

**Annual Report and Accounts  
2023/24**

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The Tavistock and Portman  
NHS Foundation Trust

Annual Report and Accounts 2023/24

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

As Chair of The Tavistock and Portman NHS Foundation Trust, it is a great privilege to welcome you to our 2023/24 Annual Report.

For over 100 years, the Trust has been at the forefront of community-based approaches to mental health and emotional wellbeing. Our distinctive therapeutic approaches are centred on understanding people's experiences and relationships, focusing on strengths, building hope, and encouraging reflection. We work with people of all ages, supporting their emotional wellbeing and development as they address complex mental illness, and gender identity in a relational and holistic way. Our aim is to reduce the need for crisis responses, keep people safe, and support them to better cope and thrive.

Over the past year, the Trust has experienced a significant period of change, and I am delighted to update you on our progress.

In 2023/24, we continued to refresh our Executive Leadership Team (ELT) to tackle the challenges ahead: during the Summer of 2023, we were joined by a new Chief Medical Officer, Chief Nursing Officer, and Directors of Strategy and Corporate Governance.

The Trust developed a new three-year strategy which was approved by our Board, and through extensive engagement with patients, students, staff and the community we launched a new Vision, Mission and Values.

The Trust's staff survey results for 2023 showed that the experience of our staff is below that experienced by staff in the Trusts we were compared against. The results place us as the second most improved Trust for staff engagement as compared to 2022, however we are still at the bottom of our benchmark. To address this, we have put together and are implementing a robust plan to make significant further improvements for our staff.

This year our Board agreed to undertake a merger with an appropriate partner organisation to strengthen and secure the future of our distinctive world-class approach to clinical services and education. By the end of 2023/24, we had received detailed expressions of interest from two bidders, one of which is a consortium of organisations, and were preparing for the next phase of due diligence to discover which would be the best partner for the Trust. However, at the time of publishing the Annual Report and Accounts, one of two potential bidders informed the Trust they did not wish to proceed to the next stage of the process. The Board approved continuing to the next stage in the due diligence process with the remaining bidder comprising of three organisations (an NHS Foundation Trust, a University and a Local Authority) as our preferred partner.

As we undertake the merger, we continue to provide high-quality interventions that address diverse mental health, developmental, and wellbeing needs, including some of the most complex and vulnerable patient groups in the country. I am confident that as we go on this journey the Trust can play a pivotal role in improving the mental health and wellbeing of the wider population.

I want to express my gratitude to our staff, patients and service users, students, and all the other stakeholders who have supported the Trust during this period of change.

Signature:



John Lawlor OBE  
**Trust Chair**

Date: 1 July 2024

## 2 Performance Report

### Annual Performance Statement from the Chief Executive Officer

2023/24 has been a critical year in the life of The Tavistock and Portman. Due to the challenges the Trust is facing and the changes to the wider health and care system, the Trust explored options to create a sustainable future, where we can continue to make a difference by delivering highly specialised talking and relational therapies and world-class education. Our Board agreed to look to merge with another organisation, to increase the reach and potential of our services and strengthen the foundations that underpin them.

In January 2024, the Trust invited five potential partner organisations to submit expressions of interest to merge with us, and in March our Board reviewed the submissions to see which should be taken forward for further due diligence. A formal decision on our preferred merger partner is planned for June 2024.

### Staff experience

The internal and external pressures the Trust has continued to face in 2023/24 are reflected in our results in the national NHS staff survey. Small improvements are visible across many areas, but the scores are far from where they need to be, and there is much work to do. We are encouraged by the increase in response rate, and we are thankful to staff who shared their experiences to help us understand how we need to improve.

During the year, I have undertaken a programme of visits to services and teams across the Trust to speak with staff, understand their work, and hear their ideas and concerns. I continue to be impressed by their dedication, the innovation and quality of our services. It is rare that I leave a visit without thinking, 'This service should be available more widely', or 'This great idea could work in so many more contexts'.

### Awards and celebrations

In 2023, the Portman celebrated its 90<sup>th</sup> birthday. The Portman is the only national service that specialises in treating problematic sexual and paraphilic disorders, working in highly specialised ways to break generational cycles of violence and abuse, and demonstrates our history of innovation and compassionate care. [You can read more about the service on our website.](#)

In Autumn 2023, we built a new patient-facing website, for which we won an award for 'public sector / not for profit / charity website of the year' at the UK Digital Excellence Awards. We moved from 177<sup>th</sup> in a national accessibility ranking for NHS websites to 24<sup>th</sup> place, and have further improvement planned.

At the British Psychoanalytic Council's (BPC) 30<sup>th</sup> anniversary event, our Trauma Service took home the Innovative Excellence Award. The award celebrates a "striking example of ground-breaking work" and can be in terms of "clinical practice, research, or socially inclusive practice, such as working with sections of the community who may traditionally find access to therapeutic treatment difficult." Established in 1989, our Trauma Service uses a trauma-informed psychoanalytic approach, and various interventions, depending on what is best for the individual.

In July 2023, the Trust was formally recognised as Veteran Aware by the Veterans Covenant Healthcare Alliance (VCHA), a group of NHS healthcare providers in England working to providing the best standards of care for the armed forces community and was subsequently nominated for the Public Service Award for the 2024 Celebrating Forces Families awards.

## **NHS Oversight Framework**

In February 2022, the Trust was moved into segment three of NHS England's NHS Oversight Framework (which describes how the oversight of NHS trusts, foundation trusts and integrated care boards will operate). The effects of this change in segment include receiving a package of mandated support from the NCL ICS and NHS England (NHSE). In 2023/24, we continue to be in segment 3, but have made substantial progress in addressing some of the key issues that face our Trust. During the year, we worked closely with partners across the system to meet the requirements placed on us.

## **Vision, Mission and Values**

In 2023/24, we undertook an extensive engagement exercise to refresh the Trust's vision, mission and values. Starting in June 2023, the Interim Director of Communications and the Chief People Officer, undertook over 30 online and in-person sessions to hear staff, patients, students, Governors, and board members views about what we should be aiming towards and how we should be working. As part of the project, multiple iterations of the vision, mission and values were shared and tested, generating hours of meaningful, insightful discussion. This engagement programme also formed the template for our work around the Future Options for the Trust.

## **Patient safety**

In February 2024, we recruited three new Patient Safety Partners (PSPs), as part of NHSE's national plan to improve patient safety across healthcare in the country. The PSPs will be involved in a range of activities including talking with patients and staff about safety and what matters to them, supporting safety training for staff and creating resources, and helping us understand what we do well and how we can do more of it.

Staff across the Trust have also been preparing for the rollout of the new Patient Safety Incident Response Framework (PSIRF), which sets out the NHS' approach to developing and maintaining effective systems and processes for responding to patient safety incidents for the purpose of learning and improving patient safety. We have undertaken extensive training and are moving to platforms and systems that support the new approach.

## **Closure of GIDS**

Following the announcement in 2022 of a new model of care for this group of young people at the end of March 2024, our Gender Identity Development Service (GIDS) for young people safely transferred its patients and service users to the new hubs and closed its doors. Staff worked hard up to the end to ensure the safe transfer to the new services.



## Education and training

Our training offer continued strongly in 2023/24. Over 360 students graduated in 2023, including 128 Masters and 49 Professional Doctorates. Honorary Doctorates at the graduation in June 2023, were awarded to Frank Lowe and Dilys Daws. Frank Lowe's writing about the effects of racism, his teaching and the development of Thinking Space have been at the forefront of opening up psychoanalytic thought to a more diverse audience, both in terms of ethnicity and class. Dilys Daws was the Founding Chair of the Association for Infant Mental Health UK (AIMH (UK)) and former Chair of the Association of Child Psychotherapists. Dilys has a special interest in working with infants and their parents and making psychoanalytic ideas more accessible.

We launched a new postgraduate training from our award-winning trauma service, 'Complex trauma: the Tavistock model (D19)' and developed a new combined psychodynamic psychotherapy training. This combines our popular 'Foundations of psychodynamic psychotherapy' with our qualifying courses in 'Inter-cultural psychodynamic psychotherapy' and 'Forensic psychodynamic psychotherapy', to create a new, four-year course that offers a smoother, more cohesive learning experience for our students.

Representatives from the Trust embarked on international trade missions to Brazil, Thailand, Vietnam and China, as part of the UK's efforts to promote its healthcare and services internationally and laying the foundations for a rich array of new international relationships.

## Our Trust in Numbers



## Financial performance

At the end of the full year result for 2023/24, the Trust incurred a net deficit of £2.476m, against a planned deficit of £2.517m, a slight positive variance of £41k. The Trust also delivered its forecast capital expenditure plan of £2.2m.

Signature:

A handwritten signature in brown ink, appearing to read 'M Holland', written in a cursive style.

Michael Holland  
Chief Executive and Accounting Officer

Date: 1 July 2024

## 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.

### Who We Are

We are a specialist NHS Mental Health Trust with a focus on training and education as well as providing a full range of mental health services and therapies for children and their families, young people and adults. We are also a global centre of excellence in clinical practice, training and education, and innovation in the fields of mental health and emotional wellbeing. Our distinctive approach to mental and emotional wellbeing focusses on the importance we attach to developmental, psychological and social experience at all stages of people's lives across three key areas:

1. **Education:** the Trust is a pioneer in mental health, social work and leadership education. We train clinicians, social workers, nurses, teachers and many other professionals. Our clinician-tutor model and multidisciplinary approach ensures our courses are relevant, transformative and empowering.
2. **Clinical services:** for children and adults: we provide over 30 specialist and community services in Camden, across London and nationally.
3. **Research:** our research and innovative approach began just after the First World War following successful recovery of military personnel using the Tavistock model, leading to extensive global trials and proven inquiry for a century. Since our inception, we have built a reputation as a testing ground for fundamental new ideas and practices. For decades our work has helped shape how we see ourselves, as people and as a society. Much thinking that has entered the mainstream emerged from its challenging interdisciplinary research and practice.

### Our history

We have been at the forefront of exploring mental health and wellbeing since 1920 when we saw our first service user who was a young person. For 100 years, The Tavistock and Portman clinics have embodied a distinctive way of thinking about and understanding mental distress, mental health, and emotional wellbeing. Working with children, families and adults, our approach brings together a range of approaches to understand the unconscious as well as conscious aspects of a person's experience, and places the person, their relationships and social context at the centre of our practice.

The Tavistock Clinic, founded in 1920, and the Portman Clinic, founded in 1933, merged into a single NHS Trust in 1994. In November 2006 we became an NHS Foundation Trust.

In 2023/24, we undertook an engagement programme with internal and external stakeholders to refresh our Vision, Mission and Values. Across dozens of online and in-person events, and with submissions through online forms, we created a new direction relevant to our current circumstances.

### Our vision

Our vision is to be a leader in mental health care and education, using talking and relational therapies to make a meaningful difference to people's lives

### **Our mission**

Our mission is to work in partnership with people, families and communities to provide high-quality specialist mental healthcare, alleviate emotional distress and pioneer innovative education and research

### **Our values**

- We strive for excellence
- We champion inclusivity
- We place compassion at our core
- We have respect for each other

### **How we operate**

As an NHS Foundation Trust, we are accountable to Parliament and regulated by the Care Quality Commission (CQC). 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. Our school, Gloucester House, is regulated by Ofsted. We deliver postgraduate long courses, and are the only NHS Trust registered with the regulator The Office For Students.

As a specialist Provider Trust, we have several roles across health and care systems, including:

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

To deliver the above services, we have a Clinical and an Education and Training Directorate, which are supported by corporate and other enabling functions.

Our work is increasingly, more closely co-ordinated and integrated with that of the NCL ICS.

Each year, we develop and implement strategic objectives which set the direction for us to achieve our long-term ambitions.

## A pioneering trust

We pioneered a new NHS profession of child and adolescent psychotherapy that has become internationally known

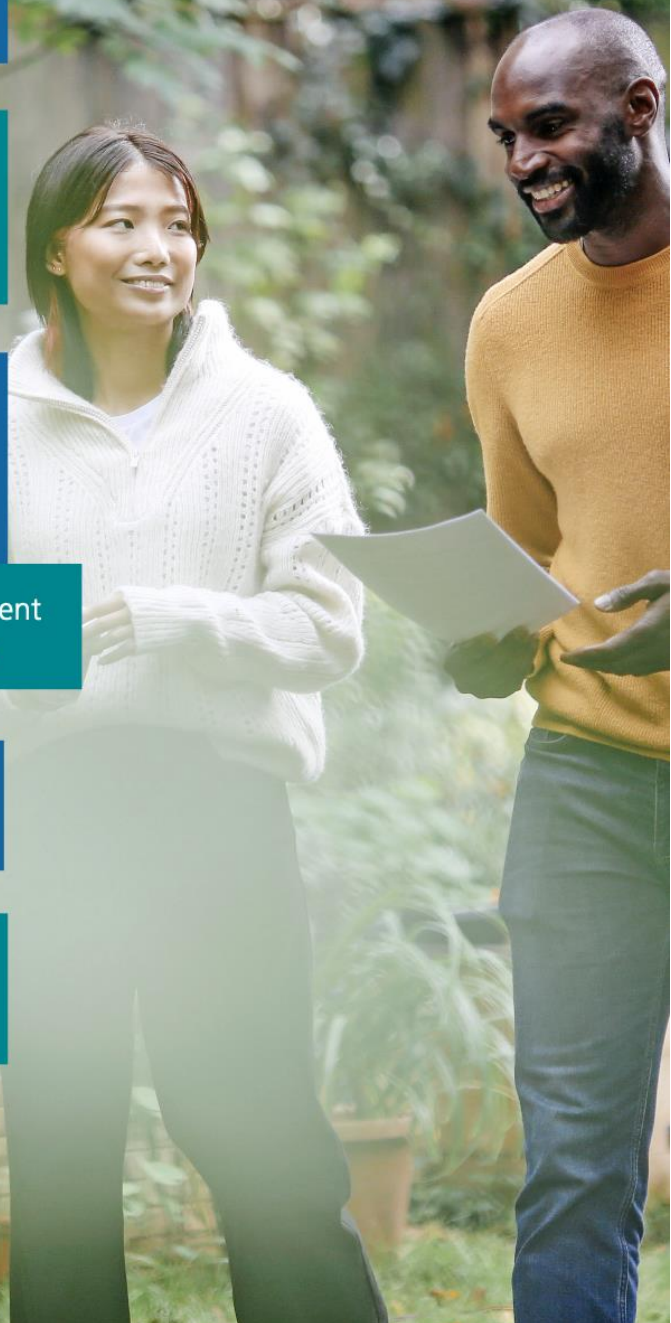
We pioneered infant observation which is now an integral part of training for both adult and child psychoanalysts worldwide

Our group relations conferences offer attendees the chance to understand more about group processes and how they behave in a variety of group settings

Now practiced in every continent and the basis of the Tavistock

We created the first training for systemic family therapy in the UK

We created peer supervision groups for GPs and other professions



## Planning for a Merger

To deliver sustainability and secure the long-term future of thought leadership and national and international influence in innovation, leadership and education in mental health and emotional wellbeing, we formally invited expressions of interest (EoIs) from organisations who wished to be considered as a merger partner for the Trust. This was following Board agreement, and discussion with both NHSE London Region and NCL ICS colleagues via the System Oversight Framework process.

We are looking for a merger partner who can strengthen our community and specialist offer, as well as the academic nature of our organisation, for the benefit of service users and students accessing our services. Ideally, a partner who has strengths and innovative ideas across all these areas and can hit the ground running with us to deliver our ambitious plans.

Our Board is committed to ensuring that the views of staff, patients, service users and students are at the centre of decision-making in how we consider future options for the Trust. In line with this commitment, we have launched a comprehensive engagement plan to capture views and we are working closely with our clinical, education and research leadership teams in this process.

## Our new Strategy

During 2023, we undertook conversations with our service users, carers, staff and partners about how we all plan together in delivering outstanding services and a sustainable future for The Tavistock and Portman NHS Foundation Trust. This shared conversation supported delivery of a three-year strategy that focuses on improving our services to patients, supporting and developing our staff, continuing our excellent work in research and education, and ensuring financial sustainability. Development of the Strategy was an opportunity to think differently and be bold and radical in our thinking about how we all contributed to the next 3 years of the 100-year-old Tavistock and Portman journey to deliver innovation in care, education and research.

Key considerations in our planning:

- We know service user and student needs are changing along with the way people want to be engaged with and cared for.
- NCL ICS with a shared ambition of all partners to work in collaboration with residents of all ages so they can receive the best care possible. We are in an excellent position to support this ambition with our historic focus on the prevention and promotion of mental health and wellbeing across the whole population.
- We are proud of our work across North Central London and want to use this Strategy as a driver to strengthen our relationship with local partners including Camden Council, Health Watch, University College London and other local mental health providers.
- Recognising that nearly half of all people with diagnosed mental illness also have at least one, and often more, long-term physical conditions we will build strong partnerships with acute Trust and Primary Care colleagues. All the work we do with our partners will have an unrelenting focus on care improvement, service user and student experience at its core.

Our new strategy signals our values and sets out a plan to support all of us in coming together to deliver its ambition through a consistent way of working on quality improvement over the next three years. At its core, is strengthening our relationship with service users, carers,



students, all our partners and each other. This is our plan to ensure services, education, training and research are contemporary and fit for future as we consider merger partners.



## Key issues and Strategic and Operational Risks

The Trust has a well-defined approach to managing both its strategic and operational risks. The principal risks to the achievement of the organisation’s strategic objectives are captured within our Board Assurance Framework (BAF) and reported to the Board of Directors four times a year. The BAF process, by targeting the key risks most likely to impact the achievement of the organisation’s strategic objectives provides the Board with a baseline for seeking assurance that control measures in place to manage these risks are effective.

The strategic risks contained within the BAF were updated and adapted to reflect the revised set of strategic ambitions for the Trust which were agreed by the Board in October 2023. These risks were initially discussed and agreed with the Executive leads for each strategic area and then through the Board sub-committees with the understanding that a review of the full framework would be carried out in advance of 2024/25. The BAF reporting structure has been enhanced in year to provide greater emphasis on the linkage between key controls, assurances received, and actions required to address gaps in control identified.

During 2023/24, a programme of risk development work continued to enhance the risk management process within the Trust. This process will continue through 2024/25 and include an enhanced process around the reporting of corporate and directorate risks and include the escalation of risk through to the ELT and Board sub-committees.

The risk management process will be supported using an electronic, integrated risk management system ("Radar"). The system has been in development since Quarter 3 2023/24, with the risk register module going live in June 2024. The system captures information about activity in the following areas: incidents, complaints, claims, inquests, patient liaison services and the organisation's risk register. The risk register component supports a process of dynamic risk management i.e., staff highlight and record risks in real time and ensure records and responses are kept up to date. The system supports the organisation to map risks back to their source and provide thematic analyses of risks. This information is then used to undertake aggregated reviews of risks with the emphasis on proactive risk management, through reviews of systems and processes and related corrective activities.

## **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 occurring and the impact of that risk on the Trust.

There are some key strategic risks that continue to be managed by the Trust at a high-risk level (score of 15+) these include the following:

- Continued pressures resulting from limitations to Trust capacity and unwarranted variation in care pathways, is resulting in waiting lists and demand for some services continuing to increase. This could result in a deterioration of the quality and safety of services and impact on the service user experience.
- A prolonged inability to have oversight, or understanding, of key quality indicators could lead to the organisation not being aware of patient safety, clinical effectiveness and/or patient experience concerns.
- A failure to deliver a medium / long term financial plan that demonstrates a trajectory towards break-even, may result in medium term Integrated Care Board (ICB) financial obligations not being met. This will lead to further scrutiny, additional control measures and further restrict investment opportunities required to deliver sustainable services.
- The result of changes in the commissioning environment, alongside the impact of the pandemic on funding and delivery models may prevent the Trust establishing sustainable new income streams and adapting the current Trust service configuration. This could render the Trust's service provision unsustainable.

## **Operational Risks**

The demobilisation of the GIDS accounts for all high scoring operational risks. These risks were monitored actively via the workstream. These include:

- Risk that what is provided is not sufficient and that there is not adequate time to hand over care. In November 2023, NHSE informed that the open endo caseload would not go to the phase 1 providers. No details of the new wrap around service was provided as of 15 March 2024. There are many young people to transfer who require ongoing psychosocial input to safely continue endocrine treatment. (5x5=25)
- Risk that the entire patient cohort will not have been successfully transferred to and accepted by other gender services by transfer date. (5x5=25)
- Risk of increased distress for young people expecting to access an endocrine referral in GIDS, who are no longer able to do so. (4x5=20)



- Risk of reduction in clinical staff resources through turnover or sickness meaning the caseload cannot be safely maintained or prepared for transfer to the new services by April 2024. (4x5=20)
- Risk that UCLH and LGI will potentially stop taking new referrals for hormone blockers and GAH before April 2024 potentially associated with increase in risk/distress in affected YP. (4x4=16)
- Risk of ongoing negative media attention that affects the entire organisation. (5x3=15)

Following the demobilisation of the GIDS at the end of March 2024, any residual risks in relation to patients and the Trust's reputation continue to be carefully managed.

## **EQUALITY OF SERVICE DELIVERY**

### **Department of Education and Training**

The Trust work to understand the experience of students and those with Protected Characteristics under the Equality Act has continued over the past year via the 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 and good practice are addressed in the Equality, Diversity and Inclusion (EDI) action plan at portfolio level.

We have supported the focus on ensuring curricula and reading lists are inclusive and representative of writers from a range of perspectives, cultures, backgrounds, and geography by providing additional funding so that reading lists can be reviewed and updated. We continue to run Continuing Professional Development (CPD) programmes to support staff development in areas of difference and diversity, including a session for research supervisors on Supervision through an anti-racist lens in PhD research.

The overall recruitment gap measuring the likelihood of applicants from a minority ethnic background being offered a place compared with white applicants fell from 10% in 2018/19 to 1% in the 2021/22 Academic Year. The figure increased slightly to 2% for the 2022/23 academic year.

The overall award gap measuring the likelihood of applicants from a minority ethnic background being awarded a Distinction or Merit, has fluctuated from year to year. We are trying to understand what impacts this fluctuation and how best to reduce it consistently. However, it is pleasing to note that whilst the figure was 22% in 2021/22, this fell significantly to 9% in 2022/23, illustrating a continued decline.

The impact on the diversity of the student body from the bursary programmes is starting to be seen as we have offered funding to students on four courses per year. We continue to work with the Tavistock Charity to explore a more sustainable source of funding for bursaries in future years.

### **Clinical Services**

The Trust is committed to providing an equitable service which is designed in partnership with service users in order to meet the needs of the population we serve. This commitment includes having due regard to the aims of the public sector equality duty, capturing patient satisfaction and experience 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 across genders

- Eliminating unlawful discrimination, harassment, and victimisation
- Removing or minimising disadvantage suffered by people who share relevant protected characteristics
- Making every effort to meet the needs of people who share a relevant protected characteristic that differ from the needs of those who don't.

To address the need for equality across services, we have taken a range of approaches. These include:

- (i) using data to better understand the needs of our patients and at a local population level;
- (ii) having a clear improvement plan through a dedicated equalities quality priority; and
- (iii) designing services that improve equality of access.

We have significantly strengthened our quality improvement (QI) approach to equality and diversity improvements. As part of our Integrated Quality and Performance Report (IQPR) which reviews service activity on a monthly basis, we have asked teams to ensure they have a specific EDI QI project outlined so that progress can be tracked in a structured way.

Some examples of services that we have developed or extended to improve equality of access include:

- Our adult gender service – we operate the largest Adult Gender Clinic in the country which provides assessment and access into treatment including gender related psychology and gender speech and language approaches.
- 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.
- The Family Drug and Alcohol Court – working with severely disadvantaged families where issues with drugs and alcohol have led to child protection concerns. The service works with the family court to assess and provide intensive treatment. Peer support workers who have successfully graduated from the service provide additional support to families.
- Children's refugee service – we have specialists working with refugee families and unaccompanied minors, providing therapeutic and psychosocial support to the families, young people, 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 metaphors for human development and change.
- We run a therapeutic school for up to 21 children – the children have severe emotional and behavioural difficulties that have impacted on their ability to access education, many of these children are subject to child protection plans 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 support looked after and adopted children and young people, 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, and require significant support at an individual, family and network level.

- Trauma Service – we run a unique service offering treatment to survivors of historical child sexual abuse, individually and in groups. It also works with victims of violence, torture, war, and other human rights abuses. 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 effects of complex trauma on human suffering and mental ill health. The Trauma service also runs a gardening group and peer support work to improve access.
- Our Mental health in schools' team – have been running a group supporting LGBTQI+ youth in schools.

In addition to these dedicated services, many of our teams now hold Equality, Diversity and Inclusion (EDI) forums and/or reflective spaces to ensure that EDI is at the forefront of our practitioner's thinking and practice and is woven through the delivery of clinical interventions.

There has never been a national, systematic way of identifying and changing race inequality within NHS services. National and local data shows us that Black African, Black Caribbean and Mixed Black people are more likely to have poorer access, experience and outcomes when they use mental health services. PCREF was a recommendation following the national Mental Health Act Review in 2018 and will be contractually required for all Mental Health Trusts from April 2024. The aim is to move to equity in access, experience and outcomes for Culturally and Ethnically diverse communities. The Trust has worked up plans in all three key domains;

1. Changing the culture
2. Working together to make change
3. Are we improving? (Feedback)

Eleven local independent organisations have been identified as potential partners and will be approached to work with the Trust in the first quarter of 2024/25. A PCREF implementation group has been established and will hold the Trust to account with a clear implementation plan being signed off at board level.

The key areas of focus over the first year will be to look at equality of access, accepted referrals and equality of outcome measures. Metrics used to record this will be agreed by the implementation group and partners and signed off by Board.

We have recently reviewed how our staff group aligns with our patient population in terms of ethnic background and this has identified that we need to improve recruitment in some areas for example south Asian staff to align with the local population in Camden.

## GOING CONCERN DISCLOSURE

On 31 March 2024, the Gender Identity Development Service (“GIDS”) closed as a consequence of the decommissioning decision made by NHSE in July 2022. The service has transferred to other NHS providers and hence has not been accounted for as a discontinued operation. The Trust is clear on the financial and operational implications of this decision. Funding has been secured for the cost of decommissioning to be included in the 2023/24 accounts with a further £1m being agreed to support the loss of overhead contribution in 2024/25. It should be noted that income from GIDS represented 14% of total Trust income. Despite the 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, and hence this does represent a material uncertainty to the Trusts future.

In addition, the Trust is currently going through a formal merger process, in line with NHSE guidance and agreed by the Board as the best way to secure the future of the Trust’s services. At the time of drafting the accounts a formal process was underway to identify a partner organisation from within the NHS, with the process planned to conclude in early in 2025/26. At this point, the Trust will be part of a new NHS organisation. This again does represent a material uncertainty as the current service portfolio is expected to continue as part of the new merged entity and the financial viability of those services will be enhanced through reductions in shared corporate costs and economies of scale from merged clinical structures.

The Trust has therefore continued to adopt the going concern basis in preparing the accounts.

Signature:

A handwritten signature in brown ink, appearing to read 'Michael Holland', with a long horizontal flourish extending to the right.

Michael Holland  
**Chief Executive and Accounting Officer**

**Date:** 1 July 2024

### 3 Accountability Report

The accountability report is made up of the following sections.

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# Directors' Report

The Tavistock and Portman NHS Foundation Trust 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 providing 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**

### **Quality Improvement Framework**

A Quality Framework improvement plan was developed following a review of the Trust's quality governance, function, systems and processes. This improvement plan is linked to providing the System Oversight Framework (SOF) with assurance to move quality governance out of level 3.

The framework has been an evolving document and actions have been added as identified. A significant number of the actions have also been evidenced as completed since the time the plan was developed in 2022.

It was agreed with the NCL ICB that presentations on each of the priority areas in the framework, including evidence of action, will be reviewed at the SOF3 meetings. This was agreed with the aim to support the assurance required to demonstrate improvement in the quality governance areas previously identified as requiring strengthening. The SOF 3 exit criteria related to quality governance indicators were rated as green in March 2024, following an extensive amount of work to evidence the improvements made, aligned to the quality improvement framework.

### **Complaints Improvement Project**

A review of the complaints process was undertaken by the Chief Nursing Officer's team, who assumed responsibility for this function in April 2023. The Quality & Safety Committee approved a new complaints process in January 2024. Senior clinical and operational staff have been involved in the review process. Training in effective complaints investigation and management is expected to take place during the early part of 2024/25 to support the new complaints process.

A key change in the complaints process includes the extension of the complaint's response period from 25 working days to 40 working days. Alongside this, there will be the introduction of a new complaints management portal (Radar), that will integrate improved oversight, escalation, support and monitoring for complaints for Complaints Managers and Investigation Leads as well as other Trust stakeholders. The purpose of these proposed changes is to ensure:

- complaints investigations are completed on time and within the new 40-day time frame and to avoid overdue complaints
- Investigation Leads are supported throughout the investigation process
- Complainants receive regular updates throughout the complaints process
- Complaints Managers are able to manage the complaints process flow more efficiently
- the complaints quality assurance and sign-off process is improved

Further details on the Complaints work undertaken during the year, including the number of complaints received, is contained in the Trust's Quality Account 2023/24.

## **Patient and Public Involvement (PPI) Team**

The Patient and Public Involvement (PPI) team works collaboratively across our Trust departments and with community colleagues to embed involvement in clinical and educational work and in the business as usual of all departments. The team works with patients, family members, carers, local community partners and members of the public in various aspects of our work to help develop and improve the services we offer, in a meaningful and informed way. It is about empowering patients and the public to have a say and for professionals in the NHS, listening and responding to these views, creating actionable outcomes. We believe this promotes a cultural change that will improve patients' experiences of the NHS.

The team has undergone significant staffing changes during this period. An annual plan of work for the year ahead was developed through user experience, in line with the strategic ambition to provide outstanding patient care and approved by the Quality and Safety Committee in January 2024. Progress against the plan is held to account via the bi-monthly Service User Experience Group. The team has been working on this plan to meet our Trust objectives in addition to adopting the new Trust vision, mission and values of excellence, inclusivity, compassion, and respect.

To achieve these ambitious goals, it was important to clarify our team function and communicate this across the Trust. To achieve this, the team has prioritized the review and refresh of policies, procedures and standardising our processes as co-produced activity with our service users. In addition to this we have focused on increasing internal engagement across all teams with the aim of identifying a 'link person' or champion to build on involvement activities in each service.

As part of the Trust's newly established strategic pillars – service user experience is a primary focus under 'outstanding patient care' and the PPI team have been leading this piece of work. The use of Quality Improvement methodology has been implemented to focus our efforts in three main areas identified for improvement:

- Increasing patient experience response rates to our friends and family test
- Improving patient satisfaction of service scores
- Increasing service user involvement across all teams.

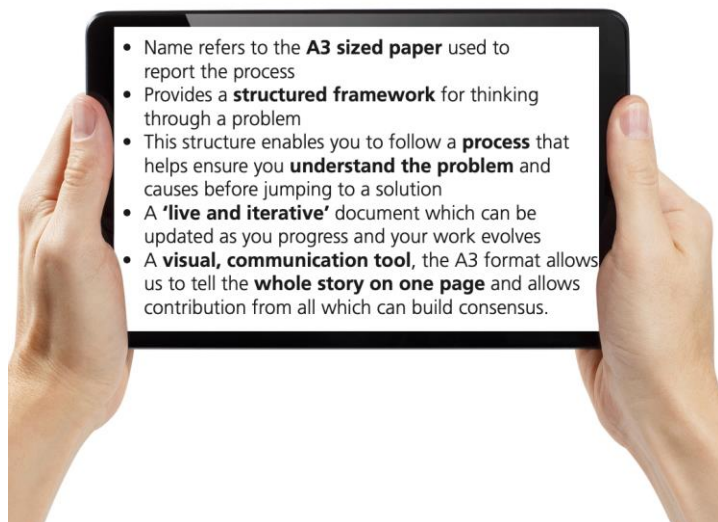
The team will continue to build on successful outcomes and seek to increase our engagement with clinicians. We aim to map out levels of service user involvement and share best practice in addition to supporting and developing service users' skills. A great example of this is the recruitment of three service users into the role of Patient Safety Partners for the Trust and the recruitment of Experts by Experience for the Service User Experience Group, a sub-group of the Quality and Safety Committee.

Our external efforts continue to be centred on the Art Board and the revolving exhibitions which are filled until Spring 2025. We have established a relationship with Health Watch Camden and will continue to work on this as we identify opportunities to involve them more into our work as we build relationships with teams across the Trust.

## **Our Improvement Model**

Our frontline teams, patients and carers are closest to complex problems and therefore best placed to find solutions. Our quality improvement approach is about giving the people closest to issues affecting care quality the time, permission, skills and resources they need to solve them. It involves a systematic and coordinated approach to solving a problem using specific methods and tools with the aim of bringing about a measurable improvement.

We use A3 problem solving as an approach to reporting issues and presenting ways of addressing them. This way we keep the same story on issues we face and how we are delivering improvement from individual to team to board level.



## 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 2023 Staff Survey is again aligned to the NHS People Promise, and additional questions were added this year around sexual safety and access to nutritious food. 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; aligning the survey with the NHS People Promise enables progress to be tracked against the ambition to make the NHS the workplace we all want it to be.

The results of the NHS Staff Survey are measured against the seven People Promise elements and against two of the themes reported in previous years (Staff Engagement and Morale). Where comparisons with previous years and the results as compared to our benchmark group (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 53% of the Trust's staff responded, this is a significant increase on last year and we have a higher response rate than our benchmarked average (52%).

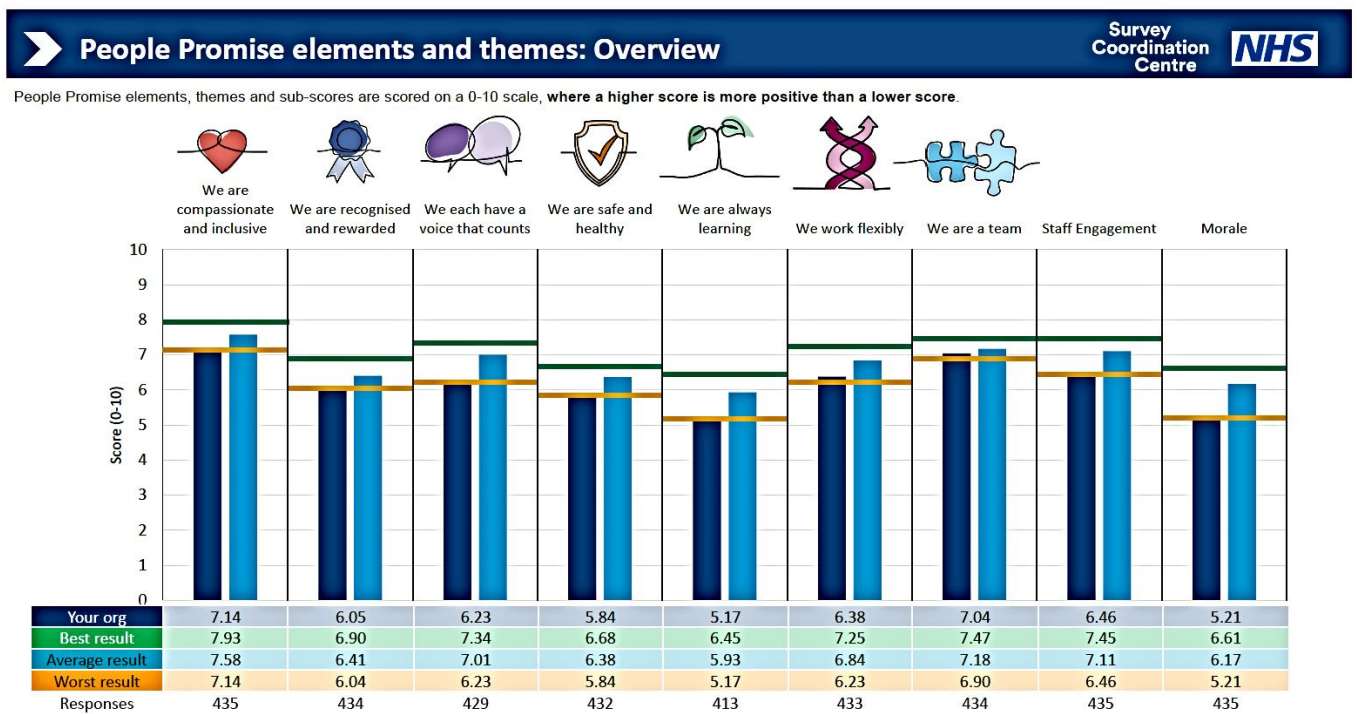
Nationally, the staff survey results have been declining over the past few years however, the most recent results for our Trust highlight the low morale and difficulties our staff have felt during a long period of uncertainty driven by the COVID pandemic, the specific context of the



Trust in relation to our Gender Services, ongoing industrial action, and the bedding in of a new organisational structure (Strategic Review).

The Trusts results for 2023 showed that the experience of our people at The Tavistock and Portman is below that experienced by staff in the Trusts we were compared against. However, in 2022 we were the lowest score across all nine themes, whereas for 2023 we are the lowest in seven of the nine themes and this shows the progress we are making. The results place us as the second most improved trust for staff engagement as compared to last year, however we are still at the bottom of our benchmark, and we need to make significant further improvement for our people. The areas of greatest concern are in relation to staff feeling they have a voice that counts and staff morale.

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



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.

Statistical significance helps quantify whether a result is likely due to chance or to some factor of interest. The table below presents the results of significance testing conducted on the theme scores calculated in both 2022 and 2023\*. For more details please see the [technical document](#).

People Promise elements	2022 score	2022 respondents	2023 score	2023 respondents	Statistically significant change?
We are compassionate and inclusive	6.96	335	7.14	435	Not significant
We are recognised and rewarded	5.94	335	6.05	434	Not significant
We each have a voice that counts	6.08	332	6.23	429	Not significant
We are safe and healthy	5.73	335	5.84	432	Not significant
We are always learning	4.63	315	5.17	413	Significantly higher
We work flexibly	6.34	335	6.38	433	Not significant
We are a team	6.73	335	7.04	434	Significantly higher
Themes					
Staff Engagement	6.19	335	6.46	435	Significantly higher
Morale	5.15	335	5.21	435	Not significant

As this is the second year that the results have been aligned to the People Promise we are able to review comparisons in line with each theme, and whilst the numbers are still lower than we would want to be, we have improved in every area. In 3 of the 9 themed results, we are rated 'significantly higher' than 2022. These areas are 'We are always learning' and 'Staff Engagement' (in both of which we scored significantly lower last year) and 'We are at team'. The turnaround from significantly lower to significantly higher for 'We are always learning' and 'Staff Engagement' is positive, as is the fact that we are not significantly lower in any area for 2023, however we fully recognise we still have work to do to improve employee experience further.

Prior to formal publication of the Staff Survey, the results were shared with the ELT, dedicated time at two Board Seminars, and an all staff meeting overview.

Our Trust People Plan already incorporates the results of last year's survey. The results have not changed substantially in terms of areas of focus but have improved in some parts.

It is acknowledged that there is a significant amount of work to be done to make the Trust a great place to work and learn and this will be the focus of our plans for the next year. There is an inordinate amount of positive work throughout teams and the Trust and there have been several initiatives that have been launched to seek to address staff engagement and to improve the experience of staff in the organisation. Deep dives with each department on their own staff survey results are being held to support teams with individualised staff survey action plans, as well as an A3 approach at team level for EDI issues. Our staff engagement plan will be refreshed this year with oversight from Staff Networks, the Staff Engagement Group and opportunities for additional input from all our people.

## Payment Practice

Better payment practice code				
Measure of compliance	Year ended 31 March 2023		Year ended 31 March 2024	
	Number	Value £000	Number	Value £000
<b>Total bills paid in the year</b>	6,365	33,479	6,295	34,541
- Of which were NHS invoices	185	1,985	146	2,047
- Of which were non-NHS invoices	6,180	31,494	6,149	32,494
<b>Total bills paid within target</b>	5,787	32,709	5,906	33,056
- Of which were NHS invoices	124	1,811	98	1,154
- Of which were non-NHS invoices	5,663	30,898	5,808	31,902
Percentage of bills paid within target	91%	98%	94%	96%
Percentage of NHS invoices paid within 30 days	67%	91%	67%	56%
Percentage of non-NHS invoices paid within 30 days	92%	98%	94%	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.

Signature:



Michael Holland  
Chief Executive and Accounting Officer

Date: 1 July 2024

# 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 2023/24.

Each year the relevant pay review bodies make recommendations to government on the pay of health service-related public sector staff, including increases to reflect the cost of living. Very Senior Manager (VSM) and Executive Senior Manager (ESM) staff groups have for the last two years come under the remit of the Senior Salaries Review Body (SSRB).

The SSRB was asked to make recommendations for VSMs and ESMs working in provider Trusts, ICBs and arm's length bodies, and government has accepted these in full. These pay awards, accepted by the national review bodies in relation to the 2023-24 pay award, were subsequently agreed by the EARC and no additional discretionary payments were applied.

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.

Signature:



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

**Date:** 1 July 2024

# Remuneration Policy Report – 2023/24

## 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 Officer.

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 six 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.

## FUTURE POLICY TABLE FOR SENIOR MANAGERS

Salary	
<b>Purpose and link to strategy</b>	Executive directors are set annual performance objectives aligned to our trust strategy and priorities and lead on the delivery of divisional business plans structured around the same priorities.
<b>Operation</b>	Executive directors are on spot salaries, which are agreed upon appointment, and which consider the market rate for the position, complexity of scope and existing salary of the individual. Salaries are reviewed annually by the remuneration committee; the SSRB recommendations are considered as well as the performance of the individual as assessed in their appraisal.
<b>Opportunity</b>	Executive directors are paid a flat salary that is not linked to performance outcomes. Based on performance and benchmarking decisions are made by members of the Remuneration Committee in respect of the potential for annual pay awards.
<b>Performance measures</b>	Executive directors along with all staff are assessed against both what they achieve (objectives) and how they achieve it (values and behaviours) as part of their annual appraisal.

## 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.

## STATEMENT OF CONSIDERATION OF EMPLOYMENT CONDITIONS ELSEWHERE IN THE TAVISTOCK AND PORTMAN NHS FOUNDATION TRUST

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.

Remuneration comparisons of similar Trusts as well as the specific complexity of roles being undertaken were considered when setting the remuneration policy for Senior managers.

### ANNUAL REPORT ON NON-EXECUTIVE DIRECTORS' REMUNERATION

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.

	<b>Fee</b>	<b>Responsibility fees</b>
<b>Purpose and link to strategy</b>	To provide core reward for the role.	The fee is applied to office holders who: <ul style="list-style-type: none"> <li>- Chair the audit committee; and,</li> <li>- Act as the senior independent director.</li> </ul>
<b>Operation</b>	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 NHSE 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.
<b>Opportunity</b>	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.
<b>Performance measures</b>	There are no performance measures set against the fees.	There are no performance measures set against the fees.

## EXECUTIVE APPOINTMENTS AND REMUNERATION COMMITTEE

The Executive Appointments and Remuneration Committee is responsible for determining the remuneration, terms and conditions of all Executive Directors. The Committee is chaired by the Trust Chair and all Non-Executive Directors are members. During the period 1 April 2023 to 31 March 2024 the Committee met five times, each meeting being quorate.

Executive Appointments and Remuneration Committee Membership and Attendance 2023/24	
Member	Actual / possible
John Lawlor	4/4
Deborah Colson	4/4
David Levenson	4/4
Aruna Mehta	2/4
Shalini Sequeira	4/4
Janusz Jankowski	3/4
Sal Jarvis	3/4
Claire Johnston	4/4

The Chief Executive Officer, Chief People Officer and Director of Corporate Governance and other officers may be required to attend Committee meetings by invitation 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 (Information subject to audit)

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 2023/24 was £203,700 (2022/23, £192,500). This is a change between years of 6%. 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.

Where Senior Managers received remuneration of more than £150,000, their remuneration was approved by the Trust Chair and/ or the Executive Appointments and Remuneration Committee.

For employees of the Trust as a whole, the range of remuneration in 2023/24 was from £127 to £203,700 (2022/23: £190 to £192,500). 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 11%. No employees received remuneration in excess of the highest-paid director in 2023-24.

The remuneration of the employee including temporary and agency staff 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.

Median and 25 <sup>th</sup> /75 <sup>th</sup> percentile remuneration and fair pay multiple			
	31-Mar-23	31-Mar-24	% change
Salary component of pay	£40,332,500	£44,824,300	11%



Mid-banded Highest paid director's total remuneration	£192,500	£203,700	6%
25th Salary component of pay	£35,572	£35,392	0%
25th percentile total remuneration	£35,572	£35,392	0%
<b>25th percentile ratio</b>	5.41	5.76	6%
Median Salary component of pay	£49,898	£50,056	0%
Median total remuneration	£49,898	£50,056	0%
Median ratio	3.86	4.07	5%
75th Salary component of pay	£58,919	£58,972	0%
75th percentile total remuneration	£58,919	£58,972	0%
<b>75th percentile ratio</b>	3.27	3.45	6%

## SERVICE CONTRACTS

The following table contains details of the service contracts in place during 2022/23 for Senior managers:

Service contracts – Senior Managers			
Senior manager	Date of service appointment	Unexpired term	Notice period
Michael Holland	Nov 2022	Open ended	Six months
Sally Hodges	Nov 2015	Open ended	Six months
Gemma Davies	Feb 2023	Open ended	Six months
Rod Booth	Jun 2023	Open ended	Six months
Clare Scott	Jul 2023	Open ended	Six months
Adewale Kadiri	Aug 2023	Open ended	Six months
Chris Abbott	Aug 2023	Open ended	Six months
Peter O'Neill	Dec 2023	Three months (to 30/09/24)	One month
Elisa Reyes-Simpson	Jun 2022	Returning to substantive role on 09/06/24	Three months
Jenny Goodridge	May 2022	Left 31/07/23	
Terry Noys	Oct 2016	Left 31/07/23	
Caroline McKenna	Jun 2022	Returned to substantive role 31/08/23	

Appointment contracts – Non-Executive Directors			
Senior manager	Date of service appointment	Unexpired term	Notice period
John Lawlor	June 2022	One year (to 05/06/25)	Three months
David Levenson	Sep 2019	One year, two months (to 31/08/25)	Three months
Aruna Mehta	Nov 2021	Four months (to 31/10/24)	Three months
Shalini Sequeira	Nov 2021	Four months (to 31/10/24)	Three months
Janusz Jankowski	Nov 2022	One year, four months (to 31/10/25)	Three months
Claire Johnston	Nov 2022	One year, four months (to 31/10/25)	Three months
Sal Jarvis	Nov 2022	One year, four months (to 31/10/25)	Three months



<b>Appointment contracts – Non-Executive Directors</b>			
<b>Senior manager</b>	<b>Date of service appointment</b>	<b>Unexpired term</b>	<b>Notice period</b>
Sabrina Phillips	Nov 2022	One year, four months (to 31/10/25)	Three months
Deborah Colson	Oct 2017	Left 31/03/24	

## **EXPENSES**

The following table outlines the details of travel and subsistence expenses claimed by our Council of Governor members and Senior managers.

<b>Expenses claims</b>	<b>2022/23</b>		<b>2023/24</b>	
	<b>Number claimed</b>	<b>value</b>	<b>Number claimed</b>	<b>Value</b>
Council of Governors	0	£0	3	£4,540.43
Senior managers	4	£3,780.67	1	£52.99

## **SALARY AND BENEFITS OF SENIOR MANAGERS**

The following tables contain details of the salary and benefits of the Trust's Senior managers in 2023/24.

The calculation is based on full-time equivalent staff working for the Trust on 31 March 2024. Where staff joined part way during the year, their salaries have been annualised for the purposes of the median ratio calculation.

**Information subject to audit**  
**SINGLE TOTAL REMUNERATION FIGURE 2023/24**

Name	Title	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
Michael Holland (from Nov 2022)	Chief Executive Officer	200-205	0	0	0	0	200-205
Sally Hodges (from Nov 2015)	Deputy CEO and CCOO	135-140	0	0	0	102.5-105	240-245
Elisa Reyes-Simpson (from Jun 2022)	Interim Chief Education and Training Officer	125-130	0	0	0	0	125-130
Clare Scott (from Jul 2023)	Chief Nursing Officer	80-85	0	0	0	30-32.5	110-115
Bryan Abbott (from Aug 2023)	Chief Medical Officer	60-65	0	0	0	0	60-65
Peter O'Neill (from Dec 2023)	Chief Finance Officer	45-50	0	0	0	5-7.5	50-55
Rodney Booth (from Jul 2023)	Director of Strategy, Transformation, Bus. Development & Planning	90-95	0	0	0	12.5-15	105-110
Gemma Davies (from Jan 2023)	Chief People Officer	95-100	0	0	0	0	95-100
Adewale Kadiri (from Aug 2023)	Director of Corporate Governance	60-65	0	0	0	292.5-295	355-360
John Lawlor (from Jun 2022)	Non-Executive Director	50-55	0	0	0	0	50-55
Deborah Colson (from Oct 2017)	Non-Executive Director	10-15	0	0	0	0	10-15
David Levenson (from Sep 2019)	Non-Executive Director	10-15	0	0	0	0	10-15
Aruna Mehta (from Nov 2021)	Non-Executive Director	10-15	0	0	0	0	10-15
Shalini Sequeira (from Nov 2021)	Non-Executive Director	10-15	0	0	0	0	10-15
Sally Jarvis (from Nov 2022)	Non-Executive Director	10-15	0	0	0	0	10-15
Claire Johnston (from Nov 2022)	Non-Executive Director	10-15	0	0	0	0	10-15
Janusz Jankowski (from Nov 2022)	Non-Executive Director	10-15	0	0	0	0	10-15
Sabrina Phillip (from Nov 2022)	Non-Executive Director	5-10	0	0	0	0	5-10
Terry Noys (left Jul 2023)	Former Director	40-45	0	0	0	0	40-45
Caroline McKenna (left Aug 2023)	Former Director	45-50	0	0	0	0	45-50
Sheila Murphy (left Jul 2023)	Former Director	40-45	0	0	0	0	40-45

**Note:** Jenny Goodridge who acted as Interim CNO until July 2023 is not included on the Single Total Remuneration table as she was on secondment and paid by the ICB.

## SINGLE TOTAL REMUNERATION FIGURE 2022/23

Name	Title	Notes	Salary and fees	Taxable Benefits	Annual performance-related bonuses	Long-term performance-related bonuses	Pension-related benefits	Total Remuneration
			£000, bands of £5k	£0, to the nearest £100	£000, bands of £5k	£000, bands of £5k	£000, bands of £2.5k	£000, bands of £5k
Holland, M	Chief Executive Officer	From Nov-22	75-80	0	0	0	42.5-45	115-120
Jenkins, P	Chief Executive Officer	Left Sep-22	80-85	0	0	0	0	80-85
Noys, T	Chief Finance Officer		130-135	0	0	0	32.5-35	160-165
*Caldwell, C	Director of Nursing	Left May-22	15-20	0	0	0	0	15-20
Rock, B	Director of Education & Training and Dean of Postgraduate	Left Jul- 22	30-35	0	0	0	0	30-35
Sinha, D	Medical Director and Director of Quality	Left Jul- 22	30-35	0	0	0	35-37.5	70-75
Hodges, S	Deputy CEO and Chief Clinical Operating Officer		130-135	0	0	0	160-162.5	290-295
Reyes-Simpson, E	Interim Chief Education & Training Officer	From Jun-22	115-120	0	0	0	167.5-170	285-290
*McKenna, C	Interim Chief Medical Officer	From Jun-22	135-140	0	0	0	0	135-140
Davies, G	Chief People Officer	From Feb-23	15-20	0	0	0	5-7.5	20-25
Lawlor, J	Non-Executive Director	From Jun-22	60-65	0	0	0	0	45-50
Burstow, P	Non-Executive Director	Left Jun-22	5-10	0	0	0	0	5-10
Colson, D	Non-Executive Director		10-15	0	0	0	0	10-15
Jankowski, J	Non-Executive Director	From Nov-22	5-10	0	0	0	0	5-10
Jarvis, S	Non-Executive Director	From Nov-22	0-5	0	0	0	0	0-5
Johnston, C	Non-Executive Director	From Nov-22	5-10	0	0	0	0	5-10
Levenson, D	Non-Executive Director		10-15	0	0	0	0	10-15
Mehta, A	Non-Executive Director		10-15	0	0	0	0	10-15
Phillips, S	Associate, Non-Executive Director	From Nov-22	0-5	0	0	0	0	0-5
Sequeira, S	Non-Executive Director		10-15	0	0	0	0	10-15
Holt, D	Non-Executive Director	Left Oct-22	5-10	0	0	0	0	5-10
Farrow, H	Non-Executive Director	Left Oct-22	10-15	0	0	0	0	10-15

Note: \*Caroline McKenna's and Christine Caldwell's total remuneration figures include remuneration for clinical responsibilities in addition to management.

**Information subject to audit**  
**SALARY AND PENSION ENTITLEMENT 2023/2024**

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 2024 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2024 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2023	Real increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2024
		£000	£000	£000	£000	£000	£000	£000
Michael Holland	Chief Executive Officer	NIL	45-47.5	70-75	195-200	1261	266	1681
Sally Hodges	Deputy CEO and CCOO	2.5-5	40-42.5	55-60	150-155	909	298	1317
Elisa Reyes-Simpson	Interim Chief Education and Training Officer	NIL	NIL	35-40	95-100	69	137	231
Clare Scott	Chief Nursing Officer	0-2.5	27.5-30	30-35	80-85	539	98	702
Bryan Abbott	Chief Medical Officer	NIL	25-27.5	25-30	60-65	383	26	456
Peter O'Neill	Chief Finance Officer	0-2.5	NIL	30-35	95-100	721	19	819
Rodney Booth	Director of Strategy, Transformation, Bus. Development & Planning	0-2.5	0-2.5	20-25	0-5	291	12	346
Gemma Davies	Chief People Officer	NIL	25-27.5	30-35	75-80	416	135	608
Adewale Kadiri	Director of Corporate Governance	17.5-20	47.5-50	15-20	45-50	0	463	473

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

**SALARY AND PENSION ENTITLEMENT 2022/2023**

Name	Title	Notes	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 2023 (bands of £5,000)	Lump sum at pension age related to accrued pension at 31 March 2023 (bands of £5,000)	Cash Equivalent Transfer Value at 1 April 2022	Real increase in Cash Equivalent Transfer Value	Cash Equivalent Transfer Value at 31 March 2023
			£000	£000	£000	£000	£000	£000	£000
Holland, M	Chief Executive Officer	From Nov-22	2.5-5.0	2.5-5.0	65-70	135-140	1138	41	1261
Jenkins, P	Chief Executive Officer	Left Sep-22	NIL	NIL	60-65	115-120	1374	NIL	NIL
Noys, T	Deputy CEO & Director of Finance		2.5-5.0	NIL	15-20	NIL	217	31	266

<b>Caldwell, C</b>	<b>Director of Nursing</b>	<b>Left May-22</b>	<b>0-2.5</b>	<b>NIL</b>	<b>40-45</b>	<b>20-25</b>	<b>640</b>	<b>2</b>	<b>656</b>
<b>Rock, B</b>	<b>Director of Education &amp; Training and Dean of Postgraduate</b>	<b>Left Jul-22</b>	<b>NIL</b>	<b>NIL</b>	<b>25-30</b>	<b>60-65</b>	<b>745</b>	<b>NIL</b>	<b>NIL</b>
<b>Sinha, D</b>	<b>Medical Director and Director of Quality</b>	<b>Left Jun-22</b>	<b>0-2.5</b>	<b>2.5-5.0</b>	<b>50-55</b>	<b>105-110</b>	<b>775</b>	<b>31</b>	<b>924</b>
<b>Hodges, S</b>	<b>Deputy CEO and Chief Clinical Operating Officer</b>		<b>7.5-10</b>	<b>15-17.5</b>	<b>45-50</b>	<b>100-105</b>	<b>740</b>	<b>150</b>	<b>909</b>
<b>Reyes-Simpson, E</b>	<b>Interim Chief Education and Training Officer</b>	<b>From Jun-22</b>	<b>12.5-15</b>	<b>27.5-30</b>	<b>40-45</b>	<b>110-115</b>	<b>26</b>	<b>10</b>	<b>69</b>
<b>McKenna, C</b>	<b>Interim Chief Medical Officer</b>	<b>From Jun-22</b>	<b>0-2.5</b>	<b>NIL</b>	<b>60-65</b>	<b>165-170</b>	<b>1443</b>	<b>NIL</b>	<b>74</b>
<b>Davies, G</b>	<b>Chief People Officer</b>	<b>From Feb-23</b>	<b>0-2.5</b>	<b>0-2.5</b>	<b>25-30</b>	<b>45-50</b>	<b>379</b>	<b>4</b>	<b>416</b>

Note: 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**

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.

Signature:

A handwritten signature in dark ink, appearing to read 'Michael Holland', with a long horizontal flourish extending to the right.

Michael Holland  
**Chief Executive and Accounting Officer**

**Date:** 1 July 2024

# Staff Report

## STAFF NUMBERS AND COSTS (Information subject to audit)

The following tables present an overview of our workforce composition.

Average number of employees  
(WTE basis)

	Permanent Number	Other Number	2023/24 Total Number	2022/23 Total Number
Medical and dental	41	17	58	78
Ambulance	-	-	-	-
Administration and estates	301	27	328	303
Healthcare assistants and other support	-	-	-	-
Nursing, midwifery and health visiting	14	0	14	18
Nursing, midwifery and health visiting learners	-	-	-	-
Scientific, therapeutic and technical	229	56	285	202
Healthcare science	-	-	-	-
Social care	9	23	32	38
Other	-	-	-	-
<b>Total average numbers</b>	<b>594</b>	<b>123</b>	<b>717</b>	<b>639</b>

Of which:

Number of employees (WTE) engaged  
on capital projects

Headcount by sex (Not subject to audit)				
Sex	Directors	Other senior managers	All other staff	Total
Female	6	5	540	551
Male	10	4	117	131
<b>Total</b>	<b>16</b>	<b>9</b>	<b>657</b>	<b>682</b>

## Staff costs

	Permanent £000	Other £000	2023/24 Total £000	2022/23 Total £000
Salaries and wages	41,089	-	41,089	36,123
Social security costs	4,741	-	4,741	4,285
Apprenticeship levy	180	-	180	160
Employer's contributions to NHS pension scheme	4,916	-	4,916	6,336
Employer's contributions paid by NHSE	2,134	-	2,134	0
Pension cost - other	22	-	22	21
Other post-employment benefits	-	-	-	-
Other employment benefits	-	-	-	-
Termination benefits	-	-	-	-
Temporary staff	3,939	3,939	3,939	4,402
<b>Total gross staff costs</b>	<b>53,082</b>	<b>3,939</b>	<b>57,021</b>	<b>51,327</b>

Recoveries in respect of seconded staff	-	-	-	-
<b>Total staff costs</b>	<b>53,082</b>	<b>3,939</b>	<b>57,021</b>	<b>51,327</b>

Sickness absence data	Q1	Q2	Q3	Q4
Sickness absence – average monthly data	1.02%	1.80%	0.87%	1%
Sickness absence – average 12-month period	1.02%	1.84%	0.89%	1.05%

## Staff Policies

The Trust’s new Supporting Health and Well-being policy applies to matters relating to staff disability. As part of this, new starters are required to confirm during their Occupational Health screening prior to commencing in post, if they have a disability that requires a reasonable adjustment. The Trust wants to foster an environment where employees feel comfortable disclosing details of their disability or ongoing health conditions. A new reasonable adjustment policy will be published during 2024/25 to ensure the Trust continues to give full and fair considerations to disabled persons abilities. Both policies together ensure the Trust supports disabled persons who apply for employment and who are in the Trust’s employment; and have due regard for their aptitudes and abilities.

The Trust has a disability and long-term health conditions staff network (Purple Circle staff network). The Purple Circle was established as a forum for staff from all areas of the organisation who consider themselves to have a disability and for staff living with long term health conditions. The network ensures that staff wellbeing remains at the heart of our work and remains high on the agenda.

## 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.

The Trust places a lot of importance on communicating and consulting with staff. In 2023/24 we have undertaken extensive engagement work around the refresh of our Vision Mission and Values, and launched a major programme of engagement as we undertake a merger with an appropriate partner.

We circulate weekly email bulletins to all staff; a regular update from the CEO, monthly all-staff meetings and Senior Leadership Forums; and we have an extensive intranet where staff can find policies, procedures, guidance, and useful online tools.

We work in partnership with our staff side representatives to ensure that employees’ voices are heard.

## Freedom to Speak-up Guardian

The Trust takes raising concerns very seriously. Sarah Stenlake is the Trust Freedom to Speak up Guardian (FTSUG). Sarah is a senior psychologist at the 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 has been undertaken and the associated policy has been revised with a new flowchart



appended. This policy includes regular communications, information on how to access the FTSUG, and the process and feedback following investigation.

The Chief Executive Officer and the Director of Corporate Governance meet regularly with the FTSUG to ensure that there is ongoing dialogue about the concerns staff are raising and to enable appropriate actions to be taken to address the concerns. The Director of Corporate Governance also meets regularly with the NED Freedom to Speak Up Champion, to ensure open and transparent oversight of concerns.

While staff wishing to raise concerns are encouraged to identify themselves when doing so, the Trust does allow for concerns to be raised anonymously where this is felt to be necessary. Anonymously raised concerns are more difficult to investigate on an individual basis, but they can provide important intelligence on areas requiring management intervention, for example.

The Trust is in the process of making significant enhancements to its Freedom to Speak up processes, including the appointment of a second Guardian with a view to increasing capacity and coverage, and the recruitment of Ambassadors, who will help with signposting and the creation of a speaking up culture across the organisation.

## **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 (EDI) agenda. Throughout the year the committee has overseen several activities and programmes of work.

Reporting to the Chief People Officer, our Associate Director of EDI plays 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 last reporting year. This led to the releasing of a public statement about the Trust's commitment to becoming an anti-racist organisation. Three key deliverable outcomes have been identified as central to achieving the desired culture change:

- Workforce Composition and Career Progression
- Bullying, Harassment and Abuse
- Non-Inclusive Culture and Discrimination

The Trust currently delivers a Leadership and Management Development Programme as well as Inclusive Recruitment training. We are currently revamping our CPD and ECP processes to the benefit of all protected characteristics. We aim to develop an inclusive Talent Management pipeline in the near future.

The Trust continues to support and value the role of staff networks. All staff networks have been allocated an Executive Sponsor to raise their profile and ensure connection to the Board. The staff network maturity framework has been introduced; all staff networks now have elected chairs.

## **Safe Working Environment**

Health and Safety of our staff is of paramount importance, and we continue to invest time and consideration 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 a number of trained and registered 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.

We use new staff engagement mechanisms to further understand what we can do to help staff feel safe and supported at work.

## 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
3	2.25

Percentage of time spent on facility time	Number of employees
0%	0
1-50%	3
51%-99%	0
100%	0

Percentage of pay bill spent on facility time	Figures
Total cost of facility time	£18,760
Total pay bill	£57,021,000
Percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) x 100	0.32%

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 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 lifestyle choices. Following a large amount of work in previous years we continue to offer:

- 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 TP Health; and our confidential employee assistance programme provided by CareFirst.

## **Staff Exit Packages (Information subject to audit)**

During 2023/24, all exit packages paid to staff were the result of a compulsory redundancy. These were made in line with the individual's terms and conditions of service. Compared to the 2022/23, we saw an increase (33) in the total number of exit packages due to service closures, specifically the decommissioning of the GIDS at end March 2024. The table below provides comparative data for 2022/23 and 2023/24.

## Staff Exit Packages Comparative Information:

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
	Number	Number	Number	Number	Number	Number
	2022/23			2023/24		
<£10,000	10	-	10	10	-	10
£10,000 - £25,000	11	-	11	21	-	21
£25,001 - 50,000	6	-	6	15	-	15
£50,001 - £100,000	2	-	2	12	-	12
£100,001 - £150,000	1	-	1	3	-	3
£150,001 - £200,000	-	-	-	1	-	1
>£200,000	-	-	-	1	-	1
<b>Total number of exit packages by type</b>	<b>30</b>	<b>-</b>	<b>30</b>	<b>63</b>	<b>-</b>	<b>63</b>
<b>Total cost (£)</b>	<b>£684K</b>	<b>-</b>	<b>£684K</b>	<b>£2,543K</b>	<b>-</b>	<b>£2,543K</b>

## Staff Turnover

Information on staff turnover for The Tavistock and Portman NHS Foundation Trust can be found by following this link to [NHS workforce statistics](#).

## 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 2021/22 and 2022/23 the expenditure ceiling set by NHSE was suspended. During 2023/24, total agency spend was £3,939k (2022/23: £4,402k).

### 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 2023/24.

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.

<b>For all off-payroll engagements as of 31 March 2024, for more than £245 per day and that last for longer than 6 months:</b>	
No. of existing engagements as of 31 <sup>st</sup> March 2024	6
Of which:	
No. of new engagements	1
No. that have existed for less than one year at time of reporting.	1
No. that have existed for between one and two years at time of reporting.	4
No. that have existed for between two and three years at time of reporting.	1
No. that have existed for between three and four years at time of reporting.	0
No. that have existed for four or more years at time of reporting.	0

<b>For all new off-payroll new engagements, or those that reached six months in duration, between 1 April 2023 and 31 March 2024, for more than £245 per day and lasted longer than 6 months:</b>	
Of which:	
No. assessed as within the scope of IR35	0

Number assessed as not within the scope of IR35	4
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

<b>For any off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024</b>	
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.	0

## **EXPENDITURE ON CONSULTANCY**

The Trust's expenditure on consultancy in 2023/24 was £1,238k. This was an increase of £54k from £1,184k in 2022/23. The 2023/24 expenditure included costs incurred as part of Project Management, Estates Strategy 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 the Trust's improvement trajectory.

## Council of Governors

The Council of Governors (Council) continue to play a vital part in the work of the Trust. In 2023/24 changes to the Board composition on the Trust's constitution were approved by the Council of Governors' and ratified at the Annual Members' Meeting.

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 allowing them to observe some of the Board sub-committees and operational groups. We also ensure that they are consulted and can contribute to our strategic ambitions and plans which is achieved through information sharing and discussions within public and private council meetings.

During 2023/24, the Council approved the extension of the Term of office of the Trust Chair through the Nominations Committee, chaired by the Senior Independent Director (SID); the extension of two NED terms of office (the SID and the Vice Chair); and also approved the appointment of a new Non-Executive Director following the departure of Deborah Colson in March 2024.

The Trust's constitution requires a Council of Governors composition of 23 Governors in total. The Council of Governors held four meetings in total during 2023/24.

Governors are required to disclose details of any material interests which may conflict with their role as Governors at each Council of Governors meeting.

A register of Governors interests is available on the Trust's [public website](#).

There are a number of ways for members and the public to communicate with the Governors:

**Post:** Council of Governors, c/o Business Manager, Corporate Governance, The Tavistock & Portman NHS Foundation Trust, 120 Belsize Lane, London, NW3 5BA

**Email:** [Governors@Tavi-Port.nhs.uk](mailto:Governors@Tavi-Port.nhs.uk)

**Telephone:** Our main switchboard number is 020 7435 7111

## Membership and Attendance at Council of Governors' Meetings 2023/24

The table below sets out Governor Attendance at Council of Governor meetings during the period 1 April 2023 to 31 March 2024:

Council attendance records – Public governors		
Name	Elected from	Actual / possible attendance
Sheena Bolland	Dec 2021	4/4
Julian Lousada	Oct 2021	4/4
Michael Arhin-Acquaah	Oct 2021	0/4
Michelle Morais	Oct 2021	3/4
Kenyah Nyameche	Oct 2021	3/4
Michael Rustin	Oct 2021	4/4
Natalia Barry	May 2022	3/4
Ffyona Dawber	May 2022	4/4
Jocelyn Cornwell	Dec 2022	4/4

Council attendance records – Public governors		
Name	Elected from	Actual / possible attendance
Stephen Frosh	Dec 2022	4/4
Sebastian Kraemer	Dec 2022	2/4

Council attendance records – Staff and student governors		
Name	Elected from	Actual / possible attendance
Jessica Anglin d'Christian	Nov 2021(2 <sup>nd</sup> term)	4/4
Maisam Dato	Dec 2022	0/4
Paru Jeram	Dec 2021	4/4
Katherine Knight	May 2022	2/4

Council attendance records – Appointed governors		
Name	Appointed from	Actual / possible attendance
<b>Local Authority*</b>		
Peter Ptashko (London Borough of Camden)	Mar 2022	3/4
<b>Partnership Organisations</b>		
Kathy Elliott (Voluntary Action Camden)	Dec 2020 (re-nominated for 2 <sup>nd</sup> Term of office)	4/4
Prof David O'Mahony (University of Essex)	May 2021	0/4
Robert Waterson (University of East London)	Dec 2022	0/4
<b>Trade Union</b>	1 vacancy	
<b>Commissioners</b>	2 vacancies	

During the reporting period, Kathy Elliott held office as the Lead Governor.

## Nominations Committee

The Nominations Committee makes recommendations to the Council of Governors 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 Non-Executive Director appointments are made through a competitive recruitment process. The Committee does not have a policy to appoint directly outside of open competition.

Name	Role
John Lawlor	Chair
David Levenson	Senior Independent Director
Kathy Elliot	Stakeholder Governor
Peter Ptashko	Stakeholder Governor
Jessica Anglin d'Christian	Staff Governor

Note: The Chief People Officer and 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 two years or longer.

The table below sets out our membership data:

Constituency	31 March 2020	31 March 2021	31 March 2023	31 March 2024
Public	6,495	6218	3783	3387
Service user and service user carers	-	-	-	-
Staff	1370	1494	774	843
Students	-	2186	1973	3583
Total	<b>7,865</b>	<b>9,898</b>	<b>6530</b>	<b>7813</b>

Members receive mailings; are invited to the Trust's Annual Members' Meeting (AMM); and may attend public meetings of the Board of Directors and Council of Governors.

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 comprises of the Trust Chair, seven Non-Executive directors and seven voting Executive Directors. We have also engaged with NHSE's Non-Executive training (NExT) programme and host an Associate Non-Executive director on the Board.

The Board's role is to:

- Set our 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.

Every three to four years the Board commissions an external effectiveness review. The last external review was undertaken in 2021/22 and reported to the Board in January 2022.

A Fit and Proper Persons Test (FPPT) annual review was conducted during 2023/24, and it confirmed the Board of Directors met the requirements of the FPPT. The outcome will be reported to NHSE by end June 2024. The Trust maintains a register of all interests that Directors hold and publish this on the Trust's [public website](#).

There have been no declarations of donations to political parties.

The Board of Directors' meeting attendance records are shown below:

Board of Directors attendance records			
Name	Title	Notes	Actual / possible attendance
John Lawlor	Trust Chair		6/6
Deborah Colson	Non-Executive Director	Left Mar-24	6/6
David Levenson	Senior Independent Director		6/6
Aruna Mehta	Non-Executive Director		6/6
Shalini Sequeira	Non-Executive Director		5/6
Janusz Jankowski	Non-Executive Director		6/6
Claire Johnston	Non-Executive Director		6/6
Sal Jarvis	Non-Executive Director		5/6
Sabrina Phillips	Associate Non-Executive Director		5/6
Michael Holland	Chief Executive Officer		6/6
Sally Hodges	Chief Clinical Operating Officer/ Deputy Chief Executive Officer		6/6
Gemma Davies	Chief People Officer		6/6
Elisa Reyes-Simpson	Interim Chief Education & Training Officer		6/6
Peter O'Neill	Interim Chief Finance Officer	Appointed Dec-23	1/2
Clare Scott	Chief Nursing Officer	Appointed Jul-23	4/4
Chris Abbott	Chief Medical Officer	Appointed Aug-23	2/3
Rod Booth	Director of Strategy and Business Development	Appointed Jul-23	4/4

<b>Board of Directors attendance records</b>			
<b>Name</b>	<b>Title</b>	<b>Notes</b>	<b>Actual / possible attendance</b>
Adewale Kadiri	Director of Corporate Governance	Appointed Aug-23	3/3
Jenny Goodridge	Interim Nursing Officer	Left Jul-23	1/2
Terry Noys	Chief Finance Officer	Left Jul-23	2/2
Caroline McKenna	Interim Chief Medical Officer	Left Aug-23	3/3

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

Performance evaluation is an integral component of our governance structures and is aligned to the CQC well-led framework. Each year the Board assesses its effectiveness during formal meetings and through developmental seminars. No external Board review was commissioned during 2023/24. However, during 2023/24, the recommendations made in the Office for Modern Governance (OMG) review in 2021 were formally closed down as complete following formal sign-off by the Integrated Governance Action Plan (IGAP) Task and Finish Group and overseen by the Integrated Audit and Governance Committee.

During 2023/24, each of the Board sub-committees conducted annual effectiveness reviews and the terms of reference for the Committees were reviewed. The outcome of the annual effectiveness reviews will be reported to the Board along with the Annual report from each Board sub-committee in July 2024. 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. 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.

The Trust has in place a Senior Independent Director (SID) and this role is held by David Levenson.

### **Role of the Chair**

The Chair leads the Board of Directors and is responsible for ensuring that the Board works effectively together to enable the Trust to achieve its aims, that it focuses on the strategic ambitions of the Trust and for ensuring that robust governance and accountability arrangements are in place, as well as evaluating the performance of the Board of Directors, its sub-committees and individual Non-Executive Directors. The Chair is also responsible for ensuring that the Council of Governors are able to fulfil their core role of holding the Non-Executive Directors to account for the performance of the Board.

### **Role of the Non-Executive Directors**

Non-Executive Directors share the corporate responsibility for ensuring that the Trust is run efficiently, economically and effectively. Non-Executive Directors use their expertise and experience to scrutinise the performance of management, monitor the reporting of performance and satisfy themselves as to the integrity of financial, clinical and other information. The Non-Executive Directors also fulfil their responsibility for determining appropriate levels of remuneration for Executive Directors. Non-Executive Directors are appointed on a three-year term of office.

A Non-Executive Director can be re-appointed for a second three-year term subject to the recommendation of the Council of Governors' Nominations Committee and approval by the Council of Governors. In exceptional cases, a Non-Executive Director's term of office can be extended beyond a second term on an annual case-by-case basis by the Council of Governors, subject to a formal recommendation from the Chair, satisfactory performance and in accordance with the needs of the Board of Directors. In any event, no Non-Executive Director may serve more than nine years in total. Removal of the Chair or another Non-Executive Director requires the approval of three

quarters of the members of the Council of Governors voting at the meeting. The Chair, other Non-Executive Directors and the Chief Executive (except in the case of the appointment of a new Chief Executive) are responsible for deciding the appointment of Executive Directors. The Chair and other Non-Executive Directors are responsible for the appointment and removal of the Chief Executive, whose appointment requires approval by the Council of Governors.

### **Board evaluation and development**

Evaluation of the Chair's performance is led by the Senior Independent Director through the Council of Governors' Nominations Committee, which is also responsible for receiving a report of the outcome of the evaluation of the performance of the Non-Executive Directors. The Chief Executive's performance is evaluated by the Chair. The Chief Executive is responsible for undertaking an evaluation of the performance of individual Executive Directors, the outcome of which is reported to the Executive Appointments and Remuneration Committee.

Each Board sub-committee of the Board of Directors undertakes an annual self-assessment and reports the outcome to the Board of Directors. The Board of Directors holds regular Development sessions/ Seminars during the year, which provide an opportunity for the Board to debate strategic issues in an informal setting. The programme of Board Development sessions/ Seminars are held on months when no public meetings are scheduled. These cover a range of topical issues.

### **Balance and appropriateness of the Board of Directors**

The Board of Directors' profiles describe the skills, experience and expertise of each Director.

All the Non-Executive Directors are considered to be independent in accordance with the Code of Governance of NHS Provider Trusts.

The Board considers that the Non-Executive Directors bring a wide range of skills including performance management; strategic planning; people leadership, organisation and culture; risk management; stakeholder management; legal and governance; clinical; mental health services; and transformation and change/ programme management.

The balance, completeness and appropriateness of the Board of Directors is reviewed regularly to ensure its effectiveness.

## BOARD MEMBER PROFILES

### Non-Executive Directors:



**John Lawlor, OBE - Trust Chair (Current)**

John Lawlor joined the Trust on 6 June 2022. 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.



**Deborah Colson - Vice Chair**

Dr Deborah Colson joined the Board as a Non-Executive Director in October 2017. Her second term of office was extended to March 2024. Dr Colson's background is in biomedical 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.



**David Levenson - Senior Independent Director (Current)**

David Levenson joined the Board as a Non-Executive Director in September 2019.

David works with boards and senior executives as a coach, advisor and boardroom facilitator. After qualifying with Deloitte in 1984, David worked in senior finance roles in the retail and property industries before moving into social housing in 1992. During the next twenty-two years he was Group Finance Director for three leading London-based landlords and a consultant to several stock transfer landlords in and outside London.

David delivers corporate governance training for the Institute of Chartered Accountant's Academy for Professional Development. A Non-Executive Director for more than twenty years, David also presently serves on the boards of a registered social landlord and a provider of housing and care services to the most disadvantaged members of society.



**Shalini Sequeira – Non-Executive Director**

Shalini Sequeira joined the Board as an Associate Non-Executive Director in September 2020. 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 joined the Board 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 was recently appointed Chair of the Surrey and Borders Partnership Foundation Trust. She commenced that appointment on 1 April 2024.

Aruna was previously a Non-Executive Director at Epsom St Helier NHS Trust, Clarion Housing and the University of Greenwich; and Vice-Chair of the Kennal Academy Trust, which comprises forty-five schools across the south-west. She has been a diversity champion in all of her board-level positions.



**Janusz Jankowski – Non-Executive Director**

Professor Janusz Jankowski joined the Board as a Non-Executive Director in November 2022.

He is the former Chair of the University College of Osteopathy, working with The Princess Royal as Chancellor. Janusz has extensive Board experience, both as Executive and Non-Executive in Higher Education, Health, Government and the NGO Charity Sectors.

Janusz has holistic leadership experience having served as Deputy Vice Chancellor, National Clinical Advisor, Magistrate, International Medical Editor and Academic Consultant Physician.

He is a strong and effective advocate of mental health and disability services having supported appropriate Guidelines from NICE. He is also a successful experienced coach and mentor who, has helped improve institutional culture and the subsequent CQC inspection outcomes.



**Sal Jarvis – Non-Executive Director**

Dr Sal Jarvis joined the Board as a Non-Executive Director in November 2022.

Sal is Deputy Vice-Chancellor Education at the University of Westminster. Sal has worked in Higher Education since 2006. A former primary teacher, she has career-long experience in education and training, with a focus on Special Educational Needs and Disabilities (SEND) and Inclusion. She is

Governor, and Chair of the Development Board, for a school for students with physiological and neurological impairments.



**Claire Johnston – Non-Executive Director**

Claire Johnston joined the Board as a Non-Executive Director in November 2022.

Claire has spent her nursing career in community, acute and mental health roles and was a Director of Nursing for 20 years, most recently at Camden and Islington NHS Foundation Trust.

She was previously national advisor in primary care and community nursing at the Royal College of Nursing. She also worked at the Department of Health on the community care reforms and at Health Education England running the Capital Nurse programme in North London.

Claire coaches nurses and midwives in managing and developing their careers, as part of Tavistock consultancy. She chairs 'Our Time', a charity working to support children who have a mentally ill parent.



**Sabrina Phillips - Associate Non-Executive Director**

Sabrina Phillips joined the Board as an Associate Non-Executive Director in November 2022.

Sabrina is the Managing Director for Jameson, Central and North West London NHS Foundation Trust.

Sabrina was previously the Lambeth Living Well Network Alliance Director. Sabrina is a Mental Health nurse and worked in South London & Maudsley NHS Foundation Trust. Sabrina has a wide range of clinical experience in Acute and community setting, including National & Specialist Children & Adolescent Mental Health. Sabrina has held Senior Operational roles overseeing a varied portfolio of Specialist Community Mental Health Teams for people with Mood and Anxiety issues, Reablement service and Specialist Psychology services such as Croydon Touchstone and IAPT.

Sabrina has also held roles in Quality Improvement, leading on Trust wide programmes that aimed to improve the experience of staff and patients on wards, as well as reduce the length of time service users wait for a service or be on a ward. Sabrina interest in Quality stems from her role as Head of Nursing for Southwark and Addictions Clinical Academic Group (CAG).

Sabrina is passionate about improving services for people with mental health problems through the provision of equitable high-quality care delivered by a compassionate, skilled workforce working in partnership with colleagues from statutory organisations, VCSE, service users and carers and the people living in the community we serve. Sabrina is also an NHS Leadership Academy Ready Now Alumnae and 2020 Florence Nightingale 'Emerging Leaders' Scholar.



## Executive Directors:



**Michael Holland - Chief Executive Officer (Current)**

Dr Michael Holland joined the Trust as Chief Executive Officer in November 2022.

Michael was previously Medical Director at South London and Maudsley NHS Foundation Trust and liaison psychiatrist at Guy's Hospital. He was a fellow at the NHS Institute for Innovation and Improvement. He has also worked as an improvement advisor to the improvement programmes delivered in NHS South West and NHS South. As Chair of the Medical Directors of the Cavendish Square Group and regional Clinical Director for London, he brings well-established relationships in London and the experience of system work, such as the 136-pathway work he led across London.



**Terry Noys - Chief Finance Officer (Previous)**

Terry joined the Trust 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.

Terry left the Trust in July 2023.



**Peter O'Neill – Interim Chief Finance Officer (Current)**

Peter has been with the Trust since May 2023 as Financial Advisor to the Chief Executive Officer, Michael Holland. Following the retirement of Terry Noys, Chief Finance Officer, Peter was appointed the Interim Chief Finance Officer until a permanent appointment or alternate solution is agreed.

Peter brings a wealth of experience having worked in the NHS for the past 34 years.





### **Caroline McKenna - Interim Chief Medical Officer (Previous)**

Dr Caroline McKenna was appointed as Interim Chief Medical Officer in June 2022. Prior to taking up this role she held the post of Deputy Medical Director.

Caroline has been a Consultant Child and Adolescent Psychiatrist at the Trust since 2005.

Caroline left the Board in August 2023 and returned to her role as Deputy Medical Director.



### **Christopher Abbott - Chief Medical Officer (Current)**

Dr Christopher Abbott joined the Trust as Chief Medical Officer in August 2023 and has worked in the NHS since qualifying in 2007.

Chris was previously Associate Medical Director for CAMHS at South London and Maudsley NHS Foundation Trust (taking up post the day the first Covid 19 lock down was announced). He led on CAMHS provision for Lambeth, Southwark, Lewisham and Croydon throughout the pandemic ensuring services could continue to function and helped set up alternative to A&E space for CAMHS presentations during the first lock down.

Chris has led on CAMHS benchmarking and activity definitions for NHS benchmarking across all-London CAMHS providers. He was the Lead Clinician for Lambeth CAMHS and responsible for the restructure of the service based on the THRIVE model and secured £900k to support this.

Chris has also worked as a consultant Child and Adolescent Psychiatrist in a community crisis service specialising in psychosis and high-risk adolescents. This was a service that Chris was responsible for setting up in 2015, securing funding and growing the team from two staff to ten.

He is also actively involved in research into early onset psychosis in adolescents with three published papers in the last 12 months.



### **Sally Hodges – Deputy Chief Executive and Chief Clinical Operating Officer**

Dr Sally Hodges 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.



### **Elisa Reyes-Simpson - Interim Chief Education and Training Officer and Dean of Postgraduate Studies**

Elisa Reyes-Simpson was appointed as Interim Chief Education and Training Officer (CETO) and Dean of Postgraduate Studies in June 2022.

She brings a wealth of institutional knowledge and experience to the role of Interim CETO, having been Associate Dean here since 2015. She has been connected to The Tavistock and Portman for over 25 years, first joining us as a student. She is also Chair of the Tavistock Society of Psychotherapists. She previously worked in adult mental health for a number of years at the Royal Free Hospital. Elisa has looked throughout her career to carry together both her interest in the psychological as well as the social.



**Jenny Goodridge - Interim Chief Nursing Officer (Previous)**

Jenny was on secondment with the Trust from our local ICB, where she was Director of Quality and Chief Nurse for the North Central London Clinical Commissioning Group.

Jenny is a registered general nurse. She has significant clinical experience around practice nursing, acute nursing (including at Guy's and St Thomas', King's College London and King George's) and has also worked in the ambulance service and at mental health Trusts.

She has been a Director for the last seven years and has been in leadership positions in the NCL system across quality, safeguarding, allied healthcare and nursing for over a decade.

She left the Trust in July 2023.



**Clare Scott - Chief Nursing Officer (Current)**

Clare joined the Trust as Chief Nursing Officer in July 2023. Clare was previously Deputy Director of Nursing and, more recently, Director of Nursing, at Barnet Enfield and Haringey Mental Health Trust.

She began her career in health and social care in 1993, qualifying as a learning disability nurse in 1996 and later as a registered mental health nurse.

Clare has a strong background in clinical practice and professional leadership, she was previously the Programme Director for Nursing Workforce in NCL. She is dedicated to collaborating with staff and service users to enhance the quality and experience of our services.



**Rod Booth - Director of Strategy and Business Development**

Rod joined the Trust as Director of Strategy and Business Development in July 2023. Rod has worked across health, social care and charity sectors for the past 25 years and has had the privilege to commission and deliver services across London, South West England and Nationally.

Rod joined us from South London and Maudsley NHS Foundation Trust where he led on performance, income generation and developing strategic partnerships to improve care, supported by sitting as Executive Member for Mental Health on the Southwark Local Care Partnership.



**Gemma Davies - Chief People Officer**

Gem joined the Trust as Chief People Officer in February 2023. Gem was previously Deputy Director of People at Homerton Healthcare NHS Foundation Trust.

Gem has worked in the NHS for over 20 years in a range of settings, including a Commissioning Support Unit, Primary Care Trusts, a number of hospitals, an ALB and as a senior workforce lead on the COVID-19 vaccination programme during the pandemic.

Gem is passionate about engagement, inclusivity, and creating just, learning cultures.



**Ade Kadiri - Director of Corporate Governance**

Ade joined the Trust as Director of Corporate Governance in August 2023. Before joining us, he was Head of Corporate Governance at the Royal United Hospitals Bath NHS Foundation Trust, and prior to that, Company Secretary at the Milton Keynes University Hospital NHS Foundation Trust. He has also worked in the fields of criminal prosecution, medical professional regulation and health and local government sector regulation.

Ade is legally qualified and is a Member of the Chartered Governance Institute (formerly ICASA) and brings experience of all aspects of governance, regulatory compliance, and risk management, among other things, to the Trust.

## 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 2023 – March 2024
Integrated Audit and Governance	David Levenson (Chair); Aruna Mehta and Sal Jarvis.
Quality and Safety	Claire Johnston (Chair); Janusz Jankowski; Sally Hodges; Chris Abbott; and Clare Scott.
Executive Appointment and Remuneration	John Lawlor (Chair); and all Non-executive directors
People, Organisational Development, Equality, Diversity & Inclusion	Shalini Sequeira (Chair); Claire Johnston; Debbie Colson; Gemma Davies; Sally Hodges; and Elisa Reyes-Simpson.
Performance, Finance and Resources	Aruna Mehta (Chair), Shalini Sequeira; David Levenson; Sally Hodges; Peter O'Neill; and Rod Booth.
Education and Training	Sal Jarvis (Chair); David Levenson; Janusz Jankowski; Elisa Reyes-Simpson; and Chris Abbott.

## Integrated Audit and Governance Committee

The Board delegates certain of its duties and responsibilities and powers to the Integrated Audit and Governance 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 aged debtors and single tender waivers.

The Chief Finance Officer, Chief Nursing Officer and Director of Corporate Governance present the annual report and accounts and the Quality Report to the Committee, which reviews and scrutinises these through questioning the external auditors and senior managers.

### COMPOSITION AND ATTENDANCE

The Committee comprises (at least) three Non-Executive Directors, one of whom has 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 the 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 Chief Finance Officer, Director of Corporate Governance and representatives of the internal and external auditors and local counter fraud service are required attendees at each meeting.

The Chief Executive Officer and other Senior managers attend by invitation only.

The Trust Chair usually attends at least once per year, again by invitation.

<b>Attendance records – Integrated Audit and Governance Committee</b>		
<b>Member Name</b>	<b>Notes</b>	<b>Possible / Actual Attendances</b>
David Levenson (Chair)		4/4
Aruna Mehta		2/4
Sal Jarvis		4/4

After each Committee meeting, an assurance report 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 INTEGRATED AUDIT AND GOVERNANCE COMMITTEE’S WORK 2023/24**

### **Integrated Governance, Risk Management and Internal Control**

The Committee received the full BAF and 12+ Corporate Risk Register for oversight at each meeting. The Committee received a Risk Management Annual Report in November 2023 providing the Committee with oversight of risk management development and activities over the previous twelve months.

During 2023/24, the Committee received details of the operational risks managed within the Directorate Risk Registers. The Committee continued to develop its focus on risk management and integrated governance processes. The Committee noted the Risk Management Strategy and Policy would be reviewed in early 2024/25.

The Committee received the outcome of the risk appetite work that had taken place with the Board of Directors.

The Committee received updates of progress of the Integrated Governance Action Plan (IGAP) during 2023/24. At the November meeting, the Committee noted the IGAP Task & Finish Group had agreed a process for final sign-off of the IGAP at the end of March 2024, which involved requiring completion of majority of the milestones on the IGAP by end January 2024 to enable Lead Executive Directors and relevant Board sub-committees review and receive assurance, ahead of final sign-off by the IGAP Task and Finish Group at the end of 2023/24.

At the February 2024, the Committee received an extract of milestones/ actions on the IGAP within the remit of the Committee and the Board of Directors for assurance and sign-off. At the May 2024 meeting, the Committee received an IGAP closure report from the IGAP Task & Finish Group for noting, and also an Integrated Governance Framework which provides a compilation of key information about the Trust’s governance, systems, structures, and processes as the final output from the IGAP project.

The Committee reviewed the draft Annual Report (including the Annual Governance Statement) and confirmed to the Board that the wording of the Annual Governance Statement was consistent with the findings reported to the Committee during the year.

### **Internal Audit**

During 2023/24, 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.

The Committee received and approved the internal audit plan ensuring that the plan was consistent with the needs of the Trust. In setting the internal audit work plan, RSM (in conjunction with Senior Management and the Committee) worked within an overarching three-year strategic plan and explicitly considered the Board Assurance Framework (BAF) of the Trust.

The Committee ensured the Trust sought also to use its internal audit resources to focus on areas of actual or potential weakness.

The Committee received a report from RSM at each meeting during the year covering a range of topics including progress against the internal audit plan; the draft internal audit plan; and the draft head of internal audit opinion.

The Committee received progress updates of the recommendations to address the HFMA self-assessment audit; and the Committee conducted a review of the effectiveness of the Internal Auditors in October 2023.

## **External Audit**

During 2023/24, the Trust's external auditors was Grant Thornton. Grant Thornton were appointed in December 2023.

The audit fee for 2023/24 is £150k (2022/23: £90k) plus VAT. In addition, Grant Thornton was not required to review the Quality Report for 2023/24, as NHSE did not require any external audit assurance (the same was true for 2022/23).

Grant Thornton did not provide any non-audit services to the Trust during 2023/24. Therefore, there was no requirement for the Committee to instigate a policy on the engagement of the external auditor to supply non-audit services.

The Committee received the External Audit Plan 2023/24 at the February 2024 meeting.

The Committee received reports from Grant Thornton during the year covering a range of topics and potential risks, including Value for Money and Audit Annual Report for 2023/24.

The Committee received a report of the evaluation of performance of the previous External Auditor's (Mazars) in October 2023.

## **Counter Fraud Services**

During 2023/24, the Trust used the services of RSM Risk Assurance Services LLP ("RSM") to provide its Local Counter Fraud Specialist (LCFS) function, whose activity was directed and overseen by the Interim Chief Finance Officer and the Committee.

The Committee received and approved the counter fraud plan to ensure that the Trust continued 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 Committee received a progress report from the LCFS at each meeting during the year covering its workplan activities including proactive detection; reactive work it had undertaken; emerging risks and alerts issued; and an update on the NHS Counter Fraud Authority (NHSCFA) CFFSR action plan.

As part of its progress update to the Committee, it noted the LCFS continued to deliver a bespoke fraud and bribery awareness programme to staff. Activities for the International Fraud Awareness Week (IFAW) ran from 12-18 November 2023. 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. The LCFS continued to monitor compliance with the counter fraud and bribery eLearning module.

The IAGC have received and signed off the statutory Counter Fraud Functional Standard Return (CFFSR) for 2023/24.

The Committee conducted a review of the effectiveness of the LCFS in October 2023.

### Financial Reporting

During 2023/234 the Committee received reports in relation to internal financial controls and related risks including a report on aged debtors; Single Tender Waivers; Overpayments/ Underpayments to staff; HFMA self-assessment audit recommendations progress update; SFIs and Scheme of Delegation; and information governance assurance reports.

The Committee received the Trust's Annual Accounts (including External Audit ISA 260 Audit Memorandum and Letter of Representation) at its meetings in June 2024.

### Freedom to Speak Up

The Committee received a Freedom to Speak Up Guardian (FTSU) report in May 2023, informing the Committee of the current status of the FTSU register. The Committee has not received any formal FTSU reports since then, informing the Committee of the outcomes of matters raised through the procedures.

During 2024/25, the Committee plans to review its oversight role with respect to the FTSU, ensuring there is no duplication with the People Organisational Development, Equality, Diversity and Inclusion (POD EDI) Committee.

### Partnerships / Joint ventures

During 2023/24, the Committee did not receive any reports in relation to governance arrangements between the Trust and any of its partners.

### Reporting to the Board

In line with its terms of reference, the Committee provided an assurance report of its activities to the Board of Directors after each meeting.

## Disclosures set out in the NHS Foundation Trust Code of Governance

The Tavistock and Portman NHS Foundation Trust has applied the principles of the NHS Foundation Trust Code of Governance on a comply or explain basis. The NHS Foundation Trust Code of Governance, most recently revised in April 2023, is based on the principles of the UK Corporate Governance Code issued in 2012.

The Trust considers that it complies with the specific disclosure requirements as set out in the NHS Foundation Trust Code of Governance and NHS Foundation Trust Annual Reporting Manual (FT ARM).

The following table details these disclosures and where the information is located in this report:

CODE SECTION	CODE PROVISION	ANNUAL REPORT AND ACCOUNTS SECTION
A 2.1	The board of directors should assess the basis on which the trust ensures its effectiveness, efficiency and economy, as well as the quality of its healthcare delivery over the long term, and contribution to the objectives of the ICP and ICB, and place-based partnerships. The board of directors should	Annual Governance Statement

CODE SECTION	CODE PROVISION	ANNUAL REPORT AND ACCOUNTS SECTION
	ensure the trust actively addresses opportunities to work with other providers to tackle shared challenges through entering into partnership arrangements such as provider collaboratives. The trust should describe in its annual report how opportunities and risks to future sustainability have been considered and addressed, and how its governance is contributing to the delivery of its strategy.	
A 2.3	The board of directors should assess and monitor culture. Where it is not satisfied that policy, practices or behaviour throughout the business are aligned with the trust's vision, values and strategy, it should seek assurance that management has taken corrective action. The annual report should explain the board's activities and any action taken, and the trust's approach to investing in, rewarding and promoting the wellbeing of its workforce.	Staff Report
A 2.8	The board of directors should describe in the annual report how the interests of stakeholders, including system and place-based partners, have been considered in their discussions and decision-making, and set out the key partnerships for collaboration with other providers into which the trust has entered. The board of directors should keep engagement mechanisms under review so that they remain effective. The board should set out how the organisation's governance processes oversee its collaboration with other organisations and any associated risk management arrangements.	Directors' Report
B 2.6	<p>The board of directors should identify in the annual report each non-executive director it considers to be independent. Circumstances which are likely to impair, or could appear to impair, a non-executive director's independence include, but are not limited to, whether a director:</p> <ul style="list-style-type: none"> <li>• has been an employee of the trust within the last two years</li> <li>• has, or has had within the last two years, a material business relationship with the trust either directly or as a partner, shareholder, director or senior employee of a body that has such a relationship with the trust</li> <li>• has received or receives remuneration from the trust apart from a director's fee, participates in the trust's performance-related pay scheme or is a member of the trust's pension scheme</li> <li>• has close family ties with any of the trust's advisers, directors or senior employees</li> <li>• holds cross-directorships or has significant links with other directors through involvement with other companies or bodies</li> <li>• has served on the trust board for more than six years from the date of their first appointment</li> <li>• is an appointed representative of the trust's university medical or dental school.</li> </ul> <p>Where any of these or other relevant circumstances apply, and the board of directors nonetheless considers that the non-executive director is independent, it needs to be clearly explained why.</p>	Directors' Report
B 2.13	The annual report should give the number of times the board and its committees met, and individual director attendance.	Directors' Report
B 2.17	For foundation trusts, this schedule should include a clear statement detailing the roles and responsibilities of the council of governors. This statement should also describe how any disagreements between the council of governors and the board	Directors' Report



CODE SECTION	CODE PROVISION	ANNUAL REPORT AND ACCOUNTS SECTION
	of directors will be resolved. The annual report should include this schedule of matters or a summary statement of how the board of directors and the council of governors operate, including a summary of the types of decisions to be taken by the board, the council of governors, board committees and the types of decisions which are delegated to the executive management of the board of directors.	
C 2.5	If an external consultancy is engaged, it should be identified in the annual report alongside a statement about any other connection it has with the trust or individual directors.	Not applicable for the Trust in 2023/24
C 2.8	The annual report should describe the process followed by the council of governors to appoint the chair and non-executive directors. The main role and responsibilities of the nominations committee should be set out in publicly available written terms of reference.	Directors' Report
C 4.2	The board of directors should include in the annual report a description of each director's skills, expertise and experience.	Directors' Report
C 4.7	All trusts are strongly encouraged to carry out externally facilitated developmental reviews of their leadership and governance using the Well-led framework every three to five years, according to their circumstances. The external reviewer should be identified in the annual report and a statement made about any connection it has with the trust or individual directors.	There has been no external evaluation of the Trust during 2023/24
C 4.13	<p>The annual report should describe the work of the nominations committee(s), including:</p> <ul style="list-style-type: none"> <li>• the process used in relation to appointments, its approach to succession planning and how both support the development of a diverse pipeline</li> <li>• how the board has been evaluated, the nature and extent of an external evaluator's contact with the board of directors and individual directors, the outcomes and actions taken, and how these have or will influence board composition</li> <li>• the policy on diversity and inclusion including in relation to disability, its objectives and linkage to trust vision, how it has been implemented and progress on achieving the objectives</li> <li>• the ethnic diversity of the board and senior managers, with reference to indicator nine of the NHS Workforce Race Equality Standard and how far the board reflects the ethnic diversity of the trust's workforce and communities served</li> <li>• the gender balance of senior management and their direct reports.</li> </ul>	Directors' Report
C 5.15	Foundation trust governors should canvass the opinion of the trust's members and the public, and for appointed governors the body they represent, on the NHS foundation trust's forward plan, including its objectives, priorities and strategy, and their views should be communicated to the board of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.	Performance Report
D 2.4	<p>The annual report should include:</p> <ul style="list-style-type: none"> <li>• the significant issues relating to the financial statements that the audit committee considered, and how these issues were addressed</li> <li>• an explanation of how the audit committee (and/or auditor panel for an NHS trust) has assessed the independence and effectiveness of the external audit process and its approach to the appointment or reappointment of the external auditor; length of tenure of the current audit firm, when a tender was last conducted and advance notice of any retendering plans</li> </ul>	Governance Disclosures

CODE SECTION	CODE PROVISION	ANNUAL REPORT AND ACCOUNTS SECTION
	<ul style="list-style-type: none"> <li>where there is no internal audit function, an explanation for the absence, how internal assurance is achieved and how this affects the external audit</li> <li>an explanation of how auditor independence and objectivity are safeguarded if the external auditor provides non-audit services.</li> </ul>	
D 2.6	The directors should explain in the annual report their responsibility for preparing the annual report and accounts, and state that they consider the annual report and accounts, taken as a whole, is fair, balanced and understandable, and provides the information necessary for stakeholders to assess the trust's performance, business model and strategy.	Directors' Report
D 2.7	The board of directors should monitor the trust's risk management and internal control systems and, at least annually, review their effectiveness and report on that review in the annual report. The monitoring and review should cover all material controls, including financial, operational and compliance controls. The board should report on internal control through the annual governance statement in the annual report.	Annual Governance Statement
D 2.9	In the annual accounts, the board of directors should state whether it considered it appropriate to adopt the going concern basis of accounting when preparing them and identify any material uncertainties regarding going concern. Trusts should refer to the DHSC group accounting manual and NHS foundation trust annual reporting manual which explain that this assessment should be based on whether a trust anticipates it will continue to provide its services in the public sector. As a result, material uncertainties over going concern are expected to be rare.	Performance Report Annual Accounts
E 2.3	Where a trust releases an executive director, e.g., to serve as a non-executive director elsewhere, the remuneration disclosures in the annual report should include a statement as to whether or not the director will retain such earnings.	Not applicable for the Trust in 2023/24
Appendix B, para 2.3 (not in Schedule A)	The annual report should identify the members of the council of governors, including a description of the constituency or organisation that they represent, whether they were elected or appointed, and the duration of their appointments. The annual report should also identify the nominated lead governor.	Directors' Report
Appendix B, para 2.14 (not in Schedule A)	The board of directors should ensure that the NHS foundation trust provides effective mechanisms for communication between governors and members from its constituencies. Contact procedures for members who wish to communicate with governors and/or directors should be clear and made available to members on the NHS foundation trust's website and in the annual report.	Directors' Report
Appendix B, para 2.15 (not in Schedule A)	The board of directors should state in the annual report the steps it has taken to ensure that the members of the board, and in particular the non-executive directors, develop an understanding of the views of governors and members about the NHS foundation trust, e.g., through attendance at meetings of the council of governors, direct face-to-face contact, surveys of members' opinions and consultations.	Directors' Report
Additional requirement of FT ARM resulting from legislation	<p>If, during the financial year, the Governors have exercised their power* under paragraph 10C** of schedule 7 of the NHS Act 2006, then information on this must be included in the annual report.</p> <p>This is required by paragraph 26(2)(aa) of schedule 7 to the NHS Act 2006, as amended by section 151 (8) of the Health and Social Care Act 2012.</p>	Not applicable for the Trust in 2023/24

CODE SECTION	CODE PROVISION	ANNUAL REPORT AND ACCOUNTS SECTION
	<p>* Power to require one or more of the directors to attend a governors' meeting for the purpose of obtaining information about the foundation trust's performance of its functions or the directors' performance of their duties (and deciding whether to propose a vote on the foundation trust's or directors' performance).</p> <p>** As inserted by section 151 (6) of the Health and Social Care Act 2012)</p>	

## NHS System Oversight Framework

NHSE's NHS Oversight Framework provides the framework for overseeing systems including providers and identifying potential support needs. NHS organisations are allocated to one of four 'segments'.

A segmentation decision indicates the scale and general nature of support needs, from no specific support needs (segment 1) to a requirement for mandated intensive support (segment 4). A segment does not determine specific support requirements. By default, all NHS organisations are allocated to segment 2 unless the criteria for moving into another segment are met. These criteria have two components:

- a) objective and measurable eligibility criteria based on performance against the six oversight themes using the relevant oversight metrics (the themes are: quality of care, access and outcomes; people; preventing ill-health and reducing inequalities; leadership and capability; finance and use of resources; local strategic priorities); and
- b) additional considerations focused on the assessment of system leadership and behaviours, and improvement capability and capacity.

An NHS Foundation Trust will be in segment 3 or 4 only where it has been found to be in breach or suspected breach of its licence conditions.

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

Segment	Description
1	<i>Providers with maximum autonomy:</i> 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	<i>Providers offered targeted support:</i> 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	<i>Providers receiving mandated support:</i> 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	<i>Providers in special measures:</i> 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.

The Trust moved to segment 3 of the SOF in 2022, following which a package of support and a set of exit criteria for transition back to segment 2 were agreed with the Trust.

This exit criteria was updated in 2024 following agreement by the Trust, NCL ICS and NHSE London Region. The main changes to the original exit criteria are to reflect:

- That the Children's GIDS transferred to the new providers from 1 April 2024 and the Trust will no longer hold responsibility for the patients from that date; and
- The progress and plans for the Trust's strategic future mean that the exit criteria are now focused on the work to identify a partner and to develop an implementation plan for merger.

The exit criteria themes, all rated amber or green based on risk level held; and due to improvements made in 2023-24, are now focused on a number of key areas:

1. Longer Term Strategy
2. Finance
3. Leadership & Governance
4. Gender Identity Clinic for Adults

The monthly NCL ICS SOF 3 meetings have been stepped down with delivery of actions now tracked through the Trust Integrated Quality and Performance Review meetings. However, we retain a regular monthly SOF 3 oversight meeting with NHSE regulator colleagues for support.

# Statement of the Chief Executive's Responsibilities as the Accounting Officer of The Tavistock and Portman NHS Foundation Trust

The NHS Act 2006 states that the chief executive is the accounting officer of the 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 NHSE.

NHSE 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 Tavistock and Portman NHS Foundation Trust and of its income and expenditure, other items of comprehensive income and cash flows for the financial year.

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

- observe the Accounts Direction issued by NHSE, 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 and
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern.

The accounting officer is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the NHS foundation trust and to enable them 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 NHS foundation trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

As far as I am aware, there is no relevant audit information of which The Tavistock and Portman NHS Foundation Trust's auditors are unaware, and I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the entity's auditors are aware of that information.

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

Signature:

A handwritten signature in dark ink, appearing to read 'MHolland', written in a cursive style.

Michael Holland  
**Chief Executive and Accounting Officer**

**Date:** 1 July 2024

# Annual Governance Statement 2023/24

## 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 2024 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: Chief Medical Officer/Chief Nursing Officer/Chief Clinical Operating Officer
- Education and Training Risks: Chief Education and Training Officer/Dean of Postgraduate Studies
- Financial and capital planning risks: Chief Finance Officer
- Contractual risks: Chief Finance Officer
- Workforce risks: Chief People Officer
- Information governance risks: Director of Corporate Governance
- Operational and service risks: Chief Clinical Operating Officer
- Medical workforce risks: Chief Medical Officer
- Estates and Facilities risks: Chief Finance Officer

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 provide leadership on the Trust's overall approach to 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 Chief Finance Officer, on behalf of the Chief Executive Officer has responsibility for ensuring that a sound system of internal financial control is maintained and for providing adequate financial information. This includes being the key contact for the internal and external auditors and taking responsibility for providing relevant assurances to the Board. The Chief Finance Officer 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 Director of Corporate Governance, in their capacity as Senior Information Risk Owner (SIRO) is responsible for ensuring that risks relating to the handling, storing and sharing of information are managed in accordance with the General Data Protection Regulation (GDPR), and other key statutory provisions, as well as the Data Security and Protection Toolkit (DSPT), a key information governance self-assessment tool for NHS organisations. This framework is monitored by the Information Governance Group which is accountable to the Executive Leadership Team (ELT).

The Director of Corporate Governance also has responsibility for establishing and implementing the process and systems of risk management across the Trust and the promotion of good corporate governance.

The Trust recognises that training of staff is an essential element of any successful risk management strategy. The Trust has continued to roll out dedicated risk management training for all operational and clinical managers across the organisation. The Trust commenced the roll out of a programme of robust Risk Management training during 2023/24, and this will continue in 2024/25, in combination with training on use of the Trust's new risk and incident reporting tool, Radar. This new tool, which replaces the existing Quality Portal, has been procured in recognition of the need for continued improvement in how the Trust manages and learns through risk management. It is expected that Radar will enhance the quality and experience of information and reporting, thereby helping to further encourage a culture of incident reporting across the Trust. The new system will be implemented in stages early in 2024/25.

### **The risk and control framework**

The Trust has in place a Risk Management Strategy and Policy, last reviewed and approved by the Executive Management Team in December 2021. The process of updating this document will be concluded during the first quarter of 2024/25. The Strategy and Policy applies to all Trust staff and sets out the Trust's approach to managing clinical and non-clinical risks.

The system of internal control is based on an iterative 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, mitigating and reducing risks within their sphere of influence.

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



The Trust's Risk Appetite Statement and assessment which is usually considered and agreed on an annual basis by the Board of Directors was last considered and updated at a Board Risk Appetite development session facilitated by RSM which took place over three dates during March, April and May 2023.

The Integrated Audit and Governance Committee (IAGC) 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. The IAGC also has a specific remit to review and provide verification on the systems in place for risk management.

During 2023/24, the Trust's internal audit function addressed the following range of internal controls and risk areas:

- Freedom of Information (Reasonable risk assurance rating)
- Waiting List (Partial assurance risk rating)
- Key Financial Controls (Partial assurance risk rating)
- Safeguarding (Partial assurance risk rating)
- Risk Management and Board Assurance Framework (Reasonable Assurance)
- Data Security Protection Toolkit (Advisory: Moderate risk assurance rating)
- HFMA Action Plan (Advisory)

The IAGC 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 IAGC is also satisfied 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 Officer and to the Board.

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

During 2023/24, the Board of Directors reviewed and approved the Board Assurance Framework (BAF) to gain assurance that the risks to the strategic objectives are being effectively managed.

The Board of Directors is required to satisfy themselves that the Trust's annual quality account is fairly stated. The Trust has put in place robust arrangements to ensure key stakeholders, including the Council of Governors, commissioners, local authority partners and the local Healthwatch, are engaged in the process of agreeing the quality priorities and providing commentary on the annual quality account. The Chief Nursing Officer leads and advises on all matters relating to the preparation of the quality account, to ensure that the report presents a properly balanced view of clinical performance over the year.

During 2023/24, three of the Board Committees reviewed the specific strategic risks within the BAF that align to their areas of the business. Each Committee Chair reported to the full Board from these meetings on the discussions around risk. The Committees are as follows:

- Quality and Safety Committee;
- People, Organisational Development, Equality, Diversity and Inclusion Committee; and

- Performance, Finance and Resources Committee.

The IAGC received the refreshed version of the BAF at both its September 2023 and February 2024 meetings as part of its overall assessment of the effectiveness of risk and assurance processes in place. The Committee's role in relation to the BAF is to assure the Board that the Framework is being used appropriately to manage the Trust's main strategic risks and to help focus Board and Committee business.

The 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.

### **Major Risks in 2023/24**

The Board of Directors agreed a revised set of strategic ambitions for the Trust in October 2023, and during the rest of the year, the individual BAF risks were updated and adapted to reflect these new ambitions, with the understanding that a review of the full framework would be carried out in advance of 2024/25.

The BAF structure and process enables the Board to focus on the principal risks which might compromise the achievement of the organisation's Strategic objectives. The framework maps out the key controls which are in place to mitigate the risks and provides a framework of continued assurance which the Board can draw upon when considering the effectiveness of those controls.

The following Strategic risks contained within the 2023/24 BAF were considered and reviewed by the Board and its Committees throughout the year:

- Continued pressures resulting from limitations to Trust capacity and unwarranted variation in care pathways, is resulting in waiting lists and demand for some services continuing to increase. This could result in a deterioration of the quality and safety of services and impact on the service user experience.
- A lack of maturity towards the collection and use of data within the Trust restricts innovation, limits the ability to implement evidence-based improvements and meet the requirements of the transformational information sharing agenda.
- If standards of care to service users and students are not consistently met it could lead to poor clinical and educational outcomes and breaches of statutory and contractual obligations.
- A prolonged inability to have oversight, or understanding, of key quality indicators could lead to the organisation not being aware of patient safety, clinical effectiveness and/or patient experience concerns.
- If the Trust is unable to effectively plan and recruit to critical vacancies and improve the resilience of its workforce through its education, training and development plan, the ongoing sustainability of quality services and activity volume will be impacted. This will lead to enhanced levels of turnover, sickness and future recruitment issues as well as potentially leading to reduced contract income for services delivered.
- The failure to instil an inclusive and open organisational culture in line with our priority commitment around Equality, Diversity and Inclusion (EDI), including sufficient staff support and commitment to health and wellbeing, will lead to reduced levels of staff morale and engagement and quality of patient care delivered.
- If people issues are not managed effectively there is a direct impact on staff morale, engagement and wellbeing. This impacts the resilience of our workforce and quality of patient care that we can deliver.

- A failure to deliver a medium / long term financial plan that demonstrates a trajectory towards break-even, may result in medium term Integrated Care Board (ICB) financial obligations not being met. This will lead to further scrutiny, additional control measures and further restrict investment opportunities required to deliver sustainable services.
- If the Trust fails to deliver affordable and appropriate estates solutions, there may be a significant negative impact on patient, staff and student experience, resulting in the possible need to reduce Trust activities potentially resulting in a loss of organisational autonomy.
- The result of changes in the commissioning environment, alongside the impact of the pandemic on funding and delivery models may prevent the Trust establishing sustainable new income streams and adapting the current Trust service configuration. This could render the Trust's service provision unsustainable.
- The failure to implement comprehensive security measure to protect the Trust from cyber-attack could result in a sustained period where critical IT systems are unavailable, reducing the capacity to provide some services and leaving service users at risk of harm.
- A failure to develop and maintain effective system partnerships could prevent a clear understanding of the population health needs, diluting the specialist mental health voice and potentially lead to the Trust missing opportunities to improve patient care within the Integrated Care System (ICS).
- A failure to comply with the Data protection and security toolkit could lead to a serious breach of data security resulting in service user harm, a loss of Trust reputation and potential ICO financial penalties.
- If effective performance and risk management processes are not embedded within the Trust, it could reduce the effectiveness of senior management decision making whilst also impacting on the level of confidence over our systems of internal control.
- A prolonged period of instability across the Trust Executive and senior management could impact on the effectiveness of governance, performance, and engagement across the Trust, resulting in poor outcomes, levels of compliance, and staff performance.

The refreshed and updated BAF risks have been discussed with each of the Board Committees during quarter 4 of 2023/24, and a draft of the full new framework for 2024/25 is to be presented to the Board for approval at their meeting in May 2024.

### **Head of Internal Audit Opinion**

For the period up to 31 March 2024, the Head of Internal Audit Opinion for the Trust is that *“The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.”*

Factors which informed this opinion include the opinions associated with the internal audit reviews carried out during the period (highlighted within the section on Risk and Control Framework above) where out of five audits undertaken, three provided partial assurance; two reasonable assurance; and two advisory reports relating to HFMA follow-up; and Data Security Protection Toolkit.

Although the Trust has made progress towards improving the control environment in 2023/24, to improve the Head of Internal Audit opinion going forward, the programme of internal audits will be expanded in 2024/25; and the Trust will continue to ensure timeliness of implementation of actions to address internal audit recommendations.

### **Developing Workforce Safeguards**

The Trust complies with the 'Developing Workforce Safeguards' recommendations by providing regular reports to the ELT and to the Board of Directors outlining the detailed annual workforce plans. The People Team plan to engage in discussions with senior managers on implementing a workforce plan which will incorporate a consolidated action plan for each clinical service. This will include workforce redesign, agency reduction, recruitment & retention, and staff survey improvements. The discussions have since commenced on the latter. The workforce plans and remodelling proposals will be quality impact assessed and approved at Board level.

The Trust's Recruitment and Retention strategy is informed by staff surveys and exit questionnaires, using specific feedback from individuals across all staff groups. The strategy delivers against our workforce plans supporting our emphasis on substantive recruitment to roles, retention of existing staff and reducing our need for temporary workers.

The People Team business partners are working closely with senior managers to monitor retention of staff, identify areas of risk where there is high turnover and provide support with implementation of both Trust-wide and service specific actions to improve retention rates.

A robust set of workforce metrics are supported by our KPI dashboard which captures vacancy rates, sickness absence, recruitment activity, appraisal, and statutory and mandatory training compliance. These are reviewed by the senior managers monthly with further analysis undertaken as required. These reports are also presented at the POD EDI Committee meetings. The Board and the POD EDI Committee receive reports on the annual staff survey findings and are informed of progress with the actions identified to resolve issues reported.

The Trust has just launched ESR self-service for staff to record and managers to monitor staff annual leave. All Medical staff have job plans and the Trust is relaunching this process to be supported by a new medical job planning policy. There are ongoing discussions on the implementation of e-job planning for Allied Health Professionals and the efficiencies and assurance this is expected to deliver.

### **NHS England Conflicts of Interest Guidance**

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.

### **Pension**

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.

### **Equality and Diversity**

The Trust is committed to creating a diverse and inclusive environment where all staff, service users and students feel they can be themselves. Control measures are in place to

ensure that all the organisation's obligations under equality, diversity and human rights legislation are complied with. An Equality, Diversity and Inclusion (EDI) Policy is in place and supported by an associated Action Plan to ensure delivery against key EDI aims and objectives. The Trust's Equalities Statement can be found on the [website](#).

The EDI Programme Board, chaired by the Chief Executive Officer, has responsibility for delivery of the Trust's EDI Action Plan, and is accountable to the People, Organisational Development and EDI Committee.

## **Carbon Reduction**

The 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 the Trust's Green Plan 2021 - 2026. The Trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with.

## **Information governance**

The Trust has an established process for managing the Information Governance agenda, led by the Director of Corporate Governance as Senior Information Risk Owner (SIRO), the Deputy Medical Director as Caldicott Guardian, and supported by external consultants who provide the Data Protection Officer function. They also provide first line advice to staff on a range of information governance matters.

The Trust is required to comply with the Data Security and Protection Toolkit, an online self-assessment tool that enables organisations to measure their performance against the National Data Guardian's data security standards, which in turn reflect both legal requirements and Department of Health and Social Care policy in this area. To ensure compliance with the toolkit, organisations are required to demonstrate that they are implementing the 10 Data Security Standards which are clustered under the three leadership obligations as set out below:

1. People - Ensure staff are equipped to handle information respectfully and safely, according to the Caldicott Principles;
2. Process - Ensure the organisation proactively prevents data security breaches and responds appropriately to incidents or near misses; and
3. Technology - Ensure technology is secure and up to date.

Although improvements have been made throughout the year across most of the Standards, the Trust continues to be rated as "Standards not fully met" due to its inability to demonstrate that 95% of staff have undertaken mandatory training around information governance. Concerted steps have been taken to rectify this situation, including targeting the individuals involved and their managers, and it is expected that this requirement would be met early in 2024/25.

The Trust had no information governance breaches that reached the threshold for reporting to the Information Commissioner's Office (ICO) between 1 April 2023 and 31 March 2024.

Like all NHS organisations, the Trust is acutely aware of the impact that a successful cyber-attack could have on its systems and therefore patient safety and experience. An important element in the effective protection of the Trust's systems is ensuring that regular independent tests are held to demonstrate the resilience of the said systems. This is a requirement of both DSPT and the Cyber Essentials accreditation (which the Trust maintained during 2023/24). Multiple scenarios were audited and tested by qualified third-party providers such as RSM (Trust Internal Auditors) and Microsoft with the recommendations being implemented through the year.

The number and complexity of Freedom of Information (FOI) requests received by the Trust have continued to rise year on year. By the end of 2023/24, a total of 553 requests had been received, compared to 443 in 2022/23. The Trust successfully maintained its good performance in the timeliness of responses, with 98% of responses being provided within the statutory 20 working-day time limit, thus maintaining its “good” rating from the Information Commissioner’s Office.

The Information Governance Group, which is chaired by the Director of Corporate Governance, and is a sub-group of the Executive Leadership Group, is responsible for ensuring that the Trust works in accordance with statutory and best practice requirements in this area. The Group receives reports on information governance incidents, compliance with training requirements, data quality and compliance with the Information Governance Toolkit. The Group reports to ELT on the IG risks facing the organisation and how these should be managed.

## **Countering Fraud and Corruption**

The Trust's Local Counter Fraud Service (LCFS) ensures that the annual plan of proactive work minimises the risk of fraud within the Trust, and that the organisation is fully compliant with NHS Counter Fraud Authority requirements. The People function and Finance Team work closely with the LCFS, both on a proactive and reactive basis. The LCFS helps to ensure that the organisation has the appropriate policies and procedures in place around handling alleged and suspected fraud, and that an anti-fraud culture and of reporting suspected fraud is developed.

Preventative measures that were taken by the Trust in conjunction with the LCFS during 2023/24 included reviewing policies to ensure they are fraud-proof, and utilising intelligence, best practice, and guidance from NHS Counter Fraud Authority. Detection exercises were undertaken in response to known high fraud risk issues, such as doing private work on NHS time and working while off sick. The National Fraud Initiative (NFI) data matching exercise was also conducted twice in the year. An important part of the LCFS role is raising awareness of fraud with staff. This was done in 2023/24 in conjunction with the Communications team, through the sharing of literature and provision of training across the Trust’s sites. The LCFS also works closely with the Internal Audit service (both currently provided by the same firm) to capture any fraud risks from any audits undertaken within the Trust. Counter Fraud reports are presented to the IAGC at each of their meetings.

During 2023/24, LCFS was involved in seven investigations (two of which were carried forward from 2022/23). Five of these investigations were closed and two ongoing (carried forward to 2024/25). There was no financial loss to the Trust as a result of the three closed cases.

The Counter Fraud Functional Standard Return (CFFSR) resulted in an overall rating of Green. The Green rating assesses the Trust as fully compliant with the requirements, with demonstrative evidence of the impact of counter fraud work undertaken available.

At 31<sup>st</sup> March 2024, the Trust’s counter fraud eLearning module had been completed by 700 members of staff (91% compliance). In addition, 6 bespoke fraud and bribery awareness sessions to 61 managers and budget holders were held across the Trust. This ensures staff remain aware of fraud and bribery risks and are suitably informed to be able to promptly identify, mitigate and respond to these risks.

## **Regulation**

### **NHS Foundation Trust Governance: Licence Provisions**

The Code of Governance for NHS provider trusts came into force on 1 April 2023, replacing the previous NHS Foundation Trust code of governance. Among other things, the Code has

adopted both a forward- and backward-looking approach to determining Trusts' compliance with provider licence conditions. The forward-looking approach involves the inclusion of a corporate governance statement within the forward plan setting out the expectations around corporate governance arrangements over the next 12 months. The backward-looking approach, on the other hand, includes the statements on internal control, risk and quality governance set out elsewhere in this annual governance statement. Risks to compliance against the Provider Licence are articulated and managed through the BAF. For 2023/24, the particular risks to compliance with the Trust's Provider Licence were:

- BAF 14 – Effective Performance and Risk management arrangements: If effective performance and risk management processes are not embedded within the Trust it could reduce the effectiveness of senior management decision making whilst also impacting on the level of confidence over our systems of internal control.
- BAF 15 – Effectiveness of senior leadership: A prolonged period of instability across the Trust Executive and senior management could impact on the effectiveness of governance, performance, and engagement across the Trust, resulting in poor outcomes, levels of compliance, and staff performance.

### **NHS Oversight Framework Segmentation:**

In February 2022, NHSE London Regional Executive Team determined that the Trust would be moved from segment 1 to segment 3 of the NHSE Oversight Framework. With the move to segment 3, the Trust was provided with a package of mandated support to ensure that it had the capacity to address the challenges it was facing. It agreed with the North Central London Integrated Care Board (NCL ICB) and other stakeholders a set of exit criteria which, when achieved, would enable the Trust to move back to a higher rating.

Throughout 2023/24, the Trust met regularly with colleagues from the ICB to review progress in meeting the quality, governance and finance related challenges that led to the downgrading. By the end of the year there was a consensus that the Trust had made significant progress across all the domains. Confirmation of the steps that would need to be taken to move out of SOF 3 are awaited.

### **Care Quality Commission Inspections:**

#### **2023/24 Inspection:**

In September 2023, the CQC undertook a revisit to the GIDS team to reinspect the service following the inspection in 2020. The focus of the follow-up inspection was to review progress against recommendations made in 2020 with a focus on 'safe' and 'well led' domains. This was a short, focused inspection and the CQC did not re-rate the service. The revisit acknowledged the improvements made.

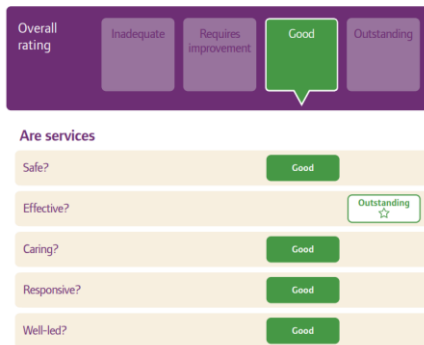
The revisit report, published in December 2023, acknowledged the de-commissioning of the service provided by the Trust and the subsequent transfer of the waiting list in October 2022. Therefore, the CQC removed the condition of registration placed on the Trust in January 2021 as no longer applicable.

The Trust does not have any other conditions of registration.

The CQC has not taken enforcement action against the Trust during 2023/24.

#### **2018/19 Inspection:**

In November 2018, the Care Quality Commission (CQC) rated the Trust as below. The Trust has not been subject to a full Trust inspection since that time and these ratings remain:



Full details of all previous inspections can be found [here](#)

### CQC Improvement Group

The CQC Improvement Group is a formally constituted Group within the Trust's governance structure and reports to the Quality and Safety Committee as part of this framework. The Group has delegated authority to oversee and monitor the improvement plans developed from the must do and should do recommendations from CQC inspections and for planning for future inspections. The Group also has delegated authority for preparing the Trust for the new CQC Single Assessment Framework.

The plan to monitor progress against the must and should do recommendations from past inspections is monitored at each meeting. It has been agreed that, where work is underway and covered at a Trust-level e.g. A3 improvement projects, strategic objectives, it will be monitored through that process to streamline assurance.

Another key area of work has been to thematical review all previous recommendations, including those previously closed, to ensure that improvement work has been embedded to full effect.

A successful learning lessons event called 'CQC Demystified' was held in October 2023 for all staff. The event was developed in collaboration between the CNO team and clinical services to understand how staff are feeling in relation to past and future inspections and to share some valuable experiences of past inspections. The workshop also included some key information for staff in respect of the CQC's key areas of focus, evidence categories and a focused look at what a Well Led inspection may look like. The event also included an interactive session with members of the services that were inspected in January 2023 (The Portman and Camden CAMHS) to share what they felt went well, and what could be improved for future preparation.

The Trust has kept apprised of the CQC's work in relation the new Single Assessment Framework, and this is a key area of focus of the Improvement Group. This has included outputs of a self-assessment against the new quality statements.

### Data quality and governance

The waiting time and quality data is extracted using Phoenix reporting services and the Power BI system dashboards. Regular monitoring and reporting is done operationally (by the contracts and clinical teams) prior to sign off of the report by the Executive Leads as part of the monthly IQPR reporting cycle.



## **Review of economy, efficiency and effectiveness of resources**

The objectives of maximising efficiency, effectiveness and economy within the Trust are achieved by internally employing a range of accountability and control mechanisms whilst also obtaining independent external assurances. One of the principal aims of the whole system of internal control and governance is to ensure that the Trust optimises the use of all resources. In this respect the main operational elements of the system are the Management Reporting, BAF and the Board sub-committees (IAGC and the Performance, Finance and Resources Committee (PFRC)). Several financial control measures have been maintained throughout the year. Underlying this structure there is the assurance work of both the internal and external audit functions.

The IAGC is chaired by a Non-Executive Director, and it reports directly to the Board. Both Internal and External Auditors attend each Committee meeting and report on the achievement of approved annual audit plans that specifically include economy, efficiency, and effectiveness reviews. During 2023/24, the IAGC received the following key reports from Executive Directors:

- Annual Report and statutory declarations
- Risk Management and BAF Development Report
- Board Assurance Framework
- Single Tender Waivers
- HFMA Self-Assessment

A Non-Executive Director chairs the PFRC which reports to the Board on resource utilisation and service development initiatives as well as financial and operational performance. As part of this assurance process the Trust has presented to the PFRC the planning documents for 2023/24. In addition, the PFRC received regular cash management updates. The Board of Directors also receives performance and financial updates at each meeting.

Most notably, during 2023/24 a new and comprehensive Integrated Quality and Performance Report (IQPR) was developed, with significant input from PFRC members, to help senior management, the Board and its key Committees to more easily understand how well the Trust is performing against its key targets and objectives. Key to the development of the IQPR has been the use of the A3 methodology, which focuses on identifying the key drivers behind sub-optimal performance and enabling the development of practical time-limited actions to address them. The IQPR was still under development but has already had a significant impact on performance management across the organisation. It is particularly useful in highlighting the importance of the interplay between financial, operational, people and quality management process across the organisation.

## **Review of effectiveness**

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 Tavistock and Portman 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 IAGC and the Quality and Safety Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

Executive Directors within the organisation who have responsibility for the development and maintenance of the system of internal control within their functional areas provide me with assurance. The ELT is the principal Executive Committee for reviewing risk in the Trust and continues to contribute to the ongoing monitoring of the effectiveness of the system of

internal control.

The process supporting the development of the annual clinical audit programme is now well established with priority given to topics that address areas of key clinical challenge. The central objective of the audit programme is to support improvements in patient care identified through clinical audit. The programme is overseen by the Quality and Safety Committee.

The Board Assurance Framework (BAF) provides me with evidence that the effectiveness of controls, which manage the risks to the Trust in achieving its strategic objectives have been reviewed and addressed. Although the Trust received partial assurance on its risk management arrangements (this includes the processes around the BAF) from the internal audit review carried out in 2022/23, significant improvements were made in 2023/24 both to the processes for drafting and managing the BAF, and in the extent to which it drove the areas of focus for the Board and its Committees in their oversight of the effectiveness of the Trust's system of internal control. These include:

- Quarterly reports to the Board on the BAF risks through the IAGC;
- Assurance, as provided through internal audit, on risk management processes;
- Chair highlight reports from the Board Committees to Board.

A report from the IAGC on their work is included in the Accountability Statement in the Annual Report along with summary reports on the work of the other Board Committees that provide assurance to me and the Board on quality, effectiveness, finance, workforce and education namely:

- Quality and Safety Committee
- Performance, Finance and Resources Committee
- People, Organisational Development, Equality and Diversity Committee
- Education and Training Committee.

The Board held development sessions during 2023/24, and this included one session on Risk Management and the BAF. Each of the Committees also held seminar sessions, following the publication of the new Strategic Ambitions, to consider the formulation of appropriate BAF risks in each of their areas of responsibility.

### **Significant Control Issues**

The Trust's definition of significant control issue is:

- Unplanned issues that required significant resource investment; and
- Any significant concerns raised by regulators, auditors or external visits as agreed by the IAGC.

For 2023/24, the Trust is highlighting the following significant control issues:

1. Gender Identity Development Service (GIDS) – In January 2021, the GIDS was inspected by the CQC, and it received an overall rating of 'inadequate'. This led to the imposition of a condition on the licence in January 2021 which remains in place. As a result of this inspection, the Trust is not fully compliant with the registration requirements of the CQC, although it is unclear whether this is impacted by the fact that the GIDS has now been decommissioned.

Following publication of the interim Cass Review report, NHSE announced in July 2022 that it would no longer be commissioning the GIDS, and that the service would close on 31 March 2024. In line with advice from the Cass Review, two new services linked to existing specialist children's hospitals were set up, and the Trust has worked closely with these providers and NHSE to safely transfer across existing GIDS patients as well

as those on the waiting list.

The closure of the service led to a significant loss of income for the Trust, although it is assumed at this stage that the decommissioning costs would be funded centrally, and therefore not impact on the Trust's planned year end position. It is also the case that most of the staff who worked in the service have had to be made redundant.

The closure of GIDS has had a major financial, operational, reputational and emotional impact on the Trust and its staff. Steps are being taken to derive whatever learning is possible from this episode in the Trust's history.

2. Financial Performance and Sustainability – In relation to financial performance and sustainability, there is a risk of failure to develop and deliver medium/long term financial plans that demonstrate a trajectory towards break-even.

At the end of the full year result for 2023/24, the Trust incurred a net deficit of £2.476m, against a planned deficit of £2.517m, a slight positive variance of £41k. The Trust also delivered its forecast capital expenditure plan of £2.2m.

The Trust is working to a financial recovery plan agreed with NCL ICB which includes a programme of work focused on sustainable financial improvement as part of its SOF3 exit criteria.

3. Leadership and Governance – The Office of Modern Governance (OMG) were commissioned by the Board of Directors in 2021 to carry out a review of the Trust's governance arrangements. This review made 22 recommendations for improvement, and in addition, strengthening leadership and governance was identified as one of the SOF 3 exit criteria for the Trust.

During 2022/23, the recommendations made in the OMG report and SOF 3 actions were consolidated into a single Integrated Governance Action Plan (IGAP) overseen by a time limited Task and Finish sub-group of the IAGC. Implementation of the individual actions has continued at pace through 2023/24. The ELT as well as the Board and its Committees have worked with the Task and Finish Group to ensure that those actions that fall within their individual and collective remits are dealt with. In addition, members of the ELT met regularly with the leaders of the NCL ICB and representatives of NHSE to assure them of the progress being made in relation to the agreed actions.

In January 2024, it was agreed both by the IAGC and the Board of Directors that virtually all the actions have either been addressed or would have been dealt with by 31 March 2024, with only a handful being converted to form part of the Trust's "business as usual" governance arrangements. The Task and Finish Group has now been stood down.

4. Data Security and Protection Toolkit self-assessment – The Data Security and Protection Toolkit (DSPT) is an online self-assessment tool that allows organisations to measure their performance against the National Data Guardian's 10 data security standards. The Trust's internal auditors routinely review the organisation's self-assessment, and the most recent audit conducted in 2023/24 provided only moderate assurance (although this is in line with 65% of the auditors' NHS clients), but also found that there was an unsatisfactory confidence level in the veracity of the self-assessment.

The auditors raised several management actions because of these findings, including one high and four medium. Their findings included that there was no action plan in place to detail any actions arising from data protection checks undertaken, and that compliance with mandatory information governance and data security

training is below the desired completion level. The Trust is taking concerted action to address the shortcomings in this important area, including taking various approaches to improve compliance levels with information governance training, and taking forward the lessons learnt from the Care Notes outage incident that took place in 2022.

## **Conclusion**

Working with the Board, Council of Governors and Staff, I am fully committed to addressing the significant control issues highlighted above and to delivering and developing high quality and high impact patient services.

Signature:

A handwritten signature in dark ink, appearing to read 'Michael Holland', written in a cursive style.

Michael Holland  
**Chief Executive and Accounting Officer**

**Date:** 1 July 2024

# 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 financial statements

We have audited the financial statements of The Tavistock and Portman NHS Foundation Trust (the 'Trust') for the year ended 31 March 2024, which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and international accounting standards in conformity with the requirements of the Accounts Directions issued under Schedule 7 of the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023-24.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Trust as at 31 March 2024 and of its expenditure and income for the year then ended; and
- have been properly prepared in accordance with international accounting standards as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023-24; and
- have been 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, as required by the Code of Audit Practice (2020) ("the Code of Audit Practice") approved by the Comptroller and Auditor General. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' 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

We are responsible for concluding on the appropriateness of the Accounting Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion. Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the Trust to cease to continue as a going concern.

In our evaluation of the Accounting Officer's conclusions, and in accordance with the expectation set out within the Department of Health and Social Care Group Accounting Manual 2023-24 that the Trust's financial statements shall be prepared on a going concern basis, we considered the inherent risks associated with the continuation of services provided by the Trust. In doing so we had regard to the guidance provided in Practice Note 10 Audit of financial statements and regularity of public sector bodies in the United Kingdom (Revised 2022) on the application of ISA (UK) 570 Going Concern to public sector entities. We assessed the reasonableness of the basis of preparation used by the Trust and the Trust's disclosures over the going concern period.

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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Accounting Officer is responsible for the other information contained within the annual report. 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.

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 themselves. 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 this regard.

### **Other information we are required to report on by exception under the Code of Audit Practice**

Under the Code of Audit Practice published by the National Audit Office in April 2020 on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the disclosure requirements set out in the NHS Foundation Trust Annual Reporting Manual 2023/24 or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls.

We have nothing to report in this regard.

### **Opinion on other matters required by the Code of Audit Practice**

In our opinion:

- the parts of the Remuneration Report and the Staff Report to be audited have been properly prepared in accordance with the requirements of the NHS Foundation Trust Annual Reporting Manual 2023/24; and
- based on the work undertaken in the course of the audit of the financial statements the other information published together with the 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:

- we issue a report in the public interest under Schedule 10 (3) of the National Health Service Act 2006 in the course of, or at the conclusion of the audit; or
- we refer a matter to the regulator under Schedule 10 (6) of the National Health Service Act 2006 because we have reason to believe that the Trust, or an officer of the Trust, is about to make, or has made, a decision which involves or would involve the incurring of unlawful expenditure, or is about to take, or has begun to take a course of action which, if followed to its conclusion, would be unlawful and likely to cause a loss or deficiency.

We have nothing to report in respect of the above matters.

### **Responsibilities of the Accounting Officer**

As explained more fully in the Statement of the Chief Executive's responsibilities as the accounting officer set out on pages 69 to 70, the Chief Executive, as Accounting Officer, is responsible for the

preparation of the financial statements in the form and on the basis set out in the Accounts Directions included in the NHS Foundation Trust Annual Reporting Manual 2023/24, 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.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer has been informed by the relevant national body of the intention to dissolve the Trust without the transfer of its services to another public sector entity.

### **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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the Trust and determined that the most significant which are directly relevant to specific assertions in the financial statements are those related to the reporting frameworks (international accounting standards and the National Health Service Act 2006, as interpreted and adapted by the Department of Health and Social Care Group Accounting Manual 2023-24).
- We enquired of management and the Integrated Audit and Governance Committee, concerning the Trust's policies and procedures relating to:
  - the identification, evaluation and compliance with laws and regulations;
  - the detection and response to the risks of fraud; and
  - the establishment of internal controls to mitigate risks related to fraud or non-compliance with laws and regulations.
- We enquired of management, internal audit and the Integrated Audit and Governance Committee, whether they were aware of any instances of non-compliance with laws and regulations or whether they had any knowledge of actual, suspected or alleged fraud.
- We assessed the susceptibility of the Trust's financial statements to material misstatement, including how fraud might occur, evaluating management's incentives and opportunities for manipulation of the financial statements. This included the evaluation of the risk of management override of controls and the risk of fraudulent income and expenditure recognition. We determined that the principal risks were in relation to:
  - journal entries that altered the Trust's financial performance for the year;
  - incomplete recognition of year-end non-pay operating expenditure and associated creditor balances;
  - potential management bias in determining accounting estimates and judgements in relation to year-end revenue and expenditure accruals including provisions and deferred income;
  - the recognition of patient care and other income not principally derived from contracts that are at a fixed price; and
  - accounting estimates made in respect of the valuation of land and building assets.
- Our audit procedures involved:
  - evaluation of the design effectiveness of controls that management has in place to prevent and detect fraud;

- journal entry testing, with a focus on material manual journals posted close to year end, material manual accrual journals posted at year end, any journals posted by unauthorised users and journals posted by senior management;
  - reviewing payments made/received and invoices raised/received in April and May 2024;
  - challenging assumptions and judgements made by management in its accounting estimates for manual expenditure/revenue accruals including deferred income and provisions;
  - sample testing of patient care and other income not principally derived from contracts that are at a fixed price;
  - challenging assumptions and judgements made by management in its significant accounting estimates in respect of property, plant and equipment valuations; and
  - assessing the extent of compliance with the relevant laws and regulations as part of our procedures on the related financial statement item.
- These audit procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error and detecting irregularities that result from fraud is inherently more difficult than detecting those that result from error, as fraud may involve collusion, deliberate concealment, forgery or intentional misrepresentations. Also, the further removed non-compliance with laws and regulations is from events and transactions reflected in the financial statements, the less likely we would become aware of it.
  - We communicated relevant laws and regulations and potential fraud risks to all engagement team members, including fraud in revenue and expenditure recognition and the significant accounting estimates related to land and building valuations. We remained alert to any indications of non-compliance with laws and regulations, including fraud, throughout the audit.
  - Our assessment of the appropriateness of the collective competence and capabilities of the engagement team included consideration of the engagement team's:
    - understanding of, and practical experience with audit engagements of a similar nature and complexity through appropriate training and participation
    - knowledge of the health sector and economy in which the Trust operates
    - understanding of the legal and regulatory requirements specific to the Trust including:
      - the provisions of the applicable legislation
      - NHS England's rules and related guidance
      - the applicable statutory provisions.
  - In assessing the potential risks of material misstatement, we obtained an understanding of:
    - The Trust's operations, including the nature of its income and expenditure and its services and of its objectives and strategies to understand the classes of transactions, account balances, expected financial statement disclosures and business risks that may result in risks of material misstatement.
    - The Trust's control environment, including the policies and procedures implemented by the Trust to ensure compliance with the requirements of the financial reporting framework.

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](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.



## **Report on other legal and regulatory requirements – the Trust’s arrangements for securing economy, efficiency and effectiveness in its use of resources**

### **Matter on which we are required to report by exception – the Trust’s arrangements for securing economy, efficiency and effectiveness in its use of resources**

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2024.

We have nothing to report in respect of the above matter except on 20 June 2024, we identified a risk of significant weakness in how the Trust plans and manages its resources to ensure it can continue to deliver its services. This was in relation to the future financial sustainability of the Trust following the decommissioning of the Gender Identity Development services and National Workforce Skills Development Unit and the subsequent loss of circa £2.4m overhead contribution. On 12 June 2024, the Trust submitted a £2.2 million deficit plan that requires the delivery of £5.2 million Cost Improvement Savings which is equivalent to 8% of operating expenditure. The plan also includes £7.5 million of cash funding for the Trust to remain liquid. The Trust does not have a plan that delivers financial sustainability as a stand-alone entity.

We have raised a key recommendation that the Trust continues to work with its identified merger partner and the North Central London ICB to continue to develop a detailed Medium Term Financial Plan which delivers financial balance.

### **Responsibilities of the Accounting Officer**

The Chief Executive, as Accounting Officer, is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in the use of the Trust’s resources.

### **Auditor’s responsibilities for the review of the Trust’s arrangements for securing economy, efficiency and effectiveness in its use of resources**

We are required under paragraph 1 of Schedule 10 of the National Health Service Act 2006 to be satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. 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 review in accordance with the Code of Audit Practice, having regard to the guidance issued by the Comptroller and Auditor General in January 2023. This guidance sets out the arrangements that fall within the scope of ‘proper arrangements’. When reporting on these arrangements, the Code of Audit Practice requires auditors to structure their commentary on arrangements under three specified reporting criteria:

- Financial sustainability: how the Trust plans and manages its resources to ensure it can continue to deliver its services;
- Governance: how the Trust ensures that it makes informed decisions and properly manages its risks; and
- Improving economy, efficiency and effectiveness: how the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

We have documented our understanding of the arrangements the Trust has in place for each of these three specified reporting criteria, gathering sufficient evidence to support our risk assessment and commentary in our Auditor’s Annual Report. In undertaking our work, we have considered whether there is evidence to suggest that there are significant weaknesses in arrangements.

## Report on other legal and regulatory requirements – Certificate

We certify that we have completed the audit of The Tavistock and Portman NHS Foundation Trust in accordance with the requirements of Schedule 10 of the National Health Service Act 2006 and the Code of Audit Practice.

### Use of our report

This report is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Trust's Council of Governors 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 Trust and the Trust's Council of Governors as a body, for our audit work, for this report, or for the opinions we have formed.

*Parris Williams*

Parris Williams, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

London

02 July 2024

**The Tavistock and Portman NHS Foundation Trust**

**Annual accounts for the year ended 31 March 2024**

**Foreword to the accounts**

**The Tavistock and Portman NHS Foundation Trust**

These accounts, for the year ended 31 March 2024, 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** Michael Holland  
**Job title** Chief Executive and Accounting Officer  
**Date** 1 July 2024

## Statement of Comprehensive Income

		2023/24	2022/23
	Note	£000	£000
			<b>Restated</b>
Operating income from patient care activities	3	51,221	46,454
Other operating income	4	24,785	20,679
Operating expenses	5, 7	<u>(78,238)</u>	<u>(70,251)</u>
<b>Operating surplus/(deficit) from continuing operations</b>		<b><u>(2,232)</u></b>	<b><u>(3,118)</u></b>
Finance income	9	197	130
Finance expenses	10	(31)	(22)
PDC dividends payable		<u>(410)</u>	<u>(408)</u>
<b>Net finance costs</b>		<b><u>(244)</u></b>	<b><u>(300)</u></b>
<b>Surplus / (deficit) for the year</b>		<b><u>(2,476)</u></b>	<b><u>(3,418)</u></b>
<b>Other comprehensive income</b>			
<b>Will not be reclassified to income and expenditure:</b>			
Impairments	6	(911)	(3,887)
Revaluations	14	1,067	1,217
Other reserve movements		<u>-</u>	<u>32</u>
<b>Total comprehensive income / (expense) for the period</b>		<b><u>(2,320)</u></b>	<b><u>(6,056)</u></b>

## Statement of Financial Position

		31 March 2024	31 March 2023	01 April 2022
	Note	£000	£000	£000
			Restated	Restated
<b>Non-current assets</b>				
Intangible assets	11	588	797	628
Property, plant and equipment	12	22,299	22,382	24,615
Right of use assets	13	793	1,455	-
<b>Total non-current assets</b>		<b>23,680</b>	<b>24,634</b>	<b>25,243</b>
<b>Current assets</b>				
Receivables	14	9,784	6,582	7,654
Cash and cash equivalents	15	2,350	8,822	14,816
<b>Total current assets</b>		<b>12,134</b>	<b>15,404</b>	<b>22,470</b>
<b>Current liabilities</b>				
Trade and other payables	16	(9,628)	(11,280)	(13,532)
Borrowings	18	(709)	(917)	(445)
Provisions	19	(3,302)	(2,183)	(2,935)
Other liabilities	17	(7,194)	(8,722)	(7,849)
<b>Total current liabilities</b>		<b>(20,833)</b>	<b>(23,102)</b>	<b>(24,761)</b>
<b>Total assets less current liabilities</b>		<b>14,981</b>	<b>16,936</b>	<b>22,952</b>
<b>Non-current liabilities</b>				
Borrowings	18	(1,962)	(2,758)	(2,220)
Provisions	19	(1,169)	(28)	(528)
<b>Total non-current liabilities</b>		<b>(3,131)</b>	<b>(2,786)</b>	<b>(2,748)</b>
<b>Total assets employed</b>		<b>11,849</b>	<b>14,149</b>	<b>20,204</b>
<b>Financed by</b>				
Public dividend capital		5,563	5,543	5,543
Revaluation reserve		11,725	11,870	14,239
Income and expenditure reserve		(5,439)	(3,264)	422
<b>Total taxpayers' equity</b>		<b>11,849</b>	<b>14,149</b>	<b>20,204</b>

The notes on pages 74 to 108 form part of these accounts.



Name Michael Holland  
 Position Chief Executive and Accounting Officer  
 Date 1 July 2024

## Statement of Changes in Equity for the year ended 31 March 2024

	Public dividend capital	Revaluation reserve	Income and expenditure reserve	Total
	£000	£000	£000	£000
<b>Taxpayers' and others' equity at 1 April 2023 - brought forward</b>	<b>5,543</b>	<b>11,870</b>	<b>(3,264)</b>	<b>14,149</b>
Surplus/(deficit) for the year	-	-	(2,476)	(2,476)
Other transfers between reserves	-	(301)	301	-
Impairments	-	(911)	-	(911)
Revaluations	-	1,067	-	1,067
Public dividend capital received	20	-	-	20
<b>Taxpayers' and others' equity at 31 March 2024</b>	<b>5,563</b>	<b>11,725</b>	<b>(5,439)</b>	<b>11,849</b>

## Statement of Changes in Equity for the year ended 31 March 2023

	Public dividend capital £000	Revaluation reserve £000	Income and expenditure reserve £000	Total £000
<b>Taxpayers' and others' equity at 1 April 2022 - brought forward</b>	<b>5,543</b>	<b>14,239</b>	<b>422</b>	<b>20,204</b>
Surplus/(deficit) for the year	-	-	(3,418)	(3,418)
Other transfers between reserves	-	301	(301)	-
Impairments	-	(3,887)	-	(3,887)
Revaluations	-	1,217	-	1,217
Other reserve movements	-	-	33	33
<b>Taxpayers' and others' equity at 31 March 2023</b>	<b>5,543</b>	<b>11,870</b>	<b>(3,264)</b>	<b>14,149</b>



## **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.

### **Income and expenditure reserve**

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

## Statement of Cash Flows

	2023/24	2022/23
Note	£000	£000
<b>Cash flows from operating activities</b>		
Operating surplus / (deficit)	(2,232)	(3,118)
<b>Non-cash income and expense:</b>		
Depreciation and amortisation	5 2,927	3,197
(Increase) / decrease in receivables and other assets	(3,202)	1,072
Increase / (decrease) in payables and other liabilities	(2,988)	(1,441)
Increase / (decrease) in provisions	2,260	(1,250)
<b>Net cash flows from / (used in) operating activities</b>	<b><u>(3,235)</u></b>	<b><u>(1,540)</u></b>
<b>Cash flows from investing activities</b>		
Interest received	197	130
Purchase of intangible assets	(114)	-
Purchase of PPE and investment property	(2,110)	(3,348)
<b>Net cash flows from / (used in) investing activities</b>	<b><u>(2,027)</u></b>	<b><u>(3,218)</u></b>
<b>Cash flows from financing activities</b>		
Public dividend capital received	20	-
Movement on loans from DHSC	(445)	(445)
Capital element of finance lease rental payments	(153)	(456)
Interest on loans	(22)	(22)
Interest paid on finance lease liabilities	(8)	-
PDC dividend (paid) / refunded	(602)	(313)
<b>Net cash flows from / (used in) financing activities</b>	<b><u>(1,210)</u></b>	<b><u>(1,236)</u></b>
<b>Increase / (decrease) in cash and cash equivalents</b>	<b><u>(6,472)</u></b>	<b><u>(5,994)</u></b>
<b>Cash and cash equivalents at 1 April - brought forward</b>	<b>8,822</b>	<b>14,816</b>
Prior period adjustments		-
<b>Cash and cash equivalents at 1 April - restated</b>	<b>8,822</b>	<b>14,816</b>
<b>Cash and cash equivalents at 31 March</b>	<b>15 <u>2,350</u></b>	<b><u>8,822</u></b>

## **Notes to the Accounts**

### **Note 1 Accounting policies and other information**

#### **Note 1.1 Basis of preparation**

NHS England 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 2023/24 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.

On 31st March 23 the Gender Identity Development Service ("GIDS") closed as a consequence of the decommissioning decision made by NHSE in July last year. The service has transferred to other NHS providers and hence has not been accounted for as a discontinued operation. The Trust is clear on the financial and operational implications of this decision. Funding has been secured for the cost of decommissioning to be included in the 23/24 accounts with a further £1m being agreed to support the loss of overhead contribution in 24/25. It should be noted that income from GIDS represented 14% of total Trust income. Despite the 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, and hence this does represent a material uncertainty to the Trusts future.

In addition, the Trust is currently going through a formal merger process, in line with NHSE guidance and agreed by the Board as the best way to secure the future of the Trusts services. At the time of drafting the accounts a formal process was underway to identify a partner organisation from within the NHS, with the process planned to conclude in early in 25/26. At this point the Trust will be part of a new NHS organisation. This again does represent a material uncertainty as the current service portfolio is expected to continue as part of the new merged entity and the financial viability of those services will be enhanced through reductions in shared corporate costs and economies of scale from merged clinical structures.

The Trust has therefore continued to adopt the going concern basis in preparing the accounts.

In addition the NSWDU contract was decommissioned, but given relatively low value of the contract (c.£1m) and the limited contribution to overhead; this is not deemed significant to the going concern disclosure.

#### **Note 1.4 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. Funding envelopes are set at an Integrated Care System (ICS) level. The majority of the Trust's NHS income is earned from NHS commissioners under the NHS Payment Scheme (NHSPS) which replaced the National Tariff Payment System on 1 April 2023. The NHSPS sets out rules to establish the amount payable to trusts for NHS-funded secondary healthcare.

Aligned payment and incentive contracts form the main payment mechanism under the NHSPS. In 2023/24 API contracts contain both a fixed and variable element. Under the variable element, providers earn income for elective activity (both ordinary and day case), out-patient procedures, out-patient first attendances, diagnostic imaging and nuclear medicine, and chemotherapy delivery activity. The precise definition of these activities is given in the NHSPS. Income is earned at NHSPS prices based on actual activity. The fixed element includes income for all other services covered by the NHSPS assuming an agreed level of activity with 'fixed' in this context meaning not varying based on units of activity. Elements within this are accounted for as variable consideration under IFRS 15 as explained below.

In 2022/23 fixed payments were set at a level assuming the achievement of elective activity targets within aligned payment and incentive contracts.

The Trust also receives income from commissioners under Commissioning for Quality Innovation (CQUIN) and Best Practice Tariff (BPT) schemes. Delivery under these schemes is part of how care is provided to patients. As such CQUIN and BPT payments are not considered distinct performance obligations in their own right; instead they form part of the transaction price for performance obligations under the overall contract with the commissioner and accounted for as variable consideration under IFRS 15. Payment for CQUIN and BPT on non-elective services is included in the fixed element of API contracts with adjustments for actual achievement being made at the end of the year. BPT earned on elective activity is included in the variable element of API contracts and paid in line with actual activity performed.

Elective recovery funding provides additional funding to integrated care boards to fund the commissioning of elective services within their systems. In 2023/24, trusts do not directly earn elective recovery funding, instead earning income for actual activity performed under API contract arrangements as explained above. The level of activity delivered by the trust contributes to system performance and therefore the availability of funding to the trust's commissioners. In 2022/23 elective recovery funding for providers was separately identified within the aligned payment and incentive contracts.

## **Note 1.5 Other forms of income**

### **Grants and donations**

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 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.

### **Education and Training income**

Tuition fee income is recognised in the Statement of Comprehensive income to reflect the delivery of teaching to students over the period of the tuition to which the fee relates.

Short course income is also recognised over the period the course is being delivered. Digital courses income is recognised in full as the majority of costs have been incurred upfront. Commissioned income is match to the cost of delivery over the period of the 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.

Expenditure less than £5,000 will be treated as a de minimis value for accruals and prepayments.

## **Note 1.8 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, eg, 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 (ie 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.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees. 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.

An impairment 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.

### 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	10	10
Information technology	5	5
Furniture & fittings	5	5

### Note 1.9 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, eg 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, eg 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 1.9 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 1.10 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, ie, 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 and financial liabilities at amortised cost**

Financial assets and financial liabilities at amortised cost are those held with the objective of collecting contractual cash flows and where cash flows are solely payments of principal and interest. This includes cash equivalents, contract and other receivables, trade and other payables, rights and obligations under lease arrangements and loans receivable and payable.

After initial recognition, these financial assets and financial liabilities are measured at amortised cost using the effective interest method less any impairment (for financial assets). The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability.

Interest revenue or expense is calculated by applying the effective interest rate to the gross carrying amount of a financial asset or amortised cost of a financial liability and recognised in the Statement of Comprehensive Income and a financing income or expense. In the case of loans held from the Department of Health and Social Care, the effective interest rate is the nominal rate of interest charged on the loan.

#### **Impairment of financial assets**

For all financial assets measured at amortised cost including, contract receivables and contract assets, 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).

For financial assets that have become credit impaired since initial recognition (stage 3), expected credit losses at the reporting date are measured as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

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 1.11 Leases**

A lease is a contract or part of a contract that conveys the right to use an asset for a period of time in exchange for consideration. An adaptation of the relevant accounting standard by HM Treasury for the public sector means that for NHS bodies, this includes lease-like arrangements with other public sector entities that do not take the legal form of a contract. It also includes peppercorn leases where consideration paid is nil or nominal (significantly below market value) but in all other respects meet the definition of a lease. The trust does not apply lease accounting to new contracts for the use of intangible assets.

The Trust determines the term of the lease term with reference to the non-cancellable period and any options to extend or terminate the lease which the Trust is reasonably certain to exercise.

### **The Trust as a lessee**

#### *Recognition and initial measurement*

At the commencement date of the lease, being when the asset is made available for use, the Trust recognises a right of use asset and a lease liability.

The right of use asset is recognised at cost comprising the lease liability, any lease payments made before or at commencement, any direct costs incurred by the lessee, less any cash lease incentives received. It also includes any estimate of costs to be incurred restoring the site or underlying asset on completion of the lease term.

The lease liability is initially measured at the present value of future lease payments discounted at the interest rate implicit in the lease. Lease payments includes fixed lease payments, variable lease payments dependent on an index or rate and amounts payable under residual value guarantees. It also includes amounts payable for purchase options and termination penalties where these options are reasonably certain to be exercised.

Where an implicit rate cannot be readily determined, the Trust's incremental borrowing rate is applied. This rate is determined by HM Treasury annually for each calendar year. A nominal rate of 3.51% applied to new leases commencing in 2023 and 4.72% to new leases commencing in 2024.

The Trust does not apply the above recognition requirements to leases with a term of 12 months or less . Lease payments associated with these leases are expensed on a straight-line basis over the lease term. Irrecoverable VAT on lease payments is expensed as it falls due.

#### *Subsequent measurement*

As required by a HM Treasury interpretation of the accounting standard for the public sector, the Trust employs a revaluation model for subsequent measurement of right of use assets, unless the cost model is considered to be an appropriate proxy for current value in existing use or fair value, in line with the accounting policy for owned assets. Where consideration exchanged is identified as significantly below market value, the cost model is not considered to be an appropriate proxy for the value of the right of use asset.

The Trust subsequently measures the lease liability by increasing the carrying amount for interest arising which is also charged to expenditure as a finance cost and reducing the carrying amount for lease payments made. The liability is also remeasured for changes in assessments impacting the lease term, lease modifications or to reflect actual changes in lease payments. Such remeasurements are also reflected in the cost of the right of use asset. Where there is a change in the lease term or option to purchase the underlying asset, an updated discount rate is applied to the remaining lease payments.

### **Initial application of IFRS 16 in 2022/23**

*IFRS 16 Leases* as adapted and interpreted for the public sector by HM Treasury was applied to these financial statements with an initial application date of 1 April 2022. IFRS 16 replaced *IAS 17 Leases*, *IFRIC 4 Determining whether an arrangement contains a lease* and other interpretations.

The standard was applied using a modified retrospective approach with the cumulative impact recognised in the income and expenditure reserve on 1 April 2022. Upon initial application, the provisions of IFRS 16 were only applied to existing contracts where they were previously deemed to be a lease or contain a lease under IAS 17 and IFRIC 4. Where existing contracts were previously assessed not to be or contain a lease, these assessments were not revisited.

#### *The Trust as lessee*

For continuing leases previously classified as operating leases, a lease liability was established on 1 April 2022 equal to the present value of future lease payments discounted at the Trust's incremental borrowing rate of 0.95%. A right of use asset was created equal to the lease liability. Hindsight was used in determining the lease term where lease arrangements contained options for extension or earlier termination.

No adjustments were made on initial application in respect of leases with a remaining term of 12 months or less from 1 April 2022 or for leases where the underlying assets had a value below £5,000. No adjustments were made in respect of leases previously classified as finance leases.

## Note 1.12 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 2024:

		<b>Nominal rate</b>	<b>Prior year rate</b>
Short-term	Up to 5 years	4.26%	3.27%
Medium-term	After 5 years up to 10 years	4.03%	3.20%
Long-term	After 10 years up to 40 years	4.72%	3.51%
Very long-term	Exceeding 40 years	4.40%	3.00%

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 2024:

	<b>Inflation rate</b>	<b>Prior year rate</b>
Year 1	3.60%	7.40%
Year 2	1.80%	0.60%
Into perpetuity	2.00%	2.00%

Early retirement provisions and injury benefit provisions both use the HM Treasury's post-employment benefits discount rate of 2.45% in real terms (prior year: minus 1.70%).

### 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 19.1 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 1.13 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 1.14 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 1.16 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 1.17 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 1.18 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 1.19 Early adoption of standards, amendments and interpretations**

No new accounting standards or revisions to existing standards have been early adopted in 2023/24.

**Note 1.20 Standards, amendments and interpretations in issue but not yet effective or adopted**

IFRS 14 Regulatory Deferral Accounts: Not UK-endorsed. Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable to DHSC group bodies

IFRS 17 Insurance Contracts: Application required for accounting periods beginning on or after 1 January 2023, but not yet adopted by the FReM which is expected to be from April 2025: early adoption is not therefore permitted

**Note 1.20 Critical judgements in applying accounting policies**

There is no critical judgement in applying accounting policies

**Note 1.21 Sources of estimation uncertainty**

The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

**Valuation of Land and Property**

The carrying value of the Trust's land and buildings is based on the valuation undertaken during the year by the Trust's valuers, Gerald Eve. All land and buildings were valued at depreciated replacement cost on a modern equivalent asset principle. These valuations rely on several assumptions and estimates, which introduce uncertainty. The main estimation techniques were as follows:

**Land Valuation:** Land was valued on the assumption that the existing Green Belt designation and associated planning restrictions remain in force.

**Buildings Valuation:** The valuation of buildings relied on Royal Institute of Chartered Surveyors Building Cost Information Service indices for the cost of construction for appropriate building types, which are averages. The base valuations were discounted based on the estimated remaining useful life of each building. Space requirements for service delivery were assumed to remain the same in a modern equivalent asset as in the present buildings.

**Component Valuation:** In accordance with IAS16, the component parts of each building were assigned values as a proportion of the total, based on average proportions, with a different assessed life applied to each component.

## **Note 1.23 Prior Period Adjustments**

### **Disclosure Note for Prior Period Adjustments: Asset Reclassification from Plant and Machinery to Building**

In the latest fiscal period, it was discovered that certain assets had been inaccurately categorized within the property, plant, and equipment (PPE) sector. Specifically, assets that had previously been labeled as plant and machinery were found to be more accurately described as buildings. To rectify this, a prior period adjustment was made.

The adjustment shifted £3.540m from plant and machinery to buildings, with £1.146m adjusted in the 2021/2022 period and £2.394m in 2022/2023. This shift has affected the financial comparatives previously reported.

This change from plant to building classification has influenced both the current and prior comparative financial statements, leading to a revised fair value assessment of the buildings and a decrease in the value attributed to plant and machinery.

This necessary correction was made to address a misclassification error regarding the asset types under the Trust's established accounting policies.

This correction has no bearing on regulatory compliance, contractual obligations, or critical performance metrics.

The management team confirms its commitment to maintaining accurate and complete financial records, including addressing such classification discrepancies.

### **Prior Period Adjustment Disclosure Note: Reclassification from IT Hardware to Intangible IT Assets**

During the present fiscal period, an incorrect asset classification within the property, plant, and equipment (PPE) to intangible assets segment was identified. Specifically, assets previously recorded under information technology were more accurately classified as intangible information technology assets, leading to a prior period adjustment.

This reclassification resulted in an adjustment of £721k in 2021/2022 and £266k in 2022/2023 from IT hardware to intangible IT assets.

The transition from IT to intangible IT assets has altered both the current and comparative financial statements, increasing the recorded value of intangible IT assets and decreasing the value of IT hardware.

This adjustment was required to align with the accurate classification definitions provided in the accounting policies.

This adjustment does not affect regulatory compliance, contractual commitments, or essential performance indicators.

The management team acknowledges its duty to ensure the financial statements' accuracy and integrity, including rectifying such classification issues.

### **Prior Period Adjustment Disclosure Note for Fully Depreciated Assets**

Recently, an oversight was noted in the accounting for fully depreciated assets that were still listed under the property, plant, and equipment (PPE) and intangible assets categories. This required a prior period adjustment to remove these assets from the accounts.

The adjustment involved writing off £480k in intangible assets and £3.090m in PPE assets, impacting previously reported comparative financial data.

This corrective action was necessary to adhere to the Trust's accounting policies, which dictate that fully depreciated assets should be removed from the books.

Note 1.24 Prior Period Adjustment

	2021/22 31/03/2022 Restated £000s	2021/22 31/03/2022 Original £000s	Movement £000s	2022/23 31/03/2023 Restated £000s	2022/23 31/03/2023 Original £000s	Movement £000s
<b>Effect on the Statement of Comprehensive income:</b>						
<b>Statement of Comprehensive income</b>						
<b>Other comprehensive income</b>						
<b>Will not be reclassified to income and expenditure:</b>						
Impairment	-	-	-	(3,887)	-	3,887
Revaluations	1,661	1,661	-	1,217	241	(976)
<b>Total comprehensive income/(expense) for the period</b>	<b>1,661</b>	<b>1,661</b>	<b>-</b>	<b>(2,670)</b>	<b>241</b>	<b>2,911</b>
<b>Effect on the Statement of financial position:</b>						
<b>Statement of Financial Position</b>						
<b>Non Current assets</b>						
Property, plant and Equipment	24,615	25,150	535	22,382	25,820	3,438
Intangible assets	628	92	(535)	797	270	(527)
Right of Use Assets	-	-	-	1,455	2,735	1,280
<b>Total non current assets</b>	<b>25,242</b>	<b>25,242</b>	<b>0</b>	<b>24,634</b>	<b>28,825</b>	<b>4,191</b>
<b>Total assets less current liabilities</b>	<b>22,951</b>	<b>22,951</b>	<b>0</b>	<b>16,936</b>	<b>21,127</b>	<b>4,191</b>
<b>Non Current Liabilities</b>						
Borrowings	(2,220)	(2,220)	-	(2,758)	(4,038)	(1,280)
<b>Total non current liabilities</b>	<b>(2,220)</b>	<b>(2,220)</b>	<b>-</b>	<b>(2,758)</b>	<b>(4,038)</b>	<b>(1,280)</b>
<b>Total assets employed</b>	<b>20,204</b>	<b>20,204</b>	<b>(0)</b>	<b>14,149</b>	<b>17,060</b>	<b>2,911</b>
<b>Financed by</b>						
Public dividend capital	5,543	5,543	-	5,543	5,543	-
Revaluation reserve	14,239	14,239	-	11,870	14,781	2,911
Income and expenditure reserve	422.3	422	(0)	(3,264)	(3,264)	(0)
<b>Total taxpayers equity</b>	<b>20,204</b>	<b>20,204</b>	<b>-</b>	<b>14,149</b>	<b>17,060</b>	<b>2,911</b>
<b>Effect on Statement of changes in Equity</b>						
<b>Statement of Changes in Equity</b>						
Revaluation reserve brought forward	12,879	12,879	-	14,239	14,239	-
Revaluation in year	1,661	1,661	-	1,217	241	(976)
Impairment	-	-	-	(3,887)	-	3,887
Transfer from revaluation reserve to income and expenditure reserve for impairments arising from consumption of economic benefits	(301)	(301)	-	301	301	-
<b>Total revaluation reserve at 31 March</b>	<b>14,239</b>	<b>14,239</b>	<b>-</b>	<b>11,870</b>	<b>14,781</b>	<b>2,911</b>
<b>Effect on Property, plant and equipment, Intangible and Right of User assets note</b>						
Property, plant and equipment - Building excluding dwellings	10,564	9,429	(1,135)	10,468	10,168	(300)
Property, plant and equipment - Plant and Machinery	0	1,135	1,135	0	3,211	3,211
Property, plant and equipment - Information technology	4,280	4,816	536	3,096	3,623	527
Intangible assets	628	92	(536)	797	270	(527)
Right of user assets	-	-	-	1,455	2,735	1,280
Lease liabilities	-	-	-	1,455	2,735	1,280

## Note 2 Operating segments

The Trust manages all services and functions as an unified and fully intergrated healthcare provider and, as such, operates one segment

## Note 3 Operating income from patient care activities

All income from patient care activities relates to contract income recognised in line with accounting policy 1.4

<b>Note 3.1 Income from patient care activities (by nature)</b>	<b>2023/24</b>	<b>2022/23</b>
	<b>£000</b>	<b>£000</b>
Income from commissioners under API contracts*	40,707	34,645
Services delivered under a mental health collaborative	3,669	1,873
National pay award central funding***	26	1,515
Additional pension contribution central funding**	2,134	1,918
Other clinical income	4,685	6,503
<b>Total income from activities</b>	<b>51,221</b>	<b>46,454</b>

Other clinical income includes £1m FDAC, Tavistock consulting service £710k, Leadership and coaching programme £585k, Wellbeing Hub £755k, Gloucester House £727k, Adult Gender Identity Clinic £525k, London borough contract £383k (no requirement for comparative figure in 22/23)

\*Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2023/25 NHS Payment Scheme documentation.

<https://www.england.nhs.uk/pay-syst/nhs-payment-scheme/>

\*\*The employer contribution rate for NHS pensions increased from 14.3% to 20.6% (excluding administration charge) from 1 April 2019. Since 2019/20, NHS providers have continued to pay over contributions at the former rate with the additional amount being paid over by NHS England on providers' behalf. The full cost and related funding have been recognised in these accounts.

\*\*\*In March 2023 the government announced an additional pay offer for 2022/23, in addition to the pay award earlier in the year. Additional funding was made available by NHS England for implementing this pay offer for 2022/23 and the income and expenditure has been included in these accounts as guided by the Department of Health and Social Care and NHS England. In May 2023 the government confirmed this offer will be implemented as a further pay award in respect of 2022/23 based on individuals in employment at 31 March 2023.

## Note 3.2 Income from patient care activities (by source)

	<b>2023/24</b>	<b>2022/23</b>
<b>Income from patient care activities received from:</b>	<b>£000</b>	<b>£000</b>
NHS England	25,927	21,746
Clinical commissioning groups	-	2,701
Integrated care boards	16,940	13,631
Department of Health and Social Care	-	528
Other NHS providers	3,669	1,873
NHS other	-	2,066
Local authorities	2,290	2,021
Non NHS: other	2,395	1,888
<b>Total income from activities</b>	<b>51,221</b>	<b>46,454</b>



**Note 4 Other operating income**

	2023/24		2022/23	
	Contract income	Total	Contract income	Total
	£000	£000	£000	£000
Research and development	1,295	1,295	722	722
Education and training	23,490	23,490	19,957	19,957
<b>Total other operating income</b>	<b>24,785</b>	<b>24,785</b>	<b>20,679</b>	<b>20,679</b>

**Note 4.1 Grant and fee income \***

	2023/24		2022/23	
	Contract income	Total	Contract income	Total
	£000	£000	£000	£000
Grant income from the OFS	-	-	-	-
Grant income from other bodies	5,200	5,200	4,754	4,754
Fee income for taught awards (excl. VAT)	3,843	3,843	3,446	3,446
Fee income for research awards (excl. VAT)	1,855	1,855	1,975	1,975
Fee income from non-qualifying courses (excl. VAT)	2,309	2,309	2,898	2,898
<b>Total Grant and fee income</b>	<b>13,207</b>	<b>13,207</b>	<b>13,072</b>	<b>13,072</b>

\* Grant and fee income disclosure is required by Office for Students (OFS) which is the independent regulator of higher education in England. Tavistock and Portman NHS Foundation Trust is an OFS registered provider.

Education and Training includes £11.6m (22/23 £10.4m) from Health Education England funding training activity across the Trust. Tuition fees and related Office for Students grants total £7.0m (22/23 £6.5m). The Digital and Short Courses portfolio received £1.3m (22/23 £1.8m), Tavistock Consulting and i-Thrive received £1.0m (22/23 £0.7m). The remaining income relates to bursary income of £1.3m (22/23 £0.7m) and other income of £0.97m (22/23 £0.1m) received across a range of departments across the Trust.

## Note 5 Operating expenses

	<b>2023/24</b>	<b>2022/23</b>
	<b>£000</b>	<b>£000</b>
Staff and executive directors costs	54,664	51,327
Remuneration of non-executive directors	169	157
Supplies and services - clinical (excluding drugs costs)	629	(285)
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	303	287
Consultancy costs	1,298	1,184
Establishment	3,050	3,668
Premises	3,950	2,453
Transport (including patient travel)	122	92
Depreciation on property, plant and equipment	2,797	3,182
Amortisation on intangible assets	130	15
Movement in credit loss allowance: contract receivables / contract assets	115	-
Audit services- statutory audit *	168	95
Clinical negligence	189	25
Legal fees	55	140
Research and development	485	215
Education and training	3,396	3,691
Redundancy **	3,221	(398)
Other ***	3,497	4,403
<b>Total</b>	<b>78,238</b>	<b>70,251</b>

\* The Trust's auditor, Grant Thornton UK LLP, have charged £168k (plus VAT 20%) in respect of the statutory audit of the financial statements for the year ended 31 March 2024.

\*\* The Redundancy mainly relates to Gender Identity Development Service ("GIDS") and National workforce skill development unit (NWSDU) closed as a consequence of the decommissioning.

\*\*\* Other includes £3.4m (22/23 £3.9m) Sub-contractors and pass-through costs and other expense of £0.5m (22/23 £0.5m) across a range of departments across the Trust.

### Note 5.1 Limitation on auditor's liability

The limitation on auditor's liability for external audit work is £500,000.

**Note 6 Impairment of assets**

	2023/24	2022/23
		Restated
	£000	£000
Impairments charged to the revaluation reserve	911	3,887
<b>Total net impairments</b>	<b>911</b>	<b>3,887</b>

**Land**

The impairments for land of £440k in 23/24 and £975k in 22/23. In 22/23, these are prior period adjustment reference to note 1.23 and 1.24

**Buildings**

The main impairment is for £471k in 23/24 and £2.911m in 22/23. In 22/23, there are prior period adjustment reference to note 1.23 and 1.24

**Note 7 Employee benefits**

	2023/24	2022/23
	Total	Total
	£000	£000
Salaries and wages	41,275	36,123
Social security costs	4,741	4,285
Apprenticeship levy	180	160
Employer's contributions to NHS pensions	7,050	6,336
Pension cost - other	22	21
Temporary staff (including agency)	3,939	4,402
<b>Total gross staff costs</b>	<b>57,207</b>	<b>51,327</b>
Recoveries in respect of seconded staff	-	-
<b>Total staff costs</b>	<b>57,207</b>	<b>51,327</b>
<b>Of which</b>		
Costs capitalised as part of assets	-	-

**Note 7.1 Retirements due to ill-health**

During 2023/24 there was 1 early retirement from the trust agreed on the grounds of ill-health (none in the year ended 31 March 2023). The estimated additional pension liabilities of these ill-health retirements is £2k (nil in 2022/23).

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

## **Note 8 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](http://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 2024, is based on valuation data as at 31 March 2023, updated to 31 March 2024 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 2020. The results of this valuation set the employer contribution rate payable from April 2024. The Department of Health and Social Care has recently laid Scheme Regulations confirming the the employer contribution rate will increase to 23.7% from 1 April 2024 (previously 20.6%). The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

**Note 9 Finance income**

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

	<b>2023/24</b>	<b>2022/23</b>
	<b>£000</b>	<b>£000</b>
Interest on bank accounts	197	130
<b>Total finance income</b>	<b>197</b>	<b>130</b>

**Note 10 Finance expenditure**

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

	<b>2023/24</b>	<b>2022/23</b>
	<b>£000</b>	<b>£000</b>
<b>Interest expense:</b>		
Interest on loans from the Department of Health and Social Care	23	22
Interest on lease obligations	8	-
<b>Total interest expense</b>	<b>31</b>	<b>22</b>

**Note 11.1 Intangible assets - 2023/24**

	Software licences £000	IT (internally generated and 3rd party) £000	Total £000
<b>Valuation / gross cost at 1 April 2023 - brought forward</b>	<b>100</b>	<b>1,293</b>	<b>1,393</b>
Additions	-	114	114
Disposals / derecognition	-	(135)	(135)
<b>Valuation / gross cost at 31 March 2024</b>	<b>100</b>	<b>1,272</b>	<b>1,372</b>
<b>Amortisation at 1 April 2023 - brought forward</b>	<b>99</b>	<b>497</b>	<b>596</b>
Provided during the year	-	130	130
Reclassifications	-	193	193
Disposals / derecognition	-	(135)	(135)
<b>Amortisation at 31 March 2024</b>	<b>99</b>	<b>685</b>	<b>784</b>
<b>Net book value at 31 March 2024</b>	<b>1</b>	<b>587</b>	<b>588</b>
<b>Net book value at 1 April 2023</b>	<b>1</b>	<b>796</b>	<b>797</b>

**Note 11.2 Intangible assets - 2022/23**

	Software licences £000	IT (internally generated and 3rd party) £000	Total £000
<b>Valuation / gross cost at 1 April 2022 - as previously stated</b>	<b>484</b>	<b>249</b>	<b>733</b>
Prior period adjustments	(384)	625	241
<b>Valuation / gross cost at 1 April 2022 - restated</b>	<b>100</b>	<b>874</b>	<b>974</b>
Reclassifications	-	419	419
<b>Valuation / gross cost at 31 March 2023</b>	<b>100</b>	<b>1,293</b>	<b>1,393</b>
<b>Amortisation at 1 April 2022 - as previously stated</b>	<b>483</b>	<b>158</b>	<b>641</b>
Prior period adjustments	(384)	89	(295)
<b>Amortisation at 1 April 2022 - restated</b>	<b>99</b>	<b>247</b>	<b>346</b>
Provided during the year	-	15	15
Reclassifications	-	235	235
<b>Amortisation at 31 March 2023</b>	<b>99</b>	<b>497</b>	<b>596</b>
<b>Net book value at 31 March 2023</b>	<b>1</b>	<b>796</b>	<b>797</b>
<b>Net book value at 1 April 2022</b>	<b>1</b>	<b>627</b>	<b>628</b>

Note 12.1 Property, plant and equipment - 2023/24

	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Information technology £000	Furniture & fittings £000	Total £000
<b>Valuation/gross cost at 1 April 2023 - brought forward</b>	<b>8,770</b>	<b>10,972</b>	<b>0</b>	<b>-</b>	<b>8,596</b>	<b>149</b>	<b>28,488</b>
Additions	-	-	-	1,207	882	21	2,110
Impairments	(440)	(1,311)	-	-	-	-	(1,751)
Revaluations	-	1,067	-	-	-	-	1,067
Reclassifications	-	1,207	-	(1,207)	-	-	-
Disposals / derecognition	-	-	-	-	(799)	(150)	(949)
<b>Valuation/gross cost at 31 March 2024</b>	<b>8,330</b>	<b>11,935</b>	<b>0</b>	<b>-</b>	<b>8,679</b>	<b>20</b>	<b>28,965</b>
<b>Accumulated depreciation at 1 April 2023 - brought forward</b>	<b>-</b>	<b>504</b>	<b>-</b>	<b>(0)</b>	<b>5,501</b>	<b>101</b>	<b>6,106</b>
Provided during the year	-	400	-	544	1,546	52	2,542
Impairments	-	(840)	-	-	-	-	(840)
Reclassifications	-	544	-	(544)	(193)	-	(193)
Disposals / derecognition	-	-	-	-	(799)	(150)	(949)
<b>Accumulated depreciation at 31 March 2024</b>	<b>-</b>	<b>608</b>	<b>-</b>	<b>(0)</b>	<b>6,055</b>	<b>3</b>	<b>6,666</b>
<b>Net book value at 31 March 2024</b>	<b>8,330</b>	<b>11,327</b>	<b>0</b>	<b>0</b>	<b>2,624</b>	<b>17</b>	<b>22,299</b>
<b>Net book value at 1 April 2023</b>	<b>8,770</b>	<b>10,468</b>	<b>0</b>	<b>0</b>	<b>3,095</b>	<b>48</b>	<b>22,382</b>

**Note 12.2 Property, plant and equipment - 2022/23**

	Land £000	Buildings excluding dwellings £000	Assets under construction £000	Plant & machinery £000	Information technology £000	Furniture & fittings £000	Total £000
<b>Valuation / gross cost at 1 April 2022 - as previously stated</b>	<b>9,745</b>	<b>9,757</b>	<b>4,666</b>	<b>1,360</b>	<b>11,501</b>	<b>307</b>	<b>37,336</b>
Prior period adjustments*	-	1,146	(4,666)	(1,360)	(2,703)	(158)	<b>(7,740)</b>
<b>Valuation / gross cost at 1 April 2022 - restated</b>	<b>9,745</b>	<b>10,903</b>	<b>0</b>	<b>-</b>	<b>8,798</b>	<b>149</b>	<b>29,596</b>
Additions	-	-	-	2,394	954	-	<b>3,348</b>
Impairments	(975)	(3,542)	-	-	-	-	<b>(4,517)</b>
Revaluations	-	1,217	-	-	-	-	<b>1,217</b>
Reclassifications	-	2,394	-	(2,394)	(420)	-	<b>(420)</b>
Disposals / derecognition	-	-	-	-	(736)	-	<b>(736)</b>
<b>Valuation/gross cost at 31 March 2023</b>	<b>8,770</b>	<b>10,972</b>	<b>0</b>	<b>-</b>	<b>8,596</b>	<b>149</b>	<b>28,488</b>
<b>Accumulated depreciation at 1 April 2022 - as previously stated</b>	<b>-</b>	<b>328</b>	<b>4,666</b>	<b>225</b>	<b>6,685</b>	<b>282</b>	<b>12,186</b>
Prior period adjustments *	-	11	(4,666)	(225)	(2,167)	(158)	<b>(7,205)</b>
<b>Accumulated depreciation at 1 April 2022 - restated</b>	<b>-</b>	<b>339</b>	<b>-</b>	<b>(0)</b>	<b>4,518</b>	<b>124</b>	<b>4,981</b>
Provided during the year	-	477	-	318	1,954	(23)	<b>2,726</b>
Impairments	-	(630)	-	-	-	-	<b>(630)</b>
Reclassifications	-	318	-	(318)	(235)	-	<b>(235)</b>
Disposals / derecognition	-	-	-	-	(736)	-	<b>(736)</b>
<b>Accumulated depreciation at 31 March 2023</b>	<b>-</b>	<b>504</b>	<b>-</b>	<b>(0)</b>	<b>5,501</b>	<b>101</b>	<b>6,106</b>
<b>Net book value at 31 March 2023</b>	<b>8,770</b>	<b>10,468</b>	<b>0</b>	<b>0</b>	<b>3,095</b>	<b>48</b>	<b>22,382</b>
<b>Net book value at 1 April 2022</b>	<b>9,745</b>	<b>10,564</b>	<b>0</b>	<b>0</b>	<b>4,280</b>	<b>25</b>	<b>24,615</b>

Prior period adjustments reference to note 1.23 and 1.24

Recently, a discrepancy was identified in the accounting of fully depreciated assets that were erroneously listed as Assets under construction. This necessitated a prior period adjustment to rectify the error. Assets valued at £4.666m, which were fully depreciated but not previously written off, were removed from the accounts through this adjustment.



**Note 12.3 Property, plant and equipment financing - 31 March 2024**

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	8,330	11,327	0	0	2,624	17	<b>22,299</b>
<b>Total net book value at 31 March 2024</b>	<b>8,330</b>	<b>11,327</b>	<b>0</b>	<b>0</b>	<b>2,624</b>	<b>17</b>	<b>22,299</b>

**Note 12.4 Property, plant and equipment financing - 31 March 2023**

	Land	Buildings excluding dwellings	Assets under construction	Plant & machinery	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000
Owned - purchased	8,770	10,468	0	0	3,095	48	<b>22,382</b>
<b>Total net book value at 31 March 2023</b>	<b>8,770</b>	<b>10,468</b>	<b>0</b>	<b>0</b>	<b>3,095</b>	<b>48</b>	<b>22,382</b>

The entire PPE owned by the trust.

**Note 13 Right of use assets - 2023/24**

	<b>Property (land and buildings)</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
<b>Valuation / gross cost at 1 April 2023 - brought forward</b>	<b>1,911</b>	<b>1,911</b>
Additions	70	70
Remeasurements of the lease liability	(24)	(24)
Disposals / derecognition	(690)	(690)
<b>Valuation/gross cost at 31 March 2024</b>	<b>1,267</b>	<b>1,267</b>
<b>Accumulated depreciation at 1 April 2023 - brought forward</b>	<b>456</b>	<b>456</b>
Provided during the year	255	255
Disposals / derecognition	(237)	(237)
<b>Accumulated depreciation at 31 March 2024</b>	<b>474</b>	<b>474</b>
<b>Net book value at 31 March 2024</b>	<b>793</b>	<b>793</b>
<b>Net book value at 1 April 2023</b>	<b>1,455</b>	<b>1,455</b>

**Note 13.1 Right of use assets - 2022/23**

	<b>Property (land and buildings) Restated</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>
<b>IFRS 16 implementation gross cost at 01 April 2022</b>	<b>3,191</b>	<b>3,191</b>
Prior period adjustment at 01 April 2022	(1,280)	(1,280)
IFRS 16 implementation - after adjustments for existing operating leases / subleases - restated	1,911	1,911
<b>Valuation/gross cost at 31 March 2023</b>	<b>1,911</b>	<b>1,911</b>
<b>Accumulated depreciation at 1 April 2022 - brought forward</b>	<b>-</b>	<b>-</b>
Provided during the year	456	456
<b>Accumulated depreciation at 31 March 2023</b>	<b>456</b>	<b>456</b>
<b>Net book value at 31 March 2023</b>	<b>1,455</b>	<b>1,455</b>
<b>Net book value at 1 April 2022</b>	<b>-</b>	<b>-</b>
Net book value of right of use assets leased from other NHS providers	-	-
Net book value of right of use assets leased from other DHSC group bodies	-	-

### Note 13.2 Reconciliation of the carrying value of lease liabilities

Lease liabilities are included within borrowings in the statement of financial position. A breakdown of borrowings is disclosed in note 18.1.

	2023/24	2022/23
	£000	Restated £000
<b>Carrying value at 31 March</b>	<b>1,455</b>	-
Prior period adjustments		-
<b>Carrying value at 31 March - restated</b>	<b>1,455</b>	-
IFRS 16 implementation - adjustments for existing operating leases		1,911
Lease additions	70	-
Lease liability remeasurements	(24)	-
Interest charge arising in year	8	-
Early terminations	(453)	-
Lease payments (cash outflows)	(161)	(456)
<b>Carrying value at 31 March</b>	<b>895</b>	<b>1,455</b>

Lease payments for short term leases, and variable lease payments not dependent on an index or rate are recognised in operating expenditure.

These payments are disclosed in Note 5. Cash outflows in respect of leases recognised on-SoFP are disclosed in the reconciliation above.

### Note 13.3 Maturity analysis of future lease payments

	Of which leased from DHSC group bodies:		Of which leased from DHSC group bodies:	
	Total		Total	
	31 March 2024 £000	31 March 2024 £000	Restated 31 March 2023 £000	31 March 2023 £000
<b>Undiscounted future lease payments payable in:</b>				
- not later than one year;	264	-	472	-
- later than one year and not later than five years;	631	-	983	-
- later than five years.	-	-	-	-
<b>Total gross future lease payments</b>	<b>895</b>	-	<b>1,455</b>	-
Finance charges allocated to future periods	-	-	-	-
<b>Net lease liabilities at 31 March 2024</b>	<b>895</b>	-	<b>1,455</b>	-

**Note 14 Receivables\***

	<b>31 March 2024 £000</b>	<b>31 March 2023 £000</b>
<b>Current</b>		
Contract receivables	7,556	3,245
Allowance for impaired contract receivables / assets	(456)	(341)
Prepayments (non-PFI)	1,000	1,169
VAT receivable	332	474
Other receivables*	1,352	2,035
<b>Total current receivables</b>	<b><u>9,784</u></b>	<b><u>6,582</u></b>
<b>Of which receivable from NHS and DHSC group bodies:</b>		
Current	4,373	3,286
Non-current	-	-

\* Other receivables includes £0.8m (22/23 £0.9m) Employee advances / overpayments and £1.3m (22/23 £1.1m) student debts. An adjustment is made to move £0.8m from provision of staff overpayment to Other receivable

**Note 14.1 Allowances for credit losses**

	2023/24		2022/23	
	Contract receivables and contract assets £000	All other receivables £000	Contract receivables and contract assets £000	All other receivables £000
<b>Allowances as at 1 April - brought forward</b>	341	-	341	-
Changes in existing allowances	115	-	-	-
<b>Allowances as at 31 Mar 2024</b>	<b>456</b>	<b>-</b>	<b>341</b>	<b>-</b>

**Note 14.2 Exposure to credit risk**

Because the majority of the Trust's revenue comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposure as at 31 March 2024 are in receivables from students, as disclosed in the trade and other receivables note

**Note 15 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.

	2023/24 £000	2022/23 £000
<b>At 1 April</b>	<b>8,822</b>	<b>14,816</b>
Net change in year	(6,472)	(5,994)
<b>At 31 March</b>	<b>2,350</b>	<b>8,822</b>
<b>Broken down into:</b>		
Cash at commercial banks and in hand	686	8,149
Cash with the Government Banking Service	1,664	673
<b>Total cash and cash equivalents as in SoFP</b>	<b>2,350</b>	<b>8,822</b>
<b>Total cash and cash equivalents as in SoCF</b>	<b>2,350</b>	<b>8,822</b>

**Note 16.1 Trade and other payables**

	<b>31 March 2024 £000</b>	<b>31 March 2023 £000</b>
<b>Current</b>		
Trade payables	1,161	2,708
Accruals	6,578	6,629
Social security costs	609	1,101
Other taxes payable	587	-
PDC dividend payable	-	192
Pension contributions payable	693	669
Other payables	-	(19)
<b>Total current trade and other payables</b>	<b><u>9,628</u></b>	<b><u>11,280</u></b>

**Of which payables from NHS and DHSC group bodies:**

Current	660	1,426
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**Note 17 Other liabilities**

	<b>2024 £000</b>	<b>31 March 2023 £000</b>
<b>Current</b>		
Deferred income: contract liabilities	7,194	8,722
<b>Total other current liabilities</b>	<b><u>7,194</u></b>	<b><u>8,722</u></b>

**Note 18.1 Borrowings**

	<b>2024 £000</b>	<b>31 March 2023 £000</b>
<b>Current</b>		
Loans from DHSC	445	445
Lease liabilities	264	472
<b>Total current borrowings</b>	<b><u>709</u></b>	<b><u>917</u></b>
<b>Non-current</b>		
Loans from DHSC	1,331	1,775
Lease liabilities	631	983
<b>Total non-current borrowings</b>	<b><u>1,962</u></b>	<b><u>2,758</u></b>

**Note 18.2 Reconciliation of liabilities arising from financing activities**

	Loans from DHSC	Lease Liabilities Restated	Total
	£000	£000	£000
<b>Carrying value at 1 April 2023</b>	<b>2,220</b>	<b>1,455</b>	<b>3,675</b>
<b>Cash movements:</b>			
Financing cash flows - payments and receipts of principal	(445)	(153)	<b>(598)</b>
Financing cash flows - payments of interest	(22)	(8)	<b>(30)</b>
<b>Non-cash movements:</b>			
Additions	-	70	<b>70</b>
Lease liability remeasurements	-	(24)	<b>(24)</b>
Application of effective interest rate	23	8	<b>31</b>
Early terminations	-	(453)	<b>(453)</b>
<b>Carrying value at 31 March 2024</b>	<b>1,776</b>	<b>895</b>	<b>2,671</b>

	Loans from DHSC	Lease Liabilities Restated	Total
	£000	£000	£000
<b>Carrying value at 1 April 2022</b>	<b>2,665</b>	-	<b>2,665</b>
<b>Cash movements:</b>			
Financing cash flows - payments and receipts of principal	(445)	(456)	<b>(901)</b>
Financing cash flows - payments of interest	(22)	-	<b>(22)</b>
<b>Non-cash movements:</b>			
Impact of implementing IFRS 16 on 1 April 2022		1,911	<b>1,911</b>
Application of effective interest rate	22	-	<b>22</b>
<b>Carrying value at 31 March 2023</b>	<b>2,220</b>	<b>1,455</b>	<b>3,675</b>

**Note 19 Provisions for liabilities and charges analysis**

	<b>Pensions:</b>			
	<b>early departure costs</b>	<b>Redundancy</b>	<b>Other</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>At 1 April 2023</b>	<b>36</b>	<b>200</b>	<b>1,975</b>	<b>2,211</b>
Arising during the year	-	3,292	-	<b>3,292</b>
Utilised during the year	(10)	(200)	(822)	<b>(1,032)</b>
<b>At 31 March 2024</b>	<b>26</b>	<b>3,292</b>	<b>1,153</b>	<b>4,471</b>
<b>Expected timing of cash flows:</b>				
- not later than one year;	10	3,292	-	<b>3,302</b>
- later than one year and not later than five years;	16	-	-	<b>16</b>
- later than five years.	(0)	-	1,153	<b>1,153</b>
<b>Total</b>	<b>26</b>	<b>3,292</b>	<b>1,153</b>	<b>4,471</b>

We have reclassified £822k for provision of staff overpayment to trade receivable offsetting the balance of staff overpayment already on trade receivable. £1,153k is the amount provision for unutilised fund staying in other provision

The provision for pensions relating to staff reflects the liabilities due to early retirement prior to 6 March 1995. The legal claims provision reflects liabilities arising from Public and Employee Liability claims. Other provisions are for unutilised fund

**Note 19.1 Clinical negligence liabilities**

At 31 March 2024, £135k was included in provisions of NHS Resolution in respect of clinical negligence liabilities of Tavistock and Portman NHS Foundation Trust (31 March 2023: £197k).



**Note 20.1 Carrying values of financial assets**

	Held at amortised cost £000	Held at fair value through I&E £000	Total book value £000
<b>Carrying values of financial assets as at 31 March 2024</b>			
Trade and other receivables excluding non financial assets	8,452	-	8,452
Cash and cash equivalents	2,350	-	2,350
<b>Total at 31 March 2024</b>	<b>10,802</b>	<b>-</b>	<b>10,802</b>
<b>Carrying values of financial assets as at 31 March 2023</b>			
Trade and other receivables excluding non financial assets	4,938	-	4,938
Cash and cash equivalents	8,822	-	8,822
<b>Total at 31 March 2023</b>	<b>13,760</b>	<b>-</b>	<b>13,760</b>

**Note 20.2 Carrying values of financial liabilities**

	Held at amortised cost £000	Total book value £000
<b>Carrying values of financial liabilities as at 31 March 2024</b>		
Loans from the Department of Health and Social Care	1,776	1,776
Obligations under leases	895	895
Trade and other payables excluding non financial liabilities	7,739	7,739
<b>Total at 31 March 2024</b>	<b>10,410</b>	<b>10,410</b>
<b>Carrying values of financial liabilities as at 31 March 2023</b>		
Loans from the Department of Health and Social Care	2,220	2,220
Obligations under leases	1,455	1,455
Trade and other payables excluding non financial liabilities	9,943	9,943
<b>Total at 31 March 2023</b>	<b>13,618</b>	<b>13,618</b>

Carrying value is a reasonable approximation for the fair value.

**Note 20.3 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.

	<b>2024</b> <b>£000</b>
In one year or less	8,598
In more than one year but not more than five years	1,962
In more than five years	-
<b>Total</b>	<b>10,560</b>

**Note 21 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 (DHSC) is the parent department of the Trust. During 2023/24 The Trust has had a significant number of material transactions with entities for which the Department is regarded as the parent department. Those DHSC entities with which the Trust has had income or expenditure of greater than £1m in 2023/24 of have receivables and payables balances greater than £1m as at 31 March 2024 are set out below

East London NHS Foundation Trust  
NHS North Central London ICB  
NHS North East London ICB  
NHS England - Core (now including expenditure and payables for all regions and central specialised commissioning)  
London Regional Office  
South East Regional Office  
East of England Regional Office

**Note 22 Events after the reporting date**

The Trust is currently going through a formal merger process, in line with NHSE guidance and agreed by the Board as the best way to secure the future of the Trusts services. At the time of drafting the accounts a formal process was underway to identify a partner organisation from within the NHS, with the process planned to conclude in early in 25/26.

**Note 23 Financial risk management**

Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the continuing service provider relationship that the NHS Trust has with ICBs and the way those ICBs are financed, the NHS 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 NHS 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 NHS Trust in undertaking its activities.

The Trust's treasury management operations are carried out by the finance department, within parameters defined formally within the Trust's standing financial instructions and policies agreed by the board of directors. Trust treasury activity is subject to review by the Trust's internal auditors.

**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.

**Interest rate risk**

The Trust may borrow from government for revenue financing subject to approval by NHS Improvement at rates set by the Department of Health (the lender).

**Credit risk**

Because the majority of the Trust's revenue comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures as at 31 March 2024 are in receivables from customers, as disclosed in the trade and other receivables note.

**Liquidity risk**

The Trust's operating costs are incurred under contracts with ICBs, which are financed from resources voted annually by Parliament. The Trust funds its capital expenditure from funds obtained within its prudential borrowing limit. The Trust is not, therefore, exposed to significant liquidity risks.

**Staff costs**

			<b>2023/24</b>	<b>2022/23</b>
	<b>Permanent</b>	<b>Other</b>	<b>Total</b>	<b>Total</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Salaries and wages	41,275	-	<b>41,275</b>	36,123
Social security costs	4,741	-	<b>4,741</b>	4,285
Apprenticeship levy	180	-	<b>180</b>	160
Employer's contributions to NHS pension scheme	7,050	-	<b>7,050</b>	6,336
Pension cost - other	22	-	<b>22</b>	21
Other post employment benefits	-	-	-	-
Other employment benefits	-	-	-	-
Termination benefits	-	-	-	-
Temporary staff	-	3,939	<b>3,939</b>	4,402
<b>Total gross staff costs</b>	<b>53,268</b>	<b>3,939</b>	<b>57,207</b>	<b>51,327</b>
Recoveries in respect of seconded staff	-	-	-	-
<b>Total staff costs</b>	<b>53,268</b>	<b>3,939</b>	<b>57,207</b>	<b>51,327</b>

**Average number of employees (WTE basis)**

			<b>2023/24</b>	<b>2022/23</b>
	<b>Permanent</b>	<b>Other</b>	<b>Total</b>	<b>Total</b>
	<b>Number</b>	<b>Number</b>	<b>Number</b>	<b>Number</b>
Medical and dental	58	-	<b>58</b>	78
Ambulance staff	-	-	-	-
Administration and estates	328	32	<b>360</b>	303
Healthcare assistants and other support staff	-	-	-	-
Nursing, midwifery and health visiting staff	14	-	<b>14</b>	18
Nursing, midwifery and health visiting learners	-	-	-	-
Scientific, therapeutic and technical staff	285	7	<b>292</b>	201
Healthcare science staff	-	-	-	-
Social care staff	32	-	<b>32</b>	38
Other	-	-	-	-
<b>Total average numbers</b>	<b>717</b>	<b>39</b>	<b>756</b>	<b>638</b>

**Reporting of compensation schemes - exit packages 2023/24**

	Number of compulsory redundancies Number	Number of other departures agreed Number	Total number of exit packages Number
<b>Exit package cost band (including any special payment element)</b>			
<£10,000	10	-	10
£10,000 - £25,000	21	-	21
£25,001 - 50,000	15	-	15
£50,001 - £100,000	12	-	12
£100,001 - £150,000	3	-	3
£150,001 - £200,000	1	-	1
>£200,000	1	-	1
<b>Total number of exit packages by type</b>	<b>63</b>	<b>-</b>	<b>63</b>
Total cost (£)	£2,543,000	£0	£2,543,000

**Reporting of compensation schemes - exit packages 2022/23**

	Number of compulsory redundancies Number	Number of other departures agreed Number	Total number of exit packages Number
<b>Exit package cost band (including any special payment element)</b>			
<£10,000	10	-	10
£10,000 - £25,000	11	-	11
£25,001 - 50,000	6	-	6
£50,001 - £100,000	2	-	2
£100,001 - £150,000	1	-	1
£150,001 - £200,000	-	-	-
>£200,000	-	-	-
<b>Total number of exit packages by type</b>	<b>30</b>	<b>-</b>	<b>30</b>
Total resource cost (£)	£684,000	£0	£684,000

## 6 Acknowledgements

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