Where, at the time of the original impairment, a transfer was made from the revaluation reserve to the income and

expenditure reserve, an amount is transferred back to the revaluation reserve when the impairment reversal is recognised.

Other impairments are treated as revaluation losses. Reversals of 'other impairments' are treated as revaluation gains.

De-recognition
Assets intended for disposal are reclassified as 'held for sale' once the criteria in IFRS 5 are met. The sale must be highly probable and the asset available for immediate sale in its present condition.

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged and the assets are not revalued, except where the 'fair value less costs to sell' falls below the carrying amount. Assets are de-recognised when all material sale contract conditions have been met.

Property, plant and equipment which is to be scrapped or demolished does not qualify for recognition as 'held for sale' and instead is retained as an operational asset and the asset's useful life is adjusted. The asset is de-recognised when scrapping or demolition occurs.

Donated and grant funded assets
Donated and grant funded property, plant and equipment assets are capitalised at their fair value on receipt. The donation/grant is credited to income at the same time, unless the donor has imposed a condition that the future economic benefits embodied in the grant are to be consumed in a manner specified by the donor, in which case, the donation/grant is deferred within liabilities and is carried forward to future financial years to the extent that the condition has not yet been met.

The donated and grant funded assets are subsequently accounted for in the same manner as other items of property, plant and equipment.

This includes assets donated to the trust by the Department of Health and Social Care or NHS England as part of the response to the coronavirus pandemic. As defined in the GAM, the trust applies the principle of donated asset accounting to assets that the trust controls and is obtaining economic benefits from at the year end.

Note 1.9.1 Private Finance Initiative (PFI) and Local Improvement Finance Trust (LIFT) transactions
The Trust has no PFI or Lift Schemes.

Note 1.9.2 Useful lives of property, plant and equipment
Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	Max life Years
Buildings, excluding dwellings	5	50
Plant & machinery	5	5
Information technology	5	5
Furniture & fittings	5	5

Finance-leased assets (including land) are depreciated over the shorter of the useful life or the lease term, unless the trust expects to acquire the asset at the end of the lease term in which case the assets are depreciated in the same manner as owned assets above.

Note 1.10 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of the trust's business or which arise from contractual or other legal rights. They are recognised only where it is probable that future economic benefits will flow to, or service potential be provided to, the trust and where the cost of the asset can be measured reliably.

Internally generated intangible assets
Internally generated goodwill, brands, mastheads, publishing titles, customer lists and similar items are not capitalised as intangible assets.

Expenditure on research is not capitalised. Expenditure on development is capitalised where it meets the requirements set out in IAS 38.

Software
Software which is integral to the operation of hardware, e.g. an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software which is not integral to the operation of hardware, e.g. application software, is capitalised as an intangible asset.

Measurement
Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management .
Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

Intangible assets held for sale are measured at the lower of their carrying amount or fair value less costs to sell.

Amortisation
Intangible assets are amortised over their expected useful lives in a manner consistent with the consumption of economic or service delivery benefits.

Useful lives of intangible assets

Useful lives reflect the total life of an asset and not the remaining life of an asset. The range of useful lives are shown in the table below:

	Min life Years	**Max life Years**
Information technology	5	5
Software licences	5	5

Note 1.11 Inventories
The Trust has no inventories

Note 1.12 Cash and cash equivalents
Cash is cash in hand and deposits with any financial institution repayable without penalty on notice of not more than 24 hours. Cash equivalents are investments that mature in 3 months or less from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and that form an integral part of the Trust's cash management. Cash, bank and overdraft balances are recorded at current values.

Note 1.13 Financial assets and financial liabilities

Recognition
Financial assets and financial liabilities arise where the Trust is party to the contractual provisions of a financial instrument, and as a result has a legal right to receive or a legal obligation to pay cash or another financial instrument. The GAM expands the definition of a contract to include legislation and regulations which give rise to arrangements that in all other respects would be a financial instrument and do not give rise to transactions classified as a tax by ONS.

This includes the purchase or sale of non-financial items (such as goods or services), which are entered into in accordance with the Trust's normal purchase, sale or usage requirements and are recognised when, and to the extent which, performance occurs, i.e., when receipt or delivery of the goods or services is made.

Classification and measurement
Financial assets and financial liabilities are initially measured at fair value plus or minus directly attributable transaction costs except where the asset or liability is not measured at fair value through income and expenditure. Fair value is taken as the transaction price, or otherwise determined by reference to quoted market prices or valuation techniques.

Financial assets are categorised as loans and receivables.
Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments which are not quoted in an active market. They are included in current assets.

The Trust's receivables are set out in Note 24. The trust has no loans in its assets.

Loans and receivables are recognised initially at fair value, net of transactions costs, and are measured subsequently at amortised cost, using the effective interest method. The effective interest rate is the rate that discounts exactly estimated future cash receipts through the expected life of the financial asset or, when appropriate, a shorter period, to the net carrying amount of the financial asset.

Interest on loans and receivables is calculated using the effective interest method and credited to the Statement of Comprehensive Income

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Financial assets and financial liabilities at fair value through income and expenditure

Financial assets measured at fair value through profit or loss are those that are not otherwise measured at amortised cost or at fair value through other comprehensive income. This category also includes financial assets and liabilities acquired principally for the purpose of selling in the short term (held for trading) and derivatives. Derivatives which are embedded in other contracts, but which are separable from the host contract are measured within this category. Movements in the fair value of financial assets and liabilities in this category are recognised as gains or losses in the Statement of Comprehensive income.

Impairment of financial assets

For all financial assets measured at amortised cost including lease receivables, contract receivables and contract assets or assets measured at fair value through other comprehensive income, the Trust recognises an allowance for expected credit losses.

The Trust adopts the simplified approach to impairment for contract and other receivables, contract assets and lease receivables, measuring expected losses as at an amount equal to lifetime expected losses. For other financial assets, the loss allowance is initially measured at an amount equal to 12-month expected credit losses (stage 1) and subsequently at an amount equal to lifetime expected credit losses if the credit risk assessed for the financial asset significantly increases (stage 2).

Expected losses are charged to operating expenditure within the Statement of Comprehensive Income and reduce the net carrying value of the financial asset in the Statement of Financial Position.

Derecognition

Financial assets are de-recognised when the contractual rights to receive cash flows from the assets have expired or the Trust has transferred substantially all the risks and rewards of ownership.

Financial liabilities are de-recognised when the obligation is discharged, cancelled or expires.

Note 1.14 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective from 31 March 2022:

		Nominal rate	Prior year rate
Short-term	Up to 5 years	0.47%	Minus 0.02%
Medium-term	After 5 years up to 10 years	0.70%	0.18%
Long-term	After 10 years up to 40 years	0.95%	1.99%
Very long-term	Exceeding 40 years	0.66%	1.99%

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective from 31 March 2022:

	Inflation rate	Prior year rate
Year 1	4.00%	1.20%
Year 2	2.60%	1.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's pension discount rate of minus 1.30% in real terms (prior year: minus 0.95%).

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the trust is disclosed at note 33.2 but is not recognised in the Trust's accounts.

Non-clinical risk pooling

The trust participates in the Property Expenses Scheme and the Liabilities to Third Parties Scheme. Both are risk pooling schemes under which the trust pays an annual contribution to NHS Resolution and in return receives assistance with the costs of claims arising. The annual membership contributions, and any excesses payable in respect of particular claims are charged to operating expenses when the liability arises.

Note 1.15 Contingencies
Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity's control) are not recognised as assets, but are disclosed in note 34 where an inflow of economic benefits is probable.
Contingent liabilities are not recognised, but are disclosed in note 33.2, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

• possible obligations arising from past events whose existence will be confirmed only by the occurrence of one or more uncertain future events not wholly within the entity's control; or

• present obligations arising from past events but for which it is not probable that a transfer of economic benefits will arise or for which the amount of the obligation cannot be measured with sufficient reliability.

Note 1.16 Public dividend capital
Public dividend capital (PDC) is a type of public sector equity finance based on the excess of assets over liabilities at the time of establishment of the predecessor NHS organisation. HM Treasury has determined that PDC is not a financial instrument within the meaning of IAS 32.

The Secretary of State can issue new PDC to, and require repayments of PDC from, the trust. PDC is recorded at the value received.

A charge, reflecting the cost of capital utilised by the trust, is payable as public dividend capital dividend. The charge is calculated at the rate set by HM Treasury (currently 3.5%) on the average relevant net assets of the trust during the financial year. Relevant net assets are calculated as the value of all assets less the value of all liabilities, with certain additions and deductions as defined by the Department of Health and Social Care.

This policy is available at https://www.gov.uk/government/publications/guidance-on-financing-available-to-nhs-trusts-and-foundation-trusts.

In accordance with the requirements laid down by the Department of Health and Social Care (as the issuer of PDC), the dividend for the year is calculated on the actual average relevant net assets as set out in the "pre-audit" version of the annual accounts. The dividend calculated is not revised should any adjustment to net assets occur as a result the audit of the annual accounts.

Note 1.17 Value added tax
Most of the activities of the trust are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

Note 1.18 Corporation tax

Note 1.19 Climate Change Levy
Expenditure on the climate change levy is recognised in the Statement of Comprehensive Income as incurred, based on the prevailing chargeable rates for energy consumption.

Note 1.20 Foreign exchange
The functional and presentational currency of the trust is sterling.

A transaction which is denominated in a foreign currency is translated into the functional currency at the spot exchange rate on the date of the transaction.

Where the trust has assets or liabilities denominated in a foreign currency at the Statement of Financial Position date:
• monetary items are translated at the spot exchange rate on 31 March
• non-monetary assets and liabilities measured at historical cost are translated using the spot exchange rate at the date of the transaction and
• non-monetary assets and liabilities measured at fair value are translated using the spot exchange rate at the date the fair value was determined.
Exchange gains or losses on monetary items (arising on settlement of the transaction or on re-translation at the Statement of Financial Position date) are recognised in income or expense in the period in which they arise.

Exchange gains or losses on non-monetary assets and liabilities are recognised in the same manner as other gains and losses on these items.

Note 1.21 Third party assets
Assets belonging to third parties in which the Trust has no beneficial interest (such as money held on behalf of patients) are not recognised in the accounts. However, they are disclosed in a separate note to the accounts in accordance with the requirements of HM Treasury's *FreM*.

Note 1.22 Losses and special payments
Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments. They are divided into different categories, which govern the way that individual cases are handled. Losses and special payments are charged to the relevant functional headings in expenditure on an accruals basis.

The losses and special payments note is compiled directly from the losses and compensations register which reports on an accrual basis with the exception of provisions for future losses.

Note 1.23 Early adoption of standards, amendments and interpretations
No new accounting standards or revisions to existing standards have been early adopted in 2021/22.

Note 1.24 Standards, amendments and interpretations in issue but not yet effective or adopted

IFRS 16 Leases
IFRS 16 Leases will replace *IAS 17 Leases, IFRIC 4 Determining whether an arrangement contains a lease* and other interpretations and is applicable in the public sector for periods beginning 1 April 2022. The standard provides a single accounting model for lessees, recognising a right of use asset and obligation in the statement of financial position for most leases: some leases are exempt through application of practical expedients explained below. For those recognised in the statement of financial position the standard also requires the remeasurement of lease liabilities in specific circumstances after the commencement of the lease term. For lessors, the distinction between operating and finance leases will remain and the accounting will be largely unchanged

IFRS 16 changes the definition of a lease compared to IAS 17 and IFRIC 4. The Trust will apply this definition to new leases only and will grandfather its assessments made under the old standards of whether existing contracts contain a lease.

On transition to IFRS 16 on 1 April 2022, the Trust will apply the standard retrospectively without restatement and with the cumulative effect of initially applying the standard recognised in the income and expenditure reserve at that date. For existing operating leases with a remaining lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the trust's incremental borrowing rate. The Trust's incremental borrowing rate will be defined by HM Treasury. For 2022, this rate is 0.95%. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. For existing peppercorn leases not classified as finance leases, a right of use asset will be measured at current value in existing use or fair value. The difference between the asset value and the calculated lease liability will be recognised in the income and expenditure reserve on transition. No adjustments will be made on 1 April 2022 for existing finance leases.

For leases commencing in 2022/23, the Trust will not recognise a right of use asset or lease liability for short term leases (less than or equal to 12 months) or for leases of low value assets (less than £5,000). Right of use assets will be subsequently measured on a basis consistent with owned assets and depreciated over the length of the lease term.

Note 1.25 The Tavistock and Portman Charity
The Trust Board has considered both the size and nature of the charitable funds and taken the decision not to consolidate the Charitable Fund in the Annual Accounts at the 31st March 2022 on the grounds of materiality as permitted by the foundation trust annual reporting manual.

Note 2 Operating Segments

2021/22	Operating income	Operating expenses	Operating Surplus before Restructuring	PDC Dividends
Education and Training	22,499	24,211	(1,712)	151
Children, Young People and Families Services	17,337	20,777	(3,440)	129
Gender Services	16,609	18,746	(2,137)	117
Adult Services and Forensic Services	5,422	5,906	(484)	37
Covid-related provision and Support	467	141	327	1
Exceptional costs		5,716	(5,716)	
Support payments from NHS England and North Central London Integrated Care System	1,738	0	1,738	0
Total	**64,072**	**75,497**	**(11,424)**	**435**

The Operating segments align to how services are structured and managed internally.

2020/21	Operating income	Operating expenses	Operating Surplus before Restructuring	PDC Dividends
Education and Training	20,597	22,803	(2,206)	204
Children, Young People and Families Services	15,755	18,732	(2,977)	167
Gender Services	15,943	14,778	1,165	132
Adult Services and Forensic Services	5,942	6,444	(502)	58
Covid-related provision and Support	1,298	2,015	(717)	18
Support payments from NHS England and North Central London Integrated Care System	5,912	0	5,912	0
Total	**65,447**	**64,772**	**675**	**579**

Note 3 Income from patient care activities (by source)

	2021/22	**2020/21**
Income from patient care activities received from:	**£000**	**£000**
NHS England	18,832	18,770
Clinical commissioning groups	14,983	15,601
Department of Health and Social Care	26	-
Other NHS providers	2,463	1,161
Local authorities	4,014	2,995
Non NHS: other	1,031	2,893
Total income from activities	**41,349**	**41,420**
Of which:		
Related to continuing operations	41,349	41,420
Related to discontinued operations	-	-

Note 4 Other operating income

	2021/22		**2020/21**	
	Contract income	**Total**	**Contract income**	**Total**
	£000	**£000**	**£000**	**£000**
Research and development	1,021	**1,021**	466	**466**
Education and training*	21,699	**21,699**	18,934	**18,934**
Reimbursement and top up funding	-	**-**	4,165	**4,165**
Other income**	-	**-**	457	**457**
Total other operating income	**22,720**	**22,720**	**24,022**	**24,022**
Of which:				
Related to continuing operations		22,720		24,022
Related to discontinued operations		-		-

**Education and Training*

Education and Training includes £11.8m (20/21 £10m) from Health Education England – funding training activity across the Trust. Tuition fees and related HEFCE grants total £6.8m (20/21 £6.0m). The Conferences and Short Courses Unit received £1.6m (20/21 £1.5m), Tavistock Consulting received £0.5m (20/21 £0.5m), and the remaining £1m (20/21 £0.9m) relates to bursary funding and other minor amounts received across a range of departments across the Trust.

**Other income

Other contract income has been categorized and is now shown in Patient Income – in 20/21 this consisted of a range of small project funding given to HR, Ithrive and other services

Note 5.1 Additional information on contract revenue (IFRS 15) recognised in the period

	2021/22	2020/21
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end		4,128
Revenue recognised from performance obligations satisfied (or partially satisfied) in previous periods		

Note 5.2 Transaction price allocated to remaining performance obligations

Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:	31 March 2022	31 March 2021
	£000	£000
within one year		4,128
after one year, not later than five years		
after five years		
Total revenue allocated to remaining performance obligations	**-**	**4,128**

The trust has exercised the practical expedients permitted by IFRS 15 paragraph 121 in preparing this disclosure. Revenue from (i) contracts with an expected duration of one year or less and (ii) contracts where the trust recognises revenue directly corresponding to work done to date is not disclosed.

Note 6.1 Operating expenses

	2021/22	2020/21
	£000	£000
Staff and executive directors costs	49,206	47,131
Remuneration of non-executive directors	115	104
Supplies and services – clinical (excluding drugs costs)	465	584
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	553	116
Consultancy costs	1,178	563
Establishment	2,921	2,973
Premises	3,207	3,340
Transport (including patient travel)	31	57
Depreciation on property, plant and equipment	1,942	1,582
Amortisation on intangible assets	30	45
Net impairments	4,666	-
Movement in credit loss allowance: contract receivables / contract assets	-	145
Increase/(decrease) in other provisions	-	567
audit services- statutory audit	41	50
Clinical negligence	22	28
Legal fees	839	401
Insurance	-	20
Research and development	548	186
Education and training	3,714	3,466
Redundancy	1,655	65
Other*	3,899	2,758
Total	**75,032**	**64,181**
Of which:		
Related to continuing operations	75,032	64,181
Related to discontinued operations	-	-

Other expenditure includes “pass-through” costs, where external funding is distributed to partner organisations to deliver services, £0.6m (NWSDU), £0.5m (CYAF IAPT), £0.3m (Short Courses), £0.6m (various projects), and another £1.2m of other costs across the Trust. (20/21 £2.6m)

Note 6.2 Other auditor remuneration

	2021/22	2020/21
	£000	£000
Other auditor remuneration paid to the external auditor:		
1. Audit of accounts of any associate of the trust	-	-
2. Audit-related assurance services	-	-
3. Taxation compliance services	-	-
4. All taxation advisory services not falling within item 3 above	-	-
5. Internal audit services	-	-
6. All assurance services not falling within items 1 to 5	-	-
7. Corporate finance transaction services not falling within items 1 to 6 above	-	-
8. Other non-audit services not falling within items 2 to 7 above	-	-
Total	**-**	**-**

Note 6.3 Limitation on auditor's liability

The limitation on auditor's liability for external audit work is £0 million (2020/21: £1 million).

Note 7 Impairment of assets

	2021/22	2020/21
	£000	£000
Net impairments charged to operating surplus / deficit resulting from:		
Loss or damage from normal operations	-	-
Over specification of assets	-	-
Abandonment of assets in course of construction	4,666	-
Unforeseen obsolescence	-	-
Loss as a result of catastrophe	-	-
Changes in market price	-	-
Other	-	-
Total net impairments charged to operating surplus / deficit	**4,666**	**-**
Impairments charged to the revaluation reserve	-	-
Total net impairments	**4,666**	**-**

As noted at Accounting Policy Note 1. The Trust held assets under construction at 31.3 2022 valued at £4.6m relating to a long-term plan to relocate the main site to a new one in Camden. As a result of a re-appraisal by NHSEI and NCL of the economic viability of the proposed move, a decision was taken to abandon the plan and seek a new site at another location in the future. Therefore, under IAS36 the cumulative costs to date have been written off to operating surplus/deficit.

Note 8 Employee benefits

	2021/22 Total	2020/21 Total
	£000	£000
Salaries and wages	36,820	36,247
Social security costs	4,062	3,828
Apprenticeship levy	174	165
Employer's contributions to NHS pensions	6,023	5,966
Pension cost – other	22	21
Termination benefits	1,655	-
Temporary staff (including agency)	2,105	904
Total gross staff costs	**50,861**	**47,131**
Recoveries in respect of seconded staff	-	-
Total staff costs	**50,861**	**47,131**
Of which		
Costs capitalised as part of assets	-	-

Note 8.1 Retirements due to ill-health

During 2021/22 there were no early retirements from the trust agreed on the grounds of ill-health (none in the year ended 31 March 2021). The estimated additional pension liabilities of these ill-health retirements is £0k (£0k in 2020/21).

These estimated costs are calculated on an average basis and will be borne by the NHS Pension Scheme.

Note 9 Pension costs

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State in England and Wales. They are not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FreM requires that "the period between formal valuations shall be four years, with approximate assessments in intervening years". An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2022, is based on valuation data as 31 March 2021, updated to 31 March 2022 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FreM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2016. The results of this valuation set the employer contribution rate payable from April 2019 to 20.6% of pensionable pay.

The 2016 funding valuation also tested the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. There was initially a pause to the cost control element of the 2016 valuations, due to the uncertainty around member benefits caused by the discrimination ruling relating to the McCloud case.

HMT published valuation directions dated 7 October 2021 (see Amending Directions 2021) that set out the technical detail of how the costs of remedy are included in the 2016 valuation process. Following these directions, the scheme actuary has completed the cost control element of the 2016 valuation for the NHS Pension Scheme, which concludes no changes to benefits or member contributions are required. The 2016 valuation reports can be found on the NHS Pensions website at https://www.nhsbsa.nhs.uk/nhs-pension-scheme-accounts-and-valuation-reports.

Note 10 Finance Income

Finance income represents interest received on assets and investments in the period.

	2021/22	2020/21
	£000	£000
Interest on bank accounts	5	3
Interest income on finance leases	-	-
Interest on other investments / financial assets	-	-
Other finance income	-	-
Total finance income	**5**	**3**

Note 11 Finance Expenditure

Finance expenditure represents interest and other charges involved in the borrowing of money or asset financing.

	2021/22	2020/21
	£000	£000
Interest expense:		
Loans from the Department of Health and Social Care	31	11
Other loans	-	-
Overdrafts	-	-
Finance leases	-	-
Interest on late payment of commercial debt	-	-
Main finance costs on PFI and LIFT schemes obligations	-	-
Contingent finance costs on PFI and LIFT scheme obligations	-	-
Total interest expense	**31**	**11**
Unwinding of discount on provisions	-	-
Other finance costs	-	-
Total finance costs	**31**	**11**

Note 12 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015

	2021/22	2020/21
	£000	£000
Total liability accruing in year under this legislation as a result of late payments	-	-
Amounts included within interest payable arising from claims made under this legislation	-	-
Compensation paid to cover debt recovery costs under this legislation	-	-

Note 13 Other gains / (losses)

	2021/22	2020/21
	£000	£000
Gains on disposal of assets	-	-
Losses on disposal of assets	-	-
Total gains / (losses) on disposal of assets	**-**	**-**
Other gains / (losses)	-	-
Total other gains / (losses)	**-**	**-**

Note 14 Discontinued operations

There are no Discontinued operations.

Note 15.1 Intangible assets – 2021/22

	Software licences	Licences & trademarks	Patents	Internally generated information technology	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2021 – brought forward	**484**	**-**	**-**	**249**	**733**
Valuation / gross cost at 31 March 2022	**484**	**-**	**-**	**249**	**733**
Amortisation at 1 April 2021 – brought forward	**480**	**-**	**-**	**131**	**611**
Provided during the year	3	-	-	27	**30**
Amortisation at 31 March 2022	**483**	**-**	**-**	**158**	**641**
Net book value at 31 March 2022	**1**	**-**	**-**	**91**	**92**
Net book value at 1 April 2021	**4**	**-**	**-**	**118**	**122**

Note 15.2 Intangible assets – 2020/21

	Software licences	Licences & trademarks	Patents	Internally generated information technology	Total
	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2020 – as previously stated	**484**	**-**	**-**	**249**	**733**
Prior period adjustments	-	-	-	-	**-**
Valuation / gross cost at 1 April 2020 – restated	**484**	**-**	**-**	**249**	**733**
Valuation / gross cost at 31 March 2021	**484**	**-**	**-**	**249**	**733**
Amortisation at 1 April 2020 – as previously stated	**469**	**-**	**-**	**97**	**566**
Prior period adjustments	-	-	-	-	**-**
Amortisation at 1 April 2020 – restated	**469**	**-**	**-**	**97**	**566**
Provided during the year	11	-	-	34	**45**
Amortisation at 31 March 2021	**480**	**-**	**-**	**131**	**611**
Net book value at 31 March 2021	**4**	**-**	**-**	**118**	**122**
Net book value at 1 April 2020	**15**	**-**	**-**	**152**	**167**

Note 16.1 Property, plant and equipment – 2021/22

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2021 – brought forward	**9,280**	**8,862**	**3,647**	**305**	**9,224**	**307**	**31,625**
Additions	-	-	1,230	1,055	2,066	-	**4,351**
Revaluations	465	895	-	-	-	-	**1,360**
Reclassifications			(211)		211		0
Valuation/gross cost at 31 March 2022	**9,745**	**9,757**	**4,666**	**1,360**	**11,501**	**307**	**37,336**
Accumulated depreciation at 1 April 2021 – brought forward	**-**	**152**	**-**	**217**	**5,306**	**204**	**5,879**
Provided during the year	-	477	-	8	1,379	78	**1,942**
Impairments	-	-	4,666	-	-	-	**4,666**
Revaluations	-	(301)	-	-	-	-	**(301)**
Accumulated depreciation at 31 March 2022	**-**	**328**	**4,666**	**225**	**6,685**	**282**	**12,186**
Net book value at 31 March 2022	**9,745**	**9,429**	**(0)**	**1,135**	**4,816**	**25**	**25,150**
Net book value at 1 April 2021	**9,280**	**8,710**	**3,647**	**88**	**3,918**	**103**	**25,746**

Note 16.2 Property, plant and equipment – 2020/21

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2020 – as previously stated	**8,579**	**8,278**	**2,857**	**247**	**7,693**	**307**	**27,961**
Prior period adjustments	-	-	-	-	-	-	**-**
Valuation / gross cost at 1 April 2020 – restated	**8,579**	**8,278**	**2,857**	**247**	**7,693**	**307**	**27,961**
Additions	-	879	790	58	1,531	-	**3,258**
Revaluations	701	(295)	-	-	-	-	**406**
Valuation/gross cost at 31 March 2021	**9,280**	**8,862**	**3,647**	**305**	**9,224**	**307**	**31,625**
Accumulated depreciation at 1 April 2020 – as previously stated	**-**	**0**	**-**	**215**	**4,210**	**173**	**4,598**
Prior period adjustments	-	-	-	-	-	-	**-**
Accumulated depreciation at 1 April 2020 – restated	**-**	**0**	**-**	**215**	**4,210**	**173**	**4,598**
Provided during the year	-	453	-	2	1,096	31	**1,582**
Revaluations	-	(301)	-	-	-	-	**(301)**
Accumulated depreciation at 31 March 2021	**-**	**152**	**-**	**217**	**5,306**	**204**	**5,879**
Net book value at 31 March 2021	**9,280**	**8,710**	**3,647**	**88**	**3,918**	**103**	**25,746**
Net book value at 1 April 2020	**8,579**	**8,278**	**2,857**	**32**	**3,483**	**134**	**23,363**

Note 16.3 Property, plant and equipment financing – 2021/22

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2022							
Owned – purchased	9,745	9,429	(0)	1,135	4,816	25	**25,150**
NBV total at 31 March 2022	**9,745**	**9,429**	**(0)**	**1,135**	**4,816**	**25**	**25,150**

Note 16.4 Property, plant and equipment financing – 2020/21

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2021							
Owned – purchased	9,280	8,710	3,647	88	3,918	103	**25,746**
NBV total at 31 March 2021	**9,280**	**8,710**	**3,647**	**88**	**3,918**	**103**	**25,746**

Note 17 Donations of property, plant and equipment

The Trust had no donations in the current year or prior year.

Note 18 Revaluations of property, plant and equipment

All land and buildings are revalued using professional valuations in accordance with IAS 16 every five years. Valuations are carried out by professionally qualified valuers in accordance with the Royal Institute of Chartered

Surveyors (RICS) Appraisal and Valuation Manual. A full valuation has been carried out with the valuation date of 31 March 2020 by valuers Gerald Eves LLP.

Land and Buildings were revalued upwards by £1,661k (2020-21 upwards by £707k.)

Note 19 Investment property

The Trust has no investment property

Note 20 Investments in associates and joint ventures

The Trust has no Investments in Associates and joint ventures.

Note 21 Disclosure of interests in other entities

The Trust has no interests in other entities.

Note 22 Disclosure of interests in other entities

The Trust has no interests in other entities.

Note 23 Inventories

The Trust has no inventories.

Note 24.1 Receivables

	31 March 2022	31 March 2021
	£000	£000
Current		
Contract receivables	5,605	7,631
Allowance for impaired contract receivables / assets	(341)	(341)
Prepayments (non-PFI)	1,102	1,280
VAT receivable	247	156
Other receivables	1,041	1,271
Total current receivables	**7,654**	**9,997**
Of which receivable from NHS and DHSC group bodies:		
Current	2,284	2,927
Non-current	-	-

Note 24.2 Allowances for credit losses

	2021/22		2020/21	
	Contract receivables and contract assets	All other receivables	Contract receivables and contract assets	All other receivables
	£000	£000	£000	£000
Allowances as at 1 April – brought forward	**341**	**-**	**196**	**-**
Prior period adjustments			-	-
Allowances as at 1 April – restated	**341**	**-**	**196**	**-**
Changes in existing allowances	-	-	145	-
Allowances as at 31 Mar 2022	**341**	**-**	**341**	**-**

Note 24.3 Exposure to credit risk

The Trust does not consider it has any exposure to Credit risk.

Note 25 Other assets

The Trust has no other assets

Note 26.1 Non-current assets held for sale and assets in disposal groups

The Trust has no non-current assets

Note 26.2 Liabilities in disposal groups

The Trust has no liabilities in disposal groups.

Note 27.1 Cash and cash equivalents movements

Cash and cash equivalents comprise cash at bank, in hand and cash equivalents. Cash equivalents are readily convertible investments of known value which are subject to an insignificant risk of change in value.

	2021/22	2020/21
	£000	£000
At 1 April	**14,775**	**9,609**
Prior period adjustments		-
At 1 April (restated)	**14,775**	**9,609**
Transfers by absorption	-	-
Net change in year	41	5,166
At 31 March	**14,816**	**14,775**
Broken down into:		
Cash at commercial banks and in hand	5,773	3,181
Cash with the Government Banking Service	9,043	11,594
Deposits with the National Loan Fund	-	-
Other current investments	-	-
Total cash and cash equivalents as in SoFP	**14,816**	**14,775**
Bank overdrafts (GBS and commercial banks)	-	-
Drawdown in committed facility	-	-
Total cash and cash equivalents as in SoCF	**14,816**	**14,775**

Note 27.2 Third party assets held by the trust

Tavistock and Portman NHS Foundation Trust held no cash and cash equivalents in the current year or prior year which relate to monies held by the Foundation Trust on behalf of patients or other parties.

Note 28.1 Trade and other payables

	31 March 2022	31 March 2021
	£000	£000
Current		
Trade payables	2,094	795
Accruals	9,600	8,090
Social security costs	1,092	1,055
PDC dividend payable	97	81
Other payables	649	657
Total current trade and other payables	**13,532**	**10,678**
Of which payables from NHS and DHSC group bodies:		
Current	2,402	668
Non-current	-	-

Note 28.2 Early retirements in NHS payables above

The payables note above includes amounts in relation to early retirements as set out below:

	31 March 2022 £000	31 March 2022 Number	31 March 2021 £000	31 March 2021 Number
- to buy out the liability for early retirements over 5 years	-		-	
- number of cases involved		-		-

Note 29 Other liabilities

	31 March 2022 £000	31 March 2021 £000
Current		
Deferred income: contract liabilities	7,849	7,064
Total other current liabilities	**7,849**	**7,064**

Note 30.1 Borrowings

	31 March 2022 £000	31 March 2021 £000
Current		
Loans from DHSC	445	445
Total current borrowings	**445**	**445**
Non-current		
Loans from DHSC	2,220	2,665
Total non-current borrowings	**2,220**	**2,665**

Note 30.2 Reconciliation of liabilities arising from financing activities – 2021/22

	Loans from DHSC	Total
	£000	£000
Carrying value at 1 April 2021	**3,110**	**3,110**
Cash movements:		
Financing cash flows – payments and receipts of principal	(445)	**(445)**
Financing cash flows – payments of interest	(29)	**(29)**
Non-cash movements:		
Application of effective interest rate	29	**29**
Carrying value at 31 March 2022	**2,665**	**2,665**

Note 30.3 Reconciliation of liabilities arising from financing activities – 2020/21

	Loans from DHSC	Total
	£000	£000
Carrying value at 1 April 2020	**3,555**	**3,555**
Prior period adjustment	-	**-**
Carrying value at 1 April 2020 – restated	**3,555**	**3,555**
Cash movements:		
Financing cash flows – payments and receipts of principal	(445)	**(445)**
Financing cash flows – payments of interest	(11)	**(11)**
Non-cash movements:		
Application of effective interest rate	11	**11**
Carrying value at 31 March 2021	**3,110**	**3,110**

Note 31 Other financial liabilities

The Trust has no other financial liabilities.

Note 32.1 Provisions for liabilities and charges analysis

	Pensions: early departure costs	Legal claims	Re-structuring	Redundancy	Other	Total
	£000	£000	£000	£000	£000	£000
At 1 April 2021	**69**	**52**	**70**	**-**	**495**	**686**
Arising during the year	-	78	58	1,310	1,480	**2,926**
Utilised during the year	(28)	(52)	(70)	-	-	**(150)**
At 31 March 2022	**41**	**78**	**58**	**1,310**	**1,975**	**3,462**
Expected timing of cash flows:						
- not later than one year;	9	78	58	1,310	1,480	**2,935**
- later than one year and not later than five years;	32	-	-	-	-	**32**
- Later than five year					495	**495**
Total	**41**	**78**	**58**	**1,310**	**1,975**	**3,462**

Legal provisions cover amounts relating to restructuring costs and potential fines. Other provisions include amounts set aside for miscoded staff costs and provisions for funding clawbacks.

Note 32.2 Clinical negligence liabilities

At 31 March 2022, £495k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Tavistock and Portman NHS Foundation Trust (31 March 2021: £217k).

Note 33 Contingent assets and liabilities

	31 March 2022	31 March 2021
	£000	£000
Value of contingent liabilities		
NHS Resolution legal claims	-	-
Employment tribunal and other employee related litigation	-	-
Redundancy	-	-
Other	-	-
Gross value of contingent liabilities	**-**	**-**
Amounts recoverable against liabilities	-	-
Net value of contingent liabilities	**-**	**-**
Net value of contingent assets	**-**	**-**

At 31 March 2022, there were no cases of employer's liability litigation outstanding against the Trust. It is possible that clinical litigation claims could arise in the future due to incidents that have already occurred. There is no reliable statistical analysis available to estimate the potential liability for individual Trusts in relation to incidents which have occurred but have not yet been reported. A national estimate for such potential liabilities in all NHS bodies, calculated on an actuarial basis, is available in the accounts of NHS Resolution.

Note 34 Contractual capital commitments

	31 March 2022	31 March 2021
	£000	£000
Property, plant and equipment	-	-
Intangible assets	-	-
Total	**-**	**-**

Note 35 Other financial commitments

The trust is committed to making payments under non-cancellable contracts (which are not leases, PFI contracts or other service concession arrangement), analysed by the period during which the payment is made:

	31 March 2022	31 March 2021
	£000	£000
not later than 1 year	-	-
after 1 year and not later than 5 years	-	-
paid thereafter	-	-
Total	**-**	**-**

Note 36 Defined benefit pension schemes

The Trust applies IAS 19 'Employee Benefits' to the operation of the NHS Staff Pension Scheme. This scheme is therefore accounted for as a Defined Contributions scheme.

Note 37 On-SoFP PFI, LIFT or other service concession arrangements

The Trust has no PFI, LIFT or other service concession agreements.

Note 38 Financial instruments

Note 38.1 Financial risk management

The Trust has no related financial risks associated within its financial instruments.

Financial risk

Due to the continuing service provider relationship that the Trust has with Clinical Commissioning Groups (CCGs) and the way those CCGs are financed, the Trust is not exposed to the degree of financial risk faced by business entities. Also financial

instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which the financial reporting standards mainly apply.

The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Trust in undertaking its activities.

Interest rate risk
The majority of the Trust's financial assets and financial liabilities carry nil or fixed rates of interest. Tavistock and Portman NHS Foundation Trust is not therefore exposed to significant interest-rate risk.

Currency risk
The Trust is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and sterling based. The Trust has no overseas operations. The Trust therefore has low exposure to currency rate fluctuations.

Credit risk
The Trust operates primarily within the NHS market and receives the majority of its income from other NHS organisations as disclosed in note 3 to note 4. Bad debt provisions are calculated based on the Trust's bad debt provision policy which considers the type of debtor, age of the outstanding debt and knowledge of specific balances.

The Trust follows procedures for receivables management, so as to ensure that payments are received promptly, and risk is managed. A provision for impairment (see Note 18.1) is made and is reviewed regularly.

Liquidity risk
The Trust's net operating costs are incurred under annual service level agreements with local Clinical Commissioning Groups which are financed from resources voted annually by Parliament. The Trust also largely finances its capital expenditure from retained surpluses and funds made available from Government under agreed borrowing limits. Tavistock and Portman NHS Foundation Trust is not therefore exposed to significant liquidity risk.

Cash is held as far as possible with the Government Banking Service (see Note 19) at all times.

The Trust also has in place a £4m working capital revolving loan which has been drawn down in full, of which £1.3m has been repaid, leaving an outstanding loan balance of £2.7m

The fair value of a financial instrument is the price at which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arms-length transaction. All the financial instruments of the Trust are initially measured at fair value on recognition and subsequently at amortised cost.

There are no other financial instruments held, other than the ones already disclosed in notes 40.2 and 40.3

Note 38.2 Carrying values of financial assets

Carrying values of financial assets as at 31 March 2022	**Held at amortised cost**	**Held at fair value through I&E**	**Held at fair value through OCI**	**Total book value**
	£000	**£000**	**£000**	**£000**
Trade and other receivables excluding non financial assets	6,305	-	-	**6,305**
Other investments / financial assets	-	-	-	**-**
Cash and cash equivalents	14,816	-	-	**14,816**
Total at 31 March 2022	**21,121**	**-**	**-**	**21,121**

Carrying values of financial assets as at 31 March 2021	**Held at amortised cost**	**Held at fair value through I&E**	**Held at fair value through OCI**	**Total book value**
	£000	**£000**	**£000**	**£000**
Trade and other receivables excluding non financial assets	8,561	-	-	**8,561**
Other investments / financial assets	-	-	-	**-**
Cash and cash equivalents	14,775	-	-	**14,775**
Total at 31 March 2021	**23,336**	**-**	**-**	**23,336**

Note 38.3 Carrying values of financial liabilities

Carrying values of financial liabilities as at 31 March 2022	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	2,665	-	**2,665**
Trade and other payables excluding non financial liabilities	12,273	-	**12,273**
Provisions under contract	3,462	-	**3,462**
Total at 31 March 2022	**18,400**	**-**	**18,400**

Carrying values of financial liabilities as at 31 March 2021	Held at amortised cost	Held at fair value through I&E	Total book value
	£000	£000	£000
Loans from the Department of Health and Social Care	3,110	-	**3,110**
Trade and other payables excluding non financial liabilities	9,542	-	**9,542**
Total at 31 March 2021	**12,652**	**-**	**12,652**

Note 38.4 Maturity of financial liabilities

The following maturity profile of financial liabilities is based on the contractual undiscounted cash flows. This differs to the amounts recognised in the statement of financial position which are discounted to present value.

	31 March 2022	31 March 2021
	£000	£000
In one year or less	17,041	9,990
In more than one year but not more than five years	2,252	1,792
In more than five years	-	874
Total	**19,293**	**12,656**

Note 39 Losses and special payments

	2021/22		2020/21	
	Total number of cases	Total value of cases	Total number of cases	Total value of cases
	Number	£000	Number	£000
Losses				
Cash losses	-	-	-	-
Fruitless payments and constructive losses	-	-	-	-
Bad debts and claims abandoned	-	-	-	-
Stores losses and damage to property	-	-	-	-
Total losses	**-**	**-**	**-**	**-**
Special payments				
Compensation under court order or legally binding arbitration award	-	-	-	-
Extra-contractual payments	-	-	-	-
Ex-gratia payments	-	-	-	-
Special severance payments	-	-	-	-
Extra-statutory and extra-regulatory payments	-	-	-	-
Total special payments	**-**	**-**	**-**	**-**
Total losses and special payments	**-**	**-**	**-**	**-**
Compensation payments received		-		-

Note 40 Related Parties

The Tavistock and Portman NHS Foundation Trust is a body corporate authorised by Monitor, the regulator of NHS Foundation Trusts.

The Trust has no positive disclosure of interests of senior manager related party transactions.

The Department of Health and Social Care is regarded as a related party. During the year the Tavistock and Portman NHS Foundation Trust has had a significant number of material transactions with the Department, and with other entities for which the Department is regarded as the parent department (controlling party). The significant entities are listed below:

2021/22

	Total income for the year ended 31 March 2022	Total charge for the year ended 31 March 2022	Debtor/ (creditor) as at 31 March 2022
	£000	£000	£000
Health Education England	12,411		(1388)
NHS England	18,060		729
North Central London ICS	13,841		(577)

	Total income for the year ended 31 March 2022	Total charge for the year ended 31 March 2022	Debtor/ (creditor) as at 31 March 2022
	£000	£000	£000
HM Revenue and Customs for Pay As You Earn income tax and National Insurance (included in staff costs)	-	4,236	(1,092)
NHS Pension Agency	-	6,023	(659)

2020/21

	Total income for the year ended 31 March 2021	Total charge for the year ended 31 March 2021	Debtor/ (creditor) as at 31 March 2021
	£000	£000	£000
Health Education England	8,781	-	940
NHS England	21,676	-	(1,220)
North Central London ICS	13,733	-	-
City and Hackney CCG	1,131	-	121

	Total income for the year ended 31 March 2021	Total charge for the year ended 31 March 2021	Debtor/ (creditor) as at 31 March 2021
	£000	£000	£000
HM Revenue and Customs for Pay As You Earn income tax and National Insurance (included in staff costs)	-	3,993	(1,055)
NHS Pension Agency	-	5,996	(649)

The Trust is reimbursed by the Tavistock and Portman Charitable Fund and by the Tavistock Clinic Foundation for staff and other expenses borne on their account. For the Tavistock and Portman Charitable Fund the amount owed to the Trust is £38k and for the Tavistock Clinic Foundation the amount owed to the Trust is £180k.

During 2021/22, the Trust has an agreement with National Shared Business Services to provide certain accounting processes. The Trust paid £86,959 net of a refund of £17k (2020/21 £119,382) for these services.

Staff costs

	Permanent £000	Other £000	2021/22 Total £000	2020/21 Total £000
Salaries and wages	36,123	697	**36,820**	36,247
Social security costs	4,062	-	**4,062**	3,828
Apprenticeship levy	174	-	**174**	165
Employer's contributions to NHS pension scheme	6,023	-	**6,023**	5,966
Pension cost - other	22	-	**22**	21
Termination benefits	-	1,655	**1,655**	-
Temporary staff	-	2,105	**2,105**	904
Total gross staff costs	**46,404**	**4,457**	**50,861**	**47,131**
Recoveries in respect of seconded staff	-	-	**-**	-
Total staff costs	**46,404**	**4,457**	**50,861**	**47,131**
Of which				
Costs capitalised as part of assets	-	-	**-**	-

Average number of employees (WTE basis)

	Permanent Number	Other Number	2021/22 Total Number	2020/21 Total Number
Medical and dental	76	1	**77**	75
Administration and estates	283	37	**320**	334
Nursing, midwifery and health visiting staff	20	-	**20**	21
Scientific, therapeutic and technical staff	205	25	**230**	249
Social care staff	32	-	**32**	31
Other	-	-	**-**	-
Total average numbers	**616**	**63**	**679**	**710**
Of which:				
Number of employees (WTE) engaged on capital projects	-	-	**-**	5

Reporting of compensation schemes - exit packages 2021/22

	Number of compulsory redundancies Number	Number of other departures agreed Number	Total number of exit packages Number
Exit package cost band (including any special payment element)			
<£10,000	2	-	**2**
£10,000 - £25,000	4	-	**4**
£25,001 - 50,000	-	1	**1**
£50,001 - £100,000	1	1	**2**
£100,001 - £150,000	1	-	**1**
£150,001 - £200,000	-	-	**-**
>£200,000	-	-	**-**
Total number of exit packages by type	**8**	**2**	**10**
Total cost (£)	£263,000	£124,000	**£387,000**

Reporting of compensation schemes - exit packages 2020/21

	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
	Number	Number	Number
Exit package cost band (including any special payment element)			
<£10,000	-	-	**-**
£10,000 - £25,000	-	-	**-**
£25,001 - 50,000	-	-	**-**
£50,001 - £100,000	-	-	**-**
£100,001 - £150,000	-	-	**-**
£150,001 - £200,000	-	-	**-**
>£200,000	-	-	**-**
Total number of exit packages by type	**-**	**-**	**-**
Total resource cost (£)	£0	£0	**£0**

Exit packages: other (non-compulsory) departure payments

	2021/22		2020/21	
	Payments agreed	Total value of agreements	Payments agreed	Total value of agreements
	Number	£000	Number	£000
Voluntary redundancies including early retirement contractual costs	-	-	-	-
Mutually agreed resignations (MARS) contractual costs	2	124	-	-
Early retirements in the efficiency of the service contractual costs	-	-	-	-
Contractual payments in lieu of notice	-	-	-	-
Exit payments following Employment Tribunals or court orders	-	-	-	-
Non-contractual payments requiring HMT approval	-	-	-	-
Total	**2**	**124**	**-**	**-**
Of which:				
Non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months' of their annual salary	-	-	-	-

6 Acknowledgements

The Tavistock and Portman NHS Foundation Trust would like to thank everyone who provided the information for this report, who gave their consent to be photographed, who gave permission for their comments to be included, and to everyone who assisted in ensuring clarity throughout this publication.

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