

Annual report and accounts

1 April 2022 – 31 March 2023

**SOUTH WEST YORKSHIRE PARTNERSHIP NHS FOUNDATION
TRUST**

**ANNUAL REPORT AND ACCOUNTS
FOR THE PERIOD 1 APRIL 2022 TO 31 MARCH 2023**

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

Contents

Message from our Chair and Lead Governor 2022/23	6
Section 1 – Performance report	8
Section 1.1 Overview of performance	8
Section 1.2 Performance analysis	12
Section 2 – Accountability report	38
Section 2.1 Directors’ report	38
Section 2.2 Remuneration report	65
Section 2.3 Staff report	76
Section 2.4 NHS Foundation Trust Code of Governance	90
Section 2.5 NHS England and NHS Improvement’s Oversight Framework	98
Section 2.6 Voluntary disclosures	99
Statement of Chief Executive’s responsibility as Accounting Officer	102
Annual Governance Statement	104
Auditors report	133

Message from the Chair and Lead Governor 2022/23

2022 marked the year in which one of our largest sites, Fieldhead Hospital in Wakefield, reached a milestone 50 years since its opening. In this time, we've seen changes and developments across our geography that have transformed mental health, learning disability and community care, making it more person-centred, responsive, and progressive.

If we look back at mental health care over the last 50 years, we can see how far we have come in terms of reducing stigma and discovering creative and innovative approaches to supporting people's recovery. This is thanks to passionate staff who are enthusiastic and motivated about what they do and the impact it has. This drive to improve has only increased year on year, and 2022 – 23 was no exception.

It meant that our Trust received numerous awards and accolades. Examples include:

- Our **Barnsley tissue viability service** won Gold at the Journal of Wound Care World Union of Wound Healing Societies Awards in the 'Cost-effective Wound Management' category. The service introduced a pathway which gives district nurses guidance on how to care for leg ulcers in line with national best practice standards, designed to improve the quality of care within the NHS by reducing variations in treatment.
- The Trust's **serious incident review process** was accredited by the Royal College of Psychiatrists. Receiving the accreditation demonstrates the quality of the Trust's procedures following a serious incident.
- In March 2023, 2021/22, figures revealed that the top five locations in Yorkshire and the Humber with the highest success rates for **quitting smoking** are all areas supported by the Trust's Yorkshire Smokefree service. Statistics from the Office of Health Improvement and Disparities showed that Barnsley, Calderdale, Doncaster, Wakefield, and Sheffield had the highest rate of people successfully kicking the habit after four weeks. In all these areas, the stop smoking service is provided by Yorkshire Smokefree. More information is on our [website](#).
- The Trust's **early intervention in psychosis** teams were named as some of the best performing in the country by the National Clinical Audit of Psychosis (NCAP). All five of our teams were 'performing well', with two of our teams achieving 'Top performing'. Read more on our [website](#).
- Our linked charity **Creative Minds** celebrated 10 years of co-funding and supporting community projects.
- We were awarded the **Carer Confident** benchmark of Level 2 Accomplished for our support to help carers identify themselves in the workplace, including carers in the development of policies and processes, and our guidance covering caring and carers. You can read more about this on our [website](#).
- We achieved Level 3 (Leader) **Disability Confident status** in recognition of our commitment to inclusive and accessible recruitment, communicating vacancies, offering an interview to disabled people, providing reasonable adjustments, and supporting existing employees.

We also celebrated our staff at Excellence, our internal awards. For the first time, we hosted our award ceremony virtually in April, enabling over 200 staff to attend to see the outstanding work taking place across our Trust.

This year, as well as our usual awards, we introduced four new categories: Excellence in responding to the Covid-19 pandemic for a team and an individual, and two chair and chief executive awards for nominations which supported service users and staff to look after their physical health as well as their mental wellbeing. To coincide with the Excellence awards, we were delighted to send all staff a commemorative medal to honour their commitment, courage, and resilience throughout the Covid -19 pandemic.

In 2022, we were able to welcome back our volunteers after Covid -19 guidance saw us pause our volunteering opportunities. We welcome the time and skills our volunteers offer to our workforce to enable us to go above and beyond for our service users and their families. We continue to offer a range of volunteering opportunities and deeply value the contributions made.

We were also pleased to be able to re-open our Mental Health Museum to the public. The rich and complex history of mental health care is encapsulated in our unique room of collections and artefacts, making for an enlightening, and moving visit. We saw changes to our leadership this year. Greg Moores joined us as Chief People Officer, followed by Adrian Snarr as Director of Finance, Estates, and Resources. Recruiting staff to boost the skills and knowledge of our workforce has been a big priority for us throughout 2022/23 and we will be continuing this into next year. Our strong values guide us through each appointment as we ensure that everyone who joins us shares our vision, mission, and values.

Looking to the year ahead, one of our main priorities is the progression of our new social responsibility and sustainability strategy. Every aspect of what we do can make a positive contribution to local people, economies, and the environment. This includes how and where we procure goods and services; the people we employ; how we manage our buildings, land, and resource use; and the way we interact with partner organisations and stakeholders across the public, private and third sectors. Our strategy is about maximising the difference these things make to reducing disadvantage and inequalities, improving our environmental impact, and achieving the Trust's mission of helping people to reach their potential and live well in their communities.

National NHS planning guidance published at the end of 2022 shows a promising focus on mental health, learning disabilities, autism, and community health services, aligning with the commitments made about mental health services in the NHS long term plan. We've made great progress this year with the understanding that we can always strive to do more. We face many challenges working in the NHS, and our staff manage these with strength and resilience. We want to make sure that we continue to support the wellbeing of our workforce so that we have a caring, compassionate, values-led organisation achieving the best outcomes for every person we come into contact with.



John Laville
Lead Governor



Marie Burnham
Chair

Section 1 – Performance Report

Section 1.1 Overview of performance

Overview

The purpose of this section is to provide a short summary that provides sufficient information to understand South West Yorkshire Partnership NHS Foundation Trust (SWYPFT), its purpose, how it has performed during the year and to describe the key risks to the achievement of its objectives. (Throughout this annual report where the word “Trust” is used, this denotes South West Yorkshire Partnership NHS Foundation Trust)

Chief executive reflections

Reflecting on our year at our 2022 annual members’ meeting, I introduced myself as being proud to be the Trust’s chief executive. This is not only because of how all our staff strive to deliver the best care every day, celebrate each other’s successes and change lives, but also how we respond to opportunities for improvement, chances to do better, and support each other to achieve.

Each month, our Trust makes over 85,000 contacts. That’s 85,000 opportunities to make a difference to someone’s life across the fields of mental health, learning disabilities, community services, long term conditions and health and wellbeing.

It’s also 85,000 unique interactions, 85,000 individual and personal needs, for real people with real experiences that shape who they are. Every day our staff show drive, commitment, and passion towards making sure that we get it right every single time.

This is reinforced by our values, which span across our services in Barnsley, Calderdale, Kirklees, Wakefield and beyond. They run through our services, our places, our people, and are a framework to drive and motivate everything we do. Each contact we make is done with these five values in mind.

We know that we can’t do what we do alone. Strong partnerships in each of our areas enable us to provide more seamless care, support each other, and challenge us to think how we can do better together. I would like to take this opportunity to thank our staff and partners who enable us to deliver care to people in our communities. More detail on our commitment to staff can be found in our workforce section on page 80 and further information on partnership working is on pages 18-21.

Our approach to care is data, insight and voice driven. Involving people is a priority and a passion of the Trust, and our care is tailored based on the feedback we receive from our communities. In each of our areas, our work reflects the people we care for.

The work we’ve done this year is promising and person-focused, but we know that there is always more to be done. We will continue to listen to the voices of the 1.2 million people we provide services to, and together with our partners will make every one of our 80,000 contacts count.

Brief history of the Trust

The Trust was established in April 2002. Since that time, the Trust has seen great change, growth and achievement. In May 2009, we became a foundation trust. Foundation trusts are

still part of the NHS and operate according to NHS principles (free care, based on need, not ability to pay) and they are run locally and are accountable to their members.

In April 2011, we moved from being a specialist mental health and learning disability provider to an integrated and partnership-based provider of community and mental health services. This followed the transfer of a range of services to the Trust in Barnsley, as part of the transforming community services initiative.

We are a specialist NHS foundation trust providing community, mental health and learning disability services to the people of Barnsley, Calderdale, Kirklees, and Wakefield. We also provide medium secure services for West Yorkshire and local low secure services.

We are the coordinating provider for the West Yorkshire secure services provider collaborative and the lead for the South Yorkshire and Bassetlaw secure services collaborative. We are the lead provider across Yorkshire and Humber for community forensic child and adolescent mental health services (CAMHS) and we provide CAMHS services in Wetherby Youth Offending Institute (YOI) and Adel Beck Secure Children's Home.

Purpose and activities

The Trust is here to help people reach their potential and live well in their communities by providing high-quality care in the right place at the right time. We continue to strive to involve people and enable them to have greater control over their own care, working in partnership with the community and voluntary sector. Playing our part in building resilient communities is at the centre of everything we do. Our strategic goals are provided in detail on the next page of this report.

Over 1 million people live in Barnsley, Calderdale, Kirklees, and Wakefield, across urban and rural communities from a diverse range of backgrounds. We aim to match our communities' needs with locally sensitive and efficient services. Where our service provision extends beyond these four main geographies, we adopt the same approach to ensure we meet the needs of the population with the aim of providing outstanding care.

Working in partnership is very important to us and is vital if we are to continue to deliver high-quality services for local people. We work across the wider geographies of both West and South Yorkshire as a fully engaged partner in integrated care systems (ICS) and with other local NHS and independent sector organisations to provide comprehensive health care to people in our area. We work closely with local authorities, other government departments and voluntary organisations. Working in partnership also means working with our members, who have a say in how we run the Trust and how they wish our services to be developed. Over 13,000 local people (including our staff) are currently members.

The Trust employs around 4,600 staff and, to provide the flexible, individually tailored care that local people have told us they want, we provide services from 56 sites. The majority of the care we provide is in the local community, working with people in their own homes or in community-based locations. Our community-based services are supported by inpatient services for people who need care or assessment in a hospital setting. In a typical month we make approximately 45,000 mental health and learning disability contacts and 40,000 community health service contacts. (A contact is an appointment that is held face to face, over the telephone or by digital means such as Microsoft Teams and Zoom)

Our vision, mission, values, and strategic goals 2022/23



The Trust has five strategic ambitions. The priorities and related programmes were set to enable the Trust to continue to work towards these ambitions which are set out below:

1. A **regional centre of excellence** for learning disability, specialist, and forensic mental health services
2. A **trusted provider** of general community and wellbeing services delivering integrated care
3. A **strong partner in mental health and learning disability service** provision across South Yorkshire and West Yorkshire
4. A **trusted host or partner** in our four local **integrated care partnerships**
5. A **compassionate and innovative organisation** with **equality, co-production, recovery, and creativity** at its heart

Our values underpin our mission and support us to create the common sense of purpose, uniting our services and our staff. They guide us each day to ensure we provide the best possible care for local people and underpin the approach of our staff in providing this care. Our values reflect the openness and transparency of the organisation, clearly and succinctly. They are:

- We put the person first and in the centre
- We know that families and carers matter
- We are respectful, honest, open, and transparent
- We improve and aim to be outstanding
- We are relevant today and ready for tomorrow

Our strategic approach is built on our values and on the partnerships, we foster and develop with the people who use our services, our staff, our stakeholders, and our wider partners. It is founded on the principles of developing and delivering person-centred approaches to our services tailored to individual need, providing greater control for individuals with an emphasis on recovery and positive outcomes for service users. This includes developing and delivering improved quality at reduced cost and providing care closer to home based on innovative models of service provision which use research-based best practice as their basis leading to safe, effective, and efficient services.

Please see our update on progress against our strategic objectives for 2022-23 on page 17 of this report.

Key issues, opportunities, and risks

The key risks that impact on the Trust in the delivery of its objectives are set out in detail in the Annual Governance Statement on page 108. In summary these relate to:

- Being unable to recruit and retain clinical staff due to national shortages
- demand continues to rise placing further pressure on access to services and waiting lists
- Data and information: cyber-crime and information governance (IG)
- Disruption to services and reduction in staff due to industrial action
-

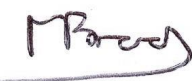
Covid-19 related risks:

- Risk of serious harm occurring to staff, service users, patients, and carers whilst at work or in our care
- Increased risk of legal action as a result of the Covid-19 pandemic.

The Board Assurance Framework and Organisational Risk Register, with mitigating actions, are reported to our Trust Board on a quarterly basis and are set within the context of the Board's risk appetite statement. Other key issues are identified through the biennial Board investment appraisal reports, along with PESTLE (Political, Economic, Sociological, Technological, Legal, Environmental) and SWOT (Strengths, Weaknesses, Opportunities, and Threats) analysis and are set out on page 107.

Going concern disclosure

The accounts are prepared on a going concern basis. The financial reporting framework, applicable to NHS bodies, is derived from the HM Treasury Financial Reporting Manual which 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. This was confirmed by the Trust Board in April 2023.



Mark Brooks
Chief Executive

Date: 30.06.23

Section 1.2 Performance analysis

Our performance

In addition to measuring performance against our quality priorities we monitor our performance against a range of other key performance indicators (KPIs). A number of these are reported to our Trust Board and others are reported and acted upon internally. A range of performance data is also shared with our commissioners.

For 2022/23, the Trust identified those metrics that would best demonstrate performance against achievement of its agreed objectives. These are reported to the Trust Board as part of the Integrated Performance Report (IPR) every month. The KPI's represent a mix of nationally and locally set targets. The tables below provide an overview of the key metrics with the remainder and detail being available within the IPR.

During 2022/23 the impact of the Covid-19 pandemic meant that contractual arrangements and national priorities around reporting shifted. Despite this, the Trust continued to report and monitor its performance against our strategic objectives using metrics that were already in existence. Additional operational data was identified in 2020/21 to assist with monitoring the impact and effect of Covid-19. This continued to be reported on during 2022/23.

Improving health	Target	22/23 Actual at 31 March 2023	21/22 Actual at 31 March 2022
% service users followed up within 72 hours of discharge	80%	88.1%	84%
% learning disability referrals that have had a completed assessment, care package and commenced service delivery within 18 weeks	90%	79.7%	85.9%
Inappropriate out of area beds	3,926	4,982	3,216
Improving Access to Psychological Therapy (IAPT) - proportion of people completing treatment who move to recovery	50%	52.2%	52.2%
Delayed transfers of care	3.5%	3.1%	1.9%
The percentage of children and young people with an eating disorder designated as urgent cases who access NICE concordant treatment within one week	95%	89.2%	80%

The NHS oversight framework for 2022/23 replaced the NHS system oversight framework for 2021/22, which described NHS England's approach to oversight of integrated care boards (ICBs) and trusts.

These metrics align to the five national themes of the System Oversight Framework: quality of care, access, and outcomes; preventing ill health and reducing inequalities; people; finance and use of resources; and leadership and capability. The metrics are used to identify potential issues and prompt further investigation of support needs.

As at the end 2022/23, we achieved all the Key Performance Indicators (KPIs) set by our regulator with the exception of the number of out of area bed placements. These are monitored monthly in the Trust integrated performance report in the national metrics section and can be found at this link: [Performance reports - South West Yorkshire Partnership NHS Foundation Trust](#)

The majority of out of area bed usage related to psychiatric intensive care patients. The actual use of out of area bed placements has seen an increase during 2022/23. Our acute inpatient wards continued to see higher levels of acuity and service user distress, with further challenges in managing isolated and cohorted patients. These difficulties were compounded by staff absences and difficulties sourcing bank and agency staff. Challenges in safe and appropriate staffing can also impact on timely discharges.

The Trust inpatient improvement programme continues to focus on workforce and patient flow to try and resolve these challenges. During 2019/20 we used 2,428 days of out of area placements, which reduced to 1,719 in 2020/21, increased to 3,216 in 2021/22. We have seen a further increase in 2022/23 to 4982 days.

It is also worth noting that the paediatric audiology service has continued to experience pressure in this financial year linked to staffing and an increase in referrals. The service is small with less than two whole time equivalents. Some additional clinics have been established to assist with capacity however, it is anticipated that the service will not achieve the 99% standard of service users having a maximum of 6 week wait for diagnostic procedures until quarter 3 2023/24.

The Trust locally monitors the % learning disability referrals that have had a completed assessment, care package and commenced service delivery within 18 weeks against a threshold of 90%. In 2022/23 this remains under threshold and performance has deteriorated compared to the previous year. We continue to pro-actively recruit to vacancies which is the main contributor to increasing waiting lists and whilst we have improved our vacancy rate, new starters will be working through a prioritised back log in the first instance. We have continued to rag rate all referrals to ensure highest priorities/risk are allocated straight away and we have improved consistency of our welfare calls across all 4 localities where service users are awaiting a service.

We are currently working on a waiting list project which will contribute to the change in the way we view cases waiting so that we have an overview of all cases waiting for a community learning disability team service as opposed to the current separate discipline waiting lists. This will enable us to ensure the most timeliness provision where possible based on the capacity within the team.

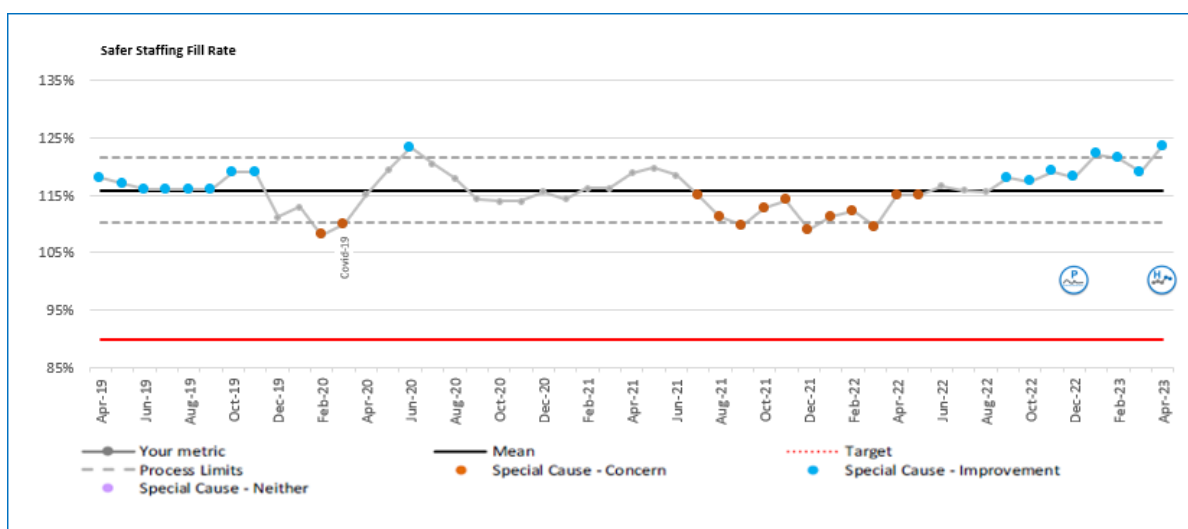
Improving care	Target	22/23 as at 31 March 2023	21/22 comparison at 31 March 2022
Friends and Family Test - mental health	85%	85%	84%
Friends and Family Test – community	98%	94%	94%
Patient safety incidents involving moderate or severe harm or death	trend monitor*	391	292
Information governance confidentiality breaches	<12 (per month)	137 (full year)	116 (full year)
Proportion of people detained under the Mental Health Act who are BAME	trend monitor*	20.2%	19.7%

Total number of children and younger people under 18 in adult inpatient wards	0	10	15
CAMHS referral to treatment - percentage of clients waiting less than 18 weeks	trend monitor*	78%	69.7%
The number of people with a risk assessment/staying safe plan in place within 24 hours of admission - Inpatient	95%	89.9%	80.2%
The number of people with a risk assessment/staying safe plan in place within 7 working days of first contact - Community	95%	83.2%	68.6%
% Service users on CPA offered a copy of their care plan	80%	75.1%	40%

* trend monitoring is utilised to identify themes that may require action or move outside of anticipated range

Further details of the number and type of incidents reported can be found in our Quality Account which will be published later in 2023. We place great focus on the reporting of and learning from incidents. Trends are reviewed and all incidents highlighted in the table above are comprehensively investigated.

Our safer staffing fill rates (which aim to monitor, at a ward level, the extent to which rota hours are being filled by registered nurses and midwives and unregistered care staff) can be seen in the statistical process control chart below:



Safer staffing approaches ensured that we continued to provide a safe standard of care throughout the year, despite the numerous challenges linked to the pandemic such as shielding and self-isolating as well as the need to increase staffing numbers to deal with outbreaks.

The continued roll out of SafeCare and moving all teams onto the health roster system have been progressing with engagement events and resource sourcing. Once fully implemented this will allow for an up to the minute view of acuity and staffing levels/needs.

International recruitment supports safer staffing and at the end of 22/23 we had 54 international colleagues within the Trust compared to 8 as at 31st March 2022 and recruitment will continue in 2023/24.

Friends and Family Test results for mental health and community services show a large number of respondents and generally very positive feedback – the Trust has seen a particular increase in responses across community services in 22/23 compared to previous year (response rates can be seen below). In comparison to 2021/22 data, mental health results have increased slightly in 2022/23 and community services have remained the same (see table on page 13).

	21/22	22/23
Community Services	3046	5514
Mental Health Services	8183	7914

On review of the data, this performance is spread across all service areas and there are no identified trends or themes. Work is underway to improve access to patient experience reporting systems, allowing staff to view their patient feedback in near real time. The quality improvement and assurance team aim to support teams to improve care using quality improvement methodologies.

Information governance has had continued focus through 2022/23 through proactive monitoring of incidents, providing awareness raising sessions at all levels in the organisation (including senior level through Extended Executive Management Team), and offering advice and increasing availability of training for staff. The Trust did still see an increase in number of incidents over 22/23 compared to 21/22. Information governance had a continuous and high profile in the Brief, cascaded monthly to all staff.

Waiting times for children and adolescent mental health services (CAMHS) continues to remain an area of focus for the Trust. Children and young people waiting less than 18 weeks for treatment has increased from 69.7% at the end of last year (March 2022) to 78% at the end of March 2023.

The Trust has had 10 admissions of young people under the age of 18 to adult wards during the year which is a reduction compared to the previous year where there were 15 admissions during 2021/22. These admissions are only allowed as a last resort and are due to the national unavailability of a bed for young people to meet their specific needs.

The Trust routinely notifies the Care Quality Commission (CQC) of these admissions and discuss the detail in our liaison meetings, actioning any points that the CQC request. The Trust has robust governance arrangements in place to safeguard young people. This includes guidance for staff on legal, safeguarding and care and treatment reviews.

The number of people with a risk assessment/staying safe plan in place has seen a continued improvement. All areas are working to improve performance. Issues with data capture, service pressures and data quality continue to be addressed but have proved to be complex. To monitor safe practice, the operational management group reviews data on breaches of target and associated actions and the clinical governance group monitors quality. Trajectory to achieve full performance not been achieved but shows continued improvement throughout the year. Focus will continue into next year on this issue.

The percentage of service users on care programme approach offered a copy of their care plan is another key metric the Trust monitors. Significant progress has been made during the year compared to the position at March 2022 with reported performance increasing from 40% to 75.1% against a threshold of 80%.

The actions in place at each care group plus the change ideas being tested through the improvement group are supporting continued improvements, further improvements are expected in the next reporting period. To monitor safe practice, the operational management group reviews data on breaches of target and associated actions and the clinical governance group monitors quality.

Information on the Trust's work to tackle health inequalities, including the extent to which the trust has exercised its functions consistent with NHS England's statement under section 13SA(1) of the NHS Act 2006 (if issued) on how NHS bodies should exercise their powers to collect, analyse and publish information related to health inequalities can be found in the working in partnership section on page 16 and is reported monthly to the Board as part of the integrated performance report.

Improving resources (Trust)	Plan	22/23 Year end	21/22 Year end
Surplus/(Deficit)	£3.2m	£3.2m	£7.9m
Agency spend	N/A	£10m	£8.7m
Cash	£79.7m	£74.6m	£81.1m

As reported through the regular monthly finance report to Board the cumulative Trust plan was for a surplus of £3.2m and this was achieved. This is explained further in the finance section of the annual report on pages 26 to 31. We maintained good financial control during this period, whilst ensuring our services received the support, they needed to deliver effective and safe services.

The closing cash position for the Trust was lower than plan at £74.6m. Cash in the bank remains positive at the end of the year. As is traditional this reduced in March with the payment of Public Dividend Capital (PDC) made in month.

Agency staffing spend in 2022/23 is £10m, which is £1.3m greater than last year. Agency staff have continued to provide an integral part of the overall Trust workforce solution. This has been challenging with pressures remaining from the Covid-19 pandemic and increased service investments. This has resulted in an increase in all staffing costs with increased substantive staffing numbers, additional overtime payments and bank staffing usage.

Despite this increase in costs, staffing shortages remain in key areas and as such recruitment into substantive posts and new posts resulting from investment continues.

Making SWYPFT a great place to work	Target	22/23 as at 31 March 2023	21/22 as at 31 March 2022
Sickness absence	4.5%	5.3%	4.8%
Staff turnover	10%	13.5%	12.8%

Staff health and wellbeing continues to remain a focus for the Trust.

To accelerate preventative programmes for our workforce who are at greatest risk of poor health outcomes, we have invested in our occupational health service by appointing a health and wellbeing practitioner for the BAME workforce. We also offer our colleagues support to maintain a healthy weight and offer smoking cessation support. We have a number of staff networks which support the Trust to address health inequalities and improve staff

experience. To support our colleagues who experience mental ill health we have an in-house occupational team including advisors, a mental health nurse, and an occupational therapist. We also provide an in-house staff counselling service, providing a range of therapies.

Further detail on the people data can be seen in the workforce section of the report.

As previously stated, in order to ensure there is a balanced approach to monitoring organisational performance a range of other metrics are reviewed regularly at both Trust Board and other forums. These include Board Committees, the Executive Management Team meeting on a monthly basis, as well as our Operational Management Group and within each of our Care Groups.

Examples of what these metrics cover include quality, customer focus and workforce. Our integrated performance report is published monthly on our Trust website and can be accessed via the following link: <https://www.southwestyorkshire.nhs.uk/about-us-2/performance/>

Our strategic objectives

The Trust's mission to 'help people reach their potential and live well in their community' is at the centre of our core values. During 2022/23, we have continued to review our strategy and strategic direction and revised this to ensure that it is aligned and responsive to internal and external factors. We pride ourselves on being a values driven organisation, something that has been recognised by our regulators.

The Board Assurance Framework (BAF) provides the Trust Board with a simple but comprehensive method for effective and focused management of the risks to meeting the Trust's strategic objectives.

The BAF is used by Trust Board to generate the agenda for meetings, provide assurance on the management of strategic risks, and provide assurance against the delivery of the Trust's strategic objectives.

The Chief Executive also uses this document to support his mid and full year review meetings with directors to ensure they are delivering against agreed objectives, and action plans are in place to address any areas of identified risk. The BAF is also used in the formulation of the Annual Governance Statement.

In line with the Corporate / Organisational Risk Register (ORR), the BAF is aligned to the Trust's strategic objectives:

Our four strategic objectives	
Improving health	Improving care
Improving resources	Make this a great place to work

In 2022/23 there were 15 strategic risks:

Improving health – 4

Improving care – 4

Improving resources – 4

Make this a great place to work – 3

At the end of 2022/23, the Executive Management Team (EMT) fully reviewed the BAF to consider any changes in current circumstances which may impact on the grading of strategic risks.

EMT discussions reflected the fact that the external environment in which the Trust operates continues to evolve, often resulting in changes, each quarter, that require consideration in the review of the BAF.

The operating environment continues to be challenging including factors such as high levels of demand with increased acuity and complexity, the cost-of-living crisis, industrial action and staff sickness.

Strategic Risk Ratings	Q1 2022/23	Q2 2022/23	Q3 2022/23	Q4 2022/23	↑ ↓ ↔
Red	0	0	0	0	↔
Amber	6	6	6	5	↓
Yellow	8	8	8	9	↑
Green	1	1	1	1	↔

Improve Health

Working in partnership

During 2022/23 we have undertaken a significant amount of work in integrated care partnerships in each of our four local areas included supporting the move to more formal place-based arrangements to reflect the development of Integrated Care Boards as a statutory body. We are members of key strategic and operational groups in each of our four places and in both South Yorkshire and West Yorkshire.

In Barnsley, the Trust continues to be a key partner within the Barnsley Integrated Care Partnership which brings partners together from across the system to develop new models of care and integrated clinical pathways and to monitor system performance.

We have provided data and insight into the intelligence cell and have provided significant support into the public vaccination programme. Our community services have worked consistently with those of the acute hospital to ensure that people have been discharged quickly with the right level of support. We have received external recognition for our integrated discharge to assess processes.

We have contributed to a place-based plan which focuses on addressing health inequalities in the Barnsley population. Collectively we have further developed a three-tier model for addressing inequalities which is supported by a collective plan to address inequalities in Barnsley.

We have further developed an alliance agreement with the Barnsley Healthcare Federation with joint leadership arrangements to enable closer alignment between primary and community care for the people of Barnsley. We have also developed a joint operational plan that prioritises learning disabilities (LD) and severe mental illness (SMI) annual health checks to address inequalities. Frailty and dementia are also a shared priority.

We have worked with the whole system to deliver the Mental Health strategy under the leadership of the Mental Health Partnership Board. We are working with system partners to deliver the community mental health transformation in Barnsley.

In **Calderdale** we have contributed to a place-based plan which focuses on addressing health inequalities in the Calderdale population. We have continued to work with the system leadership to implement the single plan for Calderdale, Calderdale Cares, that sets out the vision to improve, health, social and economic outcomes for local residents. This has included working with partners to accelerate the arts, health, and wellbeing agenda. We have helped lead the collaborative work within community and primary care services for the people of Calderdale. This has included work with care homes and the community mental health transformation. We are part of a collaborative in Calderdale with a focus on tackling climate change, increasing social value and supporting new ways of integrated working in the Upper Calder Valley

This year we have continued to support creativity and health within Calderdale with positive feedback. This has been recognised as exemplary practice by the National Centre for Creative Health. We have also continued to integrate physical activity into systems and processes as part of the Active Calderdale Programme, which through its strategy aims to ensure Calderdale is the most active borough in the north by 2024.

In **Kirklees** we have contributed to a place-based plan which focusses on addressing health inequalities in the Kirklees population. We have continued work on the development of an alliance of partners to deliver mental health and wellbeing service improvements for the people of Kirklees, through the Kirklees Mental Health Alliance. We have been a pro-active partner in the development of Kirklees Place-based partnership arrangements as part of the establishment of the statutory West Yorkshire Integrated Care System during 2022. We are working with partners to develop the Kirklees Health and Care Plan.

Across Kirklees, Calderdale, and Wakefield:

- We continue to work closely with colleagues in the Mid Yorkshire Hospitals and Calderdale and Huddersfield Trusts at a strategic and operational level to improve care and pathways for people with a mental health problem who access their emergency and inpatient services.

In **Wakefield** we have contributed to a place-based plan which focuses on addressing health inequalities in the Wakefield population. We have played a strong role in the Wakefield District Health and Care Partnership, which has continued to progress the integration agenda underpinned by a *System partnership principles of ways of working together*. We are the 'host' of the Wakefield Mental Health Alliance, which is accountable to the Wakefield Provider Collaborative. The Alliance provides a framework for all partners to be involved in service transformation, improvement, and investment prioritisation. This work is led by the Trust through our Director of Provider Development.

Work with partners in Wakefield to increase uptake of annual health checks (AHC) for people with learning disabilities has continued. At end March 2023, our AHC figure for people aged 14+ with a learning disability in Wakefield was 77.4%, exceeding the target for the year (75%).

This work has included providing training to GP practices, working with the ICB and Healthwatch Wakefield to audit GP practices for accessibility of AHCs, and proactive engagement with those experiencing barriers to attending for an AHC.

The community learning disabilities team have developed much more joined up partnership relationships with other providers, such as care homes, to support reduction of health inequalities for people with learning disabilities in care homes and other provider settings.

The Trust is an active participant in two Integrated Care Systems (ICS), and we have continued to work with partners. In both ICSs we have participated in the development of the transformation of community mental health services.

In **South Yorkshire Integrated Care System**, we have worked to connect and align our work on addressing health inequalities. we have worked with provider partners within the mental health learning disabilities and autism provider collaborative across the ICS and have connected the work of the partnership group for Barnsley. We have participated in the development of a population health management approach. Our work on social responsibility and sustainability is aligned to the work across the ICS.

The Trust achieved 'go live' for the South Yorkshire and Bassetlaw (SYB) Adult Secure Provider Collaborative on 1 May 2022, for which the Trust leads the Provider Collaborative. Provider collaboratives are a partnership of mental health, learning disability and autism service providers led by an NHS lead provider working to provide co-ordinated and improved specialised services across a specified geography. They work in partnership to improve services and ensure that services are provided as close as possible to patients' homes, using commissioning budgets innovatively to improve patients' experience and outcomes across whole care pathways. Commissioning arrangements for the collaborative are established through the SYB Mental Health Provider Collaborative Commissioning Hub. Oversight of the Trust's commissioning responsibilities for the collaborative is via the Collaborative Committee (see below). The Trust are members of the South Yorkshire and Bassetlaw Partnership Board which oversees the SYB specialised provider collaboratives (Adult Secure, CAMHS and Adult Eating Disorders).

In the **West Yorkshire Health and Care Partnership** we have been involved in a range of work under the auspices of the WY Mental Health, Learning Disabilities & Autism Programme Board, including work streams on neurodiversity, complex mental health rehabilitation, psychiatric intensive care unit beds and children and young people's mental health. The Trust is the coordinating provider for the West Yorkshire Adult Secure Lead Provider Collaborative, working with NHS and independent sector providers in West Yorkshire. In May 2022 the Trust constituted a new committee (Collaborative Committee) the purpose of which is to ensure delineation between provision and commissioning responsibilities (finance, contracting, planning and quality assurance) of the West Yorkshire Adult Secure Provider Collaborative and other specialised mental health provider collaboratives as appropriate and to provide oversight and assurance of the Trust's commissioning responsibilities as Lead Provider.

The Trust are a partner in the West Yorkshire Adult Eating Disorder Provider Collaborative, and Children and Young People's Mental Health Provider Collaborative – both coordinated by Leeds and York Partnership NHS Foundation Trust. Over the past year, the Trust has continued to work with partners to plan for Phase 2 of the Specialised Provider Collaborative Programme.

The Trust are an active partner in work to improve learning disabilities assessment and treatment provision across West Yorkshire. The reconfiguration of Assessment and Treatment Units (ATUs) has progressed during 2022/23, and the provision of a Regional Centre of Excellence across two sites (Bradford, and the Horizon Centre at Fieldhead Hospital, Wakefield) was implemented in 2022. Bradford District Care Trust is the Lead Provider for these arrangements.

In 2022/23 the Trust has continued to host the Learning Disability Operational Delivery Network (ODN) for Yorkshire and the Humber.

Improving care

Patient safety

The Trust's approach to quality reinforces its commitment to quality care that is well led, safe, caring, responsive, efficient, and effective. It covers the requirements for Quality Planning, Quality Assurance and Quality Improvement and links closely to the Integrated Change Framework. During 2022/23 we have further developed our approach to quality improvement and have developed the outline of our new Quality Strategy including a clear six step process for quality improvement which has been adopted.

Our approach to quality is supported by the Patient Safety Strategy to improve the safety culture throughout the organisation whilst supporting people on their recovery journey, to reduce the frequency and severity of harm resulting from patient safety incidents, to enhance the safety, effectiveness and positive experience of the services we provide, and to reduce the costs, both personal and financial, associated with patient safety incidents. We have commenced work on developing the new systems and ways of working in line the Patient Safety Incident Response Framework prior to full implementation.

The Trust works closely with safety teams in NHS England and uses Root Cause Analysis (RCA) as a tool to undertake structured investigation to ensure learning from serious incidents. Our aim is to identify the contributory factors and potential root cause of serious incidents, to identify the learning and improvement actions necessary to minimise the opportunity of recurrence and to ensure that the Trust takes every opportunity to learn and develop from an incident and mitigate future risk.

Suicide prevention is now an integral part of the patient safety strategy, and a robust suicide prevention action plan is in place. Our work closely aligns with the West Yorkshire and Harrogate Suicide prevention strategy.

The learning from healthcare deaths policy lays out the Trust's process for reporting deaths, and which will be in scope for review. It describes the processes we must follow and responsibilities, including those of the Trust Board who are accountable for ensuring compliance with national guidance on learning from deaths. It also includes our work on developing support for bereaved families in line with the National Quality Board guidance on 'Learning from deaths: Guidance for NHS trusts on working with bereaved families and carers'.

Our mortality data is included in quarterly incident management reports, once approved by our Trust Board, are published on the Trust website.

Quality improvement training

The Trust continues to embed our #allofusimprove campaign to enhance quality, to build improvement capability and capacity in the Trust and continue to use improvement tools in key projects to capture impact. We have trained an additional group of people in the Certificate of Quality and Safety from the Institute of Healthcare Improvement. We have also introduced skills booster sessions to help people to implement the tools they have learnt into their daily work. We have recognised improvement facilitators who support quality improvement work across the Trust who meet as a network to share learning and good practice. We also have a range of quality improvement specialists who support this work across the whole Trust.

Education, training, and development 2022/23

Following the pandemic, the Trust has adapted its approach to non-medical education, training, and development to comprise a mixture of face-to-face training and digital

alternatives, to maximise accessibility and ensure new modes of training delivery enhance our pre-pandemic offer.

With the reopening of universities and further education colleges, including apprenticeship programmes, the Trust has entered a phase of recovery and renewal, where a combination of digital and non-digital facilitated methods are harnessed to provide the very best learner experience and equip colleagues with the skills they need to thrive.

Mandatory training remains essential, and where appropriate, ongoing risk assessments are conducted to determine the safest means of delivery for both staff and participants in face-to-face settings. Subject matter experts are working closely with the learning and development function to strike an appropriate blend of compliance requirements and learning methodologies, to ensure that a balanced approach is taken to good governance and allowing colleagues the time and space to grow and develop outside of mandatory training.

To support the professional development of nurses, Allied Health Professionals (AHPs), and midwives, NHS trusts have received national funding. This continuing professional development (CPD) funding has been deployed in partnership with key stakeholders to ensure that development opportunities are maximised. It is anticipated further funding will be received for 2023/24.

In 2022-23, we have continued to support our leaders and managers through access to development offerings including:

- Certificated leadership learning through Institute of Leadership and Management (ILM) & non-qualification programmes and CPD activities for all levels of leaders
- Executive coaching, 1:1 & peer coaching, mentoring, and reciprocal mentoring
- Development support for colleagues from under-represented communities or with protected characteristics
- Talent and development programmes in partnership with ICBs (South Yorkshire and West Yorkshire), West Yorkshire Mental Health Collaborative, Place level and national level talent development offerings
- Hosting of Clinical Fellows and 2 NHS Graduate Trainees
- Comprehensive health and wellbeing resources and support offerings
- Aspiring directors shadow board programme

In 2023/24, our leadership and management development framework will continue and widen access to all levels of leaders to grow their skills, knowledge, experience, and impact.

Improving resources

Although formal financial efficiencies were paused as part of the pandemic financial arrangements the Trust has continued to have Value for Money as one of its priorities. This includes a continued focus on making best use of our available resources.

Use of agency staff

The Trust has utilised various temporary staffing solutions during 2022/23, to ensure that we have safe and appropriate staffing levels. Use of agency staffing continues to form an important part of the overall workforce strategy; this also includes overtime and additional hours worked. The main focus has been on covering shortfalls in workforce; both from vacancies and also continued high levels of sickness and Covid-19 absenteeism. Controls and governance have been maintained but overall agency staff costs increased from £8.7m to £10.0m in year. The most significant use is for registered and unregistered nursing staff to

support increased demand in our inpatient wards. There was continued high levels of spend on medical locums in a number of specialised services.

Use of out of area placements

Our use of out of area beds has been affected this year by the continuing impact of the Covid-19, particularly in winter 2022/23. The need to manage patient safety and staff wellbeing. Our total cost for 2022/23 was £6.03m compared to £5.02m in 2021/22 and £1.52m in the preceding year.

Many of these factors link to the inpatient pressures and include:

- Ongoing higher demand and higher acuity in the system.
- Workforce challenges (as identified by the inpatient programme). This has led to some wards occasionally limiting the numbers of admissions they can take and Covid-19 pressures.
- Infection Prevention Control (IPC) restrictions and ongoing presence of Covid-19 outbreaks, which has also led to periods where some wards have been closed to admission.
- Pathway problems, in particular from Psychiatric Intensive Care Unit (PICU) to acute pathway but also other pathway such as forensic services.

Priorities for the out of area programme in 2023/24 have been identified and include proactive activity on flow and increased grip, co-ordination and input into out of area placements, whilst there is also a comprehensive improvement plan in place to support the inpatient wards.





Achievement of Financial Control Total









The Trust financial plan for 2022/23 was for a surplus of £3.2m and ultimately was delivered. This is explained further in the finance section of the annual report on pages 26 to 31. We maintained good financial control during this period, whilst ensuring our services received the support, they needed to deliver effective and safe services.

Digital health



Within the Trust we are actively continuing to embed a culture that embraces digital solutions and approaches as an integral way of supporting our staff and enabling our service users, carers, and wider communities to achieve their potential and live well. We are witnessing a growing interest in digital health innovations, placing greater emphasis the domains which focus on digitally enabling service users, carers, and staff. In recognition, these digital domains in the report have been placed at the forefront.

To support the implementation of the 2021-24 digital strategy, the six digital domains are mapped against the Trust's priorities as shown below:




Digital Domains	 Improve health	 Improve care	 Improve resources	 Make this a great place to work
Digitally Enabling Services Users & Carers	❖	❖		
Digitally Enabled Workforce		❖	❖	❖
Digital Intelligence	❖	❖	❖	❖




Digital Information Sharing				
Digital Care Records				
Digital Infrastructure				

During 2022/23 the most notable achievements against a selection of the above domains are as follows:

Digitally Enabling Services Users & Carers	Supports the following Trust Priorities			
				
To provide our service users and carers with access to services and care that has digital embedded within the service offer that is more in keeping with how they prefer to engage with other services digitally in everyday life. This domain will also be concerned with championing digital inclusion and in addressing digital inequalities in terms of access and capability for our service users, carers, their families, and the wider communities that we serve.				



Digital personal health record: Implementation activities for the introduction of digital solution that enables service users and carers to access their personal digital health record information made good progress during 2022/23. When fully implemented in June 2023, this will afford service users and carers the opportunity to self-manage and engage more readily in their care.

Digitally Enabled Workforce	Supports the following Trust Priorities			
				
Equipping Trust staff with the requisite digital skills is critical in the full utilisation of digital technologies, systems, and information. By improving such capabilities, all staff are provided with the appropriate digital skills to use current and future digital solutions in line with the changing demands of the organisation and the services we provide. This domain focusses on the Trust's workforce becoming digitally excellent, to be fully conversant, competent, capable, and confident in their use of digital solutions.				

Digital Information Sharing	Supports the following Trust Priorities			
				
There are numerous information systems both within the Trust and wider within our partner organisations across the geographic footprint that we serve, many of which function in isolation and where staff from different organisations cannot access, where there is a clear need to support direct care. This leads to staff having to adopt time-consuming activities to overcome these obstacles and has the potential to lead to clinical risk and patient safety				

concerns. This domain will focus on improving the ability to share and access information digitally, where is it clinically appropriate to do so and where there is a legitimate need.

Consent to Share Re-engagement: During 2022/23 the Trust re-launched its consent to share records with primary care for its existing service users and implementing a process for seeking consent to share for new service users and embedding this within clinical practice. This work follows on from the expiry of the Control of Patient Information (COPI) notice in June 2022.

Digital Care Records	Supports the following Trust Priorities		
		 Improve care	 Improve resources
Digital care record information systems are the cornerstone of the Trust's digital capabilities which support clinical and operational front-line services in providing high quality care and service provision. Digital care records provide the basis from which to support business intelligence and data analytics, interoperability in the exchange of information and electronic messaging capabilities. This domain focuses on the creation of a comprehensive digital care record and the eradication of paper records where possible.			

Electronic prescriptions & medicines administration (EPMA): Excellent progress has been made with the completion of the implementation of EPMA functionality in SystmOne across all twenty-nine Mental health inpatient service ward areas comprising 444 beds, as planned by the 31 March 2023. Planning activities for the next deployment phases comprising Physical Health inpatient services and Mental Health community services have commenced. This work is being led by the Pharmacy Dept and supported by the systems development team within Information Management & Technology (IM &T).

The programme of work for cyber security planned in 2022/23 has been completed in line with the agreed schedule of standards assurance controls, including communication plans and activities that serve to improve ongoing staff awareness.

Making SWYPFT a great place to work (GPTW)

The Trust workforce strategy was revised during 2020/21 and approved by the Trust Board in early 2021/22 for 3 years and is also one of the Trust's strategic priorities. The strategy has been developed with a focus on making our Trust a great place to work and was co-produced with our staff. The People and Remuneration Committee receive regular updates on the delivery plan and the key performance indicators.

The delivery of the plan is led by the People directorate and focuses on the themes of the GPTW strategy and the NHS People Promise.

There also continues to be a huge focus on recruitment and retention and staff wellbeing plans and initiatives, alongside ensuring our staff are living our values with our performance measures and plans reviewed on a regular basis by the People and Remuneration Committee.

A review of our leadership offers and talent management approach is still underway with a new Leadership and Management Lead being recruited during Q2 2023/24 to support the development, design, and delivery.

Quality and quality governance

Improvement and innovation for quality is about making healthcare safe, effective, service user centred, timely and efficient. Our key driver is to ensure systematic quality improvement throughout our services, so we support our service users to achieve positive outcomes and live life to the full

We believe strong clinical leadership, supported by opportunities for innovation, continuous improvement and robust governance arrangements will help us deliver a culture where high quality services will flourish.

Quality improvement is a priority at Board level and throughout the Trust. The Clinical Governance and Clinical Safety Committee reports directly to the Trust Board (see page 60) and the lead is the Chief Nurse and Director of Quality and Professions in partnership with the Non-executive Director Chair. A number of standing sub-groups which cover quality and safety areas are chaired by the Chief Medical Officer, Chief Nurse and Director of Quality and Professions, or their deputies, and report directly into the Clinical Governance and Clinical Safety Committee. Quality improvement is routinely reported to our Trust Board through our Integrated Performance Report.

We have aligned our strategic objectives, priorities and programmes and quality initiatives and use these as a framework to focus on continuous improvement, innovation, and monitor assurance. In addition, we ensure all our improvement efforts make the best use of expertise and resources with a co-ordinated approach underpinned by our Integrated Change Framework.

Throughout 2022/23, we measured activity against each of our quality priorities and reported them to our Clinical Governance and Clinical Safety Committee. Our Quality Account sets out our achievements in this area and will be published at the end of June 2023.

Our financial performance 2022/23

This section and the accounts have been prepared in line with appropriate guidance including the Group Accounting Manual for NHS Foundation Trusts 2022/23 and under direction issued by NHS England under the National Health Service Act 2006. The Trust has also complied with the cost allocation and charging guidance issued by HM Treasury. The Trust continues to prepare group accounts. This means that the Trust's charitable funds are included as part of the group accounts. The Trust accounts can still be viewed in isolation.

There are various levels of surplus or deficit referred to in this report. The following table provides a reconciliation between the Trust total comprehensive income for the year of £7.9m as noted above and the £3.2m surplus reported in our management accounts. This excludes the Trust charity which is consolidated in the overall group accounts. It should be noted the Trust had a control total target for the year of £3.2m surplus as agreed with, and performance managed against by, the ICS and this has been achieved.

	£m
Group Comprehensive Income/(Expense)	8.3
Exclude: Charity	(0.3)
Trust Comprehensive Income/(Expense)	7.9
Impairments and Revaluations *	(5.0)

Depreciation: Peppercorn leases	0.3
Pre adjusted surplus in our management accounts	3.2

*Includes £2.7m of income and expenditure impairment that is presented differently in the Trust management accounts, for consistency of measurement against NHS England targets

Income

The Group, including the Trust, generated annual income of £377.0m. This is £75.2m more than the £301.8m generated in 2022/23 (25%). This is large increase with the majority (£52.3m) due to the full year impact of the West Yorkshire Adult Secure Collaborative and the introduction of the South Yorkshire Adult Secure Collaborative from 1st May 2022. Other significant movements included £9m income from NHS England to support the cost impact of additional Agenda For Change pay award which was announced in March 2023.

£359.1m (95%) compared to last year £286.4m (95%), of this income is provided from clinical commissioning groups (CCGs) / Integrated Care Boards (ICBs), the specialist commissioner within NHS England, Local Authorities, and other NHS bodies for the provision of healthcare services. Integrated Care Boards replaced clinical commissioning groups upon their demise in 1st June 2022.

In line with the financial architecture implemented during the national response to Covid-19, income has been received from nationally calculated block contracts plus agreed additions relating to the Mental Health Investment Standard (MHIS) and System Recovery funding. This included funding for additional costs incurred in relation to the Covid-19 response which was allocated through the West Yorkshire Integrated Care System and is reported as part of the clinical commission group / Integrated care board income.

Notional income is also recorded in the accounts for additional pension contributions which have been paid directly to NHS pensions in year. For 2022/23 this was £8.8m compared to £8.3m in the previous year.

Group Accounts	Year ended 31 March 2023 £000s	Year ended 31 March 2022 £000s
Income from patient care activities	359,084	286,397
Other operating income	17,948	15,386
Operating income from continuing operations	377,032	301,783
Operating expenses	(371,652)	(290,038)
Operating surplus/(deficit)	5,380	11,745
Finance income	1,725	39
PDC dividends payable	(1,895)	(2,070)
Finance expense	(524)	0
Net finance costs	(694)	(2,031)
Gains/(losses) on disposals of assets	820	1,154
Surplus/(Deficit) for the year	5,506	10,868

Group Accounts	Year ended	Year ended
	31 March 2023	31 March 2022
	£000s	£000s
Impairments	2,748	2,881
Revaluations	0	0
Total Comprehensive Income (Expense) for the year	8,254	13,749

In total the Group delivered a total comprehensive income position of £8.3m the year. Differing levels of income, and costs being incurred during Covid-19, mean that year on year positions are not totally comparable. It is positive that the Trust has continued to be able to deliver a surplus and that appropriate financial resources have been made available to it.

This group position included an overall breakeven position for the West Yorkshire Adult Secure Provider Collaborative, with a positive allocation of the risk / reward share being included in the Trust financial position. South Yorkshire Adult Secure Collaborative recorded a deficit (c. £2m) in year. There was no risk / reward arrangement in place and therefore this is all included within the Trust position.

Going into 2023/24 there is expected to be an increased financial challenge, due to reduced income nationally such as Covid-19 financial support and increasing cost inflation, and the Trust is planning to break-even during this period. As such there is an increased focus on financial efficiency, and we need to ensure we can continue the trajectory of improvement made in previous years and have appropriate measures in place to ensure our services remain financially sustainable.

Operating expenses

Our group operating expenses were £371.7m, which compares to £290.0m in the previous year. This is an increase of £81.7m. The main factor has been full year impact for the West Yorkshire Adult Secure Collaborative and the introduction of the South Yorkshire Adult Secure Collaborative from 1st May 2022. This has resulted in an additional £54.2m of spend with external partners, rising from £16.4m in 2021/22 to £70.6m in 2022/23.

£238.8m of the total cost is attributable to staff and executive director costs, which is £25.9m higher than the previous year. This is explained by incremental payments, pay uplifts (both those agreed earlier in the year and the additional £9m informed in March 2023) and clinical excellence awards and also through the additional headcount in year (please see page 77). This includes recruitment into existing posts and also new service investments.

Cost savings

The in-year requirement to deliver cost savings was suspended in 2021/22 due to the Covid-19 pandemic. During 2022/23 the Trust has continued to focus on value for money whilst delivering its service objectives, this has meant delivering cost savings in order to facilitate investment. In the year, this was most non-recurrent for both the saving and expenditure elements.

Capital

Our capital budget, as agreed within the context of the West Yorkshire ICS capital allocation, for the year was £13.1m. Total in year spend was £7.0m. The main difference relates to an

agreed pause of the Bretton Centre refurbishment scheme, which remained paused as at 31 March 2023. The Trust has continued to investment in its estate and IT infrastructure.

Cash

The Trust (excluding charity) closing cash position remains strong. This was lower than plan at £74.6m. The value as at 31 March 2022 was £81.4m.

Outlook

Financial plans have been agreed for 2023/24 and, intelligence across the NHS community, is that this will be a challenging year financially. Returning to business as normal financially, whilst still dealing with the consequences and impact of Covid-19, adds pressure alongside both pay and non-pay inflationary pressures. This is seen across the evolving Integrated Care Boards (ICB's).

It is expected that demand for our services will continue to increase even further, and we will need to work with commissioners and other stakeholders to determine how that demand is best met.

Whilst the accounts for this year show a surplus, the previously identified underlying deficit, if all of the Trust posts were recruited into, still needs to be addressed. At the same time demand and increasing cost inflationary pressures continue. In addition to securing income growth to achieve our financial targets we need to focus on how we can continually be more productive and efficient, eliminate waste and work closely with our partners to re-design service models and pathways.

Evidence of good practice in financial management

Treasury management

As a Foundation Trust we are able to generate income by investing cash. There has been an increase in interest rates in year resulting in interest earned of £1.7m. This had been £39k in the previous year.

The Trust makes payments in line with the NHS Better Payment Practice Code (payment within 30 days of a valid invoice). The table below shows performance against this metric by NHS/non-NHS supplier and shows the volume and value of invoices paid.

	2022/23				2021/22			
	NHS		Non-NHS		NHS		Non-NHS	
	Volume	Value £k	Volume	Value £k	Volume	Value £k	Volume	Value £k
Total trade invoices paid in the year	842	47,713	33,219	98,548	581	21,520	30,815	61,508
Total trade invoices paid within target	818	47,297	31,674	94,799	554	21,186	29,091	57,982
Percentage of trade invoices	97%	99%	95%	96%	95%	98%	94%	94%

paid within target								
--------------------	--	--	--	--	--	--	--	--

The Trust was not required to make any payments to suppliers under the Late Payment of Commercial Debts (interest) Act 1988.

The Trust's cash balance was sufficient to meet its operational and capital outgoings.

International Financial Reporting Standards

As part of its annual work programme the Audit Committee has reviewed the accounting policies applied in 2022/23. These were updated for any changes in national guidance. A key element of this was the incorporation of changes in the IFRS 16 leases standard. This has been included in additional narrative within the Trust annual accounts.

Valuation of Assets

The value of property plant and equipment is reviewed each year by an appropriately qualified independent valuer. Based upon this review, the Trust considered whether or not there is evidence that a material change in valuation has occurred, and in which case, the movement is recognised within the Trust accounts.

The Trust estate was re-valued by the District Valuer as at 31 December 2022, and as a result the revaluation was recognised in the accounts.

Recording of investment property

Recording of investment property estate which the Trust Board has declared surplus to requirements is recorded as investment property under International Financial Reporting Standards (IFRS) and its value is updated annually to the current market value. As at March 2023 there was no investment property estate during the course of the year (nil in 2021 / 22).

Pension liabilities

The accounting policy for pensions and other retirement benefits is set out in Note 8 to the accounts. Details of senior employees' remuneration can be found in the Remuneration Report section of the annual report.

Auditor's remuneration

Audit fees (exclusive of VAT) were £81k. This covers the annual report and accounts. The fee for the audit of the charitable funds was £7k.

Linked to their role of auditor additional work under the heading of Value For Money audit has been undertaken in year with fees estimated at £11k.

Plans for 2023/24

The 2023/24 priorities and operational planning guidance for the NHS in England was published on 23 December 2022. Subsequent information and updates have been received and incorporated into the draft position reported below.

In order to deliver the best estimate of how resources will be used to deliver services the following updates have been made to base budgets:

- Pay base budgets have been adjusted for the impact of incremental drift, pay award and national insurance uplifts. This has been calculated centrally and validated by the care group finance leads.
- Non-pay budgets have been derived from recent run rate rather than historic budgets. These assumptions have been reviewed by the care group finance teams and adjusted where appropriate for example new services or known cost pressures.

These assumptions will be reviewed with budget holders as part of the next steps of the planning process and overall director sign off.

To ensure we have operational agreement the plans and key movements have been reviewed by each directorate ahead of the final plan submission in March 2023.

The financial and workforce plans have been triangulated to ensure alignment of assumptions and output. In line with the workforce plan the financial plan reflects substantive staffing growth of c295 WTE by 31 March 2024. The majority of this increase is assumed to be band 5 nursing roles across in-patient services, recruitment to clinical roles within, perinatal services, C&YP and community mental health services along with expansion of key clinical support workforce roles.

The focus now needs to shift to our longer-term planning with a re-emphasis on financial sustainability which will include efficiencies. The Trust Board and senior management is committed to putting plans in place to deliver its CIP and financial plans, identifying further savings opportunities and mitigating risk.

Efficiency savings for 2023/24

In the latest plan the Cost Improvement Programme (CIP) target of £12.0m (3.2% of income, 4.1% if excluding adult secure collaborative income) is required to deliver a balanced plan. The Cost Improvement Programme (CIP) for 22/23 was £3.7m and therefore the programme for 23/24 is a significant increase and challenge. Initial areas for focus have been identified although it is likely that in 2023/24 new scheme development will continue to ensure continued financial sustainability on a recurrent basis.

Our charity – EyUp!

The Trust is a corporate trustee for EyUp! and is governed by the law applicable to trusts, principally the Trustee Act 2000 and the Charities Act 2011. EyUp! has a number of linked charities: Creative Minds, Spirit in Mind, and the Mental Health Museum. The corporate trustee's objective is to promote the effective administration and management of EyUp!, ensuring that funds are used effectively to meet the objectives of the respective charities. The Trustee's actions are guided by a commitment to ensure:

- Funds are expended for the purpose for which they were donated
- Accurate documentation of donor wishes
- Compliance with statutory duties and Charity Commission guidance; and
- Accountability for all monies received or expended.

EyUp! funds are created from a combination of fundraising activities, successful funding bids and donations. We acknowledge receipt of these donations, including from national sources such as NHS Charities and the work they enable to be completed.

Further information can be found in the EyUp! annual report for the year ended 31 March 2022, the latest year for which information is available on the Trust's website at the below link: [EyUp! charity - South West Yorkshire Partnership NHS Foundation Trust](#)

The annual report for 2022/23 will be produced later in the year and presented to the Corporate Trustee for Charitable Funds in September 2023.

The Charitable Funds Committee, formed in 2003, manages the charity on behalf of the corporate trustee, chaired by a Non-Executive Director of the Trust. The day-to-day operations of EyUp! are administered by the Trust.

Strategic Priority Programmes

The Trust continued to improve and develop services during 2022/23. The use of the integrated change framework enables change and improvement activity at all levels of the organisation and supports the Trust to focus on change programmes of upmost strategic priority using the principles of risk/cost/complexity. Underpinned by #allofusimprove, using quality improvement to ensure we learn from organisational change.

One of our priority programmes is to ensure that equality, involvement, and inclusion is central to everything we do to reduce inequalities, tackle stigma, and eliminate discrimination.

In 2022/23 we have been trialling the use of the Kings Fund approach to address inequalities in areas such as forensic, children and adolescent mental health services (CAMHS) and learning disability (LD) services to help shape the codesign of service change with our communities, ensuring representation is reflective of the population and covers all protected groups and carers.

In year, the Trust has developed a Social Responsibility and Sustainability Strategy (SRS) with the aim of maximising the benefits we deliver to local people, communities, and places, especially those facing challenge and disadvantage. A large-scale engagement of local and internal partners was undertaken as part of strategy development and design.

A number of SRS initiatives have commenced such as the staff eBike pilot and multiple site tree planting. Further engagement has occurred with local place-based initiatives such as Calderdale climate change group, Barnsley Warmth charter and the Yorkshire and Humberside climate pledge.

The Trust's priority programme to deliver safe care includes our quality priorities to improve co-production of care plans and risk management. In 2022/23 this focussed on the implementation of the Patient Safety Incident Response Framework to analyse our data and intelligence to identify the Trust's patient safety priority areas.

All corporate services have undertaken a review of their space utilisation, including staff risk assessments, and implemented hybrid ways of working. Sensor technology has been used to identify areas of improvement for use of estate.

The Trust has experienced recruitment challenges, most notably the recruitment into the small number of Additional Roles Reimbursement Scheme (ARRS) Mental Health Practitioner roles. A SWYPFT working group to define and oversee activity in relation to Personalised Care planning (moving away from Care Programme Approach) has been established and this work continues into 2023/24.

An inpatient improvement programme has been established to oversee activity to ease some of the current challenges across the inpatient wards and is aiming to address many of the workforce challenges. Whilst reducing out of area placements isn't a direct objective of that work, having a fully staffed, confident, effective, and well led workforce will assist with patient flow and contribute to easing of out of area pressures.

We continue to experience demand-led growth in activity and acuity in areas such as CAMHS, intensive home-based treatment, speech and language therapy, neighbourhood rehabilitation, specialist palliative care and neighbourhood nursing.

Waiting times and waiting numbers for neurodevelopmental services within CAMHS remain high. Waiting list initiatives are in place to work towards stabilising this position from March 2023. Children do not need to have a diagnosis in order to receive a CAMHS service and services will be provided to meet their presenting needs.

2022/23 saw significant investment committed by the Trust to the continued growth of its working time equivalent (WTE) workforce (headcount - please see page 75). While this figure has continued to grow, the Trust has demonstrated its commitment to maintaining a stable workforce with an average vacancy rate of 17% since May 2021.

Activities to support this include international nurse recruitment and national recognition and award given for the partnership working on the virtual fairs for health support workers.

A Flu campaign and Covid-19 vaccination campaign were rolled out for frontline workers initially, and then Trust staff as a whole. A partnership group was established to manage industrial action and a Flair Survey undertaken. This survey was designed for staff to share their experiences in relation to equality, diversity, and inclusion within the Trust.

Appraisal rates have seen improvement, with evidence of good practice in appraisal completion in the organisation but some services have required support to improve against the Trust ambition of 90% completion rate. Details on appraisal rates can be found on page 128.

A framework for becoming a Trauma Informed Organisation is developing well with community, acute clinical and corporate services engaging in developing and piloting the framework. A trauma informed Community of Practice launched in January and sessions are well attended.

All change and improvement activity are underpinned by #allofusimprove, using quality improvement to ensure we learn from organisational change.

In 2022/23 there was targeted recruitment of Quality Improvement (QI) Champions, Facilitators and Specialists with support from activities such as I-hub, Institute for Healthcare Improvement (IHI) Action Learning sets, QI Skills Booster Sessions, and new tools added to the QI toolkit such as QI capability assessment tool, and the opening up of the Improvement Network to all Trust staff with an interest in improvement as a place to share and collaborate.

Successful Bids/Investments

Throughout 2022/23 there was an increase in investment for service improvement and this included development of business cases with partners and some tender activity building to levels pre Covid-19. The trust has been successful in a number of formal bids to retain or expand provision. These included:

- Success in the bid to retain and expand the Sheffield Smoking Dependency Treatment Service a contract worth £1.2m per annum for 5 years from April 2023.
- Success in the bid to retain the school aged immunisation and Vaccination service (including influenza vaccinations) in Barnsley and to continue to deliver school aged vaccinations across Barnsley (£1.5m over the 5 years from September 2023).
- Working in collaboration with the West Yorkshire ICB the trust was successful in securing funding to expand the Mental Health Support Teams in schools across Kirklees and Wakefield with additional investment of £1.03m per annum.

- The opportunity to formally contract the Adults ADHD service in Calderdale and expand the children's neurodevelopment assessment treatment service to 0- to 5-year-olds through a bid to join the Calderdale AQP Framework.

Work has continued with colleagues across the West Yorkshire and South Yorkshire ICBs to maximise opportunities presented by community mental health transformation (CMHT), mental health investment standard (MHIS), service development (SDF) and transforming care partnerships (TCP) funding.

Opportunities have included continuing development of the interface between primary and secondary care and seeing the expansion of roles such as the mental health practitioner working in primary care roles in Kirklees, Wakefield, Calderdale and Barnsley as part of the CMHT funding and securing £10.3m of investment into trust services through Mental Health Investment Standard (MHIS)/Sustainable Development Funding /Transforming Care Partnerships funding. This funding has been used to support mental health and learning disability priorities across the Trust which include the following larger investments, amongst others:

- £2.2m in Children and Young People's Mental Health Services
- £1.4m in Perinatal Mental Health
- £1.3m in Early intervention Psychosis
- £0.8m in Learning Disabilities
-

The trust has bid and/or supported partners to secure additional investment to support pressures in the trust from formal opportunities including:

- Winter Pressure funding – Securing additional investment in the trust to support pressures and supporting Voluntary Community and Social Enterprise (VCSE) partners to secure funding to offer a “crisis café” for adults and drop-in sessions for Children and young people experiencing low mood and anxiety.
- Calderdale innovation fund - Funding the development of annual health check invitation packs and videos and a Creative minds Project to support addressing health inequalities.
- Core20plus5 - To support promotion of health checks for people with serious mental illness.

Additional ad hoc investment has been secured for:

- Urgent Care Community Response (UCCR) and Virtual Ward developments in Barnsley
- Barnsley Adult Speech and Language Therapy (SALT) services
- Barnsley Long Covid-19 services
- In collaboration with the council and NHS commissioners additional funding was secured to develop a new service to support vulnerable children in Kirklees
- Commissioning of e-cigarettes in line with national guidance as part of the stop smoking treatment offers in Calderdale community and Barnsley QUIT programmes.

Care Quality Commission (CQC) The Foundation Trust is fully compliant with the registration requirements of the Care Quality Commission (CQC). The Trust continues to assess its compliance with CQC registration requirements on a regular basis through our quality improvement and assurance team. To support our assessment, we have developed a quality assurance and improvement ‘self-governing’ assessment model. This philosophy builds on our emphasis on self-governance and evaluation. As a series of methods and tools, this approach helps map the relationships between quality improvement and quality assurance and will provide a continual source of evidence for teams to inform how well they are performing against appropriate and helpful metrics for quality. Details of the Trust's compliance with CQC registration requirements can be seen on page 115.

Environmental matters - working in partnership with our stakeholders

The Trust continues its commitment towards 'Delivering a Net Zero Health Service' under the Greener NHS programme. The Foundation Trust has undertaken risk assessments and has a green management plan in place which takes account of UK Climate Projections 2018 (UKCP18). The Trust ensure that its obligations under the Climate Change Act and the Adaptation of reporting requirements are complied with. The Trust Board approved the Trust's Green Plan in March 2021, progress against the plan was monitored by the Board in 2022/23. The Green Plan (approved in March 2021) was integrated into the Trust's Social Responsibility and Sustainability Strategy which was approved by Trust Board in July 2022.

As an NHS organisation which spends public funds, we have an obligation to work in a way that has a positive effect on the communities we serve. Sustainability means spending public money well, the smart and efficient use of natural resources, and building healthy, resilient communities. Demonstrating that we consider social and environmental impacts ensures that the legal requirements in the Public Services (Social Value) Act (2012) are met.

We recognise that sustainable development is a critical factor in being able to deliver outstanding physical, mental, and social care in a modern healthcare system, both now and in the future.

The Foundation Trust has undertaken risk assessments and has a green management plan in place which takes account of UK Climate Projections 2018 (UKCP18). The Trust ensure that its obligations under the Climate Change Act and the adaptation of reporting requirements are complied with.

The Trust is actively engaged in reducing its carbon footprint in line with the Trust agreed Green Plan. Reduction in carbon production from Trust estate continues to reduce.

Emissions relating to travel have increased based on the return to work activity as expected following the pandemic, however, the Trusts approach to hybrid working means that we are pre-pandemic carbon emission levels.

The Trust continues to liaise with partner organisations to establish local and system wide initiatives to address climate change and progress against the Sustainability and Social Responsibility strategy is monitored by Trust Board.

Social, community, anti-bribery, and human rights issues

We aim to ensure that everyone who needs to can access Trust services; and that we have a workforce which represents the communities we serve, that is free from discrimination and harassment in line with our values.

The Trust believes that an integrated approach to equality, involvement, and communication (bolstered by our membership) will ensure we deliver on our inclusion agenda.

The Trust approved an equality, involvement, communication, and membership strategy in 2020 which has supporting annual action plans to ensure an integrated approach. This is insight driven and will ensure:

- Every person living in the communities we serve will know our services are appropriate and reflect the population we serve
- That our workforce reflects communities, ensuring our services are culturally appropriate and fit for purpose

- Service users, carers and families receive timely and accessible information and communication, ensuring a person-centred approach to care
- That our services are co-created and designed with our staff and communities

The Equality, Inclusion and Involvement Committee oversees the implementation of the equality, involvement, communication, and membership strategy to improve access, experience, and outcomes for people from all backgrounds and communities. This includes people who use, work and volunteer for our Trust services and those who work in partnership with the Trust with the strategic aim of improving health, care, resources and making our Trust a great place to work.

The Trust has improved in all four Workforce Race Equality Standards (WRES) indicators published in the NHS Staff Survey and has plans identified to continue this improvement.

The Trust submitted its 2022 gender pay gap audit as required by law, in March 2023.

The Trust has adopted the National EDS2 Framework and focussed on improving the following areas, working closely with service users, public and commissioners:

1. Better health outcomes for all
2. Improved patient access and experience
3. Empowered, engaged, and well supported staff
4. Inclusive leadership at all levels

Trust priorities

The proposed strategic priorities as agreed at the Trust Board in April 2023 are summarised in the table overleaf and are aligned to the strategic objectives:



Our priorities 2023-24

Golden threads	Strategic objective	Priority
<p>Recovery focused and trauma informed</p> <p>Social responsibility and sustainability</p> <p>Equality, involvement and addressing inequalities</p>	IMPROVING HEALTH	<p>Address inequalities involvement and equality in each of our places with our partners</p>
	IMPROVING CARE	<p>Transform our older people inpatient services</p> <p>Improve our mental health services so they are more responsive, inclusive and timely</p> <p>Improve safety and quality</p>
	IMPROVING USE OF RESOURCES	<p>Spend money wisely and increase value</p> <p>Make digital improvements</p>
	GREAT PLACE TO WORK	<p>Inclusive recruitment, retention and wellbeing</p> <p>Living our values</p>

#all of us improve

If you require a copy of this information in any other format or language please contact your line manager.

With **all of us** in mind.

009 W02 1020 0000123

The priority areas are not discrete and separate pieces of work. They are interrelated and some are enablers for others. There are several priority areas which are golden threads which run through many of the other pieces of work.

Details of any overseas operations

The Trust does not have any overseas operations.

Details of any significant events since the year end

There have been no events after the reporting period, commitments, or contingencies other than those already disclosed in the accounts and annual report.

A handwritten signature in dark ink, appearing to read 'Mark Brooks', with a long horizontal flourish extending to the left.

Mark Brooks
Chief Executive

Date: 30.06.23

Section 2 – Accountability Report

Section 2.1 Directors' report

This section of our annual report supports the section 1.1 the performance report, setting out our governance arrangements and how these have operated over the last year. The framework for these arrangements is set out in the Trust's constitution including standing orders, which is supported by the Trust's standing financial instructions and scheme of delegation, which updated in and approved by Trust Board on 31 January 2023 and ratified by the Members Council on 24 February 2023.

The directors' report has been prepared in accordance with the relevant sections of the Companies Act 2006 and appropriate regulations, as well as making the additional disclosures required by NHS England in its Annual Reporting Manual and other disclosures as appropriate.

The Trust has also complied with the cost allocation and charging guidance issued by HM Treasury.

The Trust makes payments in line with the NHS Better Payment Practice Code (payment within 30 days of a valid invoice).

The directors of the Trust consider the annual report and accounts, taken as a whole, are fair, balanced, and understandable, and provide the information necessary for people who use our services, regulators, and other stakeholders to assess the Trust's performance, business model and strategy.

Our Board is responsible for setting the strategic direction and associated priorities for the organisation to enable it to deliver appropriate, high quality, safe, effective, and efficient services to our service users and their carers whilst remaining effective, sustainable, and viable. The Board ensures effective governance for all services and provides a focal point for public accountability. It also has overall responsibility for probity (standards of public behaviour) within the Trust and is accountable for monitoring the performance of the organisation against its strategic direction, and ensuring corrective action is taken where necessary. Our Trust Board has a variety of individual skills and experience, which directors bring to bear on the work of the Trust. Each director's experience is described in the tables from page 41 to page 49.

The composition of the Board is in accordance with the Trust's constitution, providing a structure to enable it to fulfil its statutory duties and functions, and to ensure the Trust continues to meet the conditions of its Licence.

Declaration of interests

The Trust's Constitution requires Board members to declare any personal or business interests which may influence or be perceived to influence their judgement and in accordance with the Standing Orders those interests that are declarable are any which are relevant and material. The Board receives assurance that there is no conflict of interest in the administration of its business through an annual declaration exercise and the requirement for the Chair and directors to consider and declare any interests at each meeting. As part of this process, the Board considers any potential risk or conflict of interests. If any should arise, they are recorded in the minutes of the meeting. Directors' interests for 2023/24 were presented to Board on 28 March 2023 and approved and published on the Trust's website by 31 March 2023.

Non-Executive Director declaration of independence

NHS England's Code of Governance requires the Trust to determine whether it considers all Non-Executive Directors to be independent in character and judgement and whether there are any relationships or circumstances which are likely to affect, or could appear to affect, the director's judgement. This Trust considers all its Non-Executive Directors to be independent and the Chair and all Non-Executive Directors have signed an annual declaration to this effect.

Fit and proper person requirement

There is a requirement for members of Boards of providers of NHS services to make a declaration against the fit and proper person requirement for directors set out in the new fundamental standard regulations in the Health and Social Care Act 2008 (Regulated Activities) Regulations 2014, which came into force on 1 April 2015. Within the new regulations, the duty of candour and the fit and proper person requirements for Directors came into force earlier for NHS bodies on 1 October 2014. Although the requirement is in relation to new director appointments, Trust Board took the decision to ask existing directors to make a declaration as part of the annual declaration of interest's exercise. All directors have signed the declaration stating they meet the fit and proper person requirements. Failure to comply with this standard would be a breach of the Trust Code of Conduct for Directors and may result in removal from the Board.

The Trust considers that the balance and membership of the Trust Board is appropriate and has the balance of skills, experience, and knowledge it needs to act as an effective unitary board of a foundation trust. It regularly reviews the balance, completeness, and appropriateness of the Board to meet such requirements. Where appropriate, the Trust will look to recruit and / or retain individuals with certain skills and experience to ensure that this is maintained. The Trust involves its Governors in this process through the Nominations Committee, and the final decision on recruitment of Non-Executive Directors to the Board rests with the Members' Council.

The make-up of Trust Board and other directors throughout 2022/23 was as follows.

	Total	Male	Female	BAME*
Non-Executive Directors	7	2 (28%)	5 (72%)	1 (14%)
Executive Directors	6	3 (50%)	3 (50%)	2 (33%)
Other Directors (non-voting)	2	2 (100%)	0 (0%)	0 (0%)
Total	15	7 (47%)	8 (53%)	3 (20%)

*the BAME category is an analysis of the male and female grouping



No Executive Director serves as a Non-Executive Director in another NHS Trust or NHS Foundation Trust.


In 2022/23 no political donations have been made. This is the same as year 2021/22.



Individual performance of members of Trust Board is assessed as follows.



- The Senior Independent Director, with support from the Board and the Members' Council, conducted an interim appraisal of the Chair for the period 1 December 2021 to 31 March 2022 and set objectives for 2022/23. The outcome of this interim appraisal was reported to the Members' Council.
- The Chair of the Trust undertakes annual reviews with Non-Executive Directors.
- The Chair of the Trust undertakes annual reviews with the Chief Executive.
- The Chief Executive undertakes annual reviews of performance against objectives with Executive Directors and his Executive Management Team.


The Chair also holds monthly meetings with the Non-Executive Directors without the executive Directors present, with the Deputy Chair and Senior Independent Director in attendance.



Trust Board 2022/23 Role / name / appointment	Experience	Public Board attendance 2022/23
<p>Chair <u>Marie Burnham</u></p>  <p>Appointed Chair 1 December 2021</p>	<p>Marie brings with her over 30 years of leadership experience from health services and the charitable sector, including NHS executive and non-executive roles with responsibility for performance and governance. Prior to this she was a registered nurse.</p> <p>Marie has a wealth of expertise and understanding regarding the importance of joined up care for people and communities across all health and social care sectors, which includes being the independent chair of the Lancashire Place Based Partnership Committee from 2018. Other roles include being a committee chair for NICE (National Institute for Clinical Excellence). Marie is also the chair of Pennine Multi Academy Trust, where she has worked on a volunteer basis since 2017.</p>	<p>12/12</p>
<p>Non-Executive Director <u>Mandy Rayner (formerly Griffin)</u></p>  <p>Appointed 1 October 2021 (Deputy Chair from 1 April 2022)</p>	<p>As managing director of the Health Informatics Service and the lead for the delivery of one of the biggest electronic patient record launches in Europe, Mandy has a strong interest in supporting Trust strategies with a focus on digital transformation.</p> <p>Mandy has extensive experience of partnership working across integrated care systems and primary care services and brings previous Board and members' council experience to her role. Mandy is also the Board sustainability champion and hopes to be a knowledgeable and worthy advocate for sustainable practices.</p>	<p>12/12</p>



<p>Non-Executive Director <u>Mike Ford</u></p>  <p>Appointed 1 September 2020 (Senior Independent Director from 1 April 2022)</p>	<ul style="list-style-type: none"> • Qualified accountant with a successful track record at senior level in both commercial and public sector organisations. • Previously worked as a senior executive at the BBC with roles in finance, internal audit, risk management and technology. • Has been responsible for the successful delivery of a range of significant technical and business change projects. • Regularly involved in the promotion of inclusivity and diversity across the BBC with a specific focus on disability. • On 1 June 2022 Mike became Chair of the Joint Audit Committee for the West Yorkshire Combined Authority and West Yorkshire Police 	<p>12/12</p>
--	---	---------------------



<p>Non-Executive Director <u>Erfana Mahmood</u></p>  <p>Appointed 3 August 2018 to 2 August 2021 Re-appointed 3 August 2021 to 2 August 2024</p>	<ul style="list-style-type: none"> • Qualified Solicitor • Experience in the housing sector. • Non-Executive Director for Chorley and District Building Society • Non-Executive Director for Plexus/Omega Housing (part of the Mears Group). 	<p>12/12</p>
<p>Non-Executive Director <u>Natalie McMillan</u></p>  <p>Appointed 1 May 2021</p>	<ul style="list-style-type: none"> • Nat is a human resource (HR) and organisational development (OD) professional with significant board-level experience across the NHS. She has previously enjoyed over 10 years at York Hospitals FT and more recently at Locala Community Partnerships. • Nat now runs her own business specialising in HR and OD. Nat continues to play a role in the West Yorkshire and Harrogate Health and Care Partnership as chair of the Primary Care Workforce group. 	<p>12/12</p>



<p>Non-Executive Director <u>Kate Quail</u></p>  <p>Appointed 1 August 2017 to 31 July 2020 Re-appointed 1 August 2020 to 31 July 2023</p>	<ul style="list-style-type: none"> • Experienced, qualified Public Health professional with deep understanding of social determinants of health and wellbeing. • Previously Head of two Department of Health National Support Teams, including one for Children and Young People's Emotional Wellbeing and Mental Health. • Experienced in putting people with learning disability and/ or autism and/ or mental health problems and their families and carers at the centre. For example: • Member of Advisory Group to Improving Health and Lives Learning Disability Observatory (Public Health England until March 2019). • Original national Transforming Care steering group member. • Expert for Care & Treatment Reviews and Care Education & Treatment Reviews • Extensive experience of working in partnership across whole systems. • In-depth experience of working in and with large complex organisations, from national & local charities and local community organisations to Local Authorities, health organisations and Whitehall Departments • FT Governor for 5 years, including Lead Governor. 	<p>11/12</p>
<p>Non-Executive Director <u>David Webster</u></p>  <p>Appointed 1 May 2022</p>	<ul style="list-style-type: none"> • David is a fellow of the Chartered Institute of Management Accountants, and an executive director of Horizon Platforms Ltd, an employee-owned business based in Normanton. David has developed his career in finance across a number of industries within the private sector, including with household names such as Marks and Spencer and Virgin Media. Through this, David has gained particular expertise in financial planning and analysis and commercial finance, whilst also being involved in strategic planning and technological development projects. • In addition, David holds a voluntary non-executive trustee director role with The Mast Academy Trust, where he has been involved since 2020. • David also has a degree in natural sciences, majoring in psychology, and has a real passion for people development, employee engagement and wellbeing. 	<p>10/11</p>



<p>Non-Executive Director <u>Chris Jones</u></p>  <p>Appointed 2 August 2019 to 30 April 2022 Appointed as Deputy Chair / Senior Independent Director from 1 February 2021 to 31 March 2022</p>	<ul style="list-style-type: none"> • Qualified accountant with previous experience in public and private sectors including the NHS. • Seven years as Principal and Chief Executive of Calderdale College. • Formerly a member of the Calderdale Safeguarding Children Board. • Trustee of Children's Food Trust. • Interested in leadership and governance and the impact on service standards and organisational performance. 	<p>1/1</p>
--	---	-------------------

<p>Chief Executive <u>Mark Brooks</u></p>  <p>Appointed 28 February 2022 Interim CEO from 5 July 2021 to 27 February 2022 Director of Finance 1 June 2016 to 4 July 2021</p>	<ul style="list-style-type: none"> • 14 years' experience in the NHS. • Fellow of the Chartered Institute of Management Accountants. • Experience of working in community and mental health organisations. • Experience in corporate governance, procurement, estates, and IT. • Experience in UK and international industry senior finance roles and chief financial officer. • Trustee of Emmaus (Hull & East Riding) • Partner member of the South Yorkshire Integrated Care Board 	<p>12/12</p>
<p>Director of Strategy and Change and Deputy Chief Executive <u>Salma Yasmeen</u></p>  <p>Appointed 12 January 2017 Appointed Deputy Chief Executive 1 March 2022</p>	<ul style="list-style-type: none"> • Former director of nursing services and transformation in Saudi Arabia • Former deputy director at an NHS Foundation Trust with responsibility for the mental and physical health care of older people. • Former chief executive of Bradford-based third sector organisation. • Mental health nurse. • Experience in developing partnership, transformation, and innovation. 	<p>12/12</p>

<p>Chief Operating Officer <u>Carol Harris</u></p>  <p>Director of Operations from 1 August 2018 Appointed District Director – Forensic and Specialist Services 21 March 2016 District Director – Forensic and Specialist Services, Calderdale, and Kirklees from 1 October 2016</p>	<ul style="list-style-type: none"> • Broad clinical experience as a nurse in both inpatient and community settings • Previous experience in professional and operational leadership at Board level. • Worked with service user and carer stakeholder groups in all aspects of service change. • Led a number of transformation programmes both within mental health services and working with acute and third sector providers. • Provided mentorship to candidates on leadership programmes. • Supported the development of the foundation degree programme for assistant practitioner trainees with Manchester Metropolitan University. 	<p>12/12</p>
<p>Chief People Officer (non-voting) <u>Greg Moores</u></p>  <p>Appointed 24 April 2022</p>	<ul style="list-style-type: none"> • Greg joined our Trust in April 2022, having held senior People/HR roles in the NHS since 2010, working at director level in mental health, community, and acute hospital settings. Prior to joining the NHS Greg worked in local government, after spending his early career in the private sector. Greg holds a Masters degree in Human Resource Management and is a Chartered Fellow of the CIPD. • Greg firmly believes that front-line teams should be in the driving seat, and he is committed to empowering staff to deliver change and removing the obstacles that can slow down transformation. He is passionate about apprenticeships, diversity, and team-based working. 	<p>12/12</p>

<p>Director of Provider Development (non-voting)</p> <p><u>Sean Rayner</u></p>  <p>Director of Provider Development from 1 August 2018 District Director – Barnsley and Wakefield from 1 April 2012 to 31 July 2018</p>	<ul style="list-style-type: none"> • Over 30 years' experience in the NHS, with 13 years' experience as an Executive Director. • Barnsley Transition Director in support of SWYPFT acquisition process and subsequently Director of Wakefield & Barnsley services. • Experience in leadership, business planning, and contract management in multi-agency environments. • Partnership working over 25 years, including chairing and leading service user/carer Partnership Boards. • Experience in project management, including capital projects and LIFT as a premises procurement vehicle. • Experience in GP engagement and accountable officer in a Primary Care Group. • Experience of working in a voluntary capacity in not-for-profit sector, and formerly a member of HMP Wealstun Independent Monitoring Board (IMB). 	<p>11/12</p>
<p>Director of Finance, Estates and Resources</p> <p><u>Adrian Snarr</u></p>  <p>Appointed 8 August 2022</p>	<ul style="list-style-type: none"> • Adrian is a fellow of the Chartered Institute of Management Accountants. He has over 35 years' experience in the NHS, including numerous board level positions in NHS provider and commissioning organisations, and was most recently director of financial control at NHS England. • As with other Board members, Adrian aims to ensure we set the right objectives and ensure our financial resources are maximised to support the needs of our service users, patients, families and carers, and communities. • He is responsible for finance, estates and facilities, performance and contracting, and IM&T. 	<p>8/8</p>

<p>Chief Medical Officer <u>Subha Thivagesh</u></p>  <p>Appointed 19 April 2018</p>	<ul style="list-style-type: none"> • Doctorate in Medicine in the dementia field from the University of Sheffield. • Previously deputy medical director and a consultant in older people's services in Calderdale and Kirklees for the Trust. • Previous posts include being appointed to the Royal College of Psychiatrists' Board of Examiners and as a national peer reviewer of the Memory Service National Accreditation Programme. • Subha is the clinical lead for our older people's change programme and has been leading the development of our medical workforce strategy. • Awarded the Nye Bevan NHS Leadership Academy Award in Executive Healthcare Leadership and was the winner of the Leader of the Year award in our Trust's Excellence awards in 2016. 	<p>11/12</p>
<p>Chief Nurse and Director of Quality and Professions <u>Darryl Thompson</u></p>  <p>Appointed 1 August 2021 Deputy Director of Nursing from 1 December 2020 to 31 July 2021</p>	<ul style="list-style-type: none"> • Since qualifying as a mental health nurse in 1991, Darryl has held a range of clinical and leadership roles. He originally joined the Trust as a community psychiatric nurse in 2002 and returned in 2020 after four years as the deputy director of nursing and quality governance in Derbyshire. • Darryl is a Health Foundation Fellow, and previously contributed to guideline and quality standard development at the National Institute for Health and Care Excellence (NICE). He is committed to quality improvement and co-production. • Darryl is accountable for clinical governance, safety, infection prevention and control and non-medical professional leadership at the Trust. 	<p>12/12</p>

<p>Interim Director of Human Resources and Organisational Development</p> <p><u>Lindsay Jensen</u></p>  <p>Appointed from 1 October 2021 to 30 April 2022</p>	<ul style="list-style-type: none"> • Lindsay is a HR professional and a Fellow of the Chartered Institute of Personnel and Development. • Lindsay has worked in the NHS since 2001 all of that time working in a provider mental health and learning disability Trust and has been in a senior leadership role since 2012. Prior to that Lindsay worked in a senior HR role in local government. • Lindsay joined the Trust on 30 November 2020 as Deputy Director of HR and OD responsible for the overseeing the delivery of the workforce strategic plan about making the Trust a great place to work, organisational development strategy, equality and diversity, workforce planning, recruitment and retention, equality, diversity and inclusion and staff wellbeing. • Lindsay has a wealth of experience working in a similar Trust, a track record of excellent partnership relationships with staff side and trade unions and has a passion for supporting staff wellbeing, development, compassionate and values-based HR and OD practice to support the delivery of quality service user/patient care. 	<p>1/1</p>
<p>Interim Director of Finance and Resources</p> <p>James Sabin</p>  <p>Appointed 11 August 2021 - 31 July 2022</p>	<ul style="list-style-type: none"> • James is a chartered management accountant and a member of the Chartered Institute of Management Accounts. James has worked in the NHS since 2002 and worked extensively in the provider sector across various organisations covering acute, specialist, learning disabilities, mental health, and social care settings. • Most recently, since 2015 he was the deputy director of finance at Sheffield Health and Social Care Trust, responsible for overseeing the portfolio of finance, procurement, contracting and tender management. • James has a range of experience having progressed his earlier career in smaller Trusts with broad portfolios whilst supporting the delivery of strong financial performance. He is an experienced contract lead who has overseen commissioner relationship changes and transition to a more collaborative and partnership approach for the benefit of service users and patients. 	<p>3/4</p>

* Mark Brooks covered the Director of Finance and Resources role from 1 August 2022 – 7 August 2022 in addition to being the Chief Executive
All voting directors have a six-month notice period whilst non-voting directors have a three-month notice period. The Chief Medical Officer has a Consultant Contract

NHS England's well-led framework

In 2014, Monitor (now NHS England) stated its expectation that all foundation trust boards would carry out an external review of their governance arrangements every three years given that:

- Good governance is essential in addressing the challenges the sector faces.
- Oversight of the Trust's governance arrangements is the responsibility of Trust Board.
- Governance issues are increasing across the sector.
- Regular reviews can provide assurance that governance arrangements are fit for purpose.

As a result, guidance was issued to support trusts in ensuring they are 'well-led'. The framework supports the NHS response to the Francis Report and is aligned with the assessment the Care Quality Commission (CQC) makes on whether a foundation trust is well-led as part of its revised inspection regime. The framework has four domains, ten high-level questions and a description of 'good practice' that can be used to assess governance. The four domains cover:

- Strategy and planning – how well the Board sets the direction for the organisation.
- Capability and culture – whether the Board takes steps to ensure it has the appropriate experience and ability, now and into the future, and whether it positively shapes the organisation's culture to deliver care in a safe and sustainable way.
- Process and structures – whether reporting lines and accountabilities support the effective oversight of the organisation.
- Measurement – whether the Board receives appropriate, robust, and timely information and that this supports the leadership of the Trust.

Since then, the CQC has carried out well-led reviews as part of its inspection process, the Trust has not had a well-led review in year.

In May 2023/24, the Trusts inpatient services were inspected by the CQC. The initial outcome letters were in public to Trust Board on 27 June 2023. On receipt of the full CQC report the Trust will continue to work with the CQC to respond to their report and formulate action plans to deal with any outcomes.

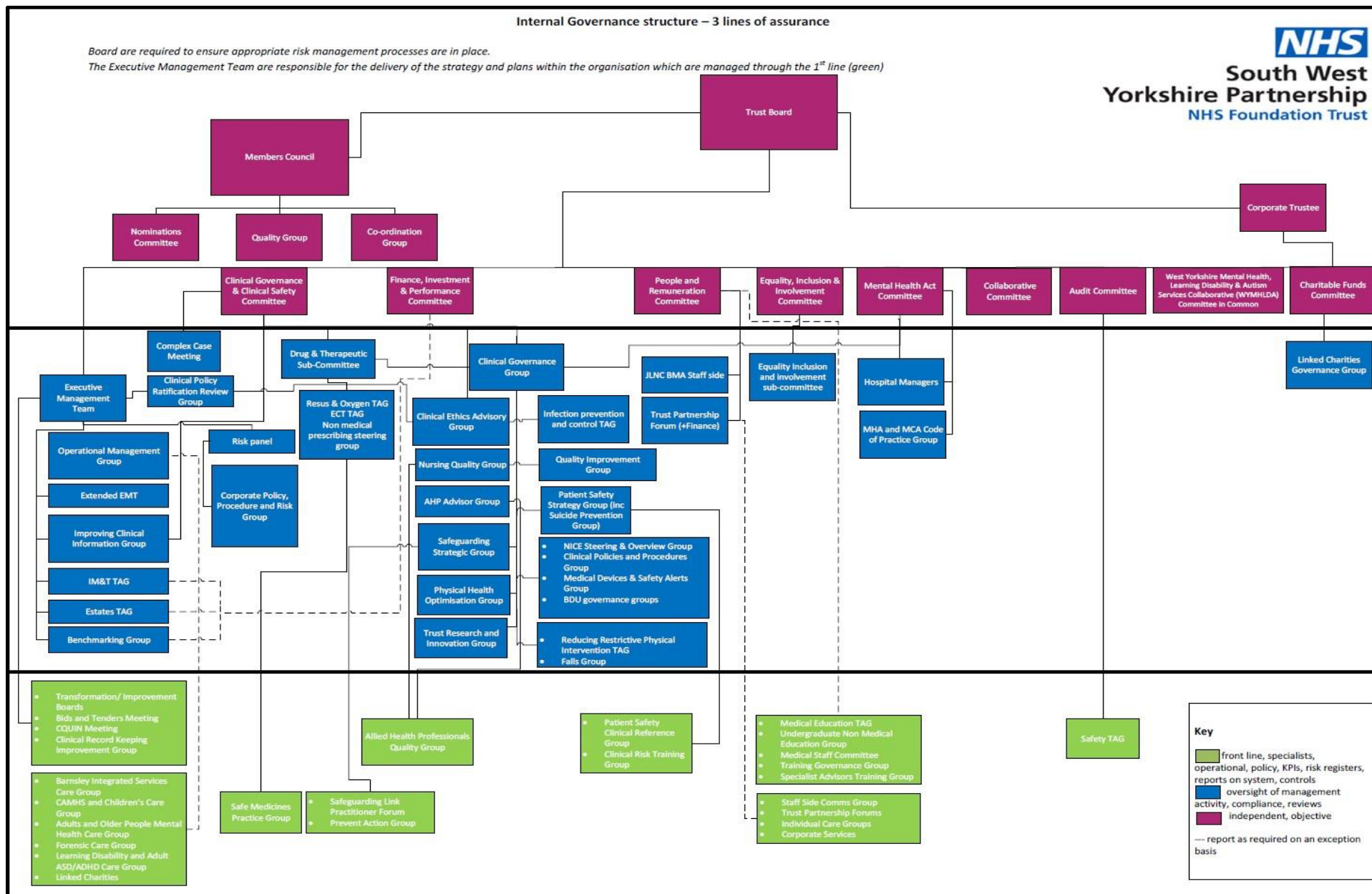
Further information on our CQC compliance can be found on page 115.

Governance arrangements

Trust Board discharges its responsibilities through a number of Committees. Trust Board has established eight committees:

- Audit Committee
- Clinical Governance and Clinical Safety
- Equality, Inclusion, and Involvement
- Finance, Investment and Performance
- Mental Health Act
- West Yorkshire Mental Health, Learning Disability and Autism Collaborative Committees (are outlined below)
- Workforce and Remuneration Committee in the Remuneration Report.
- Collaborative Committee

The Trust has in place three internal lines of assurance, these are described in the diagram overleaf, approved by Trust Board in December 2022:



Trust Board

Each year the company secretary, the Chief Executive and Chair review the Trust Board workplan to ensure it aligns to the risk and performance elements of Trust business. In 2022/23 the Trust commissioned an independent well led review from Aqua to support a review of where it is currently performing in terms of “good” corporate governance, against the CQC well led assessment process.

Overall, the report was positive, there was a small number of minor actions that have been completed, other recommendations were developmental in nature against the well led framework.

Trust Board meetings continued to take place virtually with plans being put in place to enable members of staff and the public to listen to the meetings and submit questions at the end of the meeting.

Minutes and papers continue to be provided on the Trust’s website.

[Meetings and papers - South West Yorkshire Partnership NHS Foundation Trust](#)

Delegated authority was agreed at the May 2023 Board to allow the Chief Executive and Chair to approve the final annual report and accounts in order to allow submission to Parliament in a timely manner.

The Audit Committee reviews the effectiveness and integration of Trust Board Committees on an annual basis and presents the outcome of this review in its annual report to Trust Board. This was presented to Trust Board in April 2023.

The Audit Committee provided assurance that Committees are effective and integrated and that risk is effectively managed and mitigated through the assurance that Committees are meeting the requirements of their Terms of Reference, that their work plans are aligned to the risks and objectives of the organisation, which are within the scope of their remit, and that they can demonstrate added value to the organisation.

Whilst conducting this review the comprehensiveness of the work completed by Board committees despite the impact of the pandemic was clearly evident.

Audit Committee

The Audit Committee’s prime purpose is to keep an overview of the systems and processes that provide controls assurance and governance within the organisation, as described in the Annual Governance Statement, on behalf of Trust Board, and to ensure that the systems and processes used to produce information taken to Trust Board are sound, valid and complete. This includes ensuring independent verification of systems for risk management and scrutiny of the management of finance. The Committee met five times in 2022/23 and its membership was as follows:

Name/role	Attendance 2022/23
Mike Ford, Non-Executive Director - Committee chair	5/5
Mandy Rayner (formerly Griffin), Non-Executive Director	4/5
David Webster, Non-Executive Director	4/4
Chris Jones, Non-Executive Director	0/1

The Director of Finance, Estates and Resources attends as lead Director.

Review of Audit Committee activities

The Audit Committee's activities during the year have been cross referenced to its Terms of Reference.

Governance, risk management and internal control

The Committee shall review the establishment and maintenance of effective systems and processes that provide internal control within the organisation.

	Progress
Review all risk and control related disclosures, in particular, the Annual Governance Statement and declarations of compliance with value for money assessments together with any accompanying Head of Internal Audit opinion, external audit opinion or other appropriate independent assurances.	As part of its consideration of the annual report, and accounts, the Committee received and recommended for approval the Chief Executive's Annual Governance Statement for 2021/22. The Committee also received the statement from external audit for those with responsibility for governance in relation to 2021/22 and the Head of Internal Audit opinion.
Review underlying assurance processes that indicate the degree of achievement of corporate objectives, the effectiveness of management of principle risks and the appropriateness of the disclosure statements (above), including the fitness for purpose of the assurance framework.	<p>The Committee was presented with the external audit plan for 2022/23. Significant audit risks were outlined as follows.</p> <ul style="list-style-type: none">- Management override of controls- Validity of accruals- Deferral of lead provider income <p>These were noted by the Committee and the Trust's annual report will specifically outline the management action to address these risks, explaining the mitigating action in place to address the risks or, where appropriate, an explanation as to why the Trust does not consider these to be risks, and explaining its tolerance of any residual risk.</p> <p>The Trust Board has agreed to conduct the full process to develop the Board Assurance Framework (BAF), which is presented quarterly to Trust Board. As such the fitness for purpose of the BAF is currently covered at Trust Board</p>
Review policies and processes for ensuring compliance with relevant regulatory, legal or code of conduct requirements, including the Monitor risk assessment framework.	<p>The Committee last reviewed and approved the Trust Standing Financial Instructions and Scheme of Delegation in January 2023. Any issues or breaches are updated at each Committee meeting.</p> <p>This was supported for approval by Trust Board. The Risk Management Governance Framework came to the Committee in April 2022 and was supported for approval to Trust Board. In July 2022, the Committee received the updated Risk Management Procedure.</p>
Review the systems for internal control, including the risk management strategy, risk management systems and the risk register.	<p>Approval of the Trust's Risk Management Governance Framework is a matter reserved for Trust Board. As stated above this was approved in April 2022.</p> <p>The Committee receives a report at each meeting on the triangulation of risk, performance and governance, which provides assurance that all key strategic risks are captured by the risk management process, that risks are appropriately highlighted and managed through governance committees and operational meetings, and there is</p>

	Progress
	a clear link between risk management and identifying areas of poor performance by the cross-reference of performance reporting to the risk register. The Committee finds this report particularly helpful in supporting scrutiny of performance and risk through Trust Board. The corporate / organisational risk register is reviewed quarterly by Trust Board and risks aligned to the Committee are reviewed at each meeting.
Review the policies and procedures for all work related to fraud and corruption as set out in the Secretary of State's directions and as required by the Counter Fraud and Security Management Service.	See section 3.3.
Review the work of other Committees whose work can provide relevant assurance regarding the effectiveness of controls and governance arrangements.	See section 4.2.
Review the arrangements that allow Trust staff to raise, in confidence, concerns about possible improprieties in matters of financial reporting and control, clinical quality, patient safety and other matters.	Updates in relation to 'whistleblowing' arrangements and Freedom to Speak Up Guardians are provided to the People & Remuneration Committee.

Internal Audit

The Committee shall consider the appointment of the internal auditor (for approval by Trust Board) and ensure that there is an effective internal audit function, established by management, that meets Public Sector Internal Audit Standards and provides appropriate independent assurance to the Audit Committee, Chair, Chief Executive and Trust Board.

	Progress
Consideration of the provision of the Internal Audit service, the cost of the audit and any questions of resignation and dismissal.	Through a procurement framework and tender process, 360 Assurance were re-appointed as the Trust's internal auditor from 1 April 2022 for a period of 3 years with an option to extend to 5 years. Under the Public Sector Internal Audit Standards, all internal audit service providers are required to develop an internal audit charter, which is a formal document that defines the activities, purpose, authority, and responsibilities of internal audit at the Trust. It also ensures the internal audit service provided to the Trust meets the requirements of both Professional Internal Auditing Standards and 360 Assurance's own Internal Audit Manual.
Review and approval of the Internal Audit strategy and programme of work, ensuring that this is consistent with the audit needs of the organisation as identified in the Assurance Framework.	The Internal Audit Annual Plan for 2022/23 was presented to and approved by the Committee in April 2022. This followed a period of engagement with the Chair of the Audit Committee and Director of Finance, Estates & Resources. The plan provides a risk-based analysis of the Trust's operations, utilising the Trust Board assurance framework, reflecting the Trust's corporate objectives, priorities and areas identified for improvement. Progress against the plan is reviewed at every meeting and this includes reports on the Trust's progress against actions identified to address

	Progress
	recommendations made by internal audit. Regular meetings are held between the Head of Internal Audit and Director of Finance & Resources to monitor progress against the work plan.
Consideration of the major findings of internal audit work (and management's response) and ensure co-ordination between the Internal and External Auditors to optimise audit resources.	<p>The Audit Committee reviewed and received the Head of Internal Audit Opinion as part of the final accounts process for 2021/22. This provided significant assurance.</p> <p>The Audit Committee have reviewed and received interim reports regarding the development of the Head of Internal Audit Opinion for 2022/23. A further update is being provided at the Audit Committee meeting in April 2023.</p> <p>The Committee receives audit reports and audit findings in line with the audit plan. The recommendations are followed up to ensure actions are taken in line with the action plans agreed. For the 2022/23 programme, 7 internal audit reports were completed and presented to the Committee. Of these, there were:</p> <ul style="list-style-type: none"> - 4 'significant assurance' reports - 1 'substantial assurance' report - 2 'limited assurance' report <p>In addition, two further reports were received in year, carried over from 21/22, which received significant assurance. Management action has been agreed for all recommendations. These are reported to the Committee and, where appropriate, progressed by 360 Assurance. In the main, there are no significant outstanding actions.</p>
Ensure the Internal Audit function is adequately resourced and has appropriate standing in the organisation.	The ongoing adequacy of resources is assessed as part of the review of the internal audit plan and monitoring progress. No significant issues have been raised in-year.
An annual review of the effectiveness of internal audit.	<p>Performance is reported to the Committee through the internal audit progress report at each meeting and a summary included in the internal audit annual report.</p> <p>In previous years, the Committee and other relevant staff have also completed an established internal audit questionnaire to obtain feedback on the performance of internal audit.</p>

Counter Fraud

The Committee shall review the policies and procedures for all work related to fraud and corruption as set out in the Secretary of State's directions and as required by the Counter Fraud and Security Management Service. The Committee shall also review the work and findings of the Local Counter Fraud Specialist as set out in the NHS Counter Fraud Authority Standards for Providers and as required by the NHS Counter Fraud Authority.

	Progress
Consideration of the appointment of the Trust's Local Counter Fraud Specialist, the fee and any questions of resignation or dismissal.	Through a procurement framework and tender process, 360 Assurance was appointed as the Trust's Local Counter Fraud Specialist from 1 April

	Progress
	2022. This has now been amalgamated into one provider and contract.
Review the proposed work plan of the Local Counter Fraud Specialist ensuring that it promotes a pro-active approach to counter fraud measures.	360 Assurance presented a programme of work to the Committee in April 2022, which was approved. The Committee receives a Counter Fraud update report at each meeting to identify progress and any significant issues for action.
Receive and review the annual report prepared by the Local Counter Fraud Specialist.	The Committee received a progress report from the Local Counter Fraud Specialist at each meeting during 2022/23
Receive update reports on any investigations that are being undertaken.	These are included in the progress reports to the Committee.
Have a responsibility to refer any suspicions of fraud, bribery, and corruption to the NHS Counter Fraud Authority	These would be included in the progress reports to the Committee as applicable.

External Audit

The Committee shall review the work and findings of the External Auditor appointed by the Members' Council and consider the implications and management's responses to their work.

	Progress
Consideration of the appointment and performance of the External Auditor, as far as Monitor's rules permit.	Following a re-procurement exercise during 2020, the Members' Council approved a proposal to re-appoint Deloitte as the Trust's external auditor from 1 October 2020 for an initial period of three years with the ability to extend to up to five years. Members of the Audit Committee and the Deputy Lead Governor for the Members' Council were involved in the tender process.
Discussion and agreement with the External Auditor, before the audit commences, of the nature and scope of the audit as set out in the Annual Audit Plan, and ensure coordination, as appropriate, with other External Auditors in the local health economy.	The Audit Committee received and approved the Annual Audit Plan in April 2023. Progress against the plan is monitored, where appropriate, at each meeting. Regular updates are provided at each Committee.
Discussion with the External Auditors of its local evaluation of audit risks and assessment of the Trust and associated impact on the audit fee.	The fee for Deloitte was approved as part of the re-appointment process in 2020. A formal audit plan was presented to and approved by the Committee in April 2023. This included an evaluation of risk, which is summarised under section 3.1 above.
Review of External Audit reports, including agreement of the annual audit letter before submission to Trust Board and any work carried on outside of the annual audit plan, together with the appropriateness of management responses.	The Audit Committee received and approved: <ul style="list-style-type: none"> ➤ the statement for those with responsibility for governance in relation to 2021/22 accounts ➤ final reports and recommendations as scheduled in the annual plan.
Review of each individual provision of non-audit services by the External Auditor in respect of its effect on the appropriate balance between audit and non-audit services.	Deloitte has not been engaged to provide any non-audit services during 2022/23.

Financial reporting

	Progress
The Committee has responsibility for approving accounting policies.	The Committee considered and approved changes to accounting policies at its meeting in January 2023. These changes were supported by the Trust's external auditor. For 2022/23,

	Progress
	<p>changes are very minimal. Further guidance may be provided before the year-end, which will be communicated to the Audit Committee when available. As part of its annual work programme the Audit Committee has reviewed the accounting policies applied in 2022/23. These were updated for any changes in national guidance. A key element of this was the incorporation of changes in the IFRS 16 leases standard.</p>
<p>The Committee has delegated authority from Trust Board to review the annual report and financial statements, both for the Trust and charitable Funds, and the Quality Accounts/Report and to make a recommendation to the Chair, Chief Executive and Director of Finance on the signing of the accounts and associated documents prior to submission.</p>	<p>The Committee recommended to the Trust Board for approval the annual report and accounts for 2021/22 at its meeting in June 2022 prior to submission to NHS England (Monitor). As part of the consideration of the auditor's report, the Committee received and reviewed the Use of Resources Assessment for 2021/22. Revised arrangements were put in place for the Quality Account in 2021/22 and these were reviewed and recommended for approval by the Clinical Governance and Clinical Safety Committee. The Committee also recommended for approval the stand-alone annual report and accounts for charitable funds in July 2022 in draft form. The final accounts went to the Charitable Trustee Committee.</p>
<p>The Committee also ensures that the systems for, and content of, financial reporting to Trust Board are subject to review so as to be assured of the completeness and accuracy of the information provided.</p>	<p>The internal audit programme includes routine testing of the Trust's financial reporting systems; however, financial reporting and scrutiny remains with Trust Board and Finance, Investment and Performance Committee, including any review of the adequacy of reporting. The Committee also receives a detailed report on procurement activity at each meeting, which monitors non-pay spend and progress on tenders, the use of single tender waivers, and progress against the Procurement Strategy and associated cost improvement programme. The Committee is also required, on behalf of Trust Board, to approve the methodology for determining the Trust's reference cost submission. This was considered in the July 2022 meeting.</p>
<p>The Committee also:</p> <ul style="list-style-type: none"> - reviews proposed changes to the Trust's Standing Orders, Standing Financial Instructions and Scheme of Delegation - examines circumstances associated with each occasion Standing Orders are waived - reviews the schedules of losses and compensations on behalf of Trust Board. 	<p>The Committee last reviewed the Standing Financial Instructions in January 2023 and supported their approval by Trust Board. Changes to the Trust's Scheme of Delegation were also considered by the Committee in January 2023 and it supported their approval by the Trust Board. There were no occasions when Standing Orders were waived in 2022/23. The losses and special payments report is received by the Committee at each meeting.</p>

Review of Audit Committee administrative arrangements

The Committee met the requirement for the number of meetings in the year and has been quorate at each meeting. Agendas were reviewed regularly by the Chair of the Committee and Director of Finance, Estates and Resources as part of the agenda setting process.

The requirement to send papers out five working days prior to the meeting has been met throughout the year.

Audit Committee self-assessment

In line with the Terms of Reference, the Audit Committee has an agreed self-assessment process. The proforma used is that recommended by the Audit Committee Handbook. The self-assessment has eight sections:

- Composition, establishment, and duties
- Compliance with the law and regulations governing the NHS
- Internal control and risk management
- Internal audit
- External audit
- Annual accounts
- Administrative arrangements
- Other issues

The self-assessment survey was only completed by members of the Audit Committee. It was identified that while committee effectiveness surveys would be reviewed for 23/24 for other Board committees, the Audit Committee effectiveness survey should remain in place as it is aligned to the Audit Committee handbook.

The Terms of Reference were approved by the member of the Audit Committee and the lead director in Audit Committee on 10 January 2023. A small number of changes were made based on recommendations of the Aqua review, internal audit, and the counter fraud specialist.

The Terms of Reference were amended to reflect a recent review conducted by “Aqua” as part of the Trust’s preparation for a well led inspection by the Care Quality Commission (CQC). “Aqua” identified that the Audit Committee terms of reference should document that at least one non-executive member of the committee should have recent and relevant finance experience.

Governance and Assurance

Review of committee effectiveness

Each Committee has terms of reference and is required to produce an annual report outlining achievements against objectives and compliance with the terms of reference. The annual reports, work programmes and updated terms of reference were provided to the Audit Committee to provide assurance to Trust Board.

Audit Committee review of the effectiveness of Trust Board committees

The Audit Committee reviews its approach and process to fulfilling its role to provide oversight and assurance to Trust Board on the effectiveness of the other sub-committees of the Board on an annual basis.

The committees assumed within scope of the Audit Committee review are:

- Clinical Governance and Clinical Safety Committee
- Equality, Inclusion, and Involvement Committee
- Mental Health Act Committee
- Workforce and Remuneration Committee

- Finance, Investment and Performance Committee

The draft annual report, annual work programme and the outcome of self-assessments for these committees was provided to the Audit Committee on 12 April 2022 for 2021/22. The purpose of the review is for the Audit Committee to provide assurance to Trust Board that:

- each meets the requirements of its terms of reference
- each work programme is aligned to the risks and objectives of the organisation, which are in the scope of its remit
- each can demonstrate added value to the organisation.

The review was undertaken as part of formal Audit Committee business with committee chairs and lead directors invited to present to provide assurance to the Audit Committee, on the assurance each committee has provided to Trust Board in terms of meeting its terms of reference, in identifying and mitigating risk, and in integrating with other committees.

In addition, as part of the Audit Committee overall assurance of Committee effectiveness, the Audit Committee chair attends at least one of the above Committee meetings on an annual basis.

Non-NHS income disclosures

Fees and charges (income generation)

For 2022/23 there is no income and full cost to report associated with fees and charges levied by the trust where the full cost exceeds £1 million, or the service is otherwise material to the accounts.

Income disclosures required by Section 43(2A) of the NHS Act 2006

The Trust has met the requirement under the NHS Act 2006 (as amended by the Health and Social Care Act 2012) that requires that the income from the provision of goods and services for the purposes of the health service in England are greater than the Trust's income from the provision of goods and services for any other purposes. There has been no impact from 'other' income on the Trust's provision of goods and services for the purposes of the health service in England.

Statement as to disclosure to auditors (s418)

For each individual who was a director at the time that the report is approved:

- so far as the director was aware, there was no relevant audit information of which the NHS foundation trust's auditor is unaware; and
- the director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the NHS foundation trust's auditor is aware of that information.

Clinical Governance and Clinical Safety Committee

The Clinical Governance and Clinical Safety Committee provides assurance to Trust Board on service quality and the application of controls assurance in relation to clinical services. It scrutinises the systems in place for effective care co-ordination and evidence-based practice and focuses on quality improvement to ensure a co-ordinated holistic approach to clinical risk management and clinical governance is in place, protecting standards of clinical and professional practice. The Committee met ten times in 2022/23 and its membership was as follows (frequency has increased from six to ten meetings a year to accommodate volume and breadth of work):

Name/role	Attendance 2022/2023
Natalie McMillan, Non-Executive Director – Committee Chair	9/10
Marie Burnham, Chair of the Trust	10/10
Kate Quail, Non-Executive Director	9/10
Darryl Thompson, Chief Nurse / Director of Quality & Professions – Lead Director	10/10
Dr Subha Thiyagesh, Chief Medical Officer	9/10
Carol Harris Chief Operating Officer	7/10

The Chief Operating Officer continues to attend the Committee to ensure strengthened operational input and to enable the Committee to gain assurance more effectively.

Equality, Inclusion, and Involvement Committee

The Committee's prime purpose is to ensure the Trust improves the diversity of its workforce and embeds diversity and inclusion in everything it does, through promoting the values of inclusivity and treating people who we care for, and who work with us, with respect and dignity. The Committee was established to develop and oversee a strategy, including an approach to positive action, to improve access, experience and outcomes for people from all backgrounds and communities, including people who work and volunteer for the organisation, those who use Trust services and their families, and those who work in partnership with the Trust to improve the health and well-being of local communities.

The duties of the Committee are:

- To promote the values of inclusivity, mainstreaming equality, diversity, and inclusion across the Trust.
- To ensure a co-ordinated approach to promoting the values of inclusivity developed in partnership with other key stakeholders including service users, carers and staff and Members' Council.
- To ensure that the Trust embeds diversity and inclusion in all its activities and functions.
- To agree an annual work plan/schedule of priorities that link to the Trust's strategic direction, workforce plan and the wider transformation of services and to monitor progress.
- To ensure that, as a consequence of promoting the values of inclusivity, the Trust's services comply with legal and national guidance, including the NHS Equality Delivery System (EDS2), the Workforce Race Equality Standard (WRES), and the Workforce Disability Equality Standard (WDES).

The Committee met four times in 2022/23 and its membership was as follows:

Name/role	Attendance 2022/23
Marie Burnham, Chair of the Trust – Committee chair	4/4
Salma Yasmeen, Lead Director & Director of Strategy/ Deputy Chief Executive	4/4
Darryl Thompson, Director of Nursing, Quality and Professions (to 1 July 2022)	1 /1
Mark Brooks, Chief Executive	3/4
Greg Moores, Chief People Officer	2/4
Mike Ford, Non-Executive Director	4/4
Erfana Mahmood, Non-Executive Director	4/4

Finance, Investment and Performance Committee

The Finance, Investment and Performance Committee was established in 2019/20, replacing the Finance Oversight Group. The Finance, Investment & Performance Committee's prime purpose

is to provide oversight and challenge of the Trust's financial performance and financial plans to ensure the Trust and the services it provides remain financially sustainable. It will also review capital plans with particular focus on the scrutiny of major investments, including post evaluation reviews. The committee will also review the overall performance metrics of the Trust to identify key trends and issues. The Committee met ten times in 2022/23 and its membership was as follows:

Name/role	Attendance 2022/23
Chris Jones, Non-Executive Director - Committee Chair (to 30 April 2022)	1/1
David Webster, Non-Executive Director – Committee Chair (from 1 May)	9/9
Mark Brooks, Chief Executive (attended to 7 August 2022)	4/4
James Sabin, Interim Director of Finance and Resources (lead director to 31 July 2022)	3/3
Adrian Snarr, Director of Finance Estates and Resources (lead director from 8 August 2022)	6/6
Kate Quail, Non-Executive Director	7/10
Natalie McMillan, Non-Executive Director	10/10
Carol Harris, Chief Operating Officer	10/10

Mental Health Act Committee

The Mental Health Act Committee is responsible for ensuring the organisation is working within the legal requirements of the Mental Health Act (1983), as amended by the 2007 Act and Mental Capacity Act 2005, and with reference to guiding principles as set out in the Code of Practice and associated legislation as it applies to the Mental Health Act, the Mental Capacity Act and Deprivation of Liberty Standards. The Committee met four times in 2022/23 and its membership was as follows:

Name/role	Attendance 2022/23
Kate Quail, Non-Executive Director - Committee chair	4 / 4
Erfana Mahmood, Non-Executive Director	3 / 4
Mandy Rayner (Griffin), Non-Executive Director	2 / 4
Dr Subha Thiyagesh, Chief Medical Officer - lead Director	4 / 4
Darryl Thompson, Chief Nurse, and Director of Quality & Professions	4 / 4
Carol Harris, Chief Operating Officer	1 / 1

Collaborative Committee

The Collaborative Committee is a formal committee of Trust Board and provides the Board with assurance that the Trust is discharging its responsibilities in relation to its purpose.

The Collaborative Committee's purpose is to ensure delineation between provision and commissioning responsibilities (finance, contracting, planning and quality assurance) of the West Yorkshire Adult Secure Provider Collaborative, South Yorkshire and Bassetlaw Adult Secure Provider Collaborative and other specialised mental health provider collaboratives as appropriate, and to provide oversight and assurance of the Trust's commissioning responsibilities as Lead Provider. The term Lead Provider in this context means "An NHS provider organisation that leads a group of specialised mental health, learning disability and autism services providers and partners who take on financial and clinical responsibility for specialised services. A Lead Provider comprises a single Trust holding a contract with NHS England and sub-contracting with other providers in the collaborative to co-ordinate service delivery and improvement."

The Committee is made up of Non-Executive Directors, there were five meetings from May 2022 to March 2023 and attendance is as follows:

Name/role	Attendance 2022/2023
Mike Ford - Committee Chair	5/5
Erfana Mahmood, Non-Executive Director	5/5
David Webster, Non-Executive Director	5/5

West Yorkshire Mental Health, Learning Disability and Autism Collaborative Committee in Common (WYMHSC CinC)

The WYMHSC CinC is responsible for leading the development of the West Yorkshire Mental Health, Learning Disability and Autism Collaborative Programme and our Lead Provider Collaboratives, in accordance with the key principles within the memorandum of understanding (MOU) between Bradford District Care Foundation Trust (BDCFT), Leeds and York Partnership Foundation Trust (LYPFT), SWYPFT and Leeds Community Healthcare Trust (LCH).

The CinC meets quarterly, or more frequently as required. At the quarterly meetings, the WYMHSC CinC discuss items under governance, problem solving, assurance and horizon scanning. The meeting uses an Alert, Assure and Advise report (AAA) which is designed to accompany the meeting papers for Trust Boards to enable tracking and escalation.

In 2022/23, the WYMHSC CinC group has been focused on several areas. This includes:

- Supporting the developing model for West Yorkshire provision of Complex Rehabilitation
- The expression of interest process for LYPFT to be the coordinating provider of the Y&H Perinatal Mental Health Collaborative
- Workforce developments – including the preparation for ‘go live’ of the Collaborative Bank, virtual recruitment events and a focus on diversity and inclusion
- The cultural shift needed to support improvements in Neurodiversity provision and specific WY action relating to the right to choose agenda, improving data and testing models to improve assessment pathways
- Relationships with primary care and what is delivered by providers in place vs the role of the collaborative across the system

Regular features in the WYMHSC CinC throughout 2022/23 have included discussions about the role of CinC within the ICS and ICB, particularly relating to responsibility and accountability for delivery, as well as the relationship between CinC and WY MHLDA Partnership Board. The group has also been receiving standard updates from the WY MHLDA programme workstreams and WY Commissioning Hub, which is responsible for the governance arrangements in the Lead Provider Collaboratives for Tier 4 CAMHs, Adult Secure, ATU and AED

Each member of the Collaborative appoints their Chair and Chief Executive as CinC members and may nominate a deputy to attend on their behalf. The nominated deputy will be a voting board member of the Trust. The Collaborative’s Programme Director, Keir Shillaker, is in attendance.

The members select one of the Chairs to act as the Chair of the CinC meetings on a rotational basis for a period of twenty-four months. Brodie Clark, Chair of Leeds Community Healthcare NHS Trust has acted as Chair of the CinC during 2022/23 and is continuing in this role up to and including the CinC meeting in October 2023.

Attendance during 2022/23 was as follows:

Name/role	Attendance 2022/23
Marie Burnham, Chair, SWYPFT	4/4
Mark Brooks, CEO, SWYPFT	3/4
Sue Proctor, Chair, LYPFT	3/3
Sara Munro, CEO, LYPFT	3/4
Carol Panteli, Interim Chair BDCFT (from Dec 2021-September 2022)	2/2
Linda Patterson Chair BDCFT (from September 2022)	2/2
Therese Patten, CEO, BDCFT	2/4
Brodie Clark, Chair, LCH. (CinC Chair from Jan 2022)	4/4
Thea Stein, CEO, LCH	2/4

Enhanced quality governance reporting

The Trust has robust quality governance arrangements in place and our approach to quality reinforces the commitment to quality care that is safe, person-centred, efficient, and effective. Our approach specifies the responsibilities held by individuals, business delivery units, the Executive Management Team, and Trust Board. The Clinical Governance and Clinical Safety Committee is the lead committee for quality governance. Trust Board and the Executive Management Team receive monthly Integrated Performance Reports which include compliance reporting against quality indicators.

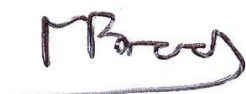
We monitor performance against Care Quality Commission regulations through a quarterly self-assessment. External validation, accreditation, assessment, and quality schemes support self-assessment (for example, accreditation of areas of Trust services, Care Quality Commission Mental Health Act visits, Care Quality Commission inspections). Measures are implemented and maintained to ensure practice and services are reviewed and improvements identified and delivered, such as the Trust's prioritised clinical audit and practice evaluation programme.

The Trust continues to build on its existing service user insight framework to enhance and increase understanding of the Trust's services, to demonstrate the quality of services and to show the actions taken in response to the feedback. This has resulted in an increase in the number of issues raised, which is a positive development in the context of the encouragement that the Trust gives to people to offer feedback in all its forms. More information on the Trust's approach to quality governance and its performance against its quality priorities can be found in Section 1 of this report and will be shown in detail in the Trust's Quality Account for 2022/23 when published later this year.

The arrangements for internal control can be found in the Chief Executive's Annual Governance Statement later in this report. Both the Statement and the Board Assurance Framework are subject to independent review.

An assessment by internal audit found the Trust's arrangements around the overarching governance and risk management arrangements provided significant assurance and the Head of Internal Audit Opinion is one of significant assurance on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

There are no material inconsistencies between the Annual Governance Statement and reports arising from the Care Quality Commission (CQC).

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

Mark Brooks
Chief Executive

Date: 30.06.23

Section 2.2 Remuneration report

Annual statement on remuneration

The Trust's remuneration policy remains that the terms and conditions for staff reflecting nationally determined arrangements under Agenda for Change. No provision for compensation for early termination is included in staff contracts and any provision for compensation for termination would be considered on an individual basis by the People and Remuneration Committee for staff above 8b.

- The salary and pension entitlements of senior managers are set by the People and Remuneration Committee which is a committee of the Trust Board.
- The Trust follows national guidance on pay and terms and conditions for senior managers and the contracts are substantive with NHS termination arrangements.
- As Non-Executive members do not receive pensionable remuneration there are no entries in respect of pensions for Non-Executive members.

The Chair of the People and Remuneration Committee is able to confirm that a number of decisions on senior managers' remuneration were taken in 2022/2023. Executive Director remuneration was reviewed during 2022/23 and a pay award was given to those established executive directors and excluded new appointments during 2022/23.

For the purposes of the annual report, the definition of "senior managers" is "those persons in senior positions having authority or responsibility for directing or controlling the major activities of the Trust." The Chief Executive has confirmed that this includes the Chair, Non-Executive Directors, Executive (voting) Directors and non-voting Directors.

Senior managers' remuneration policy

The Trust's approach to the remuneration policy for its Executive Directors is that it is fair, justifiable, and transparent enabling the Trust to recruit and retain high calibre people to achieve its aims and objectives. This approach is entirely consistent with our equal opportunities policy.

The People and Remuneration Committee (Trust Board authorised the change of name from Workforce and Remuneration Committee to People and Remuneration Committee in September 2022) is responsible and has delegated authority from Trust Board to set the pay and conditions of senior managers within the Trust and this is subject to regular review and external benchmarking as appropriate. The People and Remuneration Committee determined the remuneration policy for directors with specialist external advice and/or external benchmarking reports as appropriate. Any significant changes in directors' remuneration is undertaken with the use of external benchmarking data and/or external specialist support again as appropriate. The Trust did not consult the employees on the formulation of the policy.

Loss of Office

Should a senior manager be given, or serve notice, the Trust may pay any sum in lieu of notice in equal monthly instalments until the date on which the notice period would have expired if notice had been given and worked. They shall be obliged to seek alternative income and mitigate their losses howsoever the termination of the employment occurs during this period

and to notify the Trust if they shall receive such income. The instalments shall then be reduced by the amount of income.

Notwithstanding clauses 4.2 and 4.3 of the standard senior management contract, they will not be entitled to any payment in lieu of notice if the Trust would otherwise have been entitled to terminate the appointment in accordance with clause 5.

The terms and conditions for Executive and other Directors are in line with national arrangements under Agenda for Change with the exception of on call payments which are excluded, and they are not awarded automatic incremental progression on their salary scale. In the case of the chief medical officer, their terms and conditions are based on national medical and dental arrangements.

Pay and conditions of employees, including senior manager remuneration are based on job evaluation and benchmarking, regularly reviewed through NHS Providers benchmarking data and NHS England/NHS Improvement guidance.

The package for senior managers is made up of salary and the NHS pension. The information contained on pages 71-75 relating to the salary and pension entitlements of senior managers within the Trust is subject to audit and is taken from the Trust's accounts for 2022/23.

The Trust's remuneration policy remains that the terms and conditions for staff reflecting nationally determined arrangements. No provision for compensation for early termination is included in staff contracts and any provision for compensation for termination would be considered on an individual basis by the People and Remuneration Committee for staff above 8b.

- The salary and pension entitlements of senior managers are set by the People and Remuneration Committee which is a committee of the Trust Board.
- The Trust follows national guidance on pay and terms and conditions for senior managers and the contracts are substantive with NHS termination arrangements.
- As Non-Executive members do not receive pensionable remuneration there are no entries in respect of pensions for Non-Executive members.

The components of the remuneration packages for these senior managers are shown in the table below:

Element	Policy
Salary	A 'spot' salary which is reviewed annually. The setting of that salary and the subsequent review are undertaken with reference to relevant guidance and other related information as described above. This is the maximum amount that will be paid. There are no provisions for the recovery of sums paid or for the withholding of the payments.
Salary (Medical Director)	Spot salary paid for the role as Chief Medical Officer. The postholder's total remuneration comprises of this 'spot' salary together with other elements relating to their Consultant role, Clinical Excellence Awards, On-Call premium, and Intensity Supplements.
Salary (Deputy Chief Executive)	Additional remuneration of £10k per annum is paid in respect of the fulfilment of the Deputy Chief Executive role.
Percentage uplift (cost-of-living increase)	Reviewed annually by the Remuneration Committee taking into consideration national pay awards, benchmarking data, and the related financial implications.
Taxable benefits	Travel and subsistence expenses are reimbursed and paid with salary via payroll

Element	Policy
Annual performance related bonuses	No performance related bonuses are paid.
Long-term performance related bonuses	No long-term performance related bonuses are paid.
Pension-related benefits	Executive Directors and Directors can access the NHS Pension scheme.

Details of appointment dates for Executive Directors of the Trust are included in the table under the Directors' report in section 2.1 above. At year end, all of the Executive Directors are in post and in substantive posts. All Executive Directors (voting directors) are subject to a six-month notice period, which was considered and approved by the Remuneration and Terms of Service Committee (now called the People and Remuneration Committee) in February 2015. The notice period for other Directors remains as three months.

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 2022-23 was £224,783 (2021-22, £218,257). This is a change between years of 2.99%.

Percentage Change from 21/22 to 22/23

Highest paid director 21/22:	£218,257
Highest paid director 22/23:	£224,783
Difference:	£6,527
Percentage Difference:	2.99%
Average employee 21/22:	£37,367
Average employee 22/23:	£40,080
Difference:	£2,713
Percentage Difference:	7.26%

Total remuneration includes salary, non-consolidated performance-related pay, benefits-in-kind, but not severance payments. It does not include employer pension contributions and the cash equivalent transfer value of pensions.

For employees of the Trust as a whole, the range of remuneration in 2022- 23 was from £5k to £280k (2021-22 £5k to £280k). The lower earnings are as a result of people receiving just statutory maternity pay or have taken some unpaid maternity leave.

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 0%.

11 employees (including agency workers) received remuneration in excess of the highest-paid director in 2022-23. (2021-22: 18 employees (including agency workers)). This decrease is due to a reduction in the number of higher earning agency medical locums.

The remuneration of the employee at the 25th percentile, median and 75th percentile is set out below. The pay ratio shows the relationship between the total pay and benefits of the highest paid director (excluding pension benefits) and each point in the remuneration range for the organisation's workforce.

The following table has been subject to audit:

2022/23	25th Percentile	Median	75th Percentile
Salary Component of pay	£25,532	£33,943	£43,806
Total pay and Benefits excluding pension benefit	£25,532	£33,943	£43,806
Pay and benefits excluding pension: pay ratio for highest paid director	8.8:1	6.62:1	5.13:1

2021/22	25th Percentile	Median	75th Percentile
Salary Component of pay	£24,498	£33,007	£35,336
Total pay and Benefits excluding pension benefit	£24,498	£33,007	£42,006
Pay and benefits excluding pension: pay ratio for highest paid director	8.91:1	6.61:1	5.20:1

In 2022/2023 no payments of money or other assets were made to any individual who was not a senior manager during the financial year but has previously been a senior manager at any time.

In 2022/23 there were 53 employees/agency staff that were paid more than £150,000 per annum. Included in these numbers are medical staff, who's remuneration is subject to national terms and conditions, and senior employees of the Trust. Senior employees' remuneration is set by the People and Remuneration committee, the membership of which consists of Non-Executive Directors to ensure independent oversight. Agency locum consultants are also included in these numbers and are engaged with the Trust in accordance with NHS England guidelines.

Non-Executive Director remuneration

The components of the remuneration packages for the Chair and Non-Executive Directors are shown in the table below:

Element	Policy
Salary, Chair	The Chair's remuneration is in line with NHSE guidance agreed by the Members Council. The Chair's remuneration consists of an incremental scale paid per annum with movement within the scale based on performance informed by the Chair's annual appraisal. The incremental scale is reviewed annually, and no change was agreed in 2022/2023. The current Chair was appointed in December 2021 and is paid on the mid-point of the scale. The expected time commitment for the Chair is 2.5-3.5 days per week.
Salary, Non-Executive Directors	Annually, the remuneration of Non-Executive Directors is reviewed by the Nominations Committee and any recommendation for uplift made to the full Members' Council for approval. In 2022/23 there was no uplift of Non-Executive Director remuneration. Basic remuneration for

Element	Policy
	a Non-Executive Director remains at £13,584 per annum against an expected time commitment of at least 2.5 to 3 days per month.
Salary, Deputy Chair	The role of Deputy Chair receives an additional £2,000 per annum in line with national guidance this was with effect from 1 April 2022 for the current Deputy Chair
Salary Chair of Audit Committee	The role of Chair of the Audit Committee / Senior Independent Director receives an additional £2,000 per annum in line with national guidance this was with effect from 1 September 2020 for the current Audit Committee Chair.
Taxable benefits	Travel and subsistence expenses are reimbursed and paid with salary via payroll
Pension-related benefits	Non-Executive members do not receive pensionable remuneration
Annual performance related bonuses	No performance related bonuses are paid.
Long-term performance related bonuses	No long-term performance related bonuses are paid.

Details of appointment dates for Non-Executive Directors of the Trust are included in the table in the Directors' report at section 2.1 above. The Chair and Non-Executive Directors are usually appointed for a three-year term and can be re-appointed for further terms up to a maximum of nine years; however, it is the view of the Chair that Non-Executive Directors should serve a maximum of six years other than in exceptional circumstances.

Annual report on remuneration

People and Remuneration Committee

The Committee provides the Board with assurance that the Trust is discharging its responsibilities in relation to:

- Under delegated authority from Trust Board, the Committee develops and determines appropriate pay and reward packages for the Chief Executive and Executive Directors, and a local pay framework for senior managers that actively contribute to the achievement of the Trust's aims and objectives. This includes approving any termination payments for the Chief Executive and Executive Directors.
- Considers and approves recommendations of the Clinical Excellence Committee for Clinical Excellence Awards to consultant medical staff.

The Committee also supports the strategic development of human resources and workforce development, in line with the Trusts strategic objectives and priorities and considers issues and risks relating to the broader workforce strategy including ensuring we have an inclusive and diverse workforce. This detail can be found in the staff section (2.3) of this report.

On behalf of Trust Board, the Committee reviews in detail key workforce performance issues.

The Committee met six times in 2022/23 and its membership was as follows:

Name/role	Attendance 2022/23
Mandy Rayner (formerly Griffin), Non-Executive Director - Committee Chair	4 / 6
Marie Burnham, Chair of the Trust	5 / 6
Nat McMillan, Non-Executive Director	5 / 6
Mark Brooks, Chief Executive (non-voting)	6 / 6

The Chief Executive and Executive Directors are appointed by the Committee on behalf of Trust Board. The Chief Executive's appointment is ratified by the Members' Council. Trust Board agrees an appropriate appointment process to suit the needs of the appointment and the Trust. Directors' remuneration is also determined by this Committee.

The Chief People Officer, Greg Moores, has provided advice and guidance to the Committee during 2022/23. The Committee is provided with administrative support by the Personal Assistant to the Chief People Officer. No other external support or advice, whether from an individual or organisation, was sought by the Committee during the year.

Nominations Committee

The Nominations Committee is a committee of the Members' Council, chaired by the Trust Chair, and the majority of members are governors.

The Chief Executive is in attendance as an advisor to the Committee, and the Chief People Officer also attends.

The Nominations Committee works in accordance with the Trust's Constitution and has a process in place for the appointment of the Chair and Non-Executive Directors. For Chair and Non-Executive Director appointments, the Committee will:

- review the balance of skills, experience knowledge and diversity on the Board to ensure it remains fit for purpose, taking into account the needs of the organisation, the skills and experience within the Executive Director function and future developments that would affect the skills and experience required
- ensure the Board is representative of the communities it serves, in line with the workforce race equality standard as described on page 122.
- consider whether to work with an external organisation to identify candidates with appropriate skills and experience required for such vacancies
- working in conjunction with National Health Service England (NHSE), identify suitable candidates through a process of open competition, which takes account of the above approach and the skills and experience required, which are set out in a clear person specification and in information for potential candidates to support the appointment process.

For details of Board changes during 2022/23 please see the table on page 71 onwards.

The Committee met six times in 2022/23, including additional meetings to confirm the re-appointment of two Non-Executive Directors and two Associate Non-Executive Directors.

The Nominations Committee membership from 1 April 2022 to 31 March 2023:

Name / role	Attendance 2022/23
Chair of the Trust – Marie Burnham	5/6
Lead Governor (publicly elected, Kirklees) – John Laville	6/6
Deputy Lead Governor (publicly elected, Barnsley) – Bill Barkworth	6/6
Governor (publicly elected, Wakefield) – Dylan Degman	1/6
Governor (Staff - Non-clinical support services) Anthony Jackson	5/6
Governor (Appointed - Calderdale and Huddersfield NHS Foundation Trust) Andrea McCourt	4/6

Disclosures required by Health and Social Care Act

In 2022/23, there were no payments of money or other assets to any individual who was not a senior manager during the financial year but has previously been a senior manager at any time. The following table has been subject to audit:

Name and Title	31st March 2023						
	Salary	Taxable Benefits	Annual Performance related bonuses	Other Remuneration	Expenses	Pension Related Benefits	Total
	(bands of £5000) '£000	£s to the nearest £100	(bands of £5000) £000	(bands of £5000) £000	Rounded to 1 decimal place £000	(bands of £2500) £000	(bands of £5000) '£000
Marie Burnham, Chair	45 - 50				2.4		45 - 50
Mark Brooks, Chief Executive	170 - 175	100				90 - 92.5	265 - 270
Greg Moores, Chief People Officer (from 25 Apr 2022)	100 - 105	2300					105 - 110
Adrian Snarr, Director of Finance and Resources (from 8 Aug 2022)	80 - 85	900			0.1		80 - 85
Lindsay Jensen, Director of Human Resources and OD to 30 Apr 2022	5 - 10						5 - 10
Darryl Thompson, Chief Nurse/Director of Nursing, Quality and Professions	110 - 115				0.3	165 - 167.5	275 - 280
Carol Harris, Chief Operating Officer	110 - 115						110 - 115
Sean Rayner, Director of Provider Development	110 - 115					32.5 - 35	145 - 150
Salma Yasmeen, Director of Strategy and Change/Deputy Chief Executive	120 - 125				0.1	30 - 32.5	155 - 160
James Sabin, Director of Finance and Resources (1 April to 30 June 2022)	25 - 30					0	25 - 30
Subha Thiyagesh, Chief Medical Officer	165 - 170	14900		40 - 45	0.2	77.5 - 80	300 - 305
Mike Ford, Non-Executive Director	15 - 20				0.6		15 - 20
Mandy Griffin, Non-Executive Director	15 - 20						15 - 20
Christopher Jones, Non-Executive Director (to 30 Apr 2022)	0 - 5						0 - 5
Erfana Mahmood, Non-Executive Director	10 - 15						10 - 15
Nat McMillan, Non-Executive Director	10 - 15						10 - 15

Kate Quail, Non-Executive Director	10 - 15						10 - 15
David Webster, Non-Executive Director (from 1 May 2022)	10 - 15				0.2		10 - 15

In 2021/22, there were no payments of money or other assets to any individual who was not a senior manager during the financial year but has previously been a senior manager at any time. The following table has been subject to audit.

Name and Title	31st March 2022						
	Salary (bands of £5000) £000	Taxable Benefits Rounded to 1 decimal place £000	Annual Performance related bonuses (bands of £5000) £000	Other Remuneration (bands of £5000) £000	Expenses Rounded to 1 decimal place £000	Pension - Related Benefits (bands of £2500) £000	Total (bands of £5000) £000
Marie Burnham, Chair (from 1 Dec 21)	15 - 20						15 - 20
Angela Monaghan, Chair (to 30 Nov 21)	30 - 35				0.1		30 - 35
Charlotte Dyson, Deputy Chair / Senior Independent Director (to 31 Apr 21)	0 - 5						0 - 5
Christopher Jones, Deputy Chair / Senior Independent Director (from 1 May 2021)	15 - 20						15 - 20
Mike Ford, Non-Executive Director	15 - 20				0.2		15 - 20
Mandy Griffin, Non-Executive Director (from 1 Oct 21)	5 - 10						5-10
Erfana Mahmood, Non-Executive Director	10 - 15						10 - 15
Natalie McMillan, Non-Executive Director (from 1 May 21)	10 - 15						10 - 15
Kate Quail, Non-Executive Director	10 - 15						10 - 15
Samantha Young, Non-Executive Director (from 1 Aug 21)	0 - 5						0-5
Mark Brooks, Chief Executive (from 5 July 21) previously Director of Finance & Resources	145 - 150			0.1		62.5 - 65.0	205 - 210
Rob Webster, Chief Executive (to 4 July 21)	45 - 50	3.0			0.1	50.0 - 52.5	100 - 105
James Sabin, Interim Director of Finance (from 15 Aug 21)	70 - 75					130 - 132.5	200 - 205
Darryl Thompson, Director of Nursing (from 1 Aug 21)	70 - 75					360.0 - 362.5	435 - 440

Timothy Breedon, Director of Nursing and Quality (to 30 Sep 21)	50 - 55	1.7					50 - 55
Alan Davis, Director of Human Resources (to 30 Sep 21)	55 - 60						55 - 60
Lindsay Jensen, Interim Director of Human Resources (from 1 Oct 21)	55 - 60					37.5 - 40.0	90 - 95
Carol Harris, Director of Operations	110 - 115						110 - 115
Sean Rayner, Director of Provider Development	110 - 115					20.0 - 22.5	130 - 135
Subhashini Thiyagesh, Medical Director	160 - 165	15.0		40 - 45	0.2	90.0 - 92.5	310 - 315
Salma Yasmeen, Director of Strategy	110 - 115					27.5 - 30.0	140 - 145

The following table has been subject to audit:

(CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023 to 24 CETV figures. NHS Pensions are still assessing the impact of the McCloud judgement in relation to changes to benefits in 2015. The benefits and related CETVs disclosed do not allow for any potential future adjustments that may arise from this judgement)

Name and title	Normal retirement age	Real increase/ (decrease) in pension and related lump sum at retirement age (bands of £2500) £000	Total accrued pension and related lump sum at retirement age at 31 March 2023 (bands of £5000) £000	Cash Equivalent Transfer Value at 31 March 2023 £000	Cash Equivalent Transfer Value at 31 March 2022 £000	Real Increase (Decrease) in Cash Equivalent Transfer Value £000	Employers Contribution to Stakeholder Pension Rounded to 1 decimal place £000
Mark Brooks, Chief Executive	67	5.0 - 7.5	35 - 40	584	473	97	0
Sean Rayner, Director of Provider Development	60	2.5 – 5.0	190-195	1,266	1,164	65	
Subha Thiyagesh, Medical Director	67	7.5 – 10.0	175-180	1,058	963	65	0
**James Sabin, Interim Director of Finance (from 15 Aug 21 – 31 July 2022)	68	0	75 - 80	400	391	0	0
Darryl Thompson, Chief Nurse and Director of Nursing, Quality and Professions	67	25.0 -27.5	240 - 245	1,399	1,175	188	0

Salma Yasmeen, Director of Strategy	67	0 - 2.5	65 - 70	437	389	37	0
-------------------------------------	----	---------	---------	-----	-----	----	---

*Carol Harris and Lindsay Jensen are in receipt of their pensions

**James Sabin figures reflect period of employment in 2022/23

*** Adrian Snarr and Greg Moores chose not to be covered by the pension arrangements during the reporting year

Name and title	Normal retirement age	Real increase/ (decrease) in pension and related lump sum at retirement age (bands of £2500) £000	Total accrued pension and related lump sum at retirement age at 31 March 2022 (bands of £5000) £000	Cash Equivalent Transfer Value at 31 March 2022 £000	Cash Equivalent Transfer Value at 31 March 2021 £000	Real Increase (Decrease) in Cash Equivalent Transfer Value £000	Employers Contribution to Stakeholder Pension Rounded to 1 decimal place £000
Mark Brooks, Chief Executive (from 5 July 21) previously Director of Finance and Resources	67	2.5 - 5.0	30 - 35	473	403	67	0
Rob Webster, Chief Executive (to 4 July 21)	60	2.5 - 5.0	225 - 230	1,402	1,312	83	0
Sean Rayner, Director of Provider Development	60	0 - 2.5	180 - 185	1,164	1,106	53	0
Subhashini Thiyagesh, Medical Director	67	10 - 12.5	160 - 165	936	834	98	0
James Sabin, Interim Director of Finance (from 15 Aug 21)	68	17.5 - 20.0	75 - 80	391	299	90	0
Darryl Thompson, Director of Nursing (from 1 Aug 21)	67	60.0 - 62.5	210 - 215	1,175	813	358	0
Lindsay Jensen, Interim Director of Human Resources (from 1 Oct 21)	60	7.5 - 10.0	180 - 185	0	0	0	0
Salma Yasmeen, Director of Strategy	67	0 - 2.5	65 - 70	389	354	33	0

*special class status reinstated

* Alan Davis, Tim Breedon and Carol Harris are in receipt of their pensions

A Cash Equivalent Transfer (CETV) is the actuarially assessed capital value of the pension scheme accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves the scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures, and from 2005-05 other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS pension scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries. The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20, less the contributions made by the individual. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

The value derived does not represent an amount that will be received by the individual. It is a calculation that is intended to provide an estimation of the benefit being a member of the pension scheme could provide. The pension benefit table provides further information on the pension benefits accruing to the individual.

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

Mark Brooks
Chief Executive

Date: 30.06.23

Section 2.3 Staff report

The Trust's workforce is its most important resource and is by far the largest area of expenditure. Our staff make the biggest difference to the lives of the people who use our services, and it is their dedication, commitment and professionalism that means we can deliver services that enable people to reach their potential and live well in their community. Our aim, therefore, is to develop a values-based culture that makes our staff feel able and capable to deliver the best quality services possible within the resources available, and to make our Trust a great place to work. Investment is required to ensure we recruit, retain, develop, motivate, and support the wellbeing of a representative inclusive workforce that has the right skills and values to continue to provide responsive, effective, and safe mental health, learning disability and community services.

The Trust's Workforce Strategy was published in 2021 to support the delivery of the organisational priority to make SWYPFT a great place to work. The strategy was based on the five themes:

- staff feeling safe,
- being part of a supportive team,
- supported to be fit and well,
- developing my potential
- my voice counts.

These five strategic themes align to the NHS People Plan and the People Promise and are underpinned by a values-based approach to the management and development of our people and a strong commitment to inclusion, equality, diversity, and a sense of belonging in the workplace.

Staff number analysis

The make-up of our Board and staff at 31 March 2023 is outlined below.

The following table has been subject to audit:

	Total	Male	Female	Of which BAME
Non-Executive Directors	7	2 (28%)	5 (72%)	1 (14%)
Executive Directors	6	3 (50%)	3 (50%)	2 (33%)
Other Directors (non-voting)	2	2 (100%)	0 (0%)	0 (0%)
Comparative Trust Staff Data				
Staff (head count)	4787	991 (21%)	3796 (79%)	614 (13%)

The make-up of our Board and staff at 31 March 2022 is outlined below.

The following table has been subject to audit:

	Total	Male	Female	Of which BAME
Non-Executive Directors	7	2 (28%)	5 (72%)	1 (14%)
Executive Directors	6	3 (50%)	3 (50%)	2 (33%)
Other Directors (non-voting)	2	1 (50%)	1 (50%)	0 (0%)
Comparative Trust Staff Data				
Staff (head count)	4,645	975 (21%)	3,670 (79%)	522 (10.9%)

At the 31 March 2023, the Trust had 4241.04 FTE staff (4787 Heads) This compares to 4122.85 FTE staff (4645 Heads) in 2022/23.

	Mar 2023		Mar 2023
Staff Group	Full Time	Part Time	Total
Add Prof Scientific and Technic	248	156	404
Additional Clinical Services	747	369	1,116
Administrative and Clerical	605	385	990
Allied Health Professionals	221	139	360
Estates and Ancillary	119	213	332
Healthcare Scientists		2	2
Medical and Dental	142	33	175
Nursing and Midwifery Registered	991	411	1,402
Students	6		6
Grand Total	3,079	1,708	4,787

During 2022/23, an average, of 4,165.1 whole time equivalent (wte) staff were engaged, 4,008.5 WTE were on permanent contracts, and 156.6 WTE on 'other' contracts. This compares to 4,083.0 WTE in 2021/22 when there were 3,934.4 WTE staff on permanent contracts and 148.6 WTE on 'other' contracts.

	Mar 2022		Mar 2022
Staff Group	Full Time	Part Time	Total
Add Prof Scientific and Technic	239	139	378
Additional Clinical Services	720	363	1,083
Administrative and Clerical	561	389	950
Allied Health Professionals	219	131	350
Estates and Ancillary	115	207	322
Medical and Dental	134	35	169
Nursing and Midwifery Registered	989	399	1,388
Students	3		3
Healthcare Scientists		2	2
Grand Total	2,980	1,665	4,645

Changes to our workforce reflect an on-going drive to improve efficiency, effectiveness, and productivity, and arise from our contract and tendering activity, local and national investment priorities.

The staff turnover rate for the Trust at 31 March 2023 was 13.5%, which is up from last year (12.8%). Reducing turnover and increasing retention remains a key objective of the workforce strategy action plan.

The Trust submitted its 2022 gender pay gap audit as required by law, March 2023.

<https://gender-pay-gap.service.gov.uk/>

The below table shows the breakdown at 31 March 2023 of the number of each gender who were:

	Male	Female
Directors	5	3
Other Employees	986	3793
Total	991	3796

Staff sickness data as required by the Cabinet Office is published in the monthly performance report and can be found on the Trust via the following link [Performance reports | South West Yorkshire Partnership NHS Foundation Trust](#)

The table below shows the staff in post by different occupation groups as at March 2023:

	Expected sign	Total 2022/23 No.	Permanent 2022/23 No.	Other 2022/23 No.	Total 2021/22 No.	Permanent 2021/22 No.	Other 2021/22 No.
Medical and dental	+	210	189	21	209	192	17
Ambulance staff	+	0	0	0	0		
Administration and estates	+	1,110	1,079	31	974	952	22
Healthcare assistants and other support staff	+	992	716	277	842	605	237
Nursing, midwifery and health visiting staff	+	1,349	1,258	91	1,326	1,240	86
Nursing, midwifery and health visiting learners	+	70	70	0	98	98	
Scientific, therapeutic and technical staff	+	793	774	19	917	894	23
Healthcare science staff	+	0			0		
Social care staff	+	108	108	1	101	100	1
Other	+	1	0	1	14		14
Total average numbers	+	4,633	4,193	439	4,481	4,081	400
Of which:							
Number of employees (WTE) engaged on capital projects	+	3	3		3	3	

The table below shows the staff in post by the different occupation groups as at 31 March 2022 and March 2021.

The following table has been subject to audit.

The staff costs for 2022/23 are described below:

Employee costs				
	Group Year Ended 31 March 2023	Group Year Ended 31 March 2022	Trust Year Ended 31 March 2023	Trust Year Ended 31 March 2022

	£000	£000	£000	£000
Salaries and wages	182,488	163,229	182,488	163,229
Social security costs	17,464	14,703	17,464	14,703
Apprenticeship levy	849	772	849	772
Pension costs - defined contribution plans				
employers contributions to NHS Pensions	20,027	18,857	20,027	18,857
Pension costs - employer's contributions paid by NHSE on provider's behalf (6.3%)	8,798	8,261	8,798	8,261
Pension cost - Other (NEST)	101	86	101	86
Agency/contract staff	10,013	8,665	10,013	8,665
NHS charitable funds staff	130	413	0	0
Employee benefits expense	239,870	214,986	239,740	214,573
Of which are capitalised as part of assets	195	174	195	174
Operating expenditure analysed as:				
Employee expenses - staff and executive directors	238,543	212,729	238,413	212,729
Research and development	379	385	379	385
Education and training	753	1,285	753	1,285
Total employee benefits excl. capitalised costs	239,675	214,399	239,545	214,399

The tables below show the age of staff at 31 March 2023:

Age Band	Mar 2023		Mar 2023 Total
	Female	Male	
19 and Under	8	1	9
20 - 24	177	35	212
25 - 29	382	67	449
30 - 34	458	103	561
35 - 39	458	119	577
40 - 44	476	122	598
45 - 49	404	139	543
50 - 54	532	153	685
55 - 59	473	150	623
60 - 64	310	77	387
65 - 69	95	20	115
70+	23	5	28
Grand Total	3796	991	4787

The tables below show the age of staff at 31 March 2022:

Age Band	Mar 2022		Mar 2022 Total
	Female	Male	
19 and Under	7	4	11
20 - 24	168	29	197
25 - 29	357	69	426
30 - 34	464	100	564
35 - 39	433	107	540
	429	129	558

40 - 44	423	140	563
45 - 49	533	152	685
50 - 54	461	153	614
55 - 59	295	70	365
60 - 64	81	16	97
65 - 69	19	6	25
70+	3670	975	4645
Grand Total			

The table below shows the percentage ethnicity of staff workforce aligned to census group categories at 31 March 2023:

2023

Census Group	March 2023
Asian	5.24%
Black	4.80%
Chinese or Other	1.27%
Mixed	1.50%
Not Stated	0.25%
White	86.92%
Grand Total	100.00%

The table below shows the percentage ethnicity of staff workforce aligned to census group categories at 31 March 2022:

2022

Census Group	March 2022
Asian	5.04%
Black	3.51%
Chinese or Other	1.21%
Mixed	1.49%
Not Stated	0.19%
White	88.57%
Grand Total	100.00%

Workforce Report

Staff policies and action responses

The Trust is recognised as a Disability Confident Employer which demonstrates the organisation's commitments in relation to recruitment, retention, employment, and career development of disabled people.

As part of being a Disability Confident Employer, the Trust operates a guaranteed interview scheme as specified in the Recruitment and Selection Policy for candidates who have a disability which falls within the definitions described in the Equality Act 2010 and subsequent amendments.

Candidates who have a disability will be offered an interview if they meet all the essential criteria detailed on the person specification for the post.

The Trust's sickness and attendance policy and procedures are applied consistently and support the continuing employment of and enable the provision of appropriate training or reasonable adjustments for employees who have become disabled persons during the period.

Following consultation and engagement with the staff disability network, a staff disability and reasonable adjustments policy was launched in Q2 2022/23. This policy supplements other employment policies clearly sets out intentions to support and value disabled people working in the Trust. Additional disability awareness training is being developed to help embed the policy.

The Trust has an anti-fraud, bribery and corruption policy which is available to all staff on the Trust's intranet and is supplemented by counter fraud awareness sessions and communications.

The Trust takes health and safety seriously and ensures there is regular communication and information on this subject. The Safety & Resilience Trust Action Group receives regular information on health and safety performance. There is also regular reporting to the Audit Committee. In addition, there is an annual health and safety report presented to the Executive Management Team and Audit Committee as well as the Trust Board.

This report provides an overview of the activity within safety and security services in 2022/23 and assurance to the Board on activity in 2022/23. Overall safety and security management has been in line with annual plans. The following points are of particular note:

- For the sixth consecutive year operational health and safety management across the Trust has remained at a consistent high level, this has been shown following analysis of the annual health and safety monitoring tool. A programme of audits has been established to ensure continued improvement is maintained.
- Partnership working continues to be well established with third party trusts, Local Authorities, the Health, and Safety Executive (HSE), CCGs, Police forces and Fire and Rescue Services.
- The management of response to the Covid-19 pandemic progressing to business as usual.

The 2022/2023 action plans built on the previous years and are designed to:

- Continue to embed a robust risk-based monitoring and audit programme across all areas.
- Review and implement all policies and procedures for safety and resilience, whilst ensuring these continue to be fit for purpose.
- Review all risk assessments following changes in use of buildings and departmental relocations.
- Strengthen further emergency planning links and business continuity plans by way of table-top exercises, audits, and inspections.

The Trust continues to achieve consistently high fire safety training figures and with the general approach to fire safety the Trust has signed off on the general statement of fire safety compliance through Executive Management Team for another year.

Following revisions to the central Emergency Preparedness, Resilience and Response (EPRR) standards, the Trust measured itself as partially compliant with the new standards, with an action plan in place to revert to substantial compliance. The longer-term plan of full compliance requires an Integrated Care Board (ICB) level approach and planning is well advanced. Overall, the Trusts EPRR compliance remains strong.

Staff engagement

The Trust's workforce strategy includes the key priorities of increasing levels of workplace wellbeing and staff engagement. Reviewing our NHS Staff Survey results, levels of staff engagement have positively increased from 6.8 in 2017 to 7.1 in 2022. This demonstrates the Trust has improved staff engagement and staff experience. The Trust's score of 7.1 is above the national average of 7.0 when compared to similar NHS organisations.

The Trust has a Social Partnership Agreement which promotes active engagement and consultation with recognised staff side organisations on employee-related policies. Employee-related policies are developed and consulted through an employment policy group which consists of managers, human resources representatives and staff side organisations. Policies are taken through the group and then agreed through the Trust-wide Staff Partnership Forum. All employment policies have an Equality Impact Assessment undertaken prior to agreement. This includes the impact on all employees with protected characteristics.

The Trust reviews our partnership working arrangements on a regular basis and feedback from Staff Side representatives is very positive. During the last 12 months we have continued to build on our partnership working. There are bi-weekly meetings with Staff Side which enable us to respond and resolve any matters at pace.

Regular communication takes place across the Trust to provide employees with information on matters of concern and interest to them. Examples of this are through the publication of weekly Headlines and The View update from the Chief Executive and other directors. A monthly brief is cascaded from the Extended Executive Management Team to all staff and available to download from the intranet. The Board also engage in regular discussions with staff, staff networks and staff side as well as monthly team Brief with senior managers and clinicians across the Trust.

Staff networks

We have a strong commitment to creating an inclusive Trust and our staff networks are specifically intended to address distinct issues for underrepresented groups. The networks facilitate learning and development and influence the Trust's direction through sharing experiences. All networks have participated in listening events with the Trust board during 2022/23 and they actively participate in the Equality, Inclusion and Involvement Committee, and subcommittee.

The BAME staff network changed their name in 2022/23 to the Race Equality and Cultural Heritage (REACH) staff network group. They have been established for over 5 years and continue to develop and mature.

The Network continue to support the reciprocal mentoring programme which supports conversations between ethnic minority staff and Trust leaders to increase understanding, development, and inclusive leadership. vaccine uptake.

The network has been at the forefront of celebrating diversity by ensuring key events are commemorated such as the South Asian Heritage Month and Black History Month. In support of health and wellbeing, the network has supported the #movemoreswiftly campaign, including a Bollywood dance class, and have also supported HR colleagues with developing spirituality and faith guidance to meet the inclusive needs of our workforce. The network ended 2022 with a new steering group following elections.

The Trust has a LGBTQ+ network actively promotes LGBTQ+ equality and diversity across the Trust and continues to develop its identity in several ways e.g., using rainbow flags and the publication of real-life stories in trust communications to celebrate LGBT history month.

The network has ambition and commitment to support staff to feel safe and bring their whole self to work and has been involved in a number of developments e.g., challenging micro aggressions and supporting the development of the Datix system. New members continue to join the network and the steering group membership was strengthened in 2022/23. The network supported the rollout of gender-neutral toilets in trust buildings during 2022/23. Discussions are ongoing to support community engagement initiatives.

The Trust continues to support the development of a staff disability network and a new steering group structure is being established. Members have continued to play a key role in the development of a staff disability and reasonable adjustments policy which was launched in 2022. The network is a key stakeholder in developments linked to the Workforce Disability Equality Standard (WDES).

The staff carers' network which was launched in 2020 and continues to develop and become embedded. Members of the network played a key role in the development and launch of a staff carers' passport which aims to make it easier for staff with caring roles to talk about the flexibility and support needed to balance their caring role with work and service needs. The network has an ongoing aim to support and empower staff carers across the trust and to raise awareness of the challenges and advantages of being a working carer. The network chair has been involved in electronic staff record (ESR) developments resulting in staff being able to self-identify as a carer on their staff record.

In March 2022, the Trust was awarded the level 2 Carer Confident accreditation, recognising the support the Trust offered to our staff carers. The network is a key partner in maintaining this accreditation with an ambition to progress to level 3 in the future. Membership of the network has increased as a result of ongoing communications and increased visibility, such as attendance at face-to-face trust welcome events. The network plans to offer a blended approach to meetings going forward with quarterly MS Teams network meetings, bi-monthly "care for a cuppa" MS Teams meetings and the introduction of bi-monthly face to face "care for a brew" meetings.

To creatively show and represent diversity, inclusivity, and values across our workplaces all of the networks are involved in commissioning bespoke pieces of artwork which will be placed across our sites.

Freedom to Speak Up

The Trust recognises the importance of creating an organisational culture where staff feel able and safe to raise concerns at work including malpractice, service user and staff safety issues, harassment and bullying and fraud. To support this, the Trust has a full-time Freedom to Speak Up Guardian (FTSUG).

FTSUG continues to proactively develop and promote a more open and transparent culture to enable the delivery of the organisational priority to support staff to feel safe and to encourage staff to raise concerns as appropriate. To embed this further, freedom to speak up training has become mandatory for all staff; a network of civility and respect champions has been launched to help signpost and support staff.

The Freedom to Speak Up Strategy has been published along with a comprehensive action plan which is monitored regularly at the People and Remuneration Committee

Staff survey 2022/23

The annual national NHS staff survey, which aims to improve the working experience of staff in the NHS, was carried out between October-November 2022. The survey was sent to all staff. The response rate was 50%, a significant increase from 41% in 2021. The 50% response is average compared with similar NHS organisations and the table below sets out our results compared to the national average for other similar organisations. A higher score indicates a more positive result:

Theme results	Trust score 0-10	Average	Worst	Best
We are compassionate and inclusive	7.6	7.6	7.0	7.9
We are recognised and rewarded	6.3	6.3	5.9	6.6
We each have a voice that counts	7.0	7.0	6.1	7.4
We are safe and healthy	6.4	6.2	5.7	6.6
We are always learning	5.6	5.7	4.6	6.1
We work flexibly	6.7	6.7	6.2	7.2
We are a team	7.1	7.1	6.7	7.4
Staff Engagement	7.1	7.0	6.2	7.4
Morale	6.2	6.0	5.2	6.5

4 out of 9 SWYPFT theme results are better than the national average compared to similar provider organisations. 5 themes are average, 'we are recognised and rewarded', 'we each have a voice that counts', 'we work flexibly' and 'we are a team'. 1 key theme score is below average 'we are always learning'. Results have been shared across all services and teams. Each service has developed an action plan and a consistent theme is improving access to personal development opportunities. These action plans will be reviewed through the Operational Management Group.

2021/22

Scores for each indicator together with that of the survey benchmarking group of community, mental health and learning disability Trusts are presented below:

Indicators ('People Promise' elements and themes 2021/22)	Trust score 0-10	Benchmarking group score
We are compassionate and inclusive	7.6	7.5
We are recognised and rewarded	6.4	6.3
We each have a voice that counts	7.0	7.0
We are safe and healthy	6.4	6.2
We are always learning	5.4	5.6
We work flexibly	6.7	6.7
We are a team	7.0	7.1
Staff Engagement	7.1	7.0
Morale	6.2	6.0

2019/20 and 2020/21

Scores for each indicator together with that of the survey benchmarking group of community, mental health and learning disability Trusts are presented below.

Theme Results	2020/21 Trust Score	20/21 Benchmarking Score	2019/20 Trust Score	2019/20 Benchmarking Score

Equality, diversity, and inclusion	9.2	9.1	9.1	9.1
Health and wellbeing	6.4	6.4	6.2	6.1
Immediate managers Morale	7.2	7.3	7.2	7.2
Quality of appraisals	Not included	Not included	5.7	5.7
Quality of Care	7.4	7.5	7.4	7.4
Safe Environment-Bullying and Harassment	8.3	8.3	8.2	8.2
Safe Environment-Violence	9.4	9.5	9.4	9.5
Safety Culture	6.9	6.9	6.7	6.8
Staff Engagement	7.1	7.2	7.0	7.1
Team Working	6.9	7.0	6.8	6.9

Preventing bullying and harassment

Preventing bullying and harassment remains a key priority. The number of colleagues experiencing bullying, harassment and abuse from service users and members of the public is stable at 28% in 2022/23. The number of colleagues experiencing bullying, harassment and abuse from managers has decreased slightly from 7.5% in 2021 to 7.1% in 2022, below the national average of 8.5%. Bullying from other colleagues has increased slightly from 12.4% in 2021 to 12.6% in 2022/23 but is below the national average of 14.1%.

Building on the strong foundations of recent years, work has now commenced with staff side to review the bullying and harassment process based upon a restorative and early resolution model as part of the development of a Just Culture across all aspects of policy/process and organisational culture.

Increasing staff engagement

The Trust's staff engagement score remains constant at 7.1 in 2022/23. The national average remained unchanged at 7.0, and the Trust's 2021/22 score is 0.1 above average. We will continue to engage with staff in line with our values and behaviours including through our staff networks and through our employee surveys throughout the year.

We have implemented the NHS People Pulse staff survey which will provide temperature checks across the organisation throughout the year, in addition to the full annual staff survey.

Improving workplace health and wellbeing

The Trust has invested significantly in the health and wellbeing of its workforce over several years and has a well-developed and high-quality occupational health and wellbeing service including in house staff counselling and therapy service.

The Trust's health and wellbeing score in the NHS Staff Survey is 6.4 in 2022/23, this is better than the national average of 6.2. Improving workplace wellbeing remains a key priority this year, as detailed in our Workforce Strategy, with a focus on enhancing our psychological and physical health offer.

The Trust offers a range of health and wellbeing services including a specialist occupational health and wellbeing service which includes a registered mental health nurse, physiotherapy and occupational therapy alongside an in-house staff counselling and therapy service. We also have local health and wellbeing champions based in teams across the Trust supporting colleagues to improve their wellbeing. A key focus during 2022/23 was financial wellbeing

given the increases in the cost of living. For example, we held focus groups with staff and signposted colleagues to organisations that provide advice and support. During 2022/23 we developed several initiatives such as a focus on men's health, developing a workplace wellbeing champion network, simplifying our wellbeing offer, and continued focus on mental health including suicide prevention.

We continue to work with Robertson Cooper, occupational psychologists, to undertake regular wellbeing at work surveys and conducted a survey in April 2022 with over 1500 responses. This enabled services/teams to improve their levels of wellbeing and provided individual feedback to colleagues via a personalised wellbeing report.

Future priorities and targets

The Trust implemented its refreshed Workforce Strategy in 2021 and developed measures to monitor performance including the NHS Staff Survey feedback which will be used to review our progress in delivery of our strategy. The implementation plan will be reviewed and refreshed for 2023/24.

The Trust continually reviews its approach to gathering and using staff insight and feedback. Wellbeing at work surveys may be targeted this year to service areas requiring additional support, alongside introducing quarterly surveys to gather regular feedback and temperature check how the staff are feeling.

Trade Union Facility Time

Trade union facility time reporting 2022/23

The trade union (facility time publication requirements) regulations 2017 came in to force in April 2017. In line with the regulations, all employers must publish information on facility time, which is agreed time off from an individual's job to carry out a trade union role, before 31 July 2023.

South West Yorkshire Partnership NHS Foundation Trust's facility time publication for 2022/23 can be found below.

Table 1 - Relevant union officials

This table represents the total number of employees who were relevant union officials during the year.

<i>Number of employees who were relevant union officials during the relevant period</i>	<i>Full-time equivalent employee number</i>
24	20.4

Table 2 - Percentage of time spent on facility time

This table highlights for the employees who were relevant union officials employed during the relevant period what proportion of their working hours was spent on facility time.

<i>Percentage of time</i>	<i>Number of employees</i>
0%	2
1-50%	18
51%-99%	1

<i>Percentage of time</i>	<i>Number of employees</i>
100%	3

Table 3 - Percentage of pay bill spent on facility time

This table highlights the percentage of the total pay bill spent on paying employees who were relevant union officials for facility time during the relevant period.

	<i>£000s</i>
Provide the total cost of facility time	£138
Provide the total pay bill	£228,413
Provide the percentage of the total pay bill spent on facility time, calculated as: (total cost of facility time ÷ total pay bill) x 100	0.06%

Paid trade union activities

As a percentage of total paid facility time hours for employees who were relevant union officials during the relevant period 12% was spent on paid trade union activities, this is the same as 2021/22.

IR35 and Off Payroll Payments – Summary of Process and Position in 2022/23

The purpose of this section is to explain the processes the Trust has in place to ensure compliance with IR35 rules and also to explain how it captures and reports any off-payroll positions and payments.

IR35 (Off-payroll working rules) applied to all public bodies from April 2017. These rules assess whether an individual or a contract is effectively acting as an employee and should therefore be paid as an employee with deductions made at source for tax and national insurance.

Process

The Trust has a procedure note for IR35 and an active database listing all the suppliers that have been assessed and the outcome of the assessment.

- End user raises requisition on Oracle
- Procurement team identify as potential for falling under IR35 rules (where the supplier tends to be an individual or working for their own company)
- A questionnaire is sent out to both the potential supplier and the requisitioner – asking about the work being completed and the supplier's circumstances
- The completed questionnaires are sent to financial accounts who then use these to complete the HMRC IR35 toolkit
- The toolkit determines the status of the supplier and the outcome is sent to procurement and the supplier
- If the outcome means that the supplier should have tax/national insurance deducted, then it is sent to payroll and they then contact the supplier to set up on the payroll system.

- If the outcome means that the supplier does not need deductions, then they are paid as normal via an invoice.
- All IR35 assessments are reviewed between 1 year and 18 months of initial assessment. Any supplier not used for 6 months or more are closed, and any active supplier flagged for a reassessment.

Current IR35 Suppliers

There are currently 55 live suppliers on the IR35 database with only 6 identified as needing to be paid via the payroll method.

2022/23

Method	Number	Role Type	Average Monthly Payment
Payroll	6	Supervision/Training	£435
Purchase Ledger	49	Supervision/Training/Consulting/Interpreting	£185

2021/22 comparison

Method	Number	Role Type	Average Monthly Payment
Payroll	10	Supervision/Training	£249
Purchase Ledger	29	Supervision/Training/Consulting/Interpreting	£768

It should be noted that of the 6 individuals paid via payroll the highest earnings in the year amounted to £1,290. It is also worth noting that regarding medical locums their pay is made via the agreement the Trust has with PlusUs (this has been received and agreed by the Audit Committee in October 2020) or an agency. As such IR35 requirements are covered by these organisations as opposed to the Trust.

Off Payroll Considerations

There are further considerations relating to off payroll controls and transparency. The process is such that the finance team follow procedures to identify suppliers and payments which fit within the definition of an off-payroll transaction. This is closely connected to the IR35 process.

The following table is a mandatory section of the report. The annual report is scrutinised by the Audit Committee and all directors can fully review and question it prior to its approval. The numbers below do include a number of medical locums.

Names of individuals and payments for their services are not disclosed. Should the People and Remuneration Committee determine it wishes to have visibility of this information following its compilation this can be made available.

High paid off-payroll arrangements

The Trust is required to disclose the following information in relation to any off-payroll arrangements in place as at 31 March 2023 and any new arrangements entered into in 2022/23. The Trust's policy towards off-payroll arrangements is that it enters into them as an exception and, in instances where it does so, this reflects the need to secure specialists

undertaking short-term roles for which internal capacity or expertise is not available or consultancy support and advice required outside of the normal business environment.

TABLE 1: For all off-payroll engagements as of 31 March 2023 for more than £245 per day and that last longer than six months	
Number of existing engagements as of 31 March 2023	22
Of which:	
- number that have existed for less than one year at the time of reporting	7
- number that have existed for between one and two years at the time of reporting	3
- number that have existed for between two and three years at the time of reporting	6
- number that have existed for between three and four years at the time of reporting	1
- number that have existed for four or more years at the time of reporting	5
Confirmation that all existing off-payroll engagements, outlined above, have, at some point, been subjected to a risk-based assessment as to whether assurance is required that the individual is paying the right amount of tax and, where necessary, that assurance has been sought.	Yes

TABLE 2: For all new off-payroll engagements or those that reached six months in duration between 1 April 2022 and 31 March 2023 for more than £245 per day and that last for longer than six months	
Number of new engagements or those that reached six months in duration between 1 April 2022 and 31 March 2023	7
Of Which:	
- Number assessed as within the scope of IR35	0
- Number assessed as not within the scope of IR35	7
- 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

TABLE 3: For any off-payroll engagements of board members and/or senior officials with significant financial responsibility between 1 April 2022 and 31 March 2023	
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 should include both off-payroll and on-payroll engagements.	16
For the above, details of the exceptional circumstances that led to each of these engagements.	N/A
For the above, details of the length of time each of these exceptional engagements lasted.	N/A

Individual names and earnings are not provided but can be made available to the Workforce and Remuneration Committee on completion of the year-end. In terms of rates paid there are tight controls in place in terms of approval. The Trust controls surrounding agency

staffing have previously been reviewed by the Trust Board, Audit Committee and Finance, Investment and Performance Committee.

In terms of the use of external consultants the Trust standing financial instructions (SFIs) provides clear direction on who can engage them and to what value. Normal procurement rules must also be followed.

Exit packages

There were two redundancies in 2022/23. This is reflected in the table below. The following table has been subject to audit.

Exit package cost band	Number of compulsory redundancies		Number of other departures agreed		Total number of exit packages by cost band	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
<£10,000	1	0	0	0	1	0
£10,001 - £25,000	0	0	0	0	0	0
£25,001 - £50,000	1	0	0	0	1	0
£50,001 - £100,000	0	0	0	0	0	0
£100,001 - £150,000	0	0	0	0	0	0
£150,001 - £200,000	0	0	0	0	0	0
Total number of exit packages by type	0	0	0	0	0	0
Total resource cost £'000	28	0	0	0	28	0

In 2022/23 there were no 'other' departures including contractual payments made to individuals in lieu of notice. This is in line with the 21/22 declaration.

Section 2.4 NHS Foundation Trust Code of Governance

South West Yorkshire Partnership 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 July 2014, is based on the principles of the UK Corporate Governance Code issued in 2012.

Provisions in the Code that require a supporting explanation, even where we are compliant, are included in our annual report. There is also a further set of provisions that have a "comply or explain" requirement. The Trust can confirm that it complies with these provisions.

The Members' Council

The Members' Council has a duty to hold the Non-Executive Directors of the Trust individually and collectively to account for the performance of the Board of Directors. The Trust works to ensure the governors are equipped with the skills and knowledge they need to fulfil their Members' Council Objectives and statutory duties.

Resolution of disputes with the Members Council

In the event of a dispute between the Trust Board and the Members' Council which cannot be resolved by the Chair, the Chair may at his / her discretion seek to bring in independent facilitation or mediation. On satisfactory completion of the disputes process, the Board of Directors will implement the agreed changes. On unsatisfactory completion of the process, the view of the Board of Directors will prevail. The Members' Council will not be prevented from informing NHS England that the Board of Directors has not responded constructively to

the concerns of the Members' Council or reporting a failure of the Trust to meet the terms of its authorisation.

Members' Council duties

The Members' Council has a number of other specific duties, including appointing and removing the Chair and other Non-Executive Directors, agreeing the remuneration of the Chair and other Non-Executive Directors, ratifying the appointment of the Chief Executive, and appointing and removing the Trust's external auditor.

Each year the Members' Council is presented with the annual report and accounts including views on forward plans, and the report from the external auditor.

The Members' Council reviews the Trust's approach to membership and the policy for the composition of the Members' Council and of the Non-Executive Directors, and, when appropriate, makes recommendations for the revision of the constitution. The Members' Council approved updates to the Trust's Constitution, Standing Financial Instructions and Scheme of Delegation in February 2023 as recommended by Trust Board.

The Members' Council is made up of elected public representatives of members from Barnsley, Calderdale, Kirklees, Wakefield and the rest of Yorkshire and the Humber representatives (formerly rest of South and West Yorkshire), as depicted in the map below:

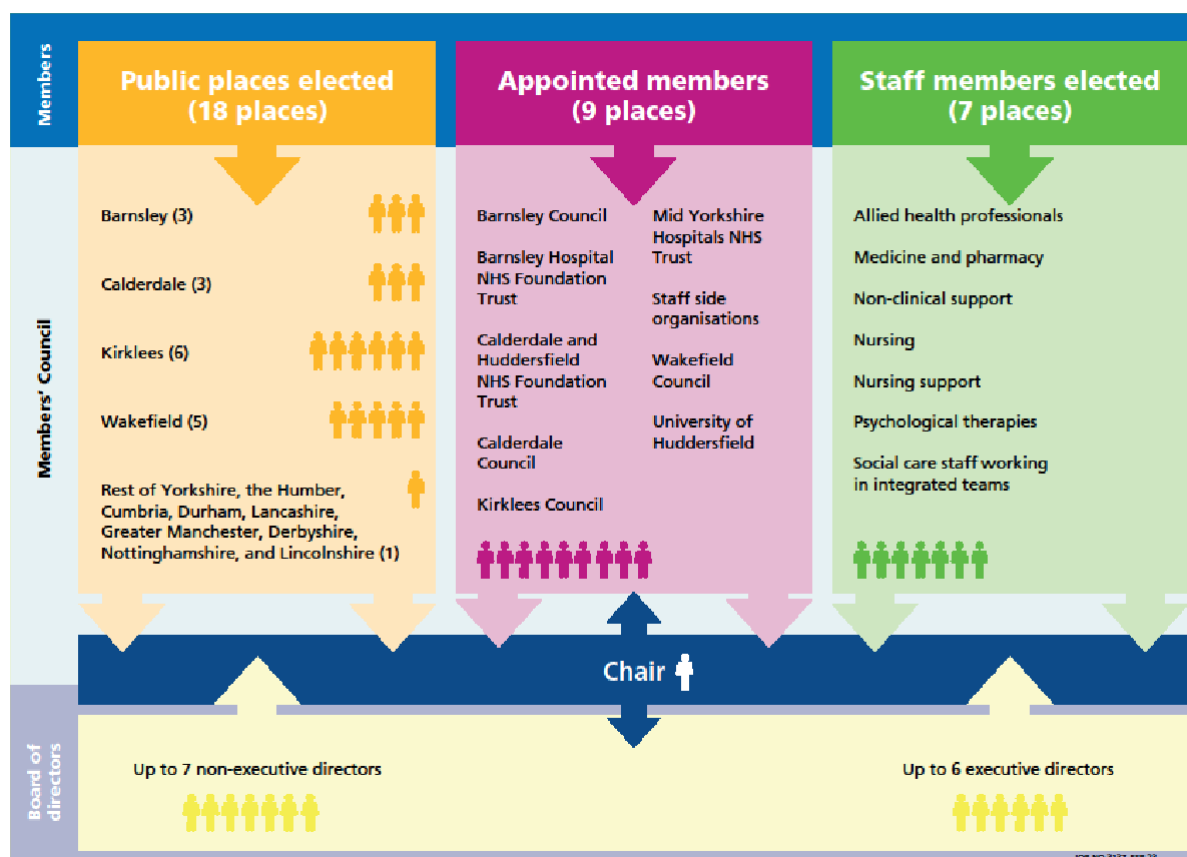


Appointed governors from key local partner organisations provide an important link between the Trust, local communities, and key organisations, sharing information and views that can be used to develop and improve services for the communities we serve.

In addition, Trust staff are represented by elected staff governors representing staff groups across the organisation.

The Members' Council is chaired by the Chair of the Trust, who ensures appropriate links between the Members' Council and the Trust Board. Contact can be made with the Members' Council and Trust Board members through the Corporate Governance Team, details are available on the Trust website or by emailing governors@swyt.nhs.uk.

There are 34 governor places on the Members' Council, consisting of 18 public members (reflecting our geography in proportion to the population of each area), 7 staff, and 9 appointed members as per the following diagram:



Lead Governor

The role of the Lead Governor is to act as the communication channel for direct contact between NHS England and the Members' Council, and, should the need arise, chair any parts of Members' Council meetings that cannot be chaired by the Trust Chair or Deputy Trust Chair due to a conflict of interest.

The Lead Governor:

- is a member of the Nominations Committee, which ensures the right composition and balance of the Board in relation to identification, nomination and appointment of Chair, Deputy Chair, Non-Executive Directors, Senior Independent Director, Lead Governor, and Deputy Lead Governor
- is a member of the Members' Council Co-ordination Group, which co-ordinates the work and development of the Members' Council and, with the Trust Chair, develops and agrees the agendas for Members' Council meetings
- attends the Members' Council Quality Group, which supports the Trust in its approach to quality through the Trust's Quality approach

John Laville was appointed as Lead Governor for a period of three years from the 1 May 2020 and Bill Barkworth was appointed to the Deputy role for the same period.

Our governors

The table below sets out the governors who were in place on 31 March 2023.

Name/representing	Term of office	Members' Council attendance 1 April 2022 – 31 March 2023
Bill Barkworth (public)	01.05.2020 – 30.04.2023 (second term)	4/5
Keith Stuart-Clarke (public)	01.05.2022 – 30.04.2025 (second term)	2/5
Bob Clayden (public)	01.05.2022 – 30.04.2025 (third term)	4/5
Jackie Craven (public)	01.05.2022 – 30.04.2023 (third term)	3/5
Dylan Degman (public)	01.05.2020 – 30.04.2023	2/5
Darren Dooler (public)	01.05.2021 – 30.04.2024 (second term)	5/5
Beverley Powell (public)	01.05.2021 – 30.04.2024	2/5
Claire Den-Burger Green (public)	01.05.2021 – 30.04.2024	2/5
John Laville (public)	01.05.2022 – 30.04.2025 (second term)	5/5
Adam Jhugroo (public)	01.05.2022 – 30.04.2025 (second term)	4/5
Tony Wilkinson (public)	01.05.2020 – 30.04.2023 (third and final term)	4/5
Phil Shire (public)	01.05.2022 – 30.04.2025 (third term)	4/5
Anthony Jackson (staff)	01.05.2020 – 30.04.2023	5/5
Laura Habib (staff)	01.05.2022 – 30.04.2025	4/4
Helen Morgan (staff)	01.05.2021 – 30.04.2024	3/5
Nik Vlissides (staff)	01.05.2021 – 30.04.2024	2/5
Elaine Shelton (appointed)	06.10.2022 – 05.10.2025	2/2
Susan Spencer (appointed)	14.06.2022 – 13.06.2025	1/3
Cllr. Howard Blagbrough (appointed)	16.06.2021 – 15.06.2024	2/5
Cllr Brenda Eastwood (appointed)	16.06.2021 – 15.06.2024	2/5
Gary Ellis (appointed)	20.08.2021 – 19.08.2024	3/5
Andrea McCourt (appointed)	08.11.2020 – 07.11.2023	2/5
Cllr Mussarat Pervaiz (appointed)	28.09.2020 – 27.09.2023	1/5
Jackie Ferguson (appointed)	01.06.2022 – 31.05.2025	0/3
Warren Gillibrand (appointed)	01.06.2022 – 31.05.2025	2/3

The following governors left the Members' Council during 2022/23

Name/representing	Term of office	Date left
Jo Gander (public)	01.05.2022 – 3 years	25.07.2022 (resigned)
Sheena McDonnell (appointed)	01.06.2022 – 3 years	20.05.2022 (resigned)
Carol Irving (public)	01.05.2019 – 3 years (second term)	30.04.2022 (retired)
Debs Teale (Staff)	01.05.2019 – 3 years	30.04.2022 (retired)
Tony Wright (appointed)	03.11.2020 – 3 years	01.09.2022 (resigned)
Jeremy Smith (public)	01.05.2019 – 3 years	30.04.2022 (completed 3 terms)

Interests declared by governors can be found on the Trust's website.

Part of the role of the Members' Council is to help shape the Trust's future plans and priorities. Any member of the Trust, or public is directed via our website to be able to contact our governors via dedicated e-mail address: governors@swyt.nhs.uk

Governors receive no payment for their involvement with the Trust on Members' Council business. The Trust is required to state in the annual report the expenses paid to our governors in the financial year and the sum paid in 2022/23 was £150.10 (compared to a total in 2021/22 of £0 – due to Covid-19 and virtual attendance at meetings).

The election process for the Members' Council began in January 2023 for the following seats: Those elected took up their seats from 1 May 2023.

Public constituency	Seats for election in 2023	Elected governors at 1 May 2023
Kirklees	4	Bob Morse Tanisha Bramwell Sara Javid Rumaysah Farooq
Wakefield	3	Charles Elliott Reini Schühle Rosie King
Rest of Yorkshire & the Humber representatives	1	Fatima Shahzad
Calderdale	1	Christopher Matejak
Barnsley	2	John Lycett Daniel Goff

Staff constituency	Seats for election in 2023	Elected governors at 1 May 2023
Non clinical support	1	Leonie Gleadall
Medicine and pharmacy	1	Ian Grace
Nursing (registered nurses)	1	Jacob Agoro

Social care staff working in integrated teams	1	Vacant
---	---	--------

During 2022/23, there were nine seats vacant on our Members' Council. Following the election process from 1 May 2023 there is one outstanding vacancy on the Members Council.

Members' Council involvement and engagement

Trust Board continues to have regard to the views of its Members' Council in a number of ways by offering a range of events and opportunities for governors to share their views and engage with directors, particularly in the development of the Trust's annual plan. As part of their role in holding Non-Executive Directors to account for the performance of the Board, the Chair encourages governors to attend public Trust Board meetings. Governors are always encouraged to attend public Trust Board meetings and members of the Trust Board are always in attendance for Members' Council meetings.

During 2022/23 and following discussion at Members' Council, governors have been invited to gain further insight into the role and contribution of Non-Executive Directors by observing Board committee meetings. All Board Committees are chaired by a Non-Executive Director and include other Non-Executive Directors as members.

At each meeting of the Members' Council, the Trust Chair or Chief Executive present an overview of the key issues arising from Trust Board meetings together with a strategic overview of national, regional, and local developments and the potential impact on the Trust. Regularly there are round table discussions on key areas, such as the Trust's plans for transformation and its strategy.

The Chair ensures that the views of governors and members are communicated to the Board via the triple A report (alert, advise assure). All governors are invited to attend virtual "question and answer" sessions which have been aligned to Board sub committees. The Chair, Chief Executive and Committee Chair (Non-Executive Director) and lead Executive Director attend these sessions. Governors have received regular internal briefings and communications, including the weekly Headlines, the View, and the monthly Brief. The Chair also holds monthly meetings with the Lead Governor and Deputy Lead Governor.

A joint meeting is held annually between Trust Board and the Members' Council to specifically look at the Trust's forward strategy, this was held in November 2022.

The governors were given an overview of the key points from planning and response guidance and urgent actions to address inequalities outlined in the presentation.

Group work looked at the following questions:

- What are we doing well that we need to continue doing?
- What do we need to start doing that we are not doing?
- What do we need to do more/less of?

Responses from governors will be used to inform future planning during the continued recovery and restoration phase.

All governors have an induction meeting with the Chair at the beginning of their term of office and an annual review. During the year, the Members' Council were involved in a number of activities:

Statutory duties

- Appointment of Non-Executive Directors.
- Review of the Chair and Non-Executive Directors' remuneration.
- Receive the Annual Report and accounts.

Trust activity

- Involvement in virtual and face to face quality monitoring visits
- Involvement in Director recruitment processes
- Attendance at Members' Council groups

Development

- Internal development sessions.
- Place based governor forums
- Governor-only meetings prior to Members' Council meetings.

There are three standing working groups or committees of the Members' Council:

- The **Nominations Committee** is responsible for overseeing the process to appoint the Chair, Non-Executive Directors, Deputy Chair, Senior Independent Director and Lead and Deputy Lead Governor.
- The **Members' Council Co-ordination Group** co-ordinates the work and development of the Members' Council.
- The **Members' Council Quality Group** to review and develop the Trust's Quality Accounts and to review in more detail the Trust's performance, particularly in relation to the quality of our services, for example CAMHS.

The activities and performance of each of the working groups and committees is reviewed annually by the Members' Council.

In addition, the Members' Council is invited to nominate a governor representative to attend the Trust Board Equality and Inclusion Committee. During 2022/23, this position was held by Darren Dooler (public governor - Wakefield).

Membership and engagement

The Trust has a good track record and reputation for public involvement and engagement and firmly believe that working with our members, people who use our services and their carers, our staff and our stakeholders will help secure the most effective and responsive services for local people. We are determined to make the most of the opportunities that membership affords us to engage with people living in the communities we serve to make sure our services meet local needs.

The Trust's approach to membership and engagement is set out in the Equality, Involvement, Communication and Membership Strategy (September 2022 – March 2024). This sets out the Trust's ambition to effectively communicate, engage and involve our membership, through three high level objectives which are relevant to all stakeholder groups:

1. We will build and maintain membership numbers to meet our annual plan targets, ensuring membership is representative of the population the Trust serves.
2. We will communicate effectively and engage with our public members and our staff members, maintaining a two-way dialogue and encouraging more active involvement.
3. We will develop an effective and inclusive approach to give our public members and our staff members a voice and opportunities to contribute to the organisation, our services, and plans for the future.

In summary, membership of the Trust means local people and our staff have a greater say in how services are provided in the communities the Trust serves, services take account of local needs, and they have a sense of ownership of the Trust.

Membership is free, with few specific requirements (subject to the legal exemptions on eligibility and the Constitution of the Trust), has a lower age limit of 11 and no upper age limit, and service users and carers are included in the public constituency. Our public constituencies reflect our geography in proportion to the population of each area and, although we aim to retain a membership of 1% of the populations we serve, the key focus is to encourage members to be engaged and involved with our Trust.

As part of our action plan to implement the Membership Strategy we undertake cleansing annually to assist with the accuracy of information on our membership database.

As at 31 March 2023, we had 8,430 public members compared to 10,155 public members in 2021/22. This reduction in membership is a result of a membership database cleanse in Q3 2022/23. This process involved engagement with all to confirm they still wanted to be a member of the Trust. The Trusts membership is split as follows:

	Population Number (2021 census data)	Members
All areas	11,801,735	8430
Barnsley	244,600	1266
Calderdale	206,600	1240
Kirklees	433,355	3146
Wakefield	353,802	2124
Rest of Yorkshire, Humber, and neighbouring counties	10,563,378	654

The Trust evaluates progress in membership recruitment through comparison of membership with local population demographics, which allows a focus on areas of under-representation.

In August 2021, the Members Council agreed to extend the Rest of Yorkshire and Humber constituency to include the neighbouring counties of Cumbria, Durham, Lancashire, Greater Manchester, Derbyshire, Nottinghamshire, and Lincolnshire. This extension resulted in a significant increase in the population of this constituency. As a result of the Covid-19 pandemic member recruitment in this constituency was delayed, and therefore the membership numbers are representatively lower to compared to other constituencies. Recruitment of members in this area will be a priority for 2023/24.

An update on how representative the membership is, and the level and effectiveness of member engagement is provided annually at the Trusts' Annual Members' Meeting. Our membership plays a vital role in helping the Trust to shape its services.

Key areas for the next twelve months are:

- on-going development of our governors to reflect governor feedback following development sessions
- input to priority programme and integrated care system work streams to shape future services to ensure they are fit for purpose by consulting with and ensuring the opinions of our members and the public shape the future of our services
- to interact with members' to ensure they have a wider understanding of the Trust and role of governors
- actively encourage young people to become members and governors of the Trust with the development of a Young Persons' Forum.

- Utilised the diversity of membership review to develop a diverse and meaningful representative membership and Members Council

This approach is supported by our vision for volunteering through our members. At 31 March 2023, we have 155 volunteers within the Trust volunteer roles, which usually include health champions, befrienders, co-producers and co-facilitators in recovery colleges, expert patient programme volunteers, meet and greet volunteers, horticulture volunteers, conversation buddies in speech and language service and catering volunteers.

The Trust achieved the Investing in Volunteers accreditation early in 2016, and were re-assessed in 2019, maintaining this standard. The accreditation renewal process started again in May 2023.

In accordance with our constitution, our staff do not automatically become members of our Trust; in line with General Data Protection Regulations (GDPR). However, they can opt into membership if they wish to do so and are actively encouraged to do so.

As members, they can influence future plans, use their vote to elect a representative on to the Members' Council or stand for election themselves. Staff are encouraged to be actively involved as members of the Trust and to promote membership to friends and family.

As at 31 March 2023, we had 4607 staff members (4414 in 2021/22).

Section 2.5 NHS England and NHS Improvement's Oversight Framework

NHS England and NHS Improvement's System Oversight Framework provides the framework for overseeing providers and identifying potential support needs. The framework looks at five themes:

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

Based on information from these themes, providers are segmented from 1 to 4, where '4' reflects providers receiving the most support, and '1' reflects providers with maximum autonomy. A foundation trust will only be in segment 4 where it has been found to be in breach or suspected breach of its licence.

Segmentation

NHS Improvement has placed the Trust in segment 2 – targeted support. This segmentation information is the Trust's position at 31 March 2023. This has not changed since 2019/20. Current segmentation information for NHS trusts and foundation trusts is published on the NHS Improvement website.

Finance and use of resources

The finance and use of resources theme is usually based on the scoring of five measures from '1' to '4', where '1' reflects the strongest performance. These scores are then weighted to give an overall score. This system was not applied in 2021/22 due to the Covid-19 pandemic.

For noting the overall risk rating for finance and use of resources for the prior four years was 1.

Section 2.6 Voluntary disclosures

Equality reporting

Our equality annual report and other policies recognise that equality and diversity is core to the way we work and provide services. We must maximise people's potential through valuing their diversity and treating them equally. We acknowledge that people who come into contact with our services, or who work for us, are individuals and are not defined by one aspect of their lives, whether this is their race, gender, sexual orientation, religion or any of the other protected characteristics. Further detail can be found in our Equality, Involvement, Communication and Membership Strategy on the Trust's website and under the social, community anti-bribery and human rights issues section of this report (see page 35) and our performance review (see page 12 onwards).

Modern Slavery Act 2015

The Modern Slavery Act 2015 established a duty for commercial organisations to prepare an annual slavery and human trafficking statement. This is available on the Trust's website. South West Yorkshire NHS Foundation Trust fully supports the Government's objectives to eradicate modern slavery and human trafficking and recognises the significant role the NHS has to play in both combatting it and supporting victims. In particular, we are strongly committed to ensuring our supply chains and business activities are free from ethical and labour standards abuses. Steps taken to date include:

People

- We confirm the identities of all new employees and their right to work in the United Kingdom and pay all our employees above the national living wage.
- We have policies in place which give a platform for our employees to raise concerns about poor working practices.
- We have been using training and briefing papers to raise awareness and there has since been investment in training to ensure front line practitioners are aware of and able to respond to incidents of modern slavery within care settings.
- We are committed to partnership working so that professionals can share best practice and work to support the identification of modern slavery in health and social care settings.

Whistleblowing in the NHS

- We have a whistleblowing policy which allows staff to raise concerns about inappropriate activity with us directly.

Procurement and our supply chain

- Our procurement approach follows the Crown Commercial Service standard and includes a mandatory exclusion question regarding the Modern Slavery Act 2015.
- When procuring goods and services, we additionally apply NHS Terms and Conditions (for non-clinical procurement) and the NHS Standard Contract (for clinical procurement). Both require suppliers to comply with relevant legislation.
- All commercial and procurement staff are briefed and fully aware of ethical and labour issues in procurement and this forms a key part of our induction for new entrants to the commercial team.

Review of effectiveness

We intend to take further steps to identify, assess and monitor potential risk areas in terms of modern slavery and human trafficking, particularly in our supply chains.

Our anti-slavery programme also:

- supports our staff to understand and respond to modern slavery and human trafficking, and the impact that each and every individual working in the NHS can have in keeping present and potential future victims of modern slavery and human trafficking safe.
- ensures that all staff have access to training on how to identify those who are victims of modern slavery and human trafficking. This training will include the latest information and will help staff develop the skills to support individuals who come into contact with health services
- ensures modern slavery and human trafficking are taken seriously and features prominently in safeguarding work plans.

Further information is also provided under the social, community, anti-bribery, and human rights issues section (see page 35).

Compliance with the Supplier Code of Conduct

South West Yorkshire Partnership NHS Foundation Trust reserves the right upon reasonable notice to check compliance with the requirements of the Supplier Code of Conduct.

South West Yorkshire Partnership NHS Foundation Trust encourages its suppliers to implement their own binding guidelines for ethical behaviour. Included in contracts we enter into with providers is the following statement that the supplier agrees that it is responsible for controlling its own supply chain and that it shall encourage compliance with ethical standards, human rights, health and safety and environmental standards by any subsequent supplier of goods and services that are used by the supplier when performing its obligations under this Agreement.

- **Laws and ethical standards:** The supplier shall comply with all laws applicable to its business. The supplier should adhere to the principles of the United Nations' Global Compact, UN Declaration of Human Rights as well as the 1998 International Labour Organisation's "Declaration on Fundamental Principles and Rights at Work" in accordance with national law and practice, especially:
- **Child labour:** The supplier shall not use child labour younger than the age of 15. In no event especially when national law or regulations permit the employment or work of persons 13 to 15 age on light work, the employment shall not prevent the minor from complying with compulsory schooling or training requirements and being harmful to their health or development.
- **Forced labour:** The supplier shall make no use of forced or compulsory labour.
- **Compensation and working hours:** The supplier shall comply with national applicable laws and regulations regarding working hours, wages, and benefits.
- **Discrimination:** The supplier should promote the diversity and heterogeneity of the individuals in the company with regard to race, religion, disability, sexual orientation or gender among others.
- **Health and safety:** The supplier shall comply with applicable occupational health and safety laws and regulations and provide a safe and healthy working environment to prevent accidents and injury to health.
- **Business continuity planning:** The supplier shall be prepared for any disruptions of its business (e.g. natural disasters, terrorism, software viruses, and medical/infectious diseases).
- **Improper payments/bribery:** The supplier shall comply with international anti-bribery standards as stated in the United Nations' Global Compact and local anti-corruption and bribery laws (The UK Bribery Act 2010). In particular, the supplier may not offer services, gifts, or benefits to South West Yorkshire Partnership NHS Foundation Trust

employees in order to influence the employee's conduct in representing South West Yorkshire Partnership NHS Foundation Trust.

- **Modern Slavery Act:** The supplier shall fully comply with all aspects of the Modern Slavery Act 2015 which received Royal Assent on 26 March 2015. This Act addresses the issues surrounding slavery, servitude and forced or compulsory labour, human trafficking, exploitation, and includes the provision for the protection of victims.
- **Environment:** The supplier shall comply with all applicable environmental laws, regulations and standards as well as implementing an effective system to identify and eliminate potential hazards to the environment.
- **Business partner dialogue:** The supplier shall communicate the above-mentioned principles stated in the Code to its subcontractors and other business partners involved in the products and services described in the main contract and motivate them to adhere to the same standards.



Mark Brooks
Chief Executive

Date: 30.06.23

Statement of the Chief Executive's responsibilities as the Accounting Officer of South West Yorkshire Partnership 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 NHS England.

NHS England, has given Accounts Directions which require South West Yorkshire Partnership 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 South West Yorkshire Partnership 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 Group Accounting Manual and in particular to:

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

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

Mark Brooks
Chief Executive

Date: 30.06.23

Annual Governance Statement 2022/23

Scope of responsibility

As Accounting Officer, I have responsibility for maintaining a sound system of internal control

that supports the achievement of the NHS 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 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 Trust Accounting Officer Memorandum*.

This Annual Governance Statement reflects the challenging context within which I deliver my responsibilities and demonstrates the complexity and diversity of the services the Trust provides and commissions across a broad geographical area. The Statement also reflects the impact of the cost-of-living crisis, industrial action, workforce pressures and the aftereffects of the covid-19 pandemic upon the Trust and the communities it serves.

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 South West Yorkshire Partnership 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 South West Yorkshire Partnership NHS Foundation Trust for the year ended 31 March 2023 and up to the date of approval of the annual report and accounts.

Capacity to handle risk

Our Board has overall responsibility and accountability for setting the strategic direction of the Trust and ensuring there are sound systems in place for the management of risk. This includes responsibility for standards of public behaviour and accountability, for monitoring the organisation's performance against the Trust's strategy and objectives, and for ensuring corrective action is in place where necessary. The Trust Board's attitude to risk is based on appropriate tolerance to risk. The Board acknowledges that the services provided by the Trust cannot be without risk and ensures that, as far as is possible, risk is minimised and managed within a risk tolerance. This is set out in the Trust's Risk Management Governance Framework and supporting procedure which have been reviewed in year. The Trust's Risk Appetite Statement has been reviewed by our Board and internal auditors (360 Assurance) in year to ensure it reflects the Trust's new responsibilities as a commissioner and lead provider.

The Board is supported and governed by an involved and proactive Members' Council, a key part of the Trust's governance arrangements. Since becoming a Foundation Trust in 2009, the Members' Council has become well established in upholding the code of governance for foundation trusts including its role of holding Non-Executive Directors to account for the performance of the Trust Board. The agendas for Members' Council meetings, produced in partnership with the Members' Council Co-ordination Group,

focus on its statutory duties, areas of risk for the Trust, and on the Trust's future strategy. Training and development programmes ensure governors have the skills and experience required to fulfil their duties.

I have now recruited substantively to all executive team vacancies to support me to meet my duties. These substantive appointments are reflected below:

Executive	Role	Date Commenced	
Adrian Snarr	Director of Finance, Estates and Resources	11/08/2022	
Greg Moores	Chief People Officer	24/04/2022	

There is a balance of directors with internally and externally focused roles. Director portfolios are regularly reviewed to ensure appropriate balance and capacity is in place to meet the needs of the Trust. This has been visible in the last year with the effectiveness of the Director of Provider Development and Director of Strategy and Change roles ensuring appropriate links into enhanced partnership arrangements.

Now that all director posts have been filled on a substantive basis, I have been able to review portfolios and align them with experience and capacity to best meet Trust and service needs. Adrian Snarr has been given responsibility for corporate governance whilst Sean Rayner has been given responsibility for business development and planning. This helps the Trust to be relevant for today and ready for tomorrow.

The Members' Council, Trust Board and Executive team are operating in an environment of external change and wider system pressure where risk is constant and at a high level. This has been driven by the cost-of-living crisis, workforce pressures including national NHS industrial action, and the continued impact of the Covid-19 pandemic on capacity and demand.

The Trust operates within a strategic framework that includes a vision, mission, and values, supported by four strategic objectives and a number of priority programmes. This approach is agreed and set by the Board and provides an effective underpinning of the Chief Executive's objectives. Executive team objectives are determined in line with director accountabilities. I review these objectives on an on-going basis with the full executive team and with individual directors, with progress, issues and risks reflected in the Board Assurance Framework and corporate/organisational risk register.

This approach reflects the Trust's framework that devolves responsibility and accountability throughout the organisation by having robust delivery arrangements. Capacity for delivery is assured through business planning processes and control is executed through an appropriate scheme of delegation and standing financial instructions which have been reviewed and updated in year to reflect Trust and system changes.

We identify and manage risk at these levels, as well as at Trust level, and this is reflected in the roles and responsibilities of the Board, of Executives and of staff within the Trust. This is evident from the Board Assurance Framework and Trust risk registers.

The Trust continued to operate a comprehensive risk management arrangement during 2022/23 with regular reviews of risk at Executive Management team (EMT) meetings, and the Trust Board, alongside the Committees of the Board. This recognises the dynamic

nature of the environment in which we operate and the need to constantly focus, assess and manage risk.

Risk management training for the Trust Board is undertaken biennially, most latterly in December 2021. The training needs of staff are assessed through a formal learning needs analysis which was completed in 2022/23. All staff receive training appropriate to their authority and duties.

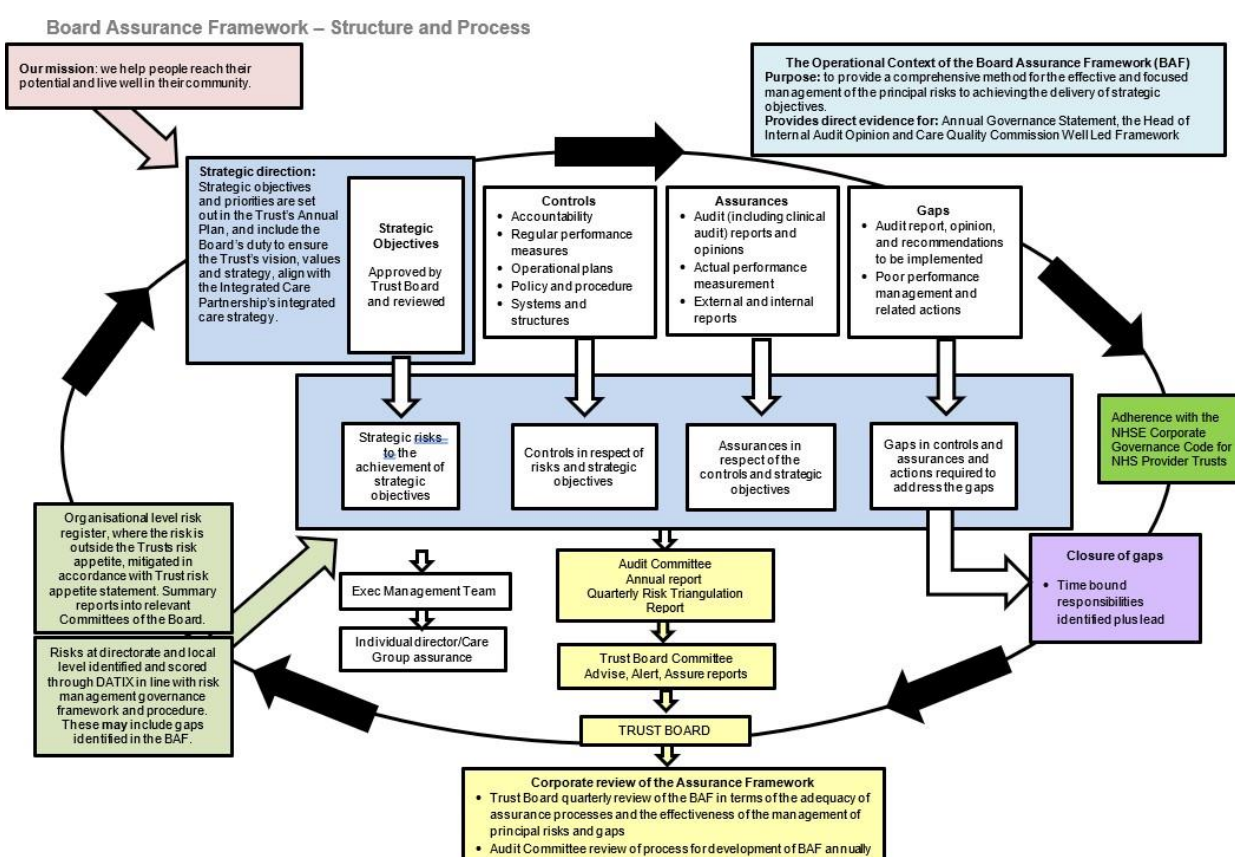
The role of individual staff in managing risk is supported by a framework of policies and procedures that promote learning from experience and sharing of good practice. The Risk Management Governance Framework has been reviewed, updated, and approved by Trust Board in April 2022.

Guidance to support staff in the recording, reporting and management of risks procedure has also been reviewed and refreshed and was presented to the Audit Committee in July 2022.

Alongside this framework, the Trust has effective internal audit arrangements, with an annual work plan that supports the management of strategic and business risk within the Trust. This is approved by the Audit Committee following engagement with Executive Directors.

The risk and control framework

The risk and control framework flows from the principles of good governance. It uses effective board and committee structures, supported by the Trust's Constitution (including standing orders) and scheme of delegation. The Risk Management Framework describes in detail how risk is applied within this framework which is depicted below:



The Audit Committee assures the Board and Members' Council of the effectiveness of the governance structures through a cycle of audit, self-assessment, and annual review. The latest annual review was received by the Board in April 2023.

The Audit Committee assessment was supported by the Trust internal auditors who conducted a survey of Trust Board members for the fourth consecutive year in relation to risk management, which again supports this assessment.

The cycle of Trust Board meetings continues to ensure that the Trust Board devotes sufficient time to setting and reviewing strategy and monitoring key risks. Within each quarterly cycle, there is one monthly meeting with a forward-looking focus centred on business and risk, one meeting focusing on performance and monitoring, and one strategic development session. The Trust Board meetings relating to business and risk, and performance and monitoring are held in public, and the Chair encourages governors to attend each meeting.

Since 2022/23, following on from the Covid-19 pandemic, the Trust Board meetings have been held face to face with members of the public able to join virtually. Minutes, papers, and details of how governors and members of the public can join Board meetings held in public are available on the Trust website. Regular reviews were made of the Board agenda during the year to ensure Board members were fully sighted on key issues.

The Board has developed strong partnerships across the geography in which we operate. Formal partnership Boards and committees have reports and minutes received by the Trust Board and there is appropriate consideration made in our risk register.

The Committees in Common with West Yorkshire partners reports in line with other committees of the board.

The Trust's Risk Management Governance Framework sets out specific responsibilities and accountabilities for the identification, evaluation, recording, reporting and mitigation of risk. The Trust's Risk Appetite Statement was defined in line with the *'Good Governance Institute risk appetite for NHS Organisations'* matrix aligned to the Trust's own risk assessment matrix. The Statement was reviewed and approved by Trust Board in March 2023.

The Risk Appetite Statement sets out the Board's strategic approach to risk-taking by defining its specific boundaries and risk tolerance thresholds under five categories (strategic, clinical, financial, business and compliance risks), and supports delivery of the Trust's Risk Management Governance Framework and procedures.

All organisational level risks are aligned to and monitored by an appropriate Board Committee. During 2022/23, further work has continued to review risk registers, to consider where organisational risks scoring level 15 and below fall outside of their risk appetite. This ensures risks are managed within their tolerance where appropriate or escalated for further debate and action.

Risk reports are used at the relevant committees of the board, setting out the actions being taken and the consequences of managing the risk to a higher risk appetite level.

The Board Assurance Framework (BAF) describes the strategic risks that will continue to be managed by the Trust. The BAF is aligned to the four strategic objectives of the Trust. This ensures alignment between the business of the Trust and the risks we manage across the organisation and the system. The BAF is used to help shape the agenda of the Board and its committees. In 2022/23, the Trust Board conducted the annual review of

strategic risks. The BAF is reviewed quarterly at Trust Board and in quarter four, a comprehensive review of all strategic risks took place which resulted in an updated BAF being reported to the Trust Board in April 2023.

As Chief Executive and the Accounting Officer, my accountabilities are secured through delegated executive responsibility to the Executive Directors of the Trust for the delivery of the organisational objectives, ensuring there is a high standard of public accountability, probity, and performance management. In 2022/23, personal objectives were set for each director and reflected in the Board Assurance Framework through the strategic objectives assigned to each Director. My objectives were discussed and agreed with the Chair and shared across the Trust, alongside a high-level summary of how Directors' objectives fit within this framework.

In support of the BAF, the Trust also has a corporate/organisational risk register in place which outlines the key risks for the organisation and actions identified to mitigate these risks. This is reviewed on a quarterly basis by the EMT and Trust Board, providing leadership for the risk management process. Risk registers are also developed at service delivery level within Care Groups (CGs) and within the corporate directorates. These are reviewed regularly at the Operational Management Group (OMG).

The Trust's main risks at the end of Quarter 4, 31 March 2023 that have been an area of focus for all or the majority of the year are shown below. They are presented in the same order as they appear on the Organisational Risk Register for consistency:

Area of focus	Example of actions completed or underway
<p>Risk of being unable to recruit and retain clinical staff due to national shortages and growth in mental health investment/ commissioning which could impact on the safety and quality of current services and future development.</p>	<p>Key risk actions:</p> <ul style="list-style-type: none"> • Proposal for On Boarding System to include recruitment/career Microsite development is ongoing with the view to complete testing and roll out • Incentive measures adopted to increase filling of shifts • Exploring use of recruitment and retention incentives in inpatient settings • Collaborative recruitment initiatives with West Yorkshire Mental Health and Learning Disabilities and Autism Collaborative • In partnership with recruitment specialists to deliver recruitment initiatives for qualified and unqualified staff • A new Recruitment and Resourcing Lead appointed who will lead on recruitment and retention initiatives • Developed internal transfer system which now needs further promoting and embedding • The Trust has an embedded wellbeing offer for staff. <p>Key control measures in place:</p> <ul style="list-style-type: none"> • Safer staffing levels for inpatient services agreed and monitored. • Reporting to the Board through Integrated Performance Report IPR. • Datix reporting on staffing levels. • Strong links with universities. • New students supported whilst on placement.

Area of focus	Example of actions completed or underway
	<ul style="list-style-type: none"> • Regular advertising. • Workforce plans incorporated into new business cases. • Workforce strategy action plan. • Retention plan developed. • Working in partnership across West Yorkshire on international recruitment.
Risk that demand continues to rise placing further pressure on access to services and waiting lists	<p>Key risk actions:</p> <ul style="list-style-type: none"> • Continue to work with partners in each place to monitor and manage changes in demand and hotspots. • Where the need for additional capacity is identified work with commissioners to agree the required changes • Full review of demand is underway and will be discussed in the Improving Access to Care group, including the development of new models of care. • The Trust is implementing SystemOne waiting list module across all services. <p>Key control measures in place:</p> <ul style="list-style-type: none"> • Working as a key partner in each of the Integrated Care Systems. • Health and wellbeing boards. • Digital and telephone solutions are part of the standard offer for service users. • Service delivery is prioritised to meet need, manage risk, and promote safety with cross service and care group support utilised. • Where demand exceeds capacity, this is escalated through the Operational Management Group (OMG) with bespoke arrangements put in place. • Quality impact of increased demand is overseen in the Clinical Governance Group
	<p>Key risk actions:</p> <ul style="list-style-type: none"> • Ongoing review of business continuity plans with frontline services • Digital Task & Finish Group (TAG) and Improving Clinical Information Group (ICIG) to continue to receive reports and assess the cyber risk and escalate where necessary to EMT and Trust Board. • Cyber security phase 2 enhancements to support move towards advanced monitoring capabilities business case in development. • Cyber campaign and communications schedule for imparting key messages, raising staff awareness of heightened cyber security situation, especially given ongoing situation in Ukraine/Russia. • Phishing campaign to be scheduled to raise/monitor staff awareness • Initial testing of Windows 11 commencing with a view to wider rollout ahead of Windows 10 going End of Life in 2025. <p>Key control measures in place:</p>

Area of focus	Example of actions completed or underway
	<ul style="list-style-type: none"> • Microsoft Windows Defender in place including advanced threat protection (ATP) • Security patching regime covering all servers, client machines and network devices with ongoing updates • Annual penetration testing in place and ongoing regular cyber health checks. • Disaster recovery and business continuity plans which are tested annually. • Data retention policy in place with regular backups • Cyber security is included in mandatory Information Governance training. • Cyber Essentials Plus re-accreditation • Annual Penetration Test completed in March 2023 • Implementation of Multi-Factor Authentication (MFA) across the Trust completed in March 2023
The risk of disruption to services and reduction in staff due to industrial action and our inability to deliver care.	<p>Key risk actions:</p> <ul style="list-style-type: none"> • Follow national guidance issued by NHS England and NHS Employers as it emerges. • Maintain good communication and engagement with staff side through the people/staff side fortnightly meetings. • Understanding the potential numbers of staff taking industrial action through information provided by the unions to enable us to assess the impact on services. • Continue to develop communications messages to staff • Silver command meetings have been re-established to manage the industrial action. <p>Key control measures in place:</p> <ul style="list-style-type: none"> • Active business continuity and emergency planning processes in place • Established good partnership working with staff side and trade unions • Mutual aid arrangements in place with partners in our two ICSs • Joint Task & Finish Group to work through implications on service delivery and identify priority areas • Regular reporting to OMG and EMT established. • High level communications messages agreed.

The Trust's main risks at the end of Quarter 4 2022-23 relating to the Covid-19 pandemic year can be summarised as follows:

Area of focus	Example of actions underway
Risk of serious harm occurring to staff, service users, patients, and carers whilst at work or in our care as a result	<p>Key risk actions:</p> <p>Key control measures in place:</p> <ul style="list-style-type: none"> • Moving Forward Group review assurance level of being able to confidently identify where the vulnerable staff and service users are • Continuing monitoring of any Covid-19 cases and outbreaks • Policies and procedures revised to take account of Covid-19.

Area of focus	Example of actions underway
of contracting Covid-19.	<ul style="list-style-type: none"> • Publication of Covid-19 guidance on the intranet. • Bronze, silver, and gold command incident processes available to be reinstated as and when required. • Enhanced Infection Prevention & Control (IPC) team offer to services as part of Covid-19 response. • Development of step-up and step-down guidance in partnership with acute trust colleagues. • Daily absence reports to executive directors and senior managers continue. • Ongoing review of IPC practice in line with regional and national guidance, and local feedback.
Increased risk of legal action as a result of decisions taken or events that have taken place during the Covid-19 pandemic or as a result of the public inquiry.	<p>Key risk actions:</p> <ul style="list-style-type: none"> • Regular reinforcement of key messages to staff • Covid task and finish group to continue to prepare for the inquiry in line with national guidance • Confirmed by national inquiry team that NHS will be part of module 3 • Current IPC guidance relating to public health legislation reviewed by IPC and moving forward group. • Review of estates requirements in relation to living with Covid and working in a hybrid way will be included in the updated Estates Strategy <p>Key control measures in place:</p> <ul style="list-style-type: none"> • Covid Moving Forward Group established which reports into Operational Management Group, monitoring numbers of covid cases in patients and staff, IPC requirements and assessing information from the centre. • Covid Inquiry lead in place, linked into national inquiry, learning events and covid inquiry task and finish group established. • Command structure for decision-making was in place during the pandemic and is now being monitored via the Operational Management Group as part of business as usual • Systematic review of, and adherence to national guidance. • Checklist approach for Equality, Engagement and Communication including Equality Impact Assessment process. • IPC monitor and initiate outbreak meetings when threshold is met (includes all disciplines) • IPC attendance at regional mental health IPC group

There is a need for us to continuously balance the current national approach to Covid-19 operating guidelines with the need to keep our service users and all of us safe. This includes the Trust maintaining suitable infection, prevention, and control (IPC) standards and oversight in order to prevent and manage outbreaks to maintain the safety of our service users and staff.

Our approach to enhanced local risk assessments ensures the Trust proactively bases all decisions on the right information and insight. To ensure that sufficient overview and scrutiny

is in place the Trust has kept in place its “moving forward” group to ensure it has a robust and dynamic Covid-19 response management system in place. This group reports jointly into the OMG and EMT.

In July 2022 Integrated Care Systems (ICS) became legal entities and across West Yorkshire and South Yorkshire provided a further mechanism for managing elements of risk across organisations. Both Integrated Care Boards (ICBs) recognise that the principles of good governance must be underpinned by an effective risk management system designed to ensure the proactive identification, assessment and mitigation of risks to ensure that the ICB achieves its strategic priorities and in doing so maintains the safety of its staff, patients, and members of the public.

The Trust's Risk Management Governance Framework and reporting provides the ICBs with assurance that the Trust has an effective risk management system to contribute to the delivery of the ICB's strategic priorities and delivery plans.

We are closely engaged in the leadership and delivery of these plans. The Director of Provider Development and Director of Strategy and Change roles means we have senior capacity aligned to each of the four places in which we provide services in West Yorkshire and South Yorkshire Integrated Care Systems. The Chief Operating Officer and Chief Medical Officer are senior responsible officers for specific system wide programmes of work and other staff are also engaged in system-wide programmes. Further information on workforce safeguards can be found on page 76.

The key ways that the Trust is able to assure itself of the validity of its Corporate Governance Statement, required under NHS Foundation Trust condition 4(8)(b)

In June, each year the Trust presents a self-certification (FT4) entitled the Corporate Governance Statement for approval. Following approval by the Board this is published on the Trust website.

The self-assessment sets out detailed statements (numbered 1-6) Trust Board is required to make and provides assurance to support self-certification.

The statements are as follows:

1. The Board is satisfied that the Trust applies those principles, systems and standards of good corporate governance which reasonably would be regarded as appropriate for a supplier of health care services to the NHS.
2. The Board has regard to such guidance on good corporate governance as may be issued by NHS Improvement from time-to-time.
3. The Board is satisfied that the Trust implements effective board and committee structures, clear responsibilities for its board, for committees reporting to the board and for staff reporting to the board and those committees and clear reporting lines and accountabilities throughout its organisation.
4. The Board is satisfied that the Trust effectively implements systems and / or processes to ensure compliance with the Licence holder's duty to operate efficiently, economically, and effectively, for timely and effective scrutiny and oversight by the Board of the Licence holder's operations, to ensure compliance with healthcare standards binding on the Licence holder.
5. The Board is satisfied that there is sufficient capability at Trust Board level to provide effective organisational leadership on the quality of care provided.
6. Trust Board effectively implements systems to ensure that it has in place personnel on Trust Board, reporting to Trust Board and within the rest of the organisation who are sufficient in

number and appropriately qualified to ensure compliance with the conditions of the Trust's NHS provider licence.

Priority programmes

The Trust continues to lay the foundations for its ambitious vision to provide outstanding physical, mental, and social care in a modern health and care system. This is backed by priority programmes and associated structures. The priority programmes support the delivery of our strategic objectives. Our priority programmes are described in detail in the main body of the annual report (see page 32).

Working in partnership

In May 2022, the Trust established a Collaborative Committee, as a committee of our Trust Board. The purpose of the committee is to ensure delineation between provision and commissioning responsibilities as coordinating provider (finance, contracting, planning and quality assurance) for the West Yorkshire Adult Secure Provider Collaborative, oversight of commissioning responsibilities as the Trust leading the Adult Secure Provider Collaborative for South Yorkshire, and other specialised mental health provider collaboratives as appropriate.

The Trust works in partnership with health economies predominantly in Barnsley, Calderdale, Kirklees, Wakefield, and the Integrated Care Systems of South Yorkshire and West Yorkshire.

The Trust achieved 'go live' for the South Yorkshire and Bassetlaw Adult Secure Provider Collaborative on 1 May 2022, as lead provider.

Provider collaboratives are a partnership of service providers led by an NHS lead provider working to provide co-ordinated and improved specialised services across a specified geography. They work in partnership to improve services and ensure that services are provided as close as possible to patients' homes, using resources and budgets innovatively to improve patients' experience and outcomes across whole care pathways. Commissioning arrangements for the South Yorkshire & Bassetlaw Adult Secure Provider Collaborative are established through the South Yorkshire Bassetlaw (SYB) Mental Health Provider Collaborative Commissioning Hub. Oversight of the Trust's commissioning responsibilities for the collaborative is via the Collaborative Committee (described earlier). The Trust are members of the South Yorkshire and Bassetlaw Partnership Board which oversees the SYB specialised provider collaboratives (Adult Secure, CAMHS and Adult Eating Disorders). For clarity, although the South Yorkshire ICS doesn't include the Bassetlaw population, phase one provider collaboratives include Bassetlaw.

In the **West Yorkshire Health and Care Partnership** we have been involved in a range of work under the auspices of the WY Mental Health, Learning Disabilities & Autism Programme Board, including work streams on neurodiversity, complex mental health rehabilitation, psychiatric intensive care unit beds and children and young people's mental health. The Trust is the coordinating (lead) provider for the West Yorkshire Adult Secure Lead Provider Collaborative, working with NHS and independent sector providers in West Yorkshire.

The Trust is a partner in the West Yorkshire Adult Eating Disorder Provider Collaborative, and Children and Young People's Mental Health Provider Collaborative – both coordinated by Leeds and York Partnership NHS Foundation Trust.

Over the past year, the Trust has continued to work with partners to plan for Phase 2 of the Specialised Provider Collaborative Programme.

The Trust is an active partner in work to improve learning disabilities assessment and treatment provision across West Yorkshire. The reconfiguration of assessment and treatment units (ATUs) has continued to progress during 2022/23, and the provision of a Regional Centre of Excellence across two sites (Bradford, and the Horizon Centre at Fieldhead Hospital, Wakefield) was implemented in 2022.

The Trust is an active participant in two Integrated Care Systems (ICS), and we have continued to work with partners. In both ICSs we have participated in the development of the transformation of community mental health services. A detailed description of our work across our integrated care systems is described in the main body of the report (see page 20).

The Trust continues its commitment towards 'Delivering a Net Zero Health Service' under the Greener NHS programme. The Foundation Trust has undertaken risk assessments and has a green management plan in place which takes account of UK Climate Projections 2018 (UKCP18). The Trust ensure that its obligations under the Climate Change Act and the Adaptation of reporting requirements are complied with. The Trust Board approved the Trust's Green Plan in March 2021, progress against the plan was monitored by the Board in 2022/23. The Green Plan was integrated into the Trust's Social Responsibility and Sustainability Strategy which was approved by Trust Board in July 2022.

Review of economy, efficiency, and effectiveness of the use of resources

The governance framework of the Trust is determined by the Trust Board. It is described in the Trust's annual report and includes information on the terms of reference, membership and attendance at Trust Board and its Committees, including the Nominations Committee, which is a sub-committee of the Members' Council. The Trust complies with Monitor's (now NHS England) Code of Governance and further information is included in the Trust's annual report. Please see section on governance arrangements (page 50-64).

Financial monitoring, service performance, quality and workforce information is scrutinised at meetings of the Trust Board, Finance, Investment and Performance Committee, through Executive Management Team (EMT) meetings, the Operational Management Group (OMG), finance and performance reviews, care group management teams and at various operational team meetings.

EMT has a robust governance structure ensuring monitoring and control of the efficient and effective use of the Trust's resources. This is subject to oversight by the governance mechanisms described in the previous paragraph.

The governance framework of the Trust is included at page 51, which includes the Board's committee structure.

Attendance at Board meetings is included in the table at page 41 and attendance at Trust Board committees is included in the accountability report which starts at page 38 and includes coverage of committee work and highlights of reports received by Committees, including the Audit Committee.

Reference to the work of the Nominations Committee is included in the Remuneration report on page 70.

The Trust's compliance with the Corporate Governance Code is included in Section 2.4 NHS Foundation Trust Code of Governance.

Our Licence

The Foundation Trust is fully compliant with the registration requirements of the Care Quality Commission (CQC). The Trust continues to assess its compliance with CQC registration requirements on a regular basis through our quality improvement and assurance team. To support our assessment, we have developed a quality assurance and improvement 'self-governing' assessment model. This philosophy builds on our emphasis on self-governance and evaluation. As a series of methods and tools, this approach helps map the relationships between quality improvement and quality assurance and will provide a continual source of evidence for teams to inform how well they are performing against appropriate and helpful metrics for quality.

In May 2023, the Trust's inpatient services were inspected by the CQC. The initial outcome letters were provided in the papers at our Trust Board held in public on 27 June 2023. On receipt of the full CQC report the Trust will continue to work with the CQC and respond to their report and formulate action plans to deal with any outcomes.

A full CQC inspection was not completed during 2022/23, however, the CQC rated our Trust as Good in 2019, recognising the improvements made since the previous inspection in 2018 and the strength and quality of the services we provide. We delivered on the actions from the last report, which led to four of the five overall domains now being rated as Good.

Overall, we are rated Good for being responsive, caring, well led and effective, and Requires Improvement for being safe. This means that overall, we have been rated Good as a Trust.

12 of our 14 core services are rated Good. Over **87%** of our individual domains have been rated as Good or Outstanding. In summary:

- The significant majority of our services are rated as Good or Outstanding.
- Our community based mental health services for working age adults are rated Good.
- Acute wards for adults of working age and psychiatric care units demonstrated improvement.
- We are rated as Good for being Responsive.
- 93% of our services were rated as Caring and Responsive.
- Staff were kind and caring towards service users, with positive relationships that demonstrated we knew them well.
- The values of the organisation were understood and respected by both leaders and those working in core services.
- Our strategy, vision and values were all identified as being patient centred.

Continuous improvement work on the areas for improvement identified by the CQC, has taken place during 2022/23 including:

- Record keeping – a Trust wide improvement group has been established to review all aspects of clinical record keeping and refresh the clinical record keeping audit
- Safe medicines – Electronic Prescribing and Medicines Administration (EPMA) has been rolled out, ensuring the safe prescription and administration of medications, pharmacists to clinically review and reconcile medications and pharmacy technicians to input drug histories and order medications.
- Reducing violence against staff – The Reducing Restrictive Interventions (RRPI) Team continues to work with care groups ensuring staff are trained and competent in de-escalation and RRPI techniques

In November 2022, the CQC carried out a focussed inspection of the Trust's Older People's service.

The CQC report was published on the 15 March 2023, with the following summary:

CQC deputy director of operations in the North, said:

"When we inspected the wards for older people with mental health problems, we saw a happy workforce that worked well together with kind and considerate staff who worked hard to ensure people's needs were met.

However, we found some issues that required the trust to take action to ensure people were safe. It was reassuring that leaders responded positively to the points we raised and already had plans in place to make changes and improvements in the areas we highlighted.

For example, leaders provided information which showed they were aware of issues with poor staff training compliance and were able to show us detailed plans to improve and manage risks in the meantime.

In addition, the numbers of falls on the wards had been highlighted as an area for improvement and the trust were able to provide detailed action plans in relation to improving this area. Leaders were also taking steps to improve the environment to ensure it remained safe and fit for purpose.

It was lovely to hear that staff were so positive about the culture they experienced working for the trust, with many reporting they felt listened to and fully supported by managers.

We will continue to monitor the trust, including through future inspections, to ensure the necessary improvements are made so people are safe and can continue to receive a good standard of care."

Inspectors found the following during this inspection:

- Patients and carers that we spoke to said they were happy with the level of care that they received and observed.
- Staff cared for patients and showed that they had a good understanding of their needs.
- The Trust had not ensured that all staff had the correct level of training to safely care for patients. Training compliance rates for managing violence and aggression, basic life support and immediate life support were low.
- Physical health observations were not always documented effectively, it was not always clear why they had not been carried out.
- Not all staff had been offered an appraisal of their work.
- The delivery and quality of care offered to patients was inconsistent across the sites visited.

Actions have been incorporated into existing ward quality improvement plans, monitored through Care Group Governance Groups.

Routine CQC Mental Health Act visits have continued in 2022/23. There were nine in total across the following sites:

- Chippendale
- Ryburn
- Horizon
- Nostell
- Crofton
- Ashdale
- Beechdale
- Elmdale

- Melton Suite

The outcome of these visits and any actions required are reported into and monitored by the Mental Health Act Committee.

During 2022/23 The Trust assessed itself against the NHS Constitution, in line with good practice. The report was presented to the Trust Board in January 2023. This set out how the Trust meets the rights and pledges of the NHS Constitution and new Code of Governance for NHS Provider Trusts (October 2022) which comes into effect on 1 April 2023. At the time of writing, I believe that our performance metrics and risk register contain no material or substantial risk of significant breaches of the constitution.

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 interests in the NHS(23)) guidance.

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

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

The foundation trust has undertaken risk assessments and has plans in place which take account of the 'Delivering a Net Zero Health Service' report under the Greener NHS programme. The trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with.

Values based culture

The Trust works hard to provide the highest standards of healthcare to people. The promotion of a culture of openness is a pre-requisite to improving business resilience, patient safety, and the quality of healthcare systems. Good governance and a risk aware culture are emphasised in the values of the Trust and reinforced through values-based recruitment, appraisal, and induction.

Learning from incidents and the impact on risk management is embedded in the way we work. The Trust uses an e-based reporting system, Datix, at directorate and service line level to capture incidents and risks, which can be input at source. Data can be interrogated through ward, team, and locality processes. This encourages local ownership and accountability for incident and risk management. Data is interrogated regularly to ensure that any risks are identified and escalated at the appropriate level. Staff are assured they will be treated fairly and with openness and honesty when they report adverse incidents or mistakes, ensuring risks are reduced.

The Trust works closely with safety teams in NHS England and uses Root Cause Analysis (RCA) as a tool to undertake structured investigation to ensure learning from serious incidents. Our aim is to identify the contributory factors and potential root cause of serious incidents, to identify the learning and improvement actions necessary to minimise the opportunity of recurrence and to ensure that the Trust takes every opportunity to learn and develop from an incident and mitigate future risk.

The provision of mental health, learning disability and community services carries a significant inherent potential risk. Unfortunately, serious incidents do occur which require robust and well governed organisational controls. In 2022/23, there were 14,352 incidents reported (a 12% increase on 2021/22), of which 97% resulted in low or no harm to patients, service users, staff, or people external to the Trust's care, recognising that the Trust has a risk based and good reporting culture.

During 2022/23, there were 16 serious incidents across the Trust compared to 22 in 2021/22. There were no 'Never Events' (as defined by the Department of Health) relating to serious, largely preventable patient safety incidents that should not occur if the available preventative measures have been implemented.

There were 374 notifiable safety incidents during the year where Duty of Candour applied. There were six Duty of Candour breaches representing 1.6% of all applicable incidents. These incidents all involved community patients who self-harmed resulting in moderate or severe harm. Details of the six breaches are below:

- A community patient self-harmed at home. Staff contacted emergency services and the patient was taken to the acute hospital in an ambulance and was treated in ICU. The team were unable to undertake duty of candour because the patient was uncontactable in ICU. The team subsequently spoken to the patient's mother who contacted them, and an apology was provided to her.
- A community patient self-harmed. The patient received treatment in the acute hospital as a result of the self-harm. The Duty of Candour apology was carried out during a home visit at a later date.
- A community patient self-harmed at home. The patient was transferred to the acute hospital and was treated in an Intensive Care Unit (ICU). The Community Team contacted family at the time of the incident to offer support which was declined. The patient was in ICU therefore staff were unable to apologise within the time frame. The Associate Quality & Governance Lead visited the service user following transfer to a Mental Health ward and Duty of Candour was completed in person.
- A community patient self-harmed. The patient was transferred to the acute hospital for medical intervention to the wounds as a result of self-harming. Due to the patient's injuries and subsequent hospital admission out of area it was difficult to make contact within the specified time frame for duty of candour despite many attempts by a member of the team. Duty of candour was completed as soon as possible following discharge. Staff did speak to the family and unfortunately missed the opportunity to complete the duty of candour.
- A community patient self-harmed. The patient was taken to accident and emergency and admitted to an Intensive Care Unit. Duty of Candour was delayed as the patient was in Intensive Care and whilst the Care Coordinator had been in contact with the patient and family it was not felt to be an appropriate time due to mental state. An apology was given when the patient was more stable.
- A community patient self-harmed. The patient was transferred to the acute hospital and was treated in an Intensive Care Unit. The clinical judgement was to deliver the apology at the next appointment with the therapist. However, the patient did not attend the appointment, a letter was therefore sent offering a further appointment with duty of candour being completed within the letter.

The Clinical Governance and Clinical Safety Committee has a leading role to play. It scrutinises and monitors quarterly serious incident reports and bi-annual reports on how and where lessons have been learnt and practice improved and/or changed. The Committee also monitors implementation of recommendations arising from external reviews and reports. In the last year, this has included the Trust's action plan in response to the CQC. The Committee routinely monitors infection prevention and control, reducing restrictive practice interventions, safeguarding, patient safety, health and safety, quality impact assessments and issues identified at the drug and therapeutics committee. During the year, the Committee continued its review of the implementation of the Trust's priority programmes from a clinical perspective and receives a regular 'exception' report as well as more detailed presentations as appropriate. The Committee continued to review its allocated risks. The Committee oversees all quality and safety action plans until completed and closed and it is satisfied that risks have been moderated.

The Clinical Risk Panel, chaired by the Chief Nurse and Director of Quality and Professions, (membership also includes Chief Medical and Chief Operations officers) provides an organisational overview of the incident review, action planning, and learning processes to improve patient safety. It also provides assurance on the performance management of the review process, associated learning, and subsequent impact within the organisation. The panel takes place weekly and reports directly into the EMT at every meeting.

The key elements of the Trust's quality governance arrangements are as follows:

- The Trust's approach to quality reinforces its commitment to quality care that is well led, safe, caring, responsive, efficient, and effective. The Quality Strategy outlines the responsibilities held by individuals, directorates, the Executive Management Team and Trust Board. The Trust Board approved an updated Quality Strategy on 28 March 2023.
- The Trust's Quality Strategy sets out our commitment to providing high quality care for all while achieving our organisational mission to help people to reach their potential and live well in their communities. It sets out what we mean by quality and provides a framework for how we assure and improve quality across the organisation. It also describes our integrated change framework that supports innovation and improvement at all levels. The Quality Strategy has three main aims: 1) To deliver the quality priorities, both our current priorities and future priorities, and be flexible in what our priorities are to make sure that they are always fit for purpose and reflective of need; 2) embed quality improvement across our organisation to support our journey to becoming a Trust that delivers outstanding care; 3) monitor and identify success, through measuring, reflecting and ensuring we have robust systems in place to understand where there have been improvements in quality, and where we could do better.
- This is supported by the Patient Safety Strategy to improve the safety culture throughout the organisation whilst supporting people on their recovery journey. It aims to reduce the frequency and severity of harm resulting from patient safety incidents, to enhance the safety, effectiveness, and positive experience of the services we provide, and to reduce the costs, both personal and financial, associated with patient safety incidents. A new Patient Safety Incident Response Framework (PSIRF) was released in Spring 2022. This will replace the current Serious Incident Framework and will change our approach to investigating patient safety incidents and have a stronger focus on learning. Following receipt of this document we are reviewing our patient safety strategy, and this will be presented to Trust Board in early Q3 2023/24.
- Annual quality priorities are agreed through the Board and published in the Quality Account.
- The Clinical Governance and Clinical Safety Committee is the lead Committee for quality governance.

- The Safeguarding Strategic Sub-Group provides assurance to our partners that we are compliant with national standards and adopt a quality improvement approach to developing our service offer
- Monthly compliance reporting against quality indicators sits within the Integrated Performance Report. Clinical Governance and Clinical Safety Committee receives a quarterly report on complaints, concerns, comments and compliments through a patient experience report, the outcome of which is presented in Trust Board through the alert / advise / assure document, as necessary. In addition, Trust Board receives an annual Patient Experience Report.
- CQC regulation leads monitor performance against CQC regulations, and the Trust undertakes quality monitoring visits across its services which are supported by non-executive Directors and governors.
- External validation, accreditation, assessment, and quality schemes support self-assessment for example: accreditation of electroconvulsive therapy (ECT), Psychiatric Intensive Care Units (PICU) and memory services; CQC Mental Health Act visits; and national surveys (staff and service user).
- Trust Action Groups provide organisational overview and performance monitoring against key areas of governance such as serious incidents, infection prevention and control, information governance, reducing restrictive practice group, drugs and therapeutics and policy development. During the pandemic, these continued to meet and/or were strengthened by the development of groups within the command structure. For example, the Infection Prevention & Control (IPC) Bronze Command. The Trust retains the Moving Forward Group, to maintain our oversight of COVID-19 response, guidance, and activity.
- Quality impact assessments are carried out on all Trust cost improvement plans with Chief Medical Officer and Chief Nurse / Director of Quality and Professions approval required before a scheme can proceed. Quality Impact Assessments (QIAs) can also be invoked in year where concerns trigger the requirement to do so.
- Measures are implemented and maintained to ensure individual practice, teams and services are reviewed and improvements identified and delivered. This includes the Trust's prioritised clinical audit and practice evaluation programme.
- The annual validation of the Trust's Corporate Governance Statements as required under NHS Foundation Trust conditions. The Board certified that it was satisfied with the risks and mitigating actions against each area of the required areas within the statement (as described on pages 113).
- Freedom to Speak Up (FTSU) Guardians ensure that where staff feel unable to raise concerns through the usual channels, there is a mechanism for doing so. The Trust has a full-time Guardian who is supported by civility and respect champions across the Trust. In year three further volunteer guardians have been recruited and will be completing the training. A Freedom to Speak Up Steering Group has been established to further strengthen the Trust's arrangements. Over the year 53 concerns were raised through this mechanism, 11 of which followed the freedom to speak up process and the remaining 42 were signposted to the appropriate avenue for support. Reporting was shared with the Office of the National Guardian.

Equality, involvement, and inclusion

The Trust believes that an integrated approach to equality, involvement, and communication (bolstered by our membership) will ensure we deliver on our inclusion agenda.

The Trust approved an equality, involvement, communication, and membership strategy in 2020 which has supporting annual action plans to ensure an integrated approach. This is insight driven and will ensure:

- Every person living in the communities we serve will know our services are appropriate and reflect the population we serve
- That our workforce reflects communities, ensuring our services are culturally appropriate and fit for purpose
- Service users, carers, and families receive timely and accessible information and communication, ensuring a person-centred approach to care
- That our services are co-created and designed with our staff, those with a lived experience, and our communities

The Equality, Involvement and Inclusion Committee oversees the implementation of the equality, involvement, communication, and membership strategy to improve access, experience, and outcomes for people from all backgrounds and communities. This includes people who use, work and volunteer for our Trust services, and those who work in partnership with the Trust, with the strategic aim of improving health, care, resources and making our Trust a great place to work.

The key approaches to support this work are set out below:

- The equality, involvement, communication, and membership strategy is supported by annual equality and involvement action plans. These plans set out our Trust wide approach to delivering strategic objectives and describe the Trust actions for the forthcoming year. The plans align with existing internal resources, data, and insight frameworks to ensure a systematic and integrated Trust wide approach.
- The effective use of insight and data underpins what we do. This includes robust equality monitoring. Data is used to identify who uses and works in services, highlighting areas of inequality that can be addressed through insight work and action planning.
- Equality Impact Assessments (EIA) are in place for all services, strategies, and policies. This ensures that equality, diversity, and human rights impacts are considered, recorded and action taken for every service. Action to mitigate impacts are taken through service level actions plans which are used to implement service improvements.
- A Trust wide Equality Impact Assessment (EIA) and approach was developed in direct response to the pandemic. This approach includes a Trust wide EIA that has regularly been updated, reviewed, and agreed by the Equality, Inclusion and Involvement Committee and the development of a resource and research bank which is an internal resource of all literature published during this time. These tools have ensured that our public sector equality duty to advance equality of opportunity and consider impacts has been a core focus in response to the pandemic.
- The Trust has a clearly articulated approach to formal consultation, this includes a training pack, plan on a page, and governance through EMT and Equality, Inclusion, and Involvement (EII) Committee who sign off the appropriate approach.
- The Trust's change framework includes the process for involving people at each stage. A 'checklist' approach and dedicated inbox for involvement ensures that a systematic and considered approach to engagement, co-production and consultation is considered at the start of any new project or programme of work
- All networks meet with Board members at least once a year to share achievements, issues or concerns for awareness and possible action.
- The Board and governors believe they should be reflective of communities and represent the workforce and population they serve. Over the last year a good level of diversity has been retained across the Board with a good balance of gender, age, and ethnicity. Governors use a targeted approach to support recruitment from local communities and those with lived experience.

Further examples are provided in the main body of the annual report (see page 60).

The Trust has improved in all four Workforce Race Equality Standard (WRES) indicators published in the NHS Staff Survey and has plans identified to continue this improvement.

The Trust submitted its 2022 gender pay gap audit as required by law, in March 2023.

The Trust has adopted the National Equality Delivery System (EDS2) Framework and focussed on improving the following areas, working closely with service users, public and commissioners:

1. Better health outcomes for all
2. Improved patient access and experience
3. Empowered, engaged, and well supported staff
4. Inclusive leadership at all levels

The Trust Board approved a Workforce Strategy on the 28 September 2021, which includes objectives, linked to the EDS2 Framework and the NHS Workforce Race Equality Standards (WRES), to support a representative workforce. The Trust has a joint EDS2 and WRES action plan.

The objective of “Making SWYPFT a great place to work” supports the provision of a healthy, resilient, and safe workforce. This covers five key areas:

- Feeling safe
- Being part of a supportive team
- Positive health and wellbeing
- Developing my potential
- My voice counts

The key ways in which the Trust ensures that short-, medium- and long-term workforce strategies and staffing systems are in place which assure the Board that staffing systems and processes are safe, sustainable, and effective can be found on page 80.

All NHS trusts are required to deploy sufficient, suitably qualified, competent, skilled, and experienced staff to meet care and treatment needs safely and effectively. They should also have a systematic approach to determining the number of staff and range of skills required to meet the needs of people using the service and keep them safe at all times. The approach used must reflect current legislation and guidance where it is available. (National Quality Board (NQB), Safe sustainable and productive staffing 2016).

Trust Board is updated bi-annually on the safer staffing agenda including right staff, right skills, right place; establishment reviews, workforce planning, new and developing roles and recruitment and retention in line with NHS Improvement (NHSI) Developing Workforce Safeguards policy 2018.

The report provides an outline of the work in progress and plans in place for the future to ensure our care groups are appropriately staffed and can deliver safe and effective services.

The Trust reports monthly on safer staffing through the Integrated Performance Report (IPR) and other reporting mechanisms related to quality of care, and service user and staff experience.

As part of making the Trust a Great Place to Work, a senior leadership forum was created involving senior managers, clinicians, and corporate services to develop local actions plans in response to the key themes above in line with “Developing Workforce Standards” 2018.

In 2022/23, the Equality, Inclusion and Involvement Committee received reports on the following:

- Equality and diversity annual report prior to Trust Board.
- Learning from the NHS staff survey and wellbeing at work survey
- Progress on development of peer support workers
- Equality, inclusion, and engagement audit.
- The Committee received delivery updates on the carers' agenda
- Received Care Group reports on equality and involvement
- Received Equality and Involvement exception and highlight reports
- Received the Insight report
- The Committee monitored the Trust's progress against the equality standards including the Workforce Race Equality Standard (WRES) and Workforce Disability Equality Standard (WDES); and the Trust's progress against the Equality Delivery System 2 (EDS2).
- Received feedback from staff equality networks.
- Reviewed inclusive leadership and development programme updates

The Trust is a member of the NHS Benchmarking Network and participates in a number of benchmarking exercises. This information is used alongside reference cost and other benchmarking metrics, such as the Model Hospital, to review specific areas of service in an attempt to target future efficiency savings and reduce waste. Work has continued with care groups to implement patient level and service line reporting, including the use of bespoke performance dashboards.

The Trust has a well-developed annual planning process which considers the resources required to deliver the organisation's service plans in support of the Trust's strategic objectives, local commissioning intentions and local health and wellbeing plans. Increasingly we are ensuring that Integrated Care Systems (ICS) inform our work. These annual plans detail the workforce and financial resources required to deliver service objectives and include the identification of cost savings.

Overall, the Trust had a financial target, as agreed with the West Yorkshire ICS of £3.2m surplus. This position supported delivery of a breakeven financial plan with the West Yorkshire ICS.

A robust process is undertaken to assess the impact on quality and risks associated with cost improvements both prior to inclusion in the annual plan and during the year to ensure circumstances have not changed. The process and its effectiveness are monitored by the Clinical Governance and Clinical Safety Committee. Quality Impact Assessments (QIAs) take an objective view of the impact of cost improvements on the quality of services in relation to the CQC five domains of safe, caring, effective, responsive, and well led. The assessments are led by the Director of Nursing, Quality and Professions and the Medical Director with the Chief Operating Officer, Operations Directors, and senior care group staff, particularly clinicians.

As part of the annual accounts review, the Trust's efficiency, and effectiveness of its use of resources in delivering clinical services is assessed by its external auditors and the auditor's opinion is published with the accounts.

There are various levels of surplus or deficit referred to in this report. The following table provides a reconciliation between the total comprehensive income for the year of £7.9m as noted above and the £3.2m surplus reported in our management accounts. This excludes the Trust charity which is consolidated in the overall group accounts. It should be noted the

Trust had a control total target for the year of £3.2m surplus as agreed with the ICS and this represents achievement of that target.

	£m
Group Comprehensive Income/(Expense)	8.3
Exclude: Charity	(0.3)
Trust Comprehensive Income/(Expense)	7.9
Impairments and Revaluations *	(5.0)
Depreciation: Peppercorn leases	0.3
Pre adjusted surplus in our management accounts	3.2

*Includes £2.7m of income and expenditure impairment that is presented differently in the Trust management accounts, for consistency of measurement against NHS England target

Information governance

Information governance compliance is assured through a number of control measures to ensure that risks to data security are identified, managed, and controlled.

The Trust has put an information risk management process in place led by the Trust Senior Information Risk Owner (SIRO). Information asset owners cover the Trust's main systems and record stores, along with information held at team level. An annual information risk assessment is undertaken. All Trust laptops and memory sticks are encrypted, and person identifiable information is required to be only held on secure Trust servers. Trust compliance with information governance training as at finalisation of this report was 96.1% against a target of 95%.

Information governance has had continued focus through 2022/23 through proactive monitoring of incidents, providing awareness raising sessions at all levels in the organisation, including senior level through the Extended Executive Management Team, and offering advice and increasing availability of training for staff. Information governance had a continuous and high profile in the Brief, cascaded monthly to all staff.

Incidents and risks are reviewed by the Improving Clinical Information Group which informs policy changes and reminders to staff.

The Trust is required to report any information governance incidents where the severity is graded 2 (minor) or above and the likelihood scores a 3 (meaning likely) externally to the Information Commissioner's Office (ICO). Two incidents were reported during 2022/23. One incident involved the theft of a Trust vehicle containing personal data about patients of the Trust and of another NHS organisation that the Trust provides postal services for. The vehicle has never been recovered and the police have closed their investigation. No adverse effects have been reported as a result of the incident. The second incident involved a trainee on placement disclosing sensitive information about Trust patients to their peers. The ICO have closed the case, but the Trust investigation is ongoing.

The Trust has an appointed Senior Information Risk Owner (SIRO), who is an Executive Director with overall responsibility for an organisation's information risk policy. In addition to the SIRO the Trust has the following:

- Caldicott Guardian: acts as patient data champion and conscience of the Trust
- Chief Clinical Information Officer: provides expert clinical advice to business intelligence, information governance and systems development
- Data Protection Officer: monitors compliance and advises on data protection obligations

All those in specialist roles are substantive members of the Improving Clinical Information Group (ICIG), the aim of which is to ensure good clinical information quality and information governance (IG) by undertaking and overseeing work on behalf of EMT and Trust Board, providing both strategic leadership and an open forum to discuss the quality of clinical information, IG and any barriers to improvement.

Good information governance will continue to be a feature of the Trust in 2023/24.

The Data Security and Protection Toolkit audit for 2022/23 was substantial assurance and this has been submitted to the information commissioner's office in line with national requirements.

Data Quality and Governance

We have a strong system of quality reporting:

- Quality metrics are reviewed monthly by Trust Board and the EMT, alongside the performance reviews undertaken by care groups as part of their governance structures.
- The Integrated Performance Report covers substantial quality and performance information and is reported to the Board and EMT. This is supplemented by detailed reports on specific elements of quality, such as incidents, complaints, and patient experience.
- The Clinical Governance and Clinical Safety Committee oversee the development of the Quality Report and associated detailed reports.
- Corporate leadership of data quality through the Director of Finance, Estates and Resources, supported by the Chief Nurse and Director of Quality and Professions.
- Data quality objectives that are linked to business objectives, supported by the Trust's Data Quality Policy, and evidenced through the Trust's Information Assurance Framework.
- The commitment to, and responsibility for, data quality by all staff is clearly communicated through Trust induction, mandatory training for information governance and training for the Trust's clinical information systems.
- The Chief Nurse and Director of Quality and Professions (Caldicott Guardian) and Director of Finance, Estates and Resources (SIRO) co-chair the Trust wide Improving Clinical Information and Information Governance (ICIG) meeting. The group ensures there is a corporate framework for management and accountability of data quality, with a commitment to secure a culture of data quality throughout the organisation.
- The effectiveness of the Trust's governance structure, arrangements and reporting are scrutinised by the Audit and Clinical Governance and Clinical Safety Committees.

Role of information policies and plans in ensuring quality of care provide

- Good clinical record keeping is part of good clinical practice and provision of quality care to the people who use our services.
- There is comprehensive guidance for staff on data quality, collection, recording, analysis, and reporting which meets the requirements of national standards, translating corporate commitment into consistent practice, through the Data Quality Policy and associated information management and technology policies.
- There are performance and information procedures for all internal and external reporting. Mechanisms are in place to monitor compliance against the data protection and security toolkit with an annual audit report submitted to the Audit Committee.
- Management of specific

Systems and processes

- There are systems and processes in place for the collection, recording, analysis, and reporting of data which are accurate, valid, reliable, timely, relevant, and complete through system documentation, guides, policies, and training.
- Corporate security and recovery arrangements are in place with regular tests of business-critical systems. These systems and processes are replicated Trust-wide.

People and skills

- Behaviours that reflect the Trust values and the necessary skills are essential elements of good data quality, recording and reporting and compliance with policy.
- Roles and responsibilities in relation to data quality are clearly defined and documented.
- There is a clear training plan for information governance and the Trust's clinical information systems (SystemOne and a small number of additional systems) with the provision of targeted training and support to ensure responsible staff have the necessary capacity and skills.

Data use and reporting

- Data provision is reviewed regularly to ensure it is aligned to the internal and external needs of the Trust through the Executive Management Team meeting and Trust Board, with key performance indicators set at both service and Board level. This includes identification of any issues in relation to data collection, quality, and reporting of data with focussed action to address such issues. Work has continued in 2022/23 and now includes a Trust wide waiting list project to ensure waiting lists are fully captured, reviewed, and appropriately managed. In addition, dedicated "making data count" resources have been put in place to support data completeness, accuracy, and analysis to inform decision making.

The Trust is committed to continual improvement in the quality of its data in order to support improvement of the service it offers to users of its services and to address health inequalities. Regular reviews of the quality of the Trust's clinical data are undertaken by the ICIG and, where data quality standards are identified as a risk factor, these are reported to the Trust's Senior Information Risk Owner (SIRO) for further investigation.

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 NHS Foundation Trust who have responsibility for the development and maintenance of the internal control framework. I have drawn on performance information available to me. My review is also informed by comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board, the Audit Committee and the Clinical Governance and Clinical Safety Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Board Assurance Framework (BAF) provides evidence that the effectiveness of controls put in place to manage the risks to the organisation achieving its principal objectives have been reviewed. The BAF is approved by Trust Board on an annual basis and reviewed and updated on a quarterly basis throughout the year. There were no significant gaps identified in the BAF.

Directors' appraisals are conducted by me in my role as the Chief Executive with objectives reviewed regularly and monthly meetings on business delivery and progress. This has provided a good discipline and focus for Director performance. My appraisal is undertaken by the Chair. Non-Executive Director appraisals are undertaken by the Chair of the Trust.

The Non-Executives' performance is collectively reviewed by the Members' Council. The appraisal of the Chair is led by the Senior Independent Director and reports to the Members' Council on the outcome.

The Trust has a values-based appraisal system for staff and also uses values-based recruitment and selection. During 2022/23, we continued to embed and streamline our electronic appraisal platform, helping to facilitate meaningful conversations. 2,660 staff had received an appraisal within the last twelve months as at 31 March 2023. This is 72% of the 3,691 staff eligible for appraisal as at 31 March 2023.

All Committees of Trust Board are chaired by Non-Executive Directors to reflect the need for independence and objectivity, ensuring that effective governance and controls are in place. The Committees have met regularly throughout the year and their minutes and annual reports are received by the Board.

During 2022/23 and following discussion at Members' Council, governors have been invited to gain further insight into the role and contribution of Non-Executive Directors by observing Board committee meetings. All Board Committees are chaired by a Non-Executive Director and include other Non-Executive Directors as members.

The Audit Committee is charged with monitoring the effectiveness of internal control systems on behalf of the Board and has done so as part of its annual work programme. This was reported through its Annual Report to the Board. The Audit Committee was able to provide assurance that, in terms of the effectiveness and integration of risk committees, risk was effectively managed and mitigated. Assurance was provided that committees met the requirements of their terms of reference, that committee work programmes were aligned to the risks and objectives of the organisation, in the scope of their remit, and that committees could demonstrate added value to the organisation. Areas of development identified in the last Audit Committee annual report have been acted upon.

The Head of Internal Audit's overall opinion for 2022/23 provided '**significant assurance**' that there is a generally sound framework of governance, risk management and control designed to meet the organisation's objectives, and that controls are generally being applied consistently. In providing their opinion three main areas are considered:

- Board Assurance Framework (BAF)
- individual assignments
- follow up of actions.

The outcomes were:

- significant assurance for the BAF.
- significant assurance for the outturn of individual audit assignments.
- significant assurance for the follow up of actions.

The year-end position is a first follow up implementation rate of 86% and an overall implementation rate of 94%.

The role of internal audit at the Trust is to provide an independent and objective opinion to the Trust, its managers, and Trust Board on the system of control. It provides a Head of Internal Audit opinion each year. The opinion considers whether effective risk management, control and governance arrangements are in place in order to achieve the Trust's objectives. The work of internal audit is undertaken in compliance with the NHS Internal Audit Standards. The internal audit function within the Trust for 2022/23 was provided by 360Assurance.

The work undertaken by internal audit is contained in an annual audit plan approved by the Audit Committee. Development of the work programme involves pre-discussion with the

EMT and Chair of the Audit Committee. It is based on an audit of core activity around areas such as financial management, corporate governance and Board assurance processes, and audit of other areas following assessment and evaluation of risks facing the Trust. This includes priority areas identified by the Executive Management Team focusing on risk and improvement areas. Internal audit provides the findings of its work to management, and action plans are agreed to address any identified weaknesses. Internal audit findings are also reported to the Audit Committee for consideration and further action if required. A follow up process is in place to ensure that agreed actions are implemented. Internal audit is required to identify any areas at the Audit Committee where it is felt that insufficient action is being taken to address risks and weaknesses.

In respect of the internal audit plan for 2022/23, seven internal audit reviews have been conducted and presented to the Audit Committee. Of these, there were five significant assurance opinions, one report was issued with a substantial rating (NHS Digital rating for Data Security and Protection Toolkit), and one report had a limited assurance opinion; this was the exit interview process audit. One audit, review of Healthcare Financial Management Association (HFMA) Improving NHS financial sustainability checklist, was a non-opinion piece of work so no assurance opinion was assigned. In addition, two further reports were received in year, carried over from 21/22, which received significant assurance.

Action plans are developed for all internal audit reports in response to the recommendations and the Audit Committee invites the lead Director for each 'limited' or 'no assurance' report to attend to provide assurance on actions taken to implement recommendations. For all 'limited' and 'no assurance' reports, a follow up audit is undertaken within twelve months. Completion of recommended actions is tracked by the Audit Committee and over the course of the year 86% of actions were completed within the original time frame specified and 94% of all recommendations have been completed.

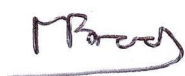
Conclusion

I have reviewed the relevant evidence and assurances in respect of internal control. The Trust, its Board and members of the leadership and management structure are alert to their accountabilities in respect of internal control. Throughout the year, the Trust has had processes in place to identify and manage risk.

The review confirms that the Trust has a generally sound system of internal control that supports the achievement of its policies, aims and objectives.

I can confirm that my review has concluded no significant control issues have been identified. A small number of internal control issues outlined in this statement are not considered significant. I can confirm that those control issues have been or are being addressed.

Over the past year, the Members' Council, Trust Board and Executive team have operated in an environment of external change and wider system pressure where risk has been constant and at a high level. This has been driven by the cost-of-living crisis, workforce pressures including national NHS industrial action, and the continued impact of the Covid-19 pandemic on capacity and demand. During this time, the system of internal control has remained robust and enabled change and risk to be managed effectively.



Mark Brooks
Chief Executive

Date: 30.06.23

STATEMENT OF THE CHIEF EXECUTIVE'S RESPONSIBILITIES AS THE ACCOUNTING OFFICER OF SOUTH WEST YORKSHIRE PARTNERSHIP 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 NHS England.

NHS England, in exercise of the powers conferred on Monitor by the NHS Act 2006, has given accounts directions which require South West Yorkshire Partnership 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 South West Yorkshire Partnership NHS Foundation Trust and of its income and expenditure, total recognised gains and losses and cash flows for the financial year.

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

- observe the accounts direction issued by NHS England, 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; and
- confirm that the annual report and accounts, taken as a whole, is a fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS foundations 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 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.

Signed.....
Mark Brooks Chief Executive

Date 30 June 2023

STATEMENT OF DIRECTORS' RESPONSIBILITIES IN RESPECT OF THE ACCOUNTS

The directors are required under the National Health Service Act 2006 to prepare accounts for each financial year. The Secretary of State, with the approval of the Treasury, directs that these accounts give a true and fair view of the state of affairs of the Trust and of the income and expenditure of the Trust for that period. In preparing those accounts, the directors are required to:

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

The directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with requirements outlined in the above mentioned direction of the Secretary of State. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The directors of the Trust can confirm that all relevant information has been made available to the Foundation Trust's auditor, Deloitte LLP, for the purposes of its audit and, in addition, that they have taken all steps required to ensure their directors' duties are exercised with reasonable care, skill and diligence.


At the time this report was approved, so far as any director is aware, there is no relevant information of which the Trust's auditor is unaware. Each director has taken all the steps they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the Trust's auditor is aware of that information.

The directors confirm to the best of their knowledge and belief they have complied with the above requirements in preparing the accounts.

By order of the Board

Signed.....
Mark Brooks Chief Executive

Date 30 June 2023

Signed.....
Adrian Snarr Executive director of finance, estates and resources

Date 30 June 2023

Foreword to the accounts

These accounts, for the year ended 31 March 2023, have been prepared by South West Yorkshire Partnership NHS Foundation Trust selected in accordance with paragraphs 24 & 25 of Schedule 7 within the National Health Service Act 2006.

Signed.....
Mark Brooks Chief Executive

Date 30 June 2023

Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of South West Yorkshire Partnership NHS Foundation Trust (the 'foundation trust') and its subsidiaries (the 'group'):

- give a true and fair view of the state of the group's and the foundation trust's affairs as at 31 March 2023 and of the group's and foundation trust's income and expenditure for the year then ended;
- have been properly prepared in accordance with the accounting requirements of the Department of Health and Social Care Group Accounting Manual, as directed by NHS England; and
- have been prepared in accordance with the requirements of the National Health Service Act 2006.

We have audited the financial statements which comprise:

- the group and foundation trust statement of comprehensive income;
- the group and foundation trust statement of financial position;
- the group and foundation trust statements of changes in taxpayers' equity;
- the group and foundation trust statement of cash flows; and
- the related notes 1 to 37.

The financial reporting framework that has been applied in their preparation is applicable law and the accounting requirements of the Department of Health and Social Care Group Accounting Manual, as directed by NHS England.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), the Code of Audit Practice issued by the Comptroller & Auditor General and applicable law. 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 group and the foundation trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the Financial Reporting Council's (the 'FRC's') Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's and the foundation 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 directors with respect to going concern are described in the relevant sections of this report.

Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust (continued)

The going concern basis of accounting for the group and the foundation trust is adopted in consideration of the requirements set out in the Department of Health and Social Care Group Accounting Manual which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

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 course of 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 this gives rise to 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.

Responsibilities of accounting officer

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

In preparing the financial statements, the accounting officer is responsible for assessing the group's and the foundation 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 they have been informed by the relevant national body of the intention to dissolve the foundation trust without the transfer of the foundation trust's 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.

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

Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust (continued)

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which our procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

We considered the nature of the group and its control environment, and reviewed the group's documentation of their policies and procedures relating to fraud and compliance with laws and regulations. We also enquired of management and internal audit about their own identification and assessment of the risks of non-compliance with laws and regulations.

We obtained an understanding of the legal and regulatory framework that the group operates in, and identified the key laws and regulations that:

- had a direct effect on the determination of material amounts and disclosures in the financial statements. This included the National Health Service Act 2006; and
- do not have a direct effect on the financial statements but compliance with which may be fundamental to the group's ability to operate or to avoid a material penalty. These included the Data Protection Act 2018 and relevant employment legislation.

We discussed among the audit engagement team regarding the opportunities and incentives that may exist within the organisation for fraud and how and where fraud might occur in the financial statements.

As a result of performing the above, we identified the greatest potential for fraud in the following areas, and our specific procedures performed to address them are described below:

- accruals recorded at 31 March 2023 and the timing of their recognition at year-end is subject to potential management bias: we tested a sample of accruals to supporting documentation to assess whether the liability had been incurred as at 31 March 2023; and
- deferral of lead provider income at the year-end is subject to potential management bias: we tested the lead provider deferred income to supporting contractual documents to assess the deferral of the balance as at 31 March 2023.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments; assessed whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust (continued)

In addition to the above, our procedures to respond to the risks identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- enquiring of management and internal audit concerning actual and potential litigation and claims, and instances of non-compliance with laws and regulations;
- enquiring of the local counter fraud specialist and review of local counter fraud reports produced; and
- reading minutes of meetings of those charged with governance and reviewing internal audit reports.

Report on other legal and regulatory requirements

Opinions on other matters prescribed by the National Health Service Act 2006

In our opinion:

- the parts of the Remuneration Report and Staff Report subject to audit have been prepared properly in accordance with the National Health Service Act 2006 in all material respects; and
- the information given in the Performance Report and the Accountability 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

Use of resources

Under the Code of Audit Practice and Schedule 10(1(d)) of the National Health Service Act 2006, we are required to report to you if we have not been able to satisfy ourselves that the foundation trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Our work in respect of the foundation trust's arrangements is not complete at the date of our report on the financial statements. We will report the outcome of our work on the foundation trust's arrangements and include any additional exception reporting in respect of significant weaknesses in our audit completion certificate and our separate Auditor's Annual Report. We are satisfied that the remaining work is unlikely to have a material impact on the financial statements.

Respective responsibilities of the accounting officer and auditor relating to the foundation trust's arrangements for securing economy, efficiency and effectiveness in the use of resources

The accounting officer is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the use of the foundation trust's resources.

We are required under the Code of Audit Practice and Schedule 10(1(d)) of the National Health Service Act 2006 to satisfy ourselves that the foundation trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust (continued)

We are not required to consider, nor have we considered, whether all aspects of the foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We undertake our work in accordance with the Code of Audit Practice, having regard to the Auditor Guidance Notes issued by the Comptroller & Auditor General, as to whether the foundation trust has proper arrangements for securing economy, efficiency and effectiveness in the use of resources against the specified criteria of financial sustainability, governance, and improving economy, efficiency and effectiveness.

The Comptroller & Auditor General has determined that under the Code of Audit Practice, we discharge this responsibility by reporting by exception if we have reported to the foundation trust a significant weakness in arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2023 by the time of the issue of our audit report. Other findings from our work, including our commentary on the foundation trust's arrangements, will be reported in our separate Auditor's Annual Report.

Annual Governance Statement and compilation of financial statements

Under the Code of Audit Practice, we are required to report to you if, in our opinion:

- the Annual Governance Statement does not meet the disclosure requirements set out in the NHS Foundation Trust Annual Reporting Manual, is misleading, or is inconsistent with information of which we are aware from our audit; or
- proper practices have not been observed in the compilation of the financial statements.

We are not required to consider, nor have we considered, 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 respect of these matters.

Reports in the public interest or to the regulator

Under the Code of Audit Practice, we are also required to report to you if:

- any matters have been reported in the public interest under Schedule 10(3) of the National Health Service Act 2006 in the course of, or at the end of the audit; or
- any reports to the regulator have been made under Schedule 10(6) of the National Health Service Act 2006 because we have reason to believe that the foundation trust, or a director or officer of the foundation trust, is about to make, or has made, a decision involving unlawful expenditure, or is about to take, or has taken, unlawful action likely to cause a loss or deficiency.

We have nothing to report in respect of these matters.

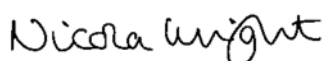
Independent auditor's report to the Council of Governors and Board of Directors of South West Yorkshire Partnership NHS Foundation Trust (continued)

Delay in certification of completion of the audit

We cannot formally conclude the audit and issue an audit certificate until we have completed our work in respect of the foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources (as reported in the Matters on which we are required to report by exception – Use of resources section of our report). We are satisfied that our remaining work in this area is unlikely to have a material impact on the financial statements or on our value for money conclusion.

Use of our report

This report is made solely to the Board of Governors and Board of Directors ("the Boards") of South West Yorkshire Partnership NHS Foundation Trust, as a body, in accordance with paragraph 4 of Schedule 10 of the National Health Service Act 2006. Our audit work has been undertaken so that we might state to the Boards 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 Boards as a body, for our audit work, for this report, or for the opinions we have formed.



Nicola Wright (Key Audit Partner)
For and on behalf of Deloitte LLP
Appointed Auditor
Newcastle upon Tyne
30 June 2023

Independent auditor's certificate of completion of the audit

Issue of opinion on the audit of the financial statements

In our audit report for the year ended 31 March 2023 issued on 30 June 2023 we reported that, in our opinion, the financial statements:

- gave a true and fair view of the state of the group's and the foundation trust's affairs as at 31 March 2023 and of the group's and foundation trust's income and expenditure for the year then ended;
- had been properly prepared in accordance with the accounting policies directed by NHS England; and
- had been prepared in accordance with the requirements of the National Health Service Act 2006.

Foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

As part of our audit, we are required to report to you if we are not able to satisfy ourselves that the foundation trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

As at the date of issue of our audit report for the year ended 31 March 2023 on 30 June 2023, we had not completed our work on the foundation trust's arrangements, and had nothing to report in respect of this matter as at that date.

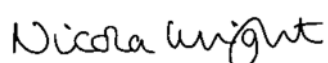
Certificate of completion of the audit

In our audit report for the year ended 31 March 2023 issued on 30 June 2023, we explained that we could not formally conclude the audit on that date until we had completed our work in respect of the foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources and the work necessary to issue our statement on consolidation schedules. We have now completed our work in these areas.

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

We have nothing to report in respect of the foundation trust's arrangements for securing economy, efficiency and effectiveness in its use of resources.

We certify that we have completed the audit of South West Yorkshire Partnership NHS Foundation Trust in accordance with requirements of Chapter 5 of Part 2 of the National Health Service Act 2006 and the Code of Audit Practice issued by the Comptroller & Auditor General.



Nicola Wright (Key Audit Partner)
For and on behalf of Deloitte LLP
Appointed Auditor
Newcastle upon Tyne, United Kingdom
30 August 2023

**STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED
31 March 2023**

		Group		Trust	
		Year Ended	Year Ended	Year Ended	Year Ended
		31 March 2023	31 March 2022	31 March 2023	31 March 2022
	Note	£000	£000	£000	£000
Operating income from patient care activities	5	359,084	286,397	359,084	286,397
Other operating income	5	17,948	15,386	17,316	14,784
Operating expenses	6	(371,656)	(290,038)	(371,345)	(290,026)
Operating surplus		5,376	11,745	5,055	11,155
Finance costs:					
Finance income	9	1,725	39	1,718	39
Finance expense	10	(524)	0	(524)	0
PDC dividends payable		(1,895)	(2,070)	(1,895)	(2,070)
NET FINANCE COSTS		(694)	(2,031)	(701)	(2,031)
Gains on disposal of assets	12	820	1,154	820	1,154
SURPLUS FOR THE YEAR		5,502	10,868	5,174	10,278
Other comprehensive income / (expense)					
Will not be reclassified to income and expenditure:					
Impairments	27	2,748	2,881	2,748	2,881
TOTAL COMPREHENSIVE INCOME FOR THE YEAR		8,250	13,749	7,922	13,159

The Group accounts are the consolidation of the Trust (South West Yorkshire Partnership NHS Foundation Trust) and EyUp! charity (see note 1.29 for more details).

The notes numbered 1 to 37 form part of these accounts.

		Group		Trust	
		31 March	31 March	31 March	31 March
		2023	2022	2023	2022
		£000	£000	£000	£000
STATEMENT OF FINANCIAL POSITION					
AS AT 31 March 2023					
	Note				
Non-current assets					
Intangible assets	13	267	298	267	298
Property, plant and equipment	14	111,634	106,610	111,634	106,610
Right of use assets	15	52,869	0	52,869	0
Receivables	21	405	435	405	435
Total non-current assets		165,175	107,343	165,175	107,343
Current assets					
Inventories	20	231	189	231	189
Trade and other receivables	21	16,278	4,854	16,134	4,892
Non-current assets for sale and assets in disposal groups	17	0	1,500	0	1,500
Cash and cash equivalents	22	76,439	82,659	74,585	81,368
Total current assets		92,948	89,202	90,950	87,949
Current liabilities					
Trade and other payables	23.1	(46,978)	(40,987)	(46,764)	(41,190)
Borrowings	24	(7,073)	0	(7,073)	0
Provisions	26	(475)	(2,394)	(475)	(2,394)
Other liabilities	23.3	(4,172)	(6,480)	(4,172)	(6,480)
Total current liabilities		(58,698)	(49,861)	(58,484)	(50,064)
Total assets less current liabilities		199,425	146,684	197,641	145,228
Non-current liabilities					
Borrowings	24	(44,906)	0	(44,906)	0
Provisions	26	(3,844)	(5,321)	(3,844)	(5,321)
Total non-current liabilities		(48,750)	(5,321)	(48,750)	(5,321)
Total assets employed		150,675	141,363	148,891	139,907
Financed by					
Taxpayers' equity					
Public Dividend Capital		45,657	45,625	45,657	45,625
Revaluation reserve	28	14,026	13,156	14,026	13,156
Other reserves		5,220	5,220	5,220	5,220
Income and expenditure reserve		83,988	75,906	83,988	75,906
Others' equity					
Charitable fund reserves		1,784	1,456	0	0
Total taxpayers' and others' equity		150,675	141,363	148,891	139,907

The financial statements on pages 2 to 42 were approved by the Board of Directors and authorised for issue on the 29 June 2023 and signed on their behalf by:

Signed.....
Mark Brooks, Chief Executive

Date 30 June 2023

GROUP STATEMENT OF CHANGES IN TAXPAYERS' EQUITY FOR THE YEAR ENDED 31 MARCH 2023

	Note	Public Dividend Capital £000	Revaluation Reserve £000	Other Reserves £000	Income and Expenditure Reserve £000	Trust Total £000	Charitable Fund Reserve £000	Group Total £000
At 1 April 2022		45,625	13,156	5,220	75,906	139,907	1,456	141,363
Implementation of IFRS16 on 1 April 2022		0	0	0	1,030	1,030	0	1,030
Surplus for the year		0	0	0	5,296	5,296	206	5,502
Transfers between reserves	28	0	(378)	0	378	0	0	0
Impairments / Reversal of Impairments	11	0	2,748	0	0	2,748	0	2,748
Transfer to retained earnings on disposal of assets	28	0	(1,500)	0	1,500	0	0	0
Public Dividend Capital received		33	0	0	0	33	0	33
Other reserve movements		(1)	0	0	0	(1)	0	(1)
Other reserve movements - charitable funds consolidation adjustment		0	0	0	(122)	(122)	122	0
Taxpayers' Equity at 31 March 2023		45,657	14,026	5,220	83,988	148,891	1,784	150,675

	Note	Public Dividend Capital £000	Revaluation Reserve £000	Other Reserves £000	Income and Expenditure Reserve £000	Trust Total £000	Charitable Fund Reserve £000	Group Total £000
At 1 April 2021		45,385	10,597	5,220	65,306	126,508	866	127,374
Surplus for the year		0	0	0	11,369	11,369	(501)	10,868
Transfers between reserves	28	0	(300)	0	300	0	0	0
Impairments / Reversal of Impairments	11	0	2,881	0	0	2,881	0	2,881
Transfer to retained earnings on disposal of assets	28	0	(22)	0	22	0	0	0
Public Dividend Capital received		240	0	0	0	240	0	240
Other reserve movements - charitable funds consolidation adjustment		0	0	0	(1,091)	(1,091)	1,091	0
Taxpayers' Equity at 31 March 2022		45,625	13,156	5,220	75,906	139,907	1,456	141,363

TRUST STATEMENT OF CHANGES IN TAXPAYERS' EQUITY

		Public Dividend Capital	Revaluation Reserve	Other Reserves	Income and Expenditure Reserve	Trust Total
	Note	£000	£000	£000	£000	£000
At 1 April 2022		45,625	13,156	5,220	75,906	139,907
Implementation of IFRS16 on 1 April 2022		0	0	0	1,030	1,030
Surplus for the year		0	0	0	5,174	5,174
Transfers between reserves	28	0	(378)	0	378	0
Impairments / Reversal of Impairments	11	0	2,748	0	0	2,748
Revaluations - property, plant and equipment	28	0	0	0	0	0
Transfer to retained earnings on disposal of assets	28	0	(1,500)	0	1,500	0
Public Dividend Capital received		33	0	0	0	33
Other reserve movements		(1)	0	0	0	(1)
Taxpayers' Equity at 31 March 2023		45,657	14,026	5,220	83,988	148,891

		Public Dividend Capital	Revaluation Reserve	Other Reserves	Income and Expenditure Reserve	Trust Total
		£000	£000	£000	£000	£000
At 1 April 2021		45,385	10,597	5,220	65,306	126,508
Surplus for the year		0	0	0	10,278	10,278
Transfers between reserves	28	0	(300)	0	300	0
Impairments / Reversal of Impairments	11	0	2,881	0	0	2,881
Revaluations - property, plant and equipment	28	0	0	0	0	0
Transfer to retained earnings on disposal of assets	28	0	(22)	0	22	0
Public Dividend Capital received		240	0	0	0	240
Taxpayers' Equity at 31 March 2022		45,625	13,156	5,220	75,906	139,907

South West Yorkshire Partnership NHS Foundation Trust - Annual Accounts 2022/23

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 and Social Care 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.

Other reserves

The Other Reserve within taxpayers' equity was created as part of the Trust's predecessor organisation, South West Yorkshire Mental Health NHS Trust, in 2002. This has remained following authorisation of South West Yorkshire Partnership NHS Foundation Trust in 2009 by Monitor.

Income and expenditure reserve

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

Charitable funds reserve

This reserve comprises the ring-fenced funds held by the NHS charitable funds consolidated within these financial statements. These reserves are classified as restricted or unrestricted; a breakdown is provided in note 16.3.

**STATEMENT OF CASH FLOWS FOR THE YEAR ENDED
31 March 2023**

		Group		Trust	
		Year Ended 31 March 2023	Year Ended 31 March 2022	Year Ended 31 March 2023	Year Ended 31 March 2022
	Note	£000	£000	£000	£000
Cash flows from operating activities					
Operating surplus from continuing operations		5,376	11,745	5,055	11,155
Operating surplus		5,376	11,745	5,055	11,155
Non-cash income and expense:					
Depreciation and amortisation	6	13,439	7,126	13,439	7,126
Net impairments	6	(1,430)	(1,213)	(1,430)	(1,213)
Income recognised in respect of capital donations (cash and non-cash)		(21)	(19)	(21)	(19)
(Increase)/Decrease in receivables	21	(11,303)	4,401	(11,265)	4,366
(Increase)/Decrease in Inventories	20	(42)	(16)	(42)	(16)
Increase in Trade and Other Payables	23	6,844	7,313	6,625	7,482
Increase/(Decrease) in Other Liabilities	23	(2,308)	2,499	(2,308)	2,499
Increase/(Decrease) in Provisions	26	(3,396)	367	(3,396)	367
NHS Charitable Funds - net adjustments for working capital movements, non-cash transactions and non-operating cash flows		54	(6)	0	0
NET CASH GENERATED FROM OPERATIONS		7,213	32,197	6,657	31,747
Cash flows used in investing activities					
Interest received	9	1,718	39	1,718	39
Purchase of intangible assets	13	(43)	(188)	(43)	(188)
Purchase of Property, Plant and Equipment	14	(7,671)	(7,139)	(7,671)	(7,139)
Sale of Property, Plant and Equipment and Investment Property		2,319	1,499	2,319	1,499
Initial direct costs or up front payments in respect of new right of use assets (lessee)		(40)	0	(40)	0
NHS Charitable Funds - net cash used in investing activities		7	0	0	0
Net cash generated from/(used in) investing activities		(3,710)	(5,789)	(3,717)	(5,789)
Cash flows used in financing activities					
Public Dividend Capital received		33	240	33	240
Capital element of lease liability repayments		(7,057)	0	(7,057)	0
Interest element of lease liability repayments		(524)	0	(524)	0
PDC dividend paid		(2,175)	(1,489)	(2,175)	(1,489)
Net cash generated used in financing activities		(9,723)	(1,249)	(9,723)	(1,249)
Increase / (Decrease) in cash and cash equivalents	22	(6,220)	25,159	(6,783)	24,709
Cash and cash equivalents at 1 April		82,659	57,500	81,368	56,659
Cash and cash equivalents at 31 March		76,439	82,659	74,585	81,368

Notes to the Accounts - 1. Accounting Policies

1 Accounting Policies

NHS England, in exercising the statutory functions conferred on Monitor, has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM) which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the DHSC GAM 2022/23 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 to the extent that they are meaningful and appropriate to NHS Foundation Trusts. These have been applied consistently in dealing with items considered material in relation to the accounts.

These accounts are prepared and presented in GBP in round thousand pounds (£).

1.1 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.

1.2 Acquisitions and discontinued operations

Activities are considered to be 'acquired' only if they are taken on from outside the public sector. Activities are considered to be 'discontinued' only if they cease entirely. They are not considered to be 'discontinued' if they transfer from one public sector body to another.

1.3 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Trust's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates and the estimates and underlying assumptions are continually reviewed. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

1.3.1 Critical judgements in applying accounting policies

The following are the critical judgements, apart from those involving estimations (see below) that management has made in the process of applying the Trust's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

1.3.2 Key sources of estimation uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The most significant estimate within the accounts is the value of land and buildings. In accordance with International Accounting Standards, a full property valuation is carried out on the Trust's land and buildings every 5 years, with an intervening annual desktop valuation. The Trust has as at the 31st December 2022 undertaken a valuation on an alternative site basis after taking advice from a RICS qualified valuer, the District Valuer Services (DVS), on suitable indices to apply to reflect changes in the building costs and local land price movements since the date of the last valuation. The Trust continues to judge it to be appropriate to use its assumptions regarding the location of a hypothetical site for the hospital when performing the modern equivalent asset valuation. The next full revaluation is due December 2023.

Assets held at depreciated replacement cost have been valued on an alternative site basis where this would meet the location requirements of the services being provided.

Valuations do not take into account future potential changes in market value which cannot be predicted with any certainty therefore, between valuations, management reviews the values for any material changes and makes judgements about market changes and assesses whether the carrying amount does not differ materially from that which would be expected using fair value at the end of the reporting period. The review of the estate values carried out in 2022/23 resulted in an overall increase in the revaluation reserve of £2.7m.

The valuation exercise was carried out in December 2022 with a valuation date of 31 December 2022. In applying the Royal Institute of Chartered Surveyors (RICS) Valuation Global Standards 2020 ('Red Book'), the valuer has not declared any 'material valuation uncertainty' in the valuation report. The values in the report have been used to inform the measurement of property assets at valuation in these financial statements.

Notes to the Accounts - 1. Accounting Policies (Continued)

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 income is earned from NHS commissioners in the form of fixed payments to fund an agreed level of activity.

In 2022/23 fixed payments are set at a level assuming the achievement of elective activity targets. These are termed 'aligned payment and incentive' contracts.

The Trust has received additional income outside of the block and system envelopes to reimburse specific costs incurred and other income top-ups to support the delivery of services. Reimbursement and top-up income is accounted for as variable consideration.

Elective recovery funding provides additional funding for the delivery of elective services. In 2022/23 elective recovery funding was included within the aligned payment and incentive contracts. In 2021/22 income earned by the system based on achievement of elective recovery targets was distributed between individual entities by local agreement and income earned from the fund was accounted for as variable consideration.

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. In 2022/23 payment under these schemes is included in fixed payments from commissioners based on assumed achievement of criteria.

Where income is received for a specific performance obligation that is to be satisfied in the following year, that income is deferred. The method adopted to assess progress towards the complete satisfaction of a performance obligation is an Output method. Output methods recognise revenue on the basis of direct measurements of the value to the customer of the goods or services transferred to date, relative to the remaining goods or services promised under the contract. The Trust assesses the measure of performance completed to date.

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

Mental health provider collaboratives

NHS led provider collaboratives for specialised mental health, learning disability and autism services involve a lead NHS provider taking responsibility for managing services, care pathways and specialised commissioning budgets for a population. As lead provider for West Yorkshire Adult Secure Collaborative and the South Yorkshire Secure Provider Collaborative, the Trust is accountable to NHS England and as such recognises the income and expenditure associated with the commissioning of services from other providers in these accounts. Where the Trust is the provider of commissioned services, this element of income is recognised in respect of the provision of services, after eliminating internal transactions.

Revenue from research contracts

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

Notes to the Accounts - 1. Accounting Policies (Continued)

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 grant is used to fund capital expenditure, it is credited to the consolidated statement of comprehensive income once conditions attached to the grant have been met. Donations are treated in the same way as government grants.

Apprenticeship service income

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

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 employer, general practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. The schemes are not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities. Therefore, the schemes are accounted for as though they were a defined contribution schemes: 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 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.

The schemes are subject to a full actuarial valuation every four years and an accounting valuation every year.

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 these 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.

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 will 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; and
- the item has a cost of at least £5,000; or
- collectively, a number of items have a cost of at least £5,000 and individually have a cost of more than £250, where the assets are functionally interdependent, they had broadly simultaneous purchase dates, are anticipated to have simultaneous disposal dates and are under single managerial control; or
- items form part of the initial equipping and setting-up cost of a new building, ward or unit, irrespective of their individual or collective cost.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, the components are treated as separate assets and depreciated over their own useful economic lives.

Notes to the Accounts - 1. Accounting Policies (Continued)

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.

Valuation

All property, plant and equipment are measured initially at cost, representing the cost 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. Land, buildings and dwellings are measured subsequently at valuation.

Land and buildings used for the Trust's services, or for administrative purposes, are stated in the statement of financial position at their revalued amounts, being the fair value at the date of revaluation less any subsequent accumulated depreciation and impairment losses. Revaluations are performed with sufficient regularity to ensure that carrying amounts are not materially different from those that would be determined at the end of the reporting period. Fair values are determined as follows:

- Land and non-specialised buildings – market value for existing use; and
- Specialised buildings – depreciated replacement cost or Modern Equivalent Asset (MEA).

The Trust has obtained the valuation for specialised assets based on the optimised MEA assumption as suggested in IAS 16 (Property, Plant and Equipment). In practical terms, this means assessing if:

- the location of the services could be moved to a more cost effective locality;
- the building layout is inefficient, what would the floor space be in order to deliver the same services; and
- the building footprint reduced, could the land area reduce accordingly.

During 2022/23 the periodic revaluation of estate has been completed by the District Valuer as at 31st December 2022. This was a desktop exercise with the exception of any buildings with material works (major capital schemes) completed since 31 March 2022.

Properties in the course of construction for service or administration purposes are carried at cost, less any impairment loss. Cost includes professional fees but not borrowing costs, which are recognised as expenses immediately, as allowed by IAS 23 (Borrowing Costs) for assets held at fair value. Assets are revalued and depreciation commences when they 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 have 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.

Notes to the Accounts - 1. Accounting Policies (Continued)

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

At each reporting period end, the Trust checks whether there is any indication that any of its tangible or intangible non-current assets have suffered an impairment loss. If there is indication of an impairment loss, the recoverable amount of the asset is estimated to determine whether there has been a loss and, if so, its amount. Intangible assets not yet available for use are tested for impairment annually.

In accordance with the DHSC 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.

Derecognition (Non-current assets held for sale)

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met when:

- the sale is highly probable;
- the asset is available for immediate sale in its present condition and management is committed to the sale;
- an active programme has begun to find a buyer and complete the sale;
- the asset is being actively marketed at a reasonable price;
- is expected to qualify for recognition as a completed sale within one year from the date of classification; and
- the actions needed to complete the plan indicate it is unlikely that the plan will be dropped or significant changes made to it.

Non-current assets held for sale are measured at the lower of their previous carrying amount and 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. Fair value is open market value including alternative uses.

The profit or loss arising on disposal of an asset is the difference between the sale proceeds and the carrying amount and is recognised in the Statement of Comprehensive Income. On disposal, the balance for the asset on the revaluation reserve is transferred to retained earnings. For donated and government-granted assets, a transfer is made to or from the relevant reserve to the profit/loss on disposal account so that no profit or loss is recognised in income or expenses. The remaining surplus or deficit in the donated asset or government grant reserve is then transferred to retained earnings.

Property, plant and equipment that is to be scrapped or demolished does not qualify for recognition as held for sale. Instead, it is retained as an operational asset and its economic life is adjusted. The asset is de-recognised when it is scrapped or demolished.

Notes to the Accounts - 1. Accounting Policies (Continued)

Donated and grant funded assets

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

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

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

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	2	104
Plant & machinery	2	10
Transport equipment	1	7
Information technology	3	6
Furniture & fittings	1	10

1.9 Intangible assets

Recognition

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Trust's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to, or service potential be provided to, the Trust; where the cost of the asset can be measured reliably, and where the cost is at least £5,000.

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

Intangible assets acquired separately are initially recognised at fair value. Software that is integral to the operating of hardware, for example an operating system, is capitalised as part of the relevant item of property, plant and equipment. Software that is not integral to the operation of hardware, for example application software, is capitalised as an intangible asset. Expenditure on research is not capitalised: it is recognised as an operating expense in the period in which it is incurred. Internally-generated assets are recognised if, and only if, all of the following have been demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use;
- the intention to complete the intangible asset and use it;
- the Trust has the ability to sell or use the intangible asset;
- how the intangible asset will generate probable future economic benefits or service potential;
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

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, other than software licences, are measured at current value in existing use. When 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. Revaluation gains and losses and impairments are treated in the same manner as for property, plant and equipment. The Trust currently has no intangible assets other than Software licences which are carried at depreciated historic cost.

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 economic lives in a manner consistent with the consumption of economic or service delivery benefits.

Useful lives of intangible assets

Intangible assets are all purchased software licences and are depreciated over the life of the licence which is currently no more than 5 years.

1.10 Investment Property

Trust property, classed as Investment Property under IAS 40 (Investment Property), is valued at fair value (being current market value). These assets are revalued annually with any gain / losses actioned through the Statement of Comprehensive Income (SCI). The Trust holds no investment property.

Notes to the Accounts - 1. Accounting Policies (Continued)

1.11 Donated, government grant and other 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.

The Trust has 6 donated assets, 5 patient monitors donated from DHSC as part of the COVID-19 response and a Standing Frame, donated by the Ministry of Justice.

1.12 Revenue government and other grants

Government grants are grants from government bodies other than revenue from commissioners or NHS bodies for the provision of services. Revenue grants are treated as deferred income initially and credited to income to match the expenditure to which they relate.

The Trust has recognised government grants in year for the personal, protective equipment (PPE) received from the Department of Health and Social Care in response to the COVID pandemic and for some low value equipment assets, under the capitalisation threshold.

1.13 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.

IFRS16 Leases is effective across public sector from 1 April 2022. The transition to IFRS16 has been completed in accordance with paragraph c5 (b) of the standard, applying IFRS16 requirements retrospectively recognising the cumulative effects at the date of initial application.

In the transition to IFRS16 a number of elections and practical expedients offered in the Standard have been employed. These are as follows:

The Trust has applied the practical expedient offered in the Standard per paragraph C3 to apply IFRS16 to contracts or arrangements previously identified as containing a lease under the previous leasing standards IAS17 Leases and IFRIC4 Determining whether an arrangement contains a lease and not to those that were identified as not containing a lease under previous leasing standards.

On initial application the Trust has measured the right of use assets for leases previously classified as operating leases per IFRS16 C8 (b)(ii), at an amount equal to the lease liability adjusted for accrued or prepaid lease payments.

No adjustments have been made for operating leases in which the underlying asset is of low value per paragraph C9 (a) of the standard.

The transitional provisions have not been applied to operating leases whose terms end within 12 months of the date of initial application has been employed per paragraph C10 (c) of IFRS16.

Hindsight is used to determine the lease term when contracts or arrangements contain options to extend or terminate the lease in accordance with C10 (e) of IFRS16.

Due to transitional provisions employed the requirements for identifying a lease within paragraphs 9 to 11 of IFRS16 are not employed for leases in existence at the date of application. Leases entered into on or after the 1st April 2022 will be assessed under the requirements of IFRS16.

There are further expedients or election that have been employed by the Trust in applying IFRS16. These include:

The measurement requirements under IFRS16 are not applied to leases with a term of 12 months or less under paragraph 5 (a) of IFRS16.

The measurement requirements under IFRS16 are not applied to leases where the underlying asset is of a low value which are identified as those assets of a value of less than £5,000, excluding any irrecoverable VAT, under paragraph 5 (b) of IFRS16.

The Trust will not apply IFRS16 to any new leases of intangible assets applying the treatment described in section 1.9.

HM Treasury have adapted the public sector approach to IFRS16 which impacts on the identification and measurement of leasing arrangements that will be accounted for under IFRS16.

The Trust is required to apply IFRS16 to lease like arrangements entered into with other public sector entities that are in substance akin to an enforceable contract, that in their former legal form may not be enforceable. Prior to accounting for such arrangements under IFRS16 the Trust has assessed that in all other respects these arrangements meet the definition of a lease under the standard.

The Trust is required to apply IFRS16 to lease like arrangements entered into in which consideration exchanged is nil or nominal, therefore significantly below market value. These arrangements are described as peppercorn leases. Such arrangements are again required to meet the definition of a lease in every other respect prior to inclusion in the scope of IFRS16. The accounting for peppercorn arrangements aligns to that identified for donated assets. Peppercorn leases are different in substance to arrangements in which consideration is below market value but not significantly below market value.

The nature of the accounting policy change for the lessee is more significant than for the lessor under IFRS16. IFRS16 introduces a singular lessee approach to measurement and classification in which lessees recognise a right of use asset.

For the lessor leases remain classified as finance leases when substantially all the risks and rewards incidental to ownership of an underlying asset are transferred to the lessee. When this transfer does not occur, leases are classified as operating leases.

Notes to the Accounts - 1. Accounting Policies (Continued)

1.13.1 The Trust as lessee

Initial recognition and 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 0.95% applied to new leases commencing in 2022 and 3.51% to new leases commencing in 2023.

The trust does not apply the above recognition requirements to leases with a term of 12 months or less or to leases where the value of the underlying asset is below £5,000, excluding any irrecoverable VAT. 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.

1.13.2 The Trust as lessor

A lessor shall classify each of its leases as an operating or finance lease. A lease is classified as finance lease when the lease substantially transfers all the risks and rewards incidental to ownership of an underlying asset. Where substantially all the risks and rewards are not transferred, a lease is classified as an operating lease.

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Trust's net investment in the leases. Finance lease income is allocated to accounting periods to reflect a constant periodic rate of return on the Trust's net investment outstanding in respect of the leases.

Income from operating leases is recognised on a straight-line or another systematic basis over the term of the lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

Where the trust is an intermediate lessor, being a lessor and a lessee regarding the same underlying asset, classification of the sublease is required to be made by the intermediate lessor considering the term of the arrangement and the nature of the right of use asset arising from the head lease.

1.14 Inventories

Inventories are valued at the lower of cost and net realisable value using the first-in first-out (FIFO) cost formula. This is considered to be a reasonable approximation to fair value due to the high turnover of inventory. Low value consumables are classed as immaterial and not included in inventories.

Notes to the Accounts - 1. Accounting Policies (Continued)

1.15 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.

1.16 Provisions

Provisions are recognised when the Trust has a present legal or constructive obligation, of uncertain timing or amount, as a result of a past event, it is probable that the Trust will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties. Where a provision is measured using the cash flows estimated to settle the obligation, its carrying amount is the present value of those cash flows using HM Treasury's discount rate of 1.70% in real terms for voluntary early retirement and injury benefit (prior year: minus 1.30%).

1.17 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. The contribution is charged to expenditure. 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 in the notes to the accounts (Note 26) but is not recognised in the Trust's accounts.

1.18 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 the 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 as and when they become due.

1.19 Contingencies

A contingent liability is a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust, or a present obligation that is not recognised because it is not probable that a payment will be required to settle the obligation or the amount of the obligation cannot be measured sufficiently reliably. A contingent liability is disclosed unless the possibility of a payment is remote.

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Trust. A contingent asset is disclosed where an inflow of economic benefits is probable.

Where the time value of money is material, contingencies are disclosed at their present value.

1.20 Financial assets and financial liabilities

Recognition

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

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

Notes to the Accounts - 1. Accounting Policies (Continued)

1.21 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 or financial liabilities in respect of assets acquired or disposed of through finance leases are recognised and measured in accordance with the accounting policy for leases described below.

Financial assets are classified as subsequently measured at fair value through income and expenditure.

Financial liabilities are classified as subsequently measured at fair value through income and expenditure.

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 as financing income or expense.

Impairment of financial assets

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

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

The Trust has adopted a provision matrix based on historical loss experience, the calculation for this is based on the sales invoices raised in the financial year 2021/22. The Trust identified 3 main groups of debtors which are payroll/salary sacrifice, local council and other.

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.

Notes to the Accounts - 1. Accounting Policies (Continued)

1.22 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.

1.23 Foreign Exchange

The Trust's functional currency and presentational currency is sterling. Transactions denominated in a foreign currency are translated into sterling at the exchange rate ruling on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the spot exchange rate on 31 March. Resulting exchange gains and losses for either of these are recognised in the Trust's surplus/deficit in the period in which they arise.

1.24 Third party assets

Assets belonging to third parties (such as money held on behalf of patients) are not recognised in the accounts since the Trust has no beneficial interest in them. Details of third party assets are given in Note 22 to the accounts in accordance with the requirements of HM Treasury's FReM.

1.25 Public Dividend Capital ("PDC") and PDC dividend

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 Trust. HM Treasury has determined that PDC is not a financial instrument within the meaning of IAS 32 (Financial Instruments: Presentation).

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 thus calculated is not revised should any adjustment to net assets occur as a result the audit of the annual accounts.

1.26 Taxpayers' Equity - Other Reserve

The Other Reserve within taxpayers' equity was created as part of the Trust's predecessor organisation, South West Yorkshire Mental Health NHS Trust, in 2002. This has remained following authorisation of South West Yorkshire Partnership NHS Foundation Trust in 2009 by Monitor.

1.27 Gifts

Gifts are items that are voluntarily donated, with no preconditions and without the expectation of any return. Gifts include all transactions economically equivalent to free and unremunerated transfers, such as the loan of an asset for its expected useful life, and the sale or lease of assets at below market value.

1.28 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, including losses which would have been made good through insurance cover had NHS Foundation Trusts not been bearing their own risks (with insurance premiums then being included as normal revenue expenditure). However, the note on losses and special payments is compiled directly from the losses and compensations register which reports amounts on an accruals basis with the exception of provisions for future losses.

Details of losses and special payments are given in note 35 to the accounts.

Notes to the Accounts - 1. Accounting Policies (Continued)

1.29 Consolidation

NHS Charitable Fund

The NHS Foundation Trust is the corporate trustee to EyUp! (previous name of South West Yorkshire Partnership Foundation Trust and Other Related Charities). The Trust has assessed its relationship to the charitable fund and determined it to be a subsidiary because the Trust is exposed to or has rights to variable returns and other benefits for itself, patients and staff from its involvement with the charitable fund and has the ability to affect those returns and other benefits through its power over the fund.

The charitable fund's statutory accounts are prepared to 31 March in accordance with the UK Charities Statement of Recommended Practice (SORP) which is based on UK Financial Reporting Standard (FRS) 102. On consolidation, necessary adjustments are made to the charity's assets, liabilities and transactions to:

- recognise and measure them in accordance with the Trust's accounting policies; and
- eliminate intra-group transactions, balances, gains and losses.

Other Subsidiaries

Subsidiary entities are those over which the Trust is exposed to, or has rights to, variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. The income, expenses, assets, liabilities, equity and reserves of subsidiaries are consolidated in full into the appropriate financial statement lines. The capital and reserves attributable to minority interests are included as a separate item in the Statement of Financial Position.

The amounts consolidated are drawn from the published financial statements of the subsidiaries for the year except where a subsidiary's financial year end is before 1 January or after 1 July in which case the actual amounts for each month of the Trust's financial year are obtained from the subsidiary and consolidated.

Where subsidiaries' accounting policies are not aligned with those of the Trust (including where they report under UK FRS 102) then amounts are adjusted during consolidation where the differences are material. Inter-entity balances, transactions and gains/losses are eliminated in full on consolidation.

Subsidiaries which are classified as held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

The Trust has a single subsidiary, EyUp!, as described above and has entered into no other arrangements which give rise to associates, joint ventures or joint operations.

Charity Reserve

The Charity Reserve is the balance of funds held by the charity, with both restricted and unrestricted funds. This reserve is used for the furtherance of the objectives of the charity.

1.30 Accounting standards and amendments issued but not yet adopted

The DHSC GAM does not require the following Standards and Interpretations to be applied in 2022/23. These standards are still subject to HM Treasury Financial Reporting Manual adoption, with the government implementation date for IFRS 17 still subject to HM Treasury consideration.

IFRS 17 Insurance Contracts - effective 2023 / 2024

1.31 Going Concern

These accounts are prepared on a going concern basis (Note 37). 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. This was confirmed by the Trust Board in April 2023.

2. Pooled budgets

The Group and Trust has no pooled budgets.

3. Operating segments

Segmental reporting disclosures relate to where operating segments are components of the organisation about which separate financial information is available and are regularly evaluated by the chief operating decision maker (the Trust Board) in deciding how to allocate resources and assessing performance.

The Trust is primarily a provider of NHS healthcare services. From 1st October 2021 it took on the role of Co-ordinating Provider for the West Yorkshire Adult Secure Collaborative and from 1st May 2022 for the South Yorkshire Adult Secure Collaborative, which commission services on behalf of NHS England.

As a result of this the Trust has 2 operating segments. We do not report Assets or Liabilities to the Chief Operating Decision Maker and therefore they are not included in this note.

	Lead Provider External Partners Year Ended 31 March 2023 Total £000	Lead Provider Internal Trust Year Ended 31 March 2023 Total £000	Trust Year Ended 31 March 2023 Total £000	Total Year Ended 31 March 2023 Total £000
Operating Income	97,852	0	278,548	376,400
Inter-Segment Income	(29,194)	29,194	0	0
Total Income	68,658	29,194	278,548	376,400
Operating Expenditure	(70,631)	(29,194)	(271,520)	(371,345)
Operating Surplus / (Deficit)	(1,973)	0	7,028	5,055

	Lead Provider External Partners Year Ended 31 March 2022 Total £000	Lead Provider Internal Trust Year Ended 31 March 2022 Total £000	Trust Year Ended 31 March 2022 Total £000	Total Year Ended 31 March 2022 Total £000
Operating Income	27,127	0	274,054	301,181
Inter-Segment Income	(10,727)	10,727	0	0
Total Income	16,400	10,727	274,054	301,181
Operating Expenditure	(16,400)	(10,727)	(262,899)	(290,026)
Operating Surplus	0	0	11,155	11,155

4. Income generation activities

The Group and Trust does not undertake any significant income generation activities.

5 OPERATING INCOME

5.1 Income from activities comprises

	Group & Trust	
	Year Ended 31 March 2023	Year Ended 31 March 2022
	Total £000	Total £000
NHS England	116,625	55,270
Clinical commissioning groups	55,491	216,865
Integrated care boards	172,237	0
NHS Foundation Trusts	3,098	1,414
NHS Trusts	3,015	1,861
Local Authorities	5,368	5,290
Non NHS: Private Patients	0	1
Non NHS: Other	3,250	5,696
Total income from activities	359,084	286,397

5.2 Analysis of income from activities

	Group & Trust	
	Year Ended 31 March 2023	Year Ended 31 March 2022
	Total £000	Total £000
Aligned payment incentive (API) contract income / system block income - Mental Health Services	192,021	202,270
Services delivered as part of a mental health collaborative	29,194	10,727
Income for commissioning services from other providers as a mental health collaborative lead provider	68,658	16,400
Clinical partnerships providing mandatory services	5,899	3,133
Clinical income for the secondary commissioning of mandatory services	3,493	6,137
Aligned payment incentive (API) contract income / system block income - Community Services	35,984	33,603
Income from other sources - Community Services	5,979	5,578
Private Patient Income	0	1
Elective Recovery Fund	0	287
Agenda for change pay offer central funding	9,058	0
Additional pension contribution central funding	8,798	8,261
Other clinical income	0	0
Total income from activities	359,084	286,397

Aligned payment and incentive contracts are the main form of contracting between NHS providers and their commissioners. More information can be found in the 2022/23 National tariff payments system documentation.

<https://www.england.nhs.uk/publication/past-national-tariffs-documents-and-policies/>

Agenda for change pay offer central funding - national funding for the 2022 / 23 pay award announced March 2023. Value as per NHS England

5.3 Other operating income

	Group Year Ended 31 March 2023	Group Year Ended 31 March 2022	Trust Year Ended 31 March 2023	Trust Year Ended 31 March 2022
	Total £000	Total £000	Total £000	Total £000
Other operating income recognised in accordance with IFRS 15				
Research and development (IFRS 15)	487	395	487	395
Education and training (excluding notional apprenticeship levy income)	7,805	4,974	7,805	4,974
Non-patient care services to other bodies	1,430	1,326	1,430	1,326
Reimbursement and top up funding	2	304	2	304

Income in respect of staff costs where accounted for on a gross basis	2,004	2,065	2,362	2,065
Other (recognised in accordance with IFRS 15)*	4,256	4,839	4,256	4,839
Other operating income recognised in accordance with other standards				
Education and training - notional income from apprenticeship func	773	553	773	553
Donations/grants of physical assets (non-cash)	11	0	11	0
Donated equipment from DHSC/UKHSA for COVID response (non-cash)	10	19	10	19
Contributions to expenditure - receipt of equipment donated from DHSC for COVID response below capitalisation th	0	22	0	22
Contributions to expenditure - consumables (inventory) donated from DHSC group bodies for COVID response	132	239	132	239
Operating leases - minimum lease receipts	48	48	48	48
NHS Charitable Funds : Incoming Resources excluding investment income	990	602	0	0
Total other operating income	17,948	15,386	17,316	14,784
Total operating income	377,032	301,783	376,400	301,181

*** Analysis of Other Operating Income (recognised in accordance with IFRS 15): Other**

	Group Year Ended 31 March 2023 Total £000	Group Year Ended 31 March 2022 Total £000	Trust Year Ended 31 March 2023 Total £000	Trust Year Ended 31 March 2022 Total £000
Non-Clinical services recharged to other bodies	117	121	117	121
Staff contributions to employee benefit schemes	1,837	1,677	1,837	1,677
Catering	227	184	227	184
Pharmacy sales	0	76	0	76
Clinical tests	11	0	11	0
Other	2,064	2,781	2,064	2,781
Total	4,256	4,839	4,256	4,839

5.4 Income from activities from Commissioner Requested Services and all other services

Under the terms of its provider licence, the Trust is required to analyse the level of income from activities that has arisen from commissioner requested and non-commissioner requested services. Commissioner requested services are defined in the provider licence and are services that commissioners believe would need to be protected in the event of provider failure. This information is provided in the table below:

	Group Year Ended 31 March 2023 Total £000	Group Year Ended 31 March 2022 Total £000	Trust Year Ended 31 March 2023 Total £000	Trust Year Ended 31 March 2022 Total £000
Income from Commissioner Requested Services	359,084	286,397	359,084	286,397
Income from non-Commissioner Requested Services	17,948	15,386	17,316	14,784
Total Income	377,032	301,783	376,400	301,181

5.5 Operating lease income

	Group & Trust Year Ended 31 March 2023 Total £000	Year Ended 31 March 2022 Total £000
Lease receipts recognised as income in year:		
Minimum lease receipts	48	48
Total in-year lease income	48	48
Of which:		
Income generated from owned assets	48	48
Future minimum lease receipts due:		
- not later than one year	48	48
- later than one year and not later than two years	36	48
- later than two years and not later than three years	13	36
- later than three years and not later than four years	8	13
- later than four years and not later than five years	8	8
- later than five years	10	18
Total	123	171

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

	Group & Trust Total 2022/23 £000	Group & Trust Total 2021/22 £000
Revenue recognised in the reporting period that was previously included in the contract liability balance (i.e. release of deferred IFRS 15 income)	5,855	3,356
Revenue recognised in the reporting period from performance obligations satisfied (or partially satisfied) in previous periods (e.g. changes in transaction price)	0	0

5.7 Transaction price allocated to remaining performance obligations (i.e revenue not recognised this year)

	Group & Trust Total 31 March 2023 £000	Group & Trust Total 31 March 2022 £000
Revenue from contracts entered into as at by the end of the period and expected to be recognised:		
within one year	108,797	66,161
after one year not later than five years	16,232	66,257
after five years	478	0
Total	125,507	132,418

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

6 Operating expenses

6.1 Operating expenses

		Group	Group	Trust	Trust
	Note	Year Ended 1 March 2023 £000	Year Ended 31 March 2022 £000	Year Ended 31 March 2023 £000	Year Ended 31 March 2022 £000
Purchase of healthcare from NHS and DHSC bodies		1,477	541	1,477	541
Purchase of healthcare from non-NHS and non-DHSC bodies		8,743	7,545	8,743	7,545
Mental health collaboratives (lead provider) - purchase of healthcare from NHS bodies		33,943	7,667	33,943	7,667
Mental health collaboratives (lead provider) - purchase of healthcare from non-NHS bodies		36,330	8,577	36,330	8,577
Staff and executive directors costs		238,543	212,882	238,413	212,729
Non-executive directors		212	169	212	169
Supplies and services - clinical (excluding drug costs)		3,963	3,615	3,963	3,615
Supplies and services - clinical : utilisation of consumables donated from DHSC group bodies for COVID response		132	239	132	239
Supplies and services - general		3,337	2,250	3,337	2,250
Supplies and services - general: notional cost of equipment donated from DHSC for COVID response below capitalisation th		0	22	0	22
Drugs costs (drugs inventory consumed and purchase of non-inventory drugs)		3,374	3,303	3,374	3,303
Consultancy		525	600	525	600
Establishment		10,057	10,673	10,057	10,673
Premises - Business rates payable to Local Authorities		1,013	820	1,013	820
Premises - other		7,626	7,363	7,626	7,363
Transport (Business travel only)		1,797	1,165	1,797	1,165
Transport (other)		2,386	3,197	2,386	3,197
Depreciation on property, plant and equipment	15	13,365	7,078	13,365	7,078
Amortisation on intangible assets	14	74	48	74	48
Impairments net of (reversals)	12	(1,430)	(1,213)	(1,430)	(1,213)
Movement in credit loss allowance: contract receivables/assets	21.2	18	(16)	18	(16)
Provisions arising / released in year		(350)	609	(350)	609
Change in provisions discount rate	26	(258)	40	(258)	40
Audit services- statutory audit		106	93	106	93
Audit services - charitable fund accounts		8	8	0	0
Internal audit - non-staff		76	71	76	71
Clinical negligence - amounts payable to NHS Resolution (premium)	26	782	837	782	837
Legal fees		37	171	37	171
Insurance		244	248	244	248
Research and development - staff costs		379	385	379	385
Research and development - non-staff		120	97	120	97
Education and training - staff costs		753	1,285	753	1,285
Education and training - non-staff		1,363	1,085	1,363	1,085
Education and training - notional expenditure funded from apprenticeship fund		773	553	773	553
Operating lease expenditure (net) - comparative only	9.1	0	7,123	0	7,123
Redundancy costs - non-staff		13	0	13	0
Car parking and security		105	121	105	121
Other losses and special payments - non-staff	36	40	19	40	19
Other services (e.g. external payroll)		193	164	193	164
Other NHS charitable fund resources expended		653	682	0	0
Other		1,134	(78)	1,614	753
Total Operating expenses		371,656	290,038	371,345	290,026

6.2 Other audit remuneration

The Group and Trust has no other audit remuneration in 2022/23 or in 2021/22.

6.3 Auditor liability

The auditor's liability for 2022/23 and 2021/22 is limited to £1m.

6.4 The Late Payment of Commercial Debts (interest) Act 1998

The Group and Trust has no late payments of commercial debts in 2022/23 or in 2021/22.

6.5 Discontinued operations

The Group and Trust has no discontinued operations in 2022/23 or in 2021/22.

6.6 Corporation Tax

The Group and Trust has no Corporation Tax expense in 2022/23 or in 2021/22.

7. Employee costs

7.1 Employee costs

	Group Year Ended 31 March 2023 £000	Group Year Ended 31 March 2022 £000	Trust Year Ended 31 March 2023 £000	Trust Year Ended 31 March 2022 £000
Salaries and wages	182,488	163,229	182,488	163,229
Social security costs	17,464	14,703	17,464	14,703
Apprenticeship levy	849	772	849	772
Pension costs - defined contribution plans employers contributions to NHS Pensions	20,027	18,857	20,027	18,857
Pension costs - employer's contributions paid by NHSE on provider's behalf (6.3%)	8,798	8,261	8,798	8,261
Pension cost - Other (NEST)	101	86	101	86
Agency/contract staff	10,013	8,665	10,013	8,665
NHS charitable funds staff	130	413	0	0
Employee benefits expense	239,870	214,986	239,740	214,573
Of which are capitalised as part of assets	195	174	195	174
Operating expenditure analysed as:				
Employee expenses - staff and executive directors	238,543	212,729	238,413	212,729
Research and development	379	385	379	385
Education and training	753	1,285	753	1,285
Total employee benefits excl. capitalised costs	239,675	214,399	239,545	214,399

7.2 Early retirements due to ill health

During the year there was 5 early retirements from the NHS Foundation Trust agreed on the grounds of ill-health (3 during 2021/22). The estimated additional pension liabilities of these ill-health retirements are £127k (2021/22 £248k). The cost of this ill-health retirement is borne by the NHS Business Services Authority - Pensions Division.

8. Pension costs

Past and present employees are covered by the provisions of the two NHS Pensions Schemes. Details of the benefits payable and rules of the schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded, defined benefit schemes that covers NHS employers, General 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 the 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 are accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2023, is based on the valuation data as at 31 March 2022, updated to 31 March 2023 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19 (Employee Benefits), 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 scheme actuary report, which forms part of the annual NHS Pension Scheme (England and Wales) Pension 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 scheme (taking into account their recent demographic experience), and to recommend contribution rates payable by employees and employers.

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

The actuarial valuation as at 31 March 2020 is currently underway and will set the new employer contribution rate due to be implemented from April 2024.

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

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

National Employment Savings Trust (NEST)

In 2022/23 the Trust continued its participation in the National Employment Savings Trust (NEST) which is a defined contribution workplace pension scheme. The scheme is in use for a small number of staff as an alternative to the NHS Pension Scheme. Employer and employee contributions for the year totalled £226k (2021/22 £201k). NEST is a scheme set up by government to enable employers to meet their pension duties and is free for employers to use. Employee and employer contribution rates are a combined minimum of 8% (with a minimum 3% being contributed by the Trust).

	Group Year Ended 31 March 2023	Group Year Ended 31 March 2022	Trust Year Ended 31 March 2023	Trust Year Ended 31 March 2022
	£000	£000	£000	£000
Interest on bank accounts	1,718	39	1,718	39
NHS Charitable Funds: investment income	7	0	0	0
Total	1,725	39	1,718	39

The Group and Trust has no interest on impaired financial assets included in finance income in 2022/23 or in 2021/22.

10. Finance expenditure

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

	Group & Trust	
	Year Ended 31 March 2023	Year Ended 31 March 2022
	£000	£000
Interest on lease obligations	524	0
Total interest expense	524	0
Total finance expenditure	524	0

11. Impairment of assets (property, plant, and equipment)

	Group & Trust					
	31 March 2023		31 March 2022			
	Net Impairment £000	Impairments £000	Reversals £000	Net Impairment £000	Impairments £000	Reversals £000
Impairments charged to operating surplus / deficit:						
Abandonment of assets in the course of construction	786	786	0	0	0	0
Changes in market price	(2,216)	23	(2,239)	(1,213)	285	(1,498)
Total impairments charged to operating surplus / deficit	(1,430)	809	(2,239)	(1,213)	285	(1,498)
Total net impairments charged to revaluation reserve	(2,748)	35	(2,783)	(2,881)	358	(3,239)
Total impairments and (reversals)	(4,178)	844	(5,022)	(4,094)	643	(4,737)

12. Gains/(losses) on disposal/derecognition of assets

	Group & Trust	
	Year Ended 31 March 2023	Year Ended 31 March 2022
	£000	£000
Gains on disposal/derecognition of property, plant and equipment	484	17
Gains on disposal of assets held for sale	336	1,137
Total gains/(losses) on disposal of assets	820	1,154

13 Intangible assets

13.1 Intangible assets 2022/23	Group & Trust	
	Total	Software licences (purchased)
	£000	£000
Gross cost at 1 April 2022	2,300	2,300
Additions - purchased	43	43
Gross cost at 31 March 2023	<u>2,343</u>	<u>2,343</u>
Amortisation at 1 April 2022	2,002	2,002
Provided during the year	74	74
Amortisation at 31 March 2023	<u>2,076</u>	<u>2,076</u>
Net book value		
NBV - Purchased at 31 March 2023	<u>267</u>	<u>267</u>
NBV total at 31 March 2023	<u>267</u>	<u>267</u>

13.2 Intangible assets 2021/22	Group & Trust	
	Total	Software licences (purchased)
	£000	£000
Gross cost at 1 April 2021	2,112	2,112
Additions - purchased	188	188
Gross cost at 31 March 2022	<u>2,300</u>	<u>2,300</u>
Amortisation at 1 April 2021	1,954	1,954
Provided during the year	48	48
Amortisation at 31 March 2022	<u>2,002</u>	<u>2,002</u>
Net book value		
NBV - Purchased at 31 March 2022	<u>298</u>	<u>298</u>
NBV total at 31 March 2022	<u>298</u>	<u>298</u>

13.3 Intangible assets

Intangible assets are all purchased software licences and are amortised over the life of the licence which is currently no more than 5 years. There has been no revaluation of these assets.

No intangible assets were acquired by Government Grant.

14. Property, plant and equipment

14.1 Property, plant and equipment 31 March 2023

Group & Trust	Total	Land	Buildings Excluding Dwellings	Assets under Construction & Payments On Account	Plant & Machinery	Transport Equipment	Information Technology	Furniture & Fittings
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation at 1 April 2022	135,724	8,975	102,262	0	6,904	452	16,380	751
Additions - purchased	6,620	0	3,569	679	611	76	1,661	24
Additions - donations of physical assets (non-cash)	11	0	0	0	11	0	0	0
Additions - equipment donated from DHSC/UKHSA for COVID response (non-cash)	10	0	0	0	10	0	0	0
Impairments charged to operating expenses (note 12)	(830)	0	(172)	(658)	0	0	0	0
Impairments charged to the revaluation reserve (note 12)	(35)	0	(35)	0	0	0	0	0
Reversal of impairments credited to the revaluation reserve	2,783	0	2,783	0	0	0	0	0
Reclassifications	0	0	21	(21)	0	0	0	0
Revaluations	(574)	0	(574)	0	0	0	0	0
Disposals	(126)	0	0	0	0	(126)	0	0
Cost or valuation at 31 March 2023	143,583	8,975	107,854	0	7,536	402	18,041	775

Accumulated depreciation at 1 April 2022	29,114	0	13,886	0	4,218	421	9,858	731
Provided during the year	5,795	0	3,153	0	485	12	2,138	7
Impairments charged to operating expenses (note 12)	(21)	0	(21)	0	0	0	0	0
Reversal of impairments credited to operating expenses (note 12)	(2,239)	0	(2,239)	0	0	0	0	0
Revaluations	(574)	0	(574)	0	0	0	0	0
Disposals	(126)	0	0	0	0	(126)	0	0
Accumulated depreciation at 31 March 2023	31,949	0	14,205	0	4,703	307	11,996	738

Net book value

Net book value at 31 March 2023

NBV - Owned at 31 March 2023	111,600	8,975	93,649	0	2,799	95	6,045	37
NBV - Donated at 31 March 2023	34	0	0	0	34	0	0	0
NBV total at 31 March 2023	111,634	8,975	93,649	0	2,833	95	6,045	37

Included within buildings are improvements to buildings which are not owned by the Trust (Leasehold). These assets are not revalued in the year and hence not all accumulated depreciation has been reversed out upon revaluation.

A revaluation of the estate was undertaken as a desktop exercise on the 31st December 2022. This resulted in an increase of asset valuation and a number of impairment reversals were made. The valuation uses the BCIS (building cost information service) and Location Factor indices. This is reviewed as at 31st March 2023; no material movement was noted. All impairments and reversals relate solely to the Trust operating segment.

14.2 Property, plant and equipment assets subject to an operating lease (Trust as a lessor) - 31 March 2023

Group & Trust	Total	Land	Buildings Excluding Dwellings	Assets under Construction & Payments On Account	Plant & Machinery	Transport Equipment	Information Technology	Furniture & Fittings
	£000	£000	£000	£000	£000	£000	£000	£000
Subject to an operating lease	726	0	726	0	0	0	0	0
Not subject to an operating lease	110,908	8,975	92,923	0	2,833	95	6,045	37
NBV total at 31 March 2023	111,634	8,975	93,649	0	2,833	95	6,045	37

14.3 Property, plant and equipment 31 March 2022

Group and Trust	Total	Land	Buildings excluding dwellings	Assets under Construction & Payments On Account	Plant & Machinery	Transport Equipment	Information Technology	Furniture & Fittings
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or Valuation at 1 April 2021	127,631	8,594	99,227	0	5,161	568	13,373	708
Additions - purchased	8,344	0	3,547	0	1,724	23	3,007	43
Additions - equipment donated from DHSC/UKHSA for COVID re	19	0	0	0	19	0	0	0
Impairments charged to the revaluation reserve (note 12)	(358)	0	(358)	0	0	0	0	0
Reversal of impairments credited to operating expenses	310	310	0	0	0	0	0	0
Reversal of impairments credited to the revaluation reserve	3,239	1,571	1,668	0	0	0	0	0
Revaluations	(1,822)	0	(1,822)	0	0	0	0	0
Reclassified as held for sale (note 17)	(1,500)	(1,500)	0	0	0	0	0	0
Disposals	(139)	0	0	0	0	(139)	0	0
Cost or Valuation at 31 March 2022	135,724	8,975	102,262	0	6,904	452	16,380	751
Accumulated depreciation at 1 April 2021	24,900	0	12,015	0	3,856	558	8,030	441
Provided during the year	7,078	0	4,596	0	362	2	1,828	290
Impairments charged to operating expenses(note 12)	285	0	285	0	0	0	0	0
Reversal of impairments credited to operating income (note 12)	(1,188)	0	(1,188)	0	0	0	0	0
Revaluations	(1,822)	0	(1,822)	0	0	0	0	0
Disposals	(139)	0	0	0	0	(139)	0	0
Accumulated depreciation at 31 March 2022	29,114	0	13,886	0	4,218	421	9,858	731
Net book value								
Net book value at 31 March 2022								
NBV - Owned at 31 March 2022	106,591	8,975	88,376	0	2,667	31	6,522	20
NBV - Donated at 31 March 2022	19	0	0	0	19	0	0	0
NBV total at 31 March 2022	106,610	8,975	88,376	0	2,686	31	6,522	20

Included within buildings are improvements to buildings which are not owned by the Trust (Leasehold). These assets are not revalued in the year and hence not all accumulated depreciation has been reversed out upon revaluation.

14.4 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

	Min life Years	Max life Years
Buildings, excluding dwellings	2	104
Plant & machinery	2	10
Transport equipment	1	7
Information technology	3	6
Furniture & fittings	1	10

15. Leases - Trust as a lessee

This note details information about leases for which the Group and Trust is a lessee.

The Group and Trust has two types of lease. These are for vehicles and property.

Vehicles are on a Purchasing and Supply Agency (PASA) NHS master lease agreement with typically three year terms.

Property is on commercial arm's length contracts. At the end of the accounting period there were 31 lease properties, all with different landlords. The rental periods range from 1 to 15 years.

The Trust has applied IFRS 16 to account for lease arrangements from 1 April 2022 without restatement of comparatives. Comparative disclosures in this note are presented on an IAS 17 basis. This includes a different maturity analysis of future minimum lease receipts under IAS 17 compared to IFRS 16.

15.1 Right of Use Assets 31 March 2023

Group & Trust	Total	Property (land and buildings)	Transport Equipment
	£000	£000	£000
Cost or valuation at 1 April 2022	0	0	0
Recognition of right of use assets for existing operating leases on initial application of IFRS 16 on 1 April 2022	60,081	59,889	192
Additions - lease liability	288	232	56
Additions - up front lease payments (before or on commencement)	40	13	27
Remeasurements of the lease liability	30	30	0
Disposals/derecognition - lease termination	(92)	(87)	(5)
Cost or valuation at 31 March 2023	60,347	60,077	270
Accumulated depreciation at 1 April 2022	0	0	0
Provided during the year - right of use asset	7,346	7,244	102
Provided during the year - peppercorn leased asset	224	224	0
Disposals/derecognition - lease termination	(92)	(87)	(5)
Accumulated depreciation at 31 March 2023	7,478	7,381	97
Net book value			
NBV total at 31 March 2023	52,869	52,696	173
NBV of right of use assets leased from other NHS providers	27,347	27,347	0
NBV of right of use assets leased from other DHSC group bodies	16,604	16,604	0

16 Investments

16.1 Investments - Carrying Value

	Property* 31 March 2023 £000	Group & Trust Property* 31 March 2022 £000
At Carrying Value		
Balance at Beginning of Period	0	115
Disposals	0	(115)
Balance at End of Period	0	0

*The Group and Trust has no other investments.

Estate which the Trust Board has declared surplus to requirements is recorded as investment property under IFRS and its value is updated annually to the current market value as part of the wider estate revaluation.

16.2 Investment property expenses

The Group and Trust incurred £0k on investment property expenses in 2022/23 (£0 (zero) in 2021/22).

16.3 Investments in subsidiaries

The Trust is the Corporate Trustee for the NHS Charity, EyUp!, (previous name South West Yorkshire Partnership Foundation Trust and Other Related Charities), registered charity number 1055931 by the Charity Commission for England and Wales.

The Charity operates for the benefit of the Service Users of the Trust. The Charity is fully consolidated into the Trust accounts.

The registered office is Fieldhead Hospital, Ouchthorpe Lane, Wakefield, WF1 3SP.

The following are summary statements before group eliminations which have been consolidated into these accounts in 2022/23.

Summary Statement of Financial Activities

	31 March 2023 £000	31 March 2022 £000
Operating income and investment income	1,478	1,693
Employee benefits	(488)	(413)
Cash donations and other cash expenditure	(653)	(682)
Audit fee	(8)	(8)
Net movement in funds	329	590

Summary Statement of Financial Position

	31 March 2023 £000	31 March 2022 £000
Cash and cash equivalents	1,854	1,291
Trade and other receivables	145	219
Trade and other payables	(215)	(54)
Net Assets	1,784	1,456
Other restricted income funds	1,494	1,225
Unrestricted income funds	290	231
Total Charitable Funds	1,784	1,456

Restricted income funds include NHS Charities Together funds, the linked charities of Creative Minds, Mental Health Museum and Spirit in Mind. The majority of the restricted funds relate to Creative Minds (£1,247k).

17. Non-current assets held for sale and assets in disposal groups

17.1 Non-current assets held for sale

	Group & Trust	
	Land*	Land*
	31 March 2023	31 March 2022
	£000	£000
NBV of non-current assets for sale and assets in disposal groups at		
1 April - brought forward	1,500	345
Plus assets classified as available for sale in the year	0	1,500
Disposals	(1,500)	(345)
Balance at End of Period	0	1,500

*The Group and Trust has no other assets held for sale.

The disposal in year relates to Land at Keresforth which was disposed of to the Local Authority and relates solely to the Trust operating segment. The assets all belong to the Trust and nothing to the collaborative.

17.2 Liabilities in disposal groups

The Group and Trust has no liabilities in disposal groups in 2022/23 or in 2021/22.

18. Other assets

The Group and Trust has no other assets in 2022/23 or in 2021/22.

19. Other Financial Assets

The Group and Trust has no other financial assets in 2022/23 or in 2021/22.

20. Inventories

20.1. Inventory Movements

	Group & Trust		
	Total	Drugs	Other
	£000	£000	£000
Carrying Value at 1 April 2022	189	154	35
Additions	3,185	2,716	469
Inventories recognised in expenses	(3,143)	(2,719)	(424)
Carrying Value at 31 March 2023	231	151	80
	Total	Drugs	Other
	£000	£000	£000
Carrying Value at 1 April 2021	173	131	42
Additions	3,520	2,847	673
Inventories recognised in expenses	(3,504)	(2,824)	(680)
Carrying Value at 31 March 2022	189	154	35

Under the Trust's accounting policies, inventory is valued at the lower of cost and net realisable value on a first in first out basis. Other inventories is stock held at the Community Equipment Stores (Loans Service) in Barnsley.

21. Trade and other receivables

21.1 Trade and other receivables

	Group 31 March 2023 £000	Group 31 March 2022 £000	Trust 31 March 2023 £000	Trust 31 March 2022 £000
Current				
Contract receivables (IFRS 15): invoiced	3,583	1,410	3,583	1,410
Contract receivables (IFRS 15): not yet invoiced / non-invoiced*	9,305	817	9,305	817
Allowance for impaired contract receivables / assets	(32)	(14)	(32)	(14)
Prepayments	2,335	2,174	2,335	2,174
PDC dividend receivable	383	103	383	103
VAT receivable	366	346	366	346
Clinician pension tax provision reimbursement funding from NHSE	5	9	5	9
Other receivables	189	9	189	47
NHS Charitable Funds: Trade and other receivables	144	0	0	0
TOTAL CURRENT TRADE AND OTHER RECEIVABLES	16,278	4,854	16,134	4,892
Non-current				
Clinician pension tax provision reimbursement funding from NHSE	405	435	405	435
TOTAL NON-CURRENT TRADE AND OTHER RECEIVABLES	405	435	405	435
TOTAL RECEIVABLES	16,683	5,289	16,539	5,327
Of which receivable from NHS and DHSC group bodies:				
Current	11,420	1,725	11,420	1,725
Non-Current	405	435	405	435

*Includes debt of £9,058k due from NHS England in respect of funding the central NHS Agenda for Change pay offer, expected to be paid in June 2023 (pay costs included in note 23.1)

21.2 Allowances for credit losses (doubtful debts)

	Group & Trust	
	Total 2022/23 £000	Contract receivables and contract assets 2022/23 £000
Allowance for credit losses at 1 April 2022 - brought forward	14	14
New allowances arising	21	21
Changes in the calculation of existing allowances	4	4
Reversals of allowances	(7)	(7)
Balance at 31 March	32	32
Loss recognised in expenditure	18	18

	Group & Trust	
	Total 2021/22 £000	Contract receivables and contract assets 2021/22 £000

Allowance for credit losses at 1 April 2021 - brought forward	30	30
New allowances arising	8	8
Changes in the calculation of existing allowances	(5)	(5)
Reversals of allowances	(19)	(19)
Balance at 31 March	14	14
Loss recognised in expenditure	(16)	(16)

The Trust assesses financial assets (Non-NHS debtors including salary overpayments) beyond their due date and, as appropriate, provides for these through the use of the bad debt provision.

	Group 31 March 2023	Group 31 March 2022	Trust 31 March 2023	Trust 31 March 2022
	£000	£000	£000	£000
22. Cash and cash equivalents				
Balance at 1st April	82,659	57,500	81,368	56,659
Net change in year	(6,220)	25,159	(6,783)	24,709
Balance at 31 March	76,439	82,659	74,585	81,368
Broken down into:				
Cash at commercial banks and in hand	1,967	1,433	113	142
Cash with the Government Banking Service	74,472	81,226	74,472	81,226
Cash and cash equivalents as in Statement of Financial Position	76,439	82,659	74,585	81,368
Cash and cash equivalents as in Statement of Cash Flows	76,439	82,659	74,585	81,368

Third party assets (Patient Monies) held by the Trust

The Trust held cash and cash equivalents which relate to monies held by the Trust on behalf of patients or other parties. This has been excluded from the cash and cash equivalents figure reported in the accounts.

	31 March 2023	31 March 2022
	£000	£000
Bank balances	435	373
Monies on deposit	146	136
Total third party assets	581	509

23. Trade and other payables

23.1 Trade and other payables

	Group 31 March 2023 £000	Group 31 March 2022 £000	Trust 31 March 2023 £000	Trust 31 March 2022 £000
Current				
Trade payables	5,102	3,911	5,102	4,130
Capital payables (including capital accruals)	739	1,790	739	1,790
Accruals*	30,994	20,586	30,994	20,586
Annual leave accrual	1,958	3,350	1,958	3,350
Social security costs	2,854	2,831	2,854	2,831
Other taxes payable	2,172	2,134	2,172	2,134
Pension contributions payable	2,670	2,588	2,670	2,588
Other payables	275	3,781	275	3,781
NHS Charitable Funds: Trade and other payables	214	16	0	0
TOTAL CURRENT TRADE AND OTHER PAYABLES	46,978	40,987	46,764	41,190
Of which payable to NHS and DHSC group bodies				
Current	4,442	1,646	4,442	1,646

*Includes expected pay costs from the central pay offer as per the debtor in note 21 (£9,058k).

The Group and Trust had no non-current trade and other payables as at 31 March 2023 (£0 (zero) as at 31 March 2022).

23.2 Early retirements detail included in NHS payables

The Group and Trust had no early retirement costs included in payables as at 31 March 2023 (£0 (zero) as at 31 March 2022).

23.3 Other liabilities

	Group & Trust	
	31 March 2023 £000	31 March 2022 £000
Current		
Deferred Income: contract liability (IFRS 15)	4,172	6,480
Deferred Income: other (non-IFRS 15)	0	0
TOTAL OTHER CURRENT LIABILITIES	4,172	6,480
Non-current		
Deferred Income: contract liability (IFRS 15)	0	0
Deferred Income: other (non-IFRS 15)	0	0
TOTAL OTHER NON CURRENT LIABILITIES	0	0

23.4 Other Financial Liabilities

The Group and Trust had no other financial liabilities as at 31 March 2023 (£0 (zero) as at 31 March 2022).

24. Borrowings

	Group & Trust	
	31 March 2023	31 March 2022
	£000	£000
Current		
Lease liabilities	7,073	0
Total current borrowings	7,073	0
Non-current		
Lease liabilities	44,906	0
Total non-current borrowings	44,906	0

24.1 Reconciliation of liabilities arising from financing activities

	Group & Trust	
	31 March 2023	31 March 2023
	£000	£000
	Total	Lease liabilities
Carrying value at 1 April 2022 - brought forward	0	0
Cash movements:		
Financing cash flows - principal	(7,057)	(7,057)
Financing cash flows - interest (for liabilities measured at amortised cost) - excludes contingent rent for PFI	(524)	(524)
Non-cash movements:		
Impact of implementing IFRS 16 on 1 April 2022	58,718	58,718
Additions	288	288
Lease liability remeasurements	30	30
Interest charge arising in year (application of effective interest rate)	524	524
Carrying value at 31 March 2023	51,979	51,979

25. Lease liabilities

25.1 Lease liabilities - maturity analysis

	Group & Trust	
	Total	Of which leased from DHSC group bodies:
	31 March 2023	31 March 2023
	£000	£000
Undiscounted future lease payments payable in:		
- not later than one year;	7,532	5,893
- later than one year and not later than five years;	27,851	23,560
- later than five years.	18,626	16,410
Total gross future lease payments	54,009	45,863
Finance charges allocated to future periods	(2,030)	(1,769)
Net lease liabilities at 31 March 2023	51,979	44,094
Of which:		
- Current	7,073	5,499
- Non-Current	44,906	38,595

25.2 Movements in the carrying value of lease liabilities

	Group & Trust
	31 March 2023
	£000
Carrying value at 31 March 2022	0
IFRS 16 implementation - adjustments for existing operating leases	58,718
Lease additions	288
Lease liability remeasurements	30
Interest charge arising in year	524
Lease payments (cash outflows)	(7,581)
Carrying value at 31 March 2023	51,979

25.3 Commitments in respect of operating leases at 31 March 22 (IAS 17 basis)

This note discloses costs incurred in 2021/22 and commitments as at 31 March 2022 for leases the Trust previously determined to be operating leases under IAS 17.

	Group & Trust
	31 March 2022
	£000
Operating lease expense	
Minimum lease payments	7,123
Total	7,123

	Group & Trust
	31 March 2022
Future minimum lease payments due:	
- not later than one year;	7,058
- later than one year and not later than five years;	26,541
- later than five years.	23,095
Total	56,694

25.4 Initial application of IFRS16 on 1 April 2022

IFRS 16 as adapted and interpreted for the public sector by HM Treasury has been applied to leases in these financial statements with an initial application date of 1 April 2022.

The standard has been applied using a modified retrospective approach without the restatement of comparatives. Practical expedients applied by the Trust on initial application are detailed in the leases accounting policy in note 15.

Lease liabilities created for existing operating leases on 1 April 2022 were discounted using the weighted average incremental borrowing rate determined by HM Treasury as 0.95%.

Reconciliation of operating lease commitments as at 31 March 2022 to lease liabilities under IFRS 16 as at 1 April 2022

	Group & Trust 1 April 2022 £000
Operating lease commitments under IAS 17 at 31 March 2022	56,694
Impact of discounting at the incremental borrowing rate	(2,594)
IAS 17 operating lease commitment discounted at incremental borrowing rate	54,100
Less:	
Commitments for short term leases	(28)
Irrecoverable VAT previously included in IAS 17 commitment	(1,079)
Other adjustments:	
Rent increases/(decreases) reflected in the lease liability, not previously reflected in the IAS 17 commitment	5,725
Total lease liabilities under IFRS 16 as at 1 April 2022	58,718

26. Provisions

	Group & Trust Current		Group & Trust Non-current	
	31 March 2023 £000	31 March 2022 £000	31 March 2023 £000	31 March 2022 £000
Pensions - Early departure costs	47	51	264	369
Pensions - Injury Benefits	64	64	717	980
Legal claims	41	200	576	854
Redundancy	0	1,922	0	240
Lease dilapidations	7	0	1,626	1,633
Clinician pension tax reimbursement	5	9	405	435
Other	311	148	256	810
Total	475	2,394	3,844	5,321

	Total	Pensions - Early departure costs	Group & Trust Pensions - Injury benefits	Legal claims	Redundancy	Lease dilapidations	Clinician pension tax reimbursement	Other
	£000	£000	£000	£000	£000	£000	£000	£000
At 1 April 2022	7,715	420	1,044	1,054	2,162	1,633	444	958
Change in the discount rate	(258)	(42)	(216)	0	0	0	0	0
Arising during the year	228	7	18	203	0	0	0	0
Utilised during the year (accruals)	(28)	(12)	(16)	0	0	0	0	0
Utilised during the year (cash)	(199)	(36)	(49)	(87)	(27)	0	0	0
Reversed unused	(3,139)	(26)	0	(553)	(2,135)	0	(34)	(391)
At 31 March 2023	4,319	311	781	617	0	1,633	410	567

Expected timing of cash flows:

Not later than one year;	475	47	64	41	0	7	5	311
Later than one year and not later than five years;	1,802	172	247	576	0	520	31	256
Later than five years	2,042	92	470	(0)	0	1,106	374	0
Total	4,319	311	781	617	0	1,633	410	567

	Total	Pensions - Early departure costs	Group & Trust Pensions - Injury benefits	Legal claims	Redundancy	Lease dilapidations	Clinician pension tax reimbursement	Other
	£000	£000	£000	£000	£000	£000	£000	
At 1 April 2021	7,348	470	1,080	911	3,188	0	620	1,079
Change in the discount rate	40	7	33	0	0	0	0	0
Arising during the year	2,527	6	0	509	0	1,633	0	379
Utilised during the year (accruals)	(27)	(12)	(15)	0	0	0	0	0
Utilised during the year (cash)	(251)	(38)	(48)	(165)	0	0	0	0
Reversed unused	(1,922)	(13)	(6)	(201)	(1,026)	0	(176)	(500)
At 31 March 2022	7,715	420	1,044	1,054	2,162	1,633	444	958

Expected timing of cash flows:

Not later than one year;	2,394	51	64	200	1,922	0	9	148
Later than one year and not later than five years;	2,874	208	266	854	240	457	39	810
Later than five years.	2,447	161	714	0	0	1,176	396	0
Total	7,715	420	1,044	1,054	2,162	1,633	444	958

Pensions relating to former directors and staff - these provisions relate to the expected pension payments to former employees. The total value is based upon a standard life expectancy of the former employee. Should this life expectancy be different the value and timing of the payments will be affected. The value of the pension payment is also affected by annual pension increases, determined by the NHS Pensions Agency.

Redundancy - no provision has been made in 2022/23 following a review of workforce plans, recruitment and retention workstreams and commissioning intentions. This was previously £2.2m relating to approximately 33 posts.

Legal claims - these provisions relate to inquests and public and employer's liability claims. The value and timing of the payments is uncertain until the claims have been fully investigated and any settlements agreed.

Injury benefits - these are payable by the NHS Pensions Agency. The total value of the provision is based upon a standard life expectancy of the former employee. Should this life expectancy not be achieved the value and timing of the payments will be affected. The value of the pension payment is also affected by annual pension increases, determined by the NHS Pensions Agency.

Clinician pension tax reimbursement - this is a commitment to pay an amount equal to the tax charge payable by the clinician upon retirement. It is calculated using a national formula using an average discounted value per nomination set by the Government Actuary's department and the Business Services Authority.

Other - this consists of 2 provisions. One for £311k relates to a HMRC VAT payment and one for £256k in relation to potential Final Pay Control charges from NHS Pensions Agency.

Lease dilapidations - this provision is for potential dilapidation and reinstatement costs payable when the Trust vacate leases. These charges have been calculated based on the experience of the Trust and a view on the extent of changes to the properties undertaken by the Trust.

£3,190k is included in the provisions of NHS Resolution at 31 March 2023 (£1,416k at 31 March 2022) in respect of clinical negligence liabilities of the Trust.

27. Contingencies

27.1 Contingent liabilities

The Group and Trust had no contingent liabilities as at 31 March 2023 (none as at 31 March 2022).

27.2 Contingent assets

The Group and Trust had no contingent assets as at 31 March 2023 (none as at 31 March 2022).

28. Revaluation reserve

Group & Trust

	Total Revaluation Reserve £000	Revaluation Reserve - Property, Plant and Equipment £000
As at 1 April 2022	13,156	13,156
Impairments	2,748	2,748
Transfers to other reserves	(378)	(378)
Transfer to I&E reserve upon asset disposal	(1,500)	(1,500)
Revaluation reserve at 31 March 2023	14,026	14,026
	£000	£000
As at 1 April 2021	10,597	10,597
Impairments	2,881	2,881
Transfers to other reserves	(300)	(300)
Transfer to I&E reserve upon asset disposal	(22)	(22)
Revaluation reserve at 31 March 2022	13,156	13,156

The transfers to other reserves relate to revaluation balances for assets that were disposed of in year and have been transferred to the Income and Expenditure reserve.

29. Capital commitments

The Group and Trust has no contracted capital commitments as at 31 March 2023 (£0 (zero) as at 31 March 2022) not otherwise included in these financial statements.

30. Financial Instruments

30.1 Financial assets

	Group	Group	Trust	Trust
	Total	Held at	Total	Held at
	£000	amortised cost	£000	amortised cost
	£000	£000	£000	£000
Assets as per SoFP				
Receivables (excluding non-financial assets) - with DHSC bodies	11,430	11,430	11,430	11,430
Receivables (excluding non-financial assets) - with other bodies	2,025	2,025	2,025	2,025
Cash and cash equivalents	74,585	74,585	74,585	74,585
NHS Charitable Funds: financial assets	1,998	1,998	0	0
Total at 31 March 2023	90,038	90,038	88,040	88,040
Assets as per SoFP				
Receivables (excluding non-financial assets) - with DHSC bodies	2,057	2,057	2,057	2,057
Receivables (excluding non-financial assets) - with other bodies	609	609	609	609
Cash and cash equivalents	81,368	81,368	81,368	81,368
NHS Charitable Funds: financial assets	1,291	1,291	0	0
Total at 31 March 2022	85,325	85,325	84,034	84,034

There is no difference between carrying amount and fair value.

30.2 Financial liabilities

	Group	Group	Trust	Trust
	Total	Held at	Total	Held at
	£000	amortised cost	£000	amortised cost
	£000	£000	£000	£000
Liabilities as per SoFP				
Obligations under leases	51,979	51,979	51,979	51,979
Trade and other payables (excluding non-financial liabilities) - with DHSC bodies	4,442	4,442	4,442	4,442
Trade and other payables (excluding non-financial liabilities) - with other bodies	34,626	34,626	34,626	34,626
IAS 37 provisions which are financial liabilities	0	0	0	0
NHS Charitable Funds: financial liabilities	0	0	0	0
Total at 31 March 2023	91,047	91,047	91,047	91,047
Trade and other payables (excluding non-financial liabilities) - with DHSC bodies	1,646	1,646	1,646	1,646
Trade and other payables (excluding non-financial liabilities) - with other bodies	31,991	31,991	31,991	31,991
IAS 37 provisions which are financial liabilities	0	0	0	0
NHS Charitable Funds: financial liabilities	16	16	0	0
Total at 31 March 2022	33,653	33,653	33,637	33,637

30.3 Maturity of financial liabilities

	Group	Group	Trust	Trust
	31 March 2023	31 March 2022	31 March 2023	31 March 2022
	£000	£000	£000	£000
In one year or less	46,600	33,653	46,600	33,637
In more than one year but not more than five years	27,851	0	27,851	0
In more than five years	18,626	0	18,626	0
Total	93,077	33,653	93,077	33,637

31. Financial risk management

Financial reporting standard IFRS 7 (Financial Instruments: Disclosures) requires disclosure of the role that financial instruments have had during the year in creating or changing the risks a body faces in undertaking its activities. Because of the continuing service provider relationship that the Trust has with Integrated Care Boards and the way those Integrated Care Boards are financed, the Trust is not exposed to the degree of financial risk faced by business entities. Also financial instruments play a much more limited role in creating or changing risk than would be typical of listed companies, to which the financial reporting standards mainly apply. The Trust has limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day-to-day operational activities rather than being held to change the risks facing the Trust in undertaking its activities.

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 auditor.

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 negligible exposure to currency rate fluctuations.

Interest rate risk

The Trust currently has no long-term borrowing.

Credit risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has low exposure to credit risk. The maximum exposures as at 31 March 2023 are in income from customers, as disclosed in the Trade and other receivables note.

Liquidity risk

The Trust's operating costs are incurred under contracts with Integrated Care Boards, which are financed from resources voted annually by Parliament. The Trust funds its capital expenditure from internally generated resources; future capital expenditure will be funded in the same way or from funds obtained within its prudential borrowing limit. The Trust is not, therefore, exposed to significant liquidity risks.

32. Events after the reporting period

The Group and Trust have no events after the reporting period.

33. Private Finance Initiative contracts

The Group and Trust have no Private Finance Initiative contracts.

34. Related party transactions

The parent department of the Trust is the Department of Health and Social Care.

During the year the Trust has had the following material transactions with entities, which are considered related parties to members of the Board of Directors of the Trust (as listed in the Annual Report):

	Payments to Related Parties	Receipts from Related Parties	Amounts owed to Related Parties	Amounts due from Related Parties
	£000	£000	£000	£000
South Yorkshire ICB	0	58,493	0	0
Calderdale & Huddersfield FT	5,769	6	1,654	1
Leeds & York Partnership FT	8,844	570	86	44
University of Huddersfield	133	85	10	4
Horizon Platforms Ltd	5	0	0	0

Government Departments and their agencies are considered by HM Treasury as being related parties. During the year the Trust has had a significant number of material transactions with other NHS Bodies. In addition, the Trust has had a significant number of material transactions in the ordinary course of its business with other Government Departments and other central and local government bodies.

The wider DHSC (Department of Health and Social Care) group has also prepared a register of interests. The Trust has reviewed transactions with these bodies and has none in 2022/23.

35. Losses and Special Payments

	Group & Trust			
	Year Ended 31 March 2023	Year Ended 31 March 2023	Year Ended 31 March 2022	Year Ended 31 March 2022
	Total number of cases Numbers	Total value of cases £000s	Total number of cases Numbers	Total value of cases £000s
Losses:				
1. Losses of cash due to:				
a. theft, fraud etc.	1	0	0	0
b. overpayment of salaries etc.	0	0	0	0
c. other causes	3	0	10	0
2. Fruitless payments and constructive losses	0	0	0	0
3. Bad debts and claims abandoned	9	11	18	13
4. Damages to buildings, property etc. (including stores losses)	1	2	0	0
Total Losses	14	13	28	13
Special Payments				
5. Compensation under legal obligation	1	1	0	0
6. Extra contractual to contractors	0	0	0	0
7. Ex gratia payments				
a. loss of personal effects	33	2	27	4
d. other negligence and injury	0	0	0	0
e. other employment payments	3	3,869	1	252
f. overtime corrective payments (nationally funded)	0	0	1	399
g. overtime corrective payments (additional amounts locally agreed)	0	0	0	0
i. other	10	3	3	1
8. Special severance payments	0	0	0	0
9. Extra statutory and regulatory	0	0	0	0
Total Special Payments	47	3,875	32	656
Total Losses and Special Payments	61	3,888	60	669

All amounts are reported on an accruals basis but exclude provisions for future losses.

There were no clinical negligence cases where the net payment exceeded £300,000.

There were no fraud cases where the net payment exceeded £300,000.

There were no personal injury cases where the net payment exceeded £300,000.

There were no compensation under legal obligations cases where the net payment exceeded £300,000.

There has been no fruitless payments where the net payment exceeded £300,000.

There has been 1 special payment over £300,000 in relation to lease car VAT refund, following a national HMRC case and approval was given by HM Treasury.

Other employment payments include £50 vouchers paid to staff in both 2021/22 (1 at £252k) and 2022/23 (1 at £270k).

36. Gifts

The Trust has made no gifts in 2022/23 (£0 (zero) in 2021/22).

37. Going Concern

After making enquiries, the directors have a reasonable expectation that the Group and Trust services provided by the NHS Foundation Trust will continue to be provided by the public sector for the foreseeable future. For this reason, the directors have adopted the going concern basis in preparing the accounts, following the definition of going concern in the public sector adopted by HM Treasury's Financial Reporting Manual.

