ROTHERHAM DONCASTER AND SOUTH HUMBER NHS FOUNDATION TRUST

ANNUAL REPORT AND ACCOUNTS 2020/21

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PRESENTED TO PARLIAMENT PURSUANT TO SCHEDULE 7, PARAGRAPH 25(4)(a) OF THE NATIONAL HEALTH SERVICE ACT 2006

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PERFORMANCE REPORT

Overview

This section provides an introduction to the Annual Report from the Chief Executive and Chairman. It describes the Trust and highlights some of the major achievements in the year, the risks we have faced and provides some facts and figures about the Trust.

Foreword by the Chief Executive and Chairman

Welcome to our Annual Report and Accounts for 2020/21.

As always it has been a busy year and as the financial year came to a close the Coronavirus (COVID-19) pandemic was still ongoing, meaning our focus continued to be keeping our colleagues, patients and their loved ones safe and protected as much as possible from the virus. Our colleagues across the Trust have worked incredibly hard over the last 12 months, as they always do, with the added challenge of COVID-19. We know it's not easy for our colleagues who have had to wear personal protective equipment throughout their shift. We know it's been tough. Many colleagues have also continued to work from home, and we want to acknowledge the sterling work they have done too, in what at times is isolation. However, we have fully encouraged the use of IT so that colleagues can keep in touch with workmates as much as possible.

Our colleagues really are extra special. Our RDaSH team is committed, dedicated and hard working. We can't thank our colleagues enough for how they go over and above in their day to day work. They really are RDaSH diamonds!

Throughout the financial year we have kept our services running the best way possible with technology continuing to play a huge part in this. Many of our patient consultations are currently via telephone and video conferencing – thanks to a huge investment in IT devices. We do however have face to face consultations where there is a patient need. We always work hard to put our patients first.

Despite working around the challenges of Coronavirus our work has continued behind the scenes to look at how we can improve and enhance our services. Now, as the outbreak is hopefully coming to an end in the UK, we are already working hard to roll out changes with the whole aim of making our services for our patients the best we possibly can. And, as always, we continue to engage with our patients and carers, Foundation Trust Members and Governors on how we move improvements forward. After all, there's no-one better to ask!

Our national staff survey this year gave us yet another set of really pleasing results. In fact, it highlighted that we were simply one of the best when it comes to equality, diversity and inclusion…and above average in six other categories. It was also the second year running that we topped the bill for equality, diversity and inclusion, for which the Trust was also a finalist in the Health Service Journal NHS Workplace Race Equality Awards. Colleagues who took part in the survey put the organisation above average when it comes to health and wellbeing, morale, quality of care, the safe environment and safety culture. We're really proud of these results. However, we won't be resting on our laurels and work is already underway to look at the other scores that are not in the top half of the table.

To help show our appreciation to our colleagues we have continued to reward them with our Going the Extra Mile awards – even though we now deliver them in a different way. We've also introduced a 'little sister' award called Diamonds – as we want to spread our thanks and appreciation across the Trust. We also worked around COVID-19 to deliver our Annual Staff Awards digitally. We know a little reward or a simple 'thank you' means a lot! Our colleagues also received thank you vouchers, a thank you card and badge after the Trust was awarded money from the donation to the NHS Charities from Captain Tom Moore. We were also appreciative of a donation from local lad turned international footballer Danny Rose.

We continue to support our colleagues through a range of networks, including Disability, Black Asian and Minority Ethnic (BAME) and Lesbian, Gay, Bisexual, Transgender and Questioning (LGBTQ-plus) as well as via our health and wellbeing support. During the year we stepped up our health and wellbeing offer with a wide range of support for colleagues and teams including peer support, self-help, targeted and individual help.

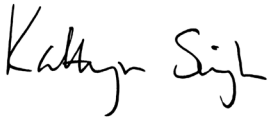
We've again had recruitment challenges throughout the last 12 months – not unlike many other health trusts. We've worked incredibly hard to attract the best talent to RDaSH with a whole host of initiatives and highlighting to potential employees why our Trust is a great option. We're just about to launch a new video on why you should choose to work for RDaSH – you can have a sneak preview here - https://www.youtube.com/watch?v=5ch-lRsTH80&t=1s Please take a look and share it with your family and friends. We've produced this in house – Great isn't it! A huge thank you to all of our colleagues who happily stood in front of the camera, as we know for many it was an unusual request and out of their comfort zone – but as always, they helped us to deliver!

Our Charitable Funds continue to provide additional patient and staff benefits that improve the overall experience our colleagues and service users.

Finally, our community interest company Flourish Enterprises continues to go from strength to strength, helping volunteers gain confidence and new skills to be able to head back into the workplace or education. You can hear how our Aspire Drugs and Alcohol Service and Flourish Enterprises have helped one of our former service users here: https://www.youtube.com/watch?v=hiHKp63BSaQ&t=5s

We hope you enjoy reading our Annual Report and Accounts for 2020/21 which gives you a taste of the services we offer.

If you'd like to keep up-to-date with what's happening at RDaSH please either visit our website www.rdash.nhs.uk, follow us on Facebook, Twitter or Instagram – search RDaSH NHS - or watch our videos on our YouTube Channel – simply search RDaSH Communications or click here: https://www.youtube.com/user/rdashcommunications/videos



Kathryn Singh, Chief Executive
24 June 2021

Alan Lockwood, Chair
24 June 2021

Overview of Performance

The purpose of the overview is to provide brief information on the organisation, its purpose, key risks and performance.

About the Trust

Key facts

- We deliver services from approximately 100 locations across Rotherham, Doncaster and North Lincolnshire.

- Services include inpatient and hospital-based services at The Woodlands and Swallownest Court in Rotherham, the Tickhill Road site and Emerald Lodge in Doncaster, Great Oaks in Scunthorpe, and community services in a wide range of community settings, including registered and supported living homes.

- Our headquarters, Woodfield House, is based on the Tickhill Road Site in Balby, Doncaster.

- We employ around 3,269 staff providing a wide range of clinical and non-clinical services.

- We have over 100 committed volunteers of all ages and backgrounds who selflessly give up their time to help us, carrying out a variety of tasks, including helping out in art groups, driving patients to and from the hospital sites, providing trolley services to the wards. All of which helps support our colleagues in their clinical duties and offers additional help and activities for service users.

- Some 131,961 people accessed our services during the year.

- Operating income from patient care activities in 2020/21 was £165.157m (total Income for the year was £179.462m). We have achieved our financial planned outturn position every year as a Foundation Trust. Further details of financial performance are provided on page 13.

Our history

The Trust was established in October 1999 following the merger of Doncaster Healthcare NHS Trust and Scunthorpe Community Healthcare NHS Trust.

In 2002, the Trust took on responsibility for the delivery of mental health services in Rotherham, after Rotherham Priority Services NHS Trust was dissolved.

On 1 August 2007, the Trust received authorisation under the NHS Act 2006 and was granted Foundation Trust status. The Trust was renamed Rotherham Doncaster and South Humber Mental Health NHS Foundation Trust

On 1 October 2010, the transfer of tier 2 primary mental health child and adolescent mental health services (CAMHS) from Doncaster Council (DMBC) and tier 3 CAMHS from Doncaster and Bassetlaw Hospitals NHS Foundation Trust (DBH) took place.

On 1 April 2011, around 1,700 staff transferred to RDaSH from Doncaster Community Healthcare and Rotherham Community Health Services, under the Transforming Community Services programme. The Trust was renamed Rotherham Doncaster and South Humber NHS Foundation Trust to reflect the range of services provided.

The services we provide

We have four care groups - with an emphasis on the 'place' within which the services are provided, by three care groups, in Rotherham, Doncaster and North Lincolnshire; and a dedicated Care Group to deliver our children's services across all three geographical areas. Our care groups and the services they provide are:

- Doncaster Care Group
  - All Age Inpatient and Community Mental Health Services
  - Community Integrated Services
  - Learning Disabilities
  - Forensic Services
  - Drug and Alcohol Services

- Rotherham Care Group
  - All Age Inpatient and Community Mental Health Services
  - Learning Disabilities

- North Lincolnshire Care Group
  - All Age Inpatient and Community Mental Health Services
  - Community Learning Disabilities

- Children's Care Group
  - Children and Young People's Mental Health
  - Community Integrated Services

Descriptions of our services:

- All Age Inpatient and Community Mental Health Services - including crisis and home treatment, assertive outreach, early intervention in psychosis, community therapy, social inclusion, recovery, rehabilitation and dementia services. The core community mental health services are delivered through a number of care pathways designed to meet assessed needs. We also provide psychological therapies (Improving Access to Psychological Therapies, known as IAPT).

- Children and Young People's Mental Health Services (CYPMHS also known as CAMHS) - a range of psychotherapeutic approaches and interventions for children and adolescents with mental health needs.

- Adult Community Learning Disability Services in Doncaster, Rotherham and North Lincolnshire - services include assessment and treatment community settings, supporting people in the community and helping people with complex needs, as well as providing leisure, recreational and educational activities. We also provide a low-secure unit and locked rehabilitation service on the Tickhill Road site for men with learning disabilities.

- A comprehensive Drug and Alcohol Service - operates across Doncaster in partnership with a range of agencies. This provides support through drug treatment, relapse prevention and a holistic approach to assisting people to regain fulfilling lives.

- Community Integrated Services - adult, children and family healthcare services are provided across Doncaster, including community and inpatient, district nursing and specialist community nursing services, rehabilitation services, hospice services, children and family nursing services and sexual health services. We also provide health visiting and school nursing in North Lincolnshire.

Our Vision, Values and Strategic Ambitions

Our Vision - Leading the way with care.

Our Values

Our Five-Year Strategy

In 2019, the Trust published its five-year strategic plan setting out six ambitions which focused on working with our partners, patients, carers and colleagues to deliver seamless, patient-centred, integrated care and support.

Ambition One	Be a leading provider of co-ordinated mental and physical healthcare services for people of all ages.
Ambition Two	Develop and deliver services which have a focus on prevention and early intervention, building resilience and promoting recovery.
Ambition Three	Take the lead with our partners to drive the development of accessible patient centred care services closer to people's homes.
Ambition Four	Develop a healthcare workforce who are equipped to provide the highest level of clinical care.
Ambition Five	Embrace technology to innovate and continually improve clinical services.
Ambition Six	Maximise benefits to patients through ensuring a strong and sustained financial position to underpin the delivery of high-quality clinical services.

Whilst these things remain core to our purpose, the environment that we are now working in, and the challenges we face, have changed so significantly it was important for us to take stock and consider how we should respond. The last 12 months has seen us live

through a global pandemic which is unprecedented in our lifetime. It has, and continues, to change the way that we live and work and inevitably how we deliver care to our patients.

We have had to respond to the pandemic by providing care for patients with COVID-19, deliver more of our care virtually and support patients with Long COVID. We have also had to support our colleagues to feel safe whilst delivering care during the pandemic, introduce regular COVID-19 testing and implement a significant vaccination programme. During the period of 2020/21 we had to divert much of our attention to the pandemic which meant that some of the key programmes of work, that we had planned under our strategic objectives, were not delivered.

During the last 18 months we have also seen the Care Quality Commission assess our Trust as Requiring Improvement. Whilst the CQC identified some good practice in the Trust and found our colleagues and services to be caring and responsive, they did identify a number of areas that require improvement. These specifically relate to us providing safer and more effective care and improving the linkages between our leaders and our frontline colleagues.

It is for these reasons that we have reviewed our strategic plan during 2020/21, to ensure that the priorities we set out remain relevant and are focused on the challenges that we now face. A new plan will be launched in the first quarter of 2021 which sets out a refreshed, more streamlined set of ambitions and objectives which focus on the next two years while we continue to adapt and deliver within these unprecedented times.

Whilst the COVID-19 pandemic has affected a shift in focus across 2020/21 different to that originally planned, much progress has still been made across the Trust, and some to a level far beyond that which may have been achieved without the pandemic influence. The most critical leap forward has been that of digital advancement. However wider benefits have also been seen through enhanced collaborative working with partners. This has provided greater opportunity for patient centred health and care delivery across traditional organisation boundaries, reducing bureaucratic complexities and assuring the protection of critical urgent and emergency care services during times of significant pressure. It has also provided increased opportunity for enhanced collaborative partnerships with third, community and voluntary sector organisations with real success. Specifically:

- The Trust have introduced new technology that has enabled remote interaction, supporting a shift that was necessary, in the earlier part of the year, as a means of protecting vulnerable patients and colleagues. The digital first approach has been clinically driven to ensure that where individual risks or people's inability to access digital care were noted, alternative arrangements were put in place. The Trust are now seeking to establish a blended approach, moving beyond the COVID-19 pandemic, to maintain the positive opportunities digital technology provides in offering increased patient and service flexibility, accessibility, improved recruitment and retention potential, but still recognising the role and value of face-to-face interaction.

- Recognising the large-scale shift to digital care, digital inclusion was important for us to consider i.e. how to ensure that we care for patients who are not able to have digital care because they don't have the digital equipment or are unable to use it. In North Lincolnshire, a 'clean clinic' concept was progressed, as a hybrid approach between full virtual and face-to-face consultation. The approach evaluated well, with further expansion underway to enhance the suite of engagement methods available. Further

exploration is also progressing in seeking to launch an IT loan scheme, for those who may not have ready access to the necessary technology to engage in digital care and support.

- A collective group of services have rolled out enhanced remote monitoring technologies, including in the older adults memory service, attention deficit hyperactive disorder (ADHD), dietetics and eating disorder services. This provides technology to individuals to support them to manage their long-term condition more effectively and independently with specialist service support only where this is required. Other developments to enhance self-care possibilities were also adopted in services such as Woundcare as considerable changes were made to enable individuals to self-clean and dress wounds without frequent and often inconvenient and unnecessary visits to / from community care teams.

- Children's services have enhanced their remote engagement methods, utilising a range of solutions through enhanced and expanded use of social media platforms, expanded use of e-clinics, web and text messaging solutions. Developments have been in response to feedback from children, young people and families using the services, adapting services to meet the needs of the changing generation.

- Valuable partnerships have been forged with our partners Rethink, Parent Carer Forum, Shiloh and Rotherham United to provide enhanced community or step-up support in a range of areas including crisis, neurodevelopment, and in supporting stability in general mental health and wellbeing of the population. The Trust are keen to explore longer-term and expanded opportunities to work with local partners moving forwards.

- Staff health and wellbeing has been a critical focus as individuals and teams have stepped up to meet the demands that the pandemic has presented in the past year. The Trust have explored and mobilised ways to support the health and wellbeing of our valued colleagues. The Trust have provided 'wobble rooms' as safe and comfortable spaces for downtime; enhanced psychological support in recognition of the challenges clinical colleagues face on a day-to-day basis; and introduced targeted support routes for those who have been disproportionately affected over the past year, including those individuals recognised to be within the Clinically Extremely Vulnerable (CEV) population, or those identifying as Black and Minority Ethnic (BAME).

- Physical health teams have significantly adapted their working arrangements, with community nursing teams providing alternative pathways in Doncaster in collaboration with acute, primary care and care home teams to respond to demand and capacity pressures, as a result of the COVID-19 pandemic. This has helped patient return home following an in-patient stay more quickly; enhanced clinical wraparound support to care homes; and supported enhanced community care in the community to prevent patients being admitted to hospital or a deterioration in their physical health.

More information about this innovative work can be viewed online by following this link https://youtu.be/5EfVue8KxRQ

Looking Forward

Our new, focused strategic priorities will continue to ensure that our main focus will be on patient safety and quality, supporting safe standards, access and outcomes despite the wider challenges that we face. We will also continue to respond to the COVID-19 pandemic by supporting our colleagues and patients to recover and provide care to those who have been adversely affected.

A national Task & Finish group on accelerating NHS progress on tackling health inequalities during the next stage (Phase 3) of COVID-19 recovery. It found overall that:

> 'COVID-19 has shone harsh light on some of the health and wider inequalities that persist in our society. Like nearly every health condition, it has become increasingly clear that COVID-19 has had a disproportionate impact on many who already face disadvantage and discrimination. The impact of the virus has been particularly detrimental on people living in areas of greatest deprivation, on people from Black, Asian and Minority Ethnic communities, older people, men, those who are obese and who have other long-term health conditions, people with a learning disability and other inclusion health groups, those with a severe mental illness and those in certain occupations. COVID-19 risks further compounding inequalities where gaps had already been widening.'

The pandemic has highlighted some significant inequalities in our communities, with COVID-19 disproportionately affecting older adults, those living in deprivation and some communities such as those from a Black or Asian background. It has also significantly affected the mental health of all, but especially our children and young people and those who had an existing mental illness.

A national Task & Finish Group outlined eight recommendations, that Trusts were asked to work collaboratively with communities and partners to address these emerging inequalities. The Trust has undertaken a comprehensive review of its work to date against the eight recommendations and has developed a programme of work with our partners to tackle areas requiring action for 2021/22. The key areas in the work programme relate to:

- Better understanding and facilitating equality of access to our services.
- Improving the quality of our information about the diversity and inclusiveness of our services.
- Co-producing our approaches to improving inclusiveness with a range of different patient cohorts and communities.
- Working with our partners to deliver a co-ordinated approach.
- Supporting those without digital technology to continue to access services appropriately.
- Work with our partners in GP practices to improve our collective record keeping in relation to protected characteristics and equality.

We will build on the increased joint working with our partners experienced during the pandemic and look to collaborate more, formally and informally, on the design and delivery of joined up care for patients and carers across Rotherham, Doncaster and North Lincolnshire. We have already begun to learn the lessons from the pandemic and are building the positive outcomes into our ongoing work. We will work with our key partners and stakeholders to co-produce, deliver and evaluate our services including not only those

public sector organisations but also patients and carers and voluntary and community organisations.

Stability in our workforce will be crucial, taking learning from the experiential flexibility across what were traditional boundaries and making the most of heightened opportunities for recruitment, as we see increasing interest in health and care careers. It will however be amiss not to recognise that the year of 2021/22 needs to be one of safe, stable and managed recovery for our colleagues, with the years ahead from 2021/22 shifting to focus on the profile and delivery of a 'new' NHS.

Key challenges to delivering our priorities

- Work collaboratively with partners in both Integrated Care Systems and our three 'places' of Rotherham, Doncaster and North Lincolnshire to integrate care and improve quality for patients.
- Managing COVID- 19 on an ongoing basis – both nationally, at system and place. This resulted in a major shift in prioritisation of working at system and place, responding to national directives, how we deliver our services, where our resources should be deployed and how our colleagues work and live.
- Anticipated economic challenges in managing and living with COVID-19 on an ongoing basis. This is likely to result in financial pressures for the Trust and NHS system, financial pressures for some of our colleagues whose families may be hit by economic hardship and on our patients whose mental and physical health may also be affected in a similar way.
- Significant social changes resulting from living with COVID-19, resulting in social isolation, and society living and working within national and local rules for social interaction. These have a significant impact on peoples' physical and mental health with some people delaying accessing care when they need to and others experiencing a significant deterioration in their condition.
- Changes in the use of technology in the delivery of healthcare. The Trust, like others, had to rapidly introduce the use of digital technology to provide healthcare remotely and operate as an organisation with many colleagues working from home. In some ways this was a positive move as it rapidly advanced plans to use technology more effectively in the delivery of healthcare. However, it also created challenges for those patients who are not 'digitally enabled', caused social isolation for patients and Trust colleagues and as yet, the use of digital technology to deliver all types of health care has not yet been proved clinically effective.

Financial performance

Introduction

This section provides a commentary on the Trust's financial performance for the financial year 2020/21. It provides an analysis of the key financial targets, capital expenditure and income activities for the year as well as an overview of the Trust's plans for future years. The financial year 2020/21 has been a challenging year for all NHS organisations, especially in light of the COVID-19 crisis. The Trust has delivered an overall surplus of £2.247m, including a net impairment of £0.357m (2019/20 overall deficit of £10.366m, including a net impairment of £12.374m); this is not taken into account when the Trust's financial performance is assessed against its control total. However, in light of this challenging environment the Trust has delivered a strong financial outturn, before net impairments, and achieved its control total which is detailed in the next sections of this report.

Consolidated accounts

The 2020/21 accounts included in this report show a position that consolidates the Trust activities, Flourish Enterprises CIC (Subsidiary) and the Trust's Charitable Funds. The table below shows the consolidated ('Group') position and the breakdown between Trust activities Flourish Enterprises CIC and Charitable Funds.

A separate annual report is available for the Trust's Charitable Funds, Flourish Enterprises produces its own Accounts, and therefore this commentary will focus on the financial performance of the RDaSH activities, as this is the most significant component.

Financial Results 2020-21	RDaSH Only Activities £'000	Flourish CIC £'000	Charitable Funds £'000	Group Position £'000
Income from Patient Activities	165,157	0	0	165,157
Other Operating Income	14,071	-87	321	14,305
Total Income	179,228	-87	321	179,462
Operating Expenses	-174,311	84	-493	-174,720
Finance Liabilities	-1,551	0	0	-1,551
Finance Income	7	0	56	63
Public Dividends Payable	-1,214	0	0	-1,214
Surplus / (Deficit) before impairment	2,159	-3	-116	2,040
Gain / (Loss) from transfer by Absorption	0	0	0	0
Gain / (Loss) on Disposal of Charitable Fund Investment	0	0	289	289
Movement in fair value of investment Property	-82	0	0	-82
Surplus / (Deficit) after impairment	2,077	-3	173	2,247
Tax	0	0	0	0
Surplus / (Deficit) after impairment and Tax	2,077	-3	173	2,247

Group going concern

After making enquiries, the directors have a reasonable expectation that the 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.

As a result of the current Coronavirus crisis, NHS organisations will be moving to block contract payments 'on account' for an initial period of 1 April to 30 September 2021, with the suspension of the usual payment architecture and associated administrative/ transactional processes. Additional funding to cover appropriate extra costs of responding to the coronavirus emergency will also be reimbursed.

Financial statements

The Accounts, presented from page 106 of this Annual Report, have been prepared under a direction issued by NHS Improvement under the National Health Service Act 2006.

Income and expenditure

The table below summarises the income and expenditure results for the period 1 April 2020 to 31 March 2021 for the Trust (only) activities.

Rotherham Doncaster and South Humber NHS Foundation Trust (Only)	Financial Results 2020/21 £'000	Previous Year's Results 2019/20 £'000
Income from Patient Activities	165,157	157,131
Other Operating Income	14,071	8,695
Total Income	179,228	165,826
Operating Expenses (Excl. Impairment)	-173,954	-160,821
Finance Liabilities	-1,551	-1,584
Finance Incomes	7	272
Public Dividends Payable	-1,214	-1,848
Surplus /(deficit) before impairment	2,516	1,845
Gain / (Loss) from transfer by Absorption	0	0
Gain / (Loss) on Disposal of Assets	0	0
Movement in fair value of investment Property	-82	226
Net Impairment	-357	-12,374
Surplus / (deficit) after impairment	2,077	-10,303

Overall Financial Use of Resources	*	1
* rating process on hold due to the pandemic		

2020/21 - Covid related funding and other NHSE Allocations received (for 2019/20 this was Provider Sustainability Funds Received (PSF))	4,949	1,261

Financial position

RDaSH, along with other NHS organisations, has faced some significant challenges in 2020/21 particularly around the impact of COVID-19 on the services provided.

Despite these challenges the Trust has delivered a surplus, (before impairments, Gain on Disposal of Assets and movement in value of Investment property), of £2.434m. See reconciliation below:

Financial Results 2020/21	RDaSH Activities £'000
Income from Patient Activities	165,157
Other Operating Income	14,071
Total Income	179,228
Operating Expenses (Incl. Impairment)	-174,311
Add: Net impairment	357
Operating Expenses (Excl. Impairment)	-173,954
Finance Liabilities	-1,551
Finance Income	7
Public Dividends Payable	-1,214
Movement in fair value of investment Property	-82
Surplus / (Deficit) before impairment	2,434

The Trust has met its planned financial position which has contributed to a strong financial rating. During the year the Trust has carried out a review of its asset values. In some cases this has resulted in a reduction in the values of these assets known as an impairment. The table above shows that during 2020/21 the Trust incurred a net impairment charge of £0.357m. This impairment is not considered when the Trust's financial performance against its control total is assessed.

Financial Plan and Provider top-up

As part of the 2020/21 plan, the Trust accepted a deficit plan of £3.777m. The Trust was monitored against this plan for the second half of 2020/21.

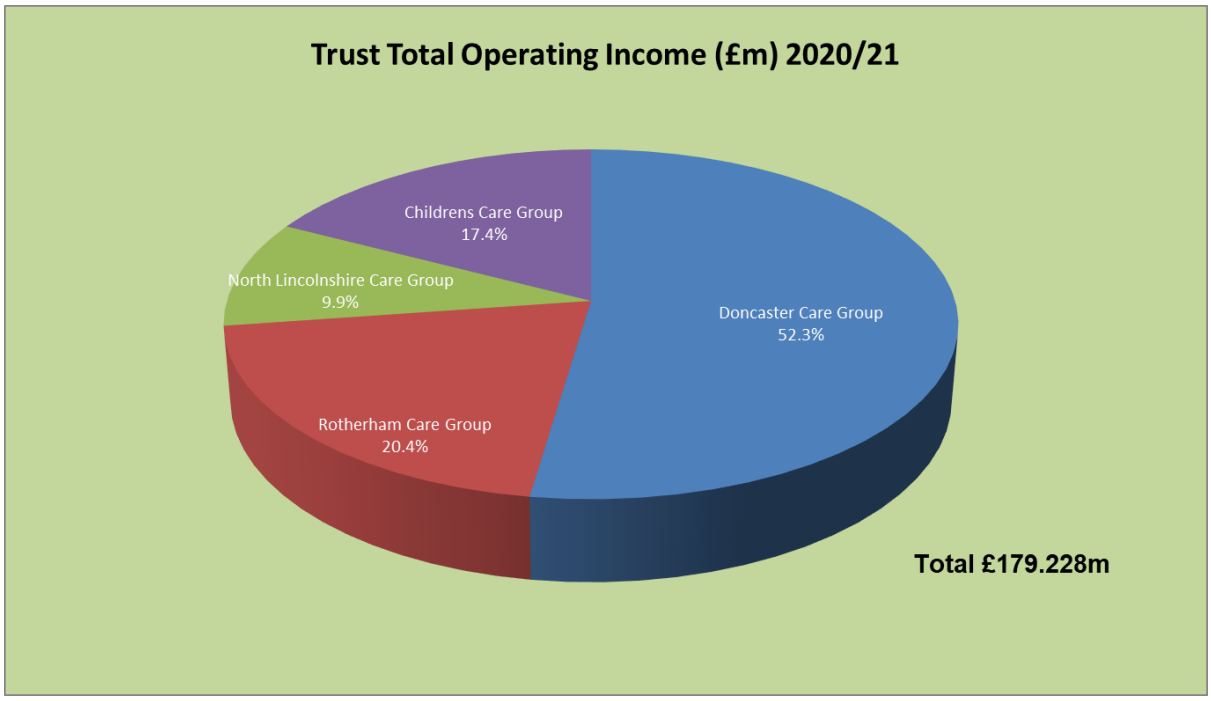
The planned financial performance includes Flourish CIC but excludes the Charitable Funds. The actual total performance was a surplus of £2.410m against the planned total deficit of £3.777m. Reconciliation to the overall group position is detailed overleaf:

Actual Overall Group Results	
	£'000
Planned Total	-3,777
Allowable payments (A/L, Loss on non-NHS income)	2,191
Planned Total Incl. Top-Up	**-1,586**
Additional Surplus generated by RDaSH and Flourish (performance was better than planned)	3,996
Additional Top-Up	0
Actual Performance	**2,410**
Less : Impairments	-357
Less : Non-Cash Pensions	-98
Add : PPE Net impact	119
Add : DEL Impairment	0
Add : Flourish Prior Period	0
Add : Charitable Funds Surplus / (Deficit)	173
Group Position	**2,247**

Financial rating as assessed by the financial regulator (NHS Improvement)

The Financial rating of the Trust is on hold during the Coronavirus pandemic, but by exceeding its plan it puts the Trust in a strong financial position for 2021/22 as assessed by the financial regulator (NHS Improvement).

Income and expenditure analysis (Trust only)



The analysis above shows how the Trust's income has been used to deliver the Trust services. Despite the challenges of the COVID19 pandemic, the Trust has increased its income base to £179.228m, mainly as a result of additional income to cover the costs of the pandemic. In relation to expenditure, of the total operating expenditure of £173.954m (excl. Impairments), a total of £139.914m (80.4%) was related to employee costs. The remaining £34.040m (19.6%) was spent on clinical supplies, drugs, non-clinical equipment and infrastructure costs.

In accordance with Section 43(2A) of the NHS Act 2006 the Trust confirms that the income from the provision of goods and services for the purposes of the health service in England is greater than its income from the provision of goods and services for any other purposes.

Also, in accordance with section 43(3A) of the NHS Act 2006, the Trust can confirm that the other income it has received has had no impact on its provision of goods and services for the purposes of the health service in England.

Working capital

Treasury management policy - In 2020/21 the Trust invested any short-term surplus cash in line with NHSI's guidance on investments. Although interest rates remain low, £0.007m of additional investment income has been generated during the year.

Cash flow and liquidity

At the end of the 2020/21 financial year, the Trust had a cash balance of £49.624m before consolidation of Charity and £49.898m for the whole group, which provides a very strong liquidity position, and will assist in the management of risk in 2021/22 and further investment in relation to capacity and business development.

Capital investment and asset values

During the financial year, the Trust invested a total of £4.077m of capital in its assets. This includes additional investment in information technology infrastructure to provide more flexible working approaches and estate infrastructure to further improve the environment for our service users and provide opportunities for service development.

The valuation of the Trust's Property, Plant and Equipment (PPE) was undertaken, under the Modern Equivalent Asset methodology, as at 1 March 2021. As at 31 March 2021 the Trust had an overall asset value of £79.926m. The Trust has increased the use of the Modern Equivalent Asset valuation methodology to value to the rest of the Trust's sites to value its land and buildings (note 1.9 to the accounts – Property, Plant and Equipment - Measurement).

Long term borrowing

At the beginning of the financial year, the Trust's borrowing totalled £14.601m (made up of the loan from the Foundation Trust Financing Facility and the PFI financing).

As at 31 March 2021, this borrowing has been reduced to £13.784m by repayments of the Loan and capital PFI repayments.

Countering fraud, Bribery and corruption

The NHS Counter Fraud and Security Management Services provide the framework through which Trust's seek to minimise losses through fraud. The Finance and Performance Director is nominated to lead the work and is supported by the local Counter Fraud Specialist (LCFS). A work plan, approved by the Audit Committee, has been completed in the year by the LCFS. The work plan addresses the requirements of the Trust's Counter Fraud and Corruption Policy. The key aims are to seek to proactively create an anti-fraud culture, implement appropriate deterrents and preventative controls and to ensure that allegations of fraud are appropriately investigated. Regular reports are received throughout the year by the Audit Committee.

Pensions and Retirement Benefits

Accounting Policies for pensions and other retirement benefits is included in note 1.6 to the accounts and details of senior employees' remuneration can be found in the Remuneration Report (page 61).

Charitable donations

The Trust continues to benefit from the receipt of charitable donations as detailed in the consolidated accounts. These are monitored and allocated separately through a charitable funds committee. The Trust is extremely grateful to fundraisers and members of the public for their continued support in providing these donations. The annual accounts and report on the use of these funds are detailed in a separate annual report.

Overview of the Trust's financial plan for 2021/22

The financial environment of the NHS continues to be very challenging in 2021/22. In relation to the Trust the particular challenges are:

- Efficiency challenge as a result of the Block payment mechanism.
- Delivery of quality requirements set by the CQC and commissioners.
- The impact of COVID-19 on income and expenditure and the new funding regime in the early part of 2021/22.
- Further reductions in income from local authority contracts and through the NHS tariff.

As a result of this challenging environment the Trust has agreed a financial plan that balances continued financial stability with the need to maintain quality and provide capacity for service re-design. The key elements of the 2021/22 plan are:

- To achieve a break-even position and any additional surplus will be re-invested to manage risk.
- To meet NHSI financial performance metrics.

- Maintenance of a strong liquidity position.
- A forecast Capital expenditure of £7.250m to further develop the IT strategy and enhance the patient environment, Breakdown below:

Capital Expenditure Plan 2020/21	Year ending 31 March 2022
Developments/Schemes	**£'000**
Clinical / Business Developments	3,140
Estates Maintenance - Backlog	150
IT end point and other schemes	1,000
IT General Schemes	1,750
Other Schemes	226
Schemes carried forward from 2020/21	734
In year bids/Un-Committed / Contingency	250
Total – All schemes	**7,250**

Summary

In line with other NHS organisations, the 2020/21 financial year has been a challenging year for the Trust, but despite this difficult environment the Trust has again had a successful financial year. The achievements described in this section means that we have maintained a strong financial base to manage future risks, while at the same time investing appropriately in the services the Trust provides. We will be operating in an even more challenging financial environment, at least for the next three to five years, and the Board of Directors have taken a decision moving forward to target a financial position that continues to achieve the balance between solid financial standing and appropriate investment in front line services.

Sustainability

The Trust has made significant reductions in carbon since 2010 mainly from the built environment, from a baseline of 7,200 Tonnes in 2010 to 4,450 Tonnes in 2020 representing a carbon reduction of 38% overall. The largest source of emissions from Trust buildings originates from the direct burning of gas for heating systems (3,500Tonnes).

In Q4 of 2020 37% of the National Grid electricity supply came from renewable sources which is increasing year on year and as a result the overall tax on electricity is reducing. Changing heating systems from gas to electricity can significantly reduce the carbon footprint to assist the Trust in achieving a Net Zero position, this is a long-term commitment and will require significant investment. In 2020 the Trust committed to buying only Green electricity.

In relation to business travel, the geographically dispersed nature of the Trust and the activities of its staff lead to a high use of vehicles which has a significant contribution to the Trust's carbon consumption. Emissions from vehicles should decrease as new technology leads to the development of lower emission vehicles. Measures such as

teleconferencing and virtual online meetings have recently reduced the need to travel and it is anticipated that this will continue. A large part of business miles travelled is by clinicians travelling to see patients. Work is required to accurately assess the actual carbon figure from business travel, this will be captured within the Green Plan.
The Trust has invested in charge points for electric vehicles across the main inpatient sites to and encourage the use of Hybrid and Electric vehicles. Uptake on these has been relatively slow but is increasing, particularly at the Tickhill Road site.

The Solar PV panels which have been installed across numerous trust locations continue to generate approximately 150,000 kilowatt hours of electricity per annum of which most is consumed locally with a very small percentage exported to the grid.

The Trust produces a carbon footprint every year which does not include 'Scope 3' emissions other than from waste and an element of business travel. The Trusts carbon footprint for 2020/21 has reduced compared to 2019/20, this however is likely not to be a representative year due to the COVID 19 pandemic with more people working from home. However, some of these changes in working practice, if adopted long term, will contribute to the carbon reduction strategy.

The procurement (including delivery) of goods and services is by far the largest part of the NHS carbon footprint. By using NHS Supply Chain the carbon footprint of the Trust is recorded within their reporting to the NHS national statistics. However, the carbon footprint from the Trust's procurement activities is not measured outside of the NHS Supply Chain, which is an issue faced by many Trusts.

In 2020 the NHS released its Net Zero commitment with ambitious targets to achieve a net zero carbon position by 2040. This is ahead of the governments national target of 2050. A further ambition is to reduce carbon output from 80% of NHS buildings by 2028.

All NHS Trusts are now required to have a green plan that sets out a strategy for how they will achieve a Net Zero position by 2040. To this end the Trust has employed a consultancy service to deliver a green plan and accompanying strategy during the summer of 2021.

Waste management

The Trust has a duty of care to manage its waste in accordance with the Environmental Protection Act (1990). A pro-active approach is taken to waste management, more than 75% of waste produced by the Trust is recycled, all food waste is sent to a local bio-mass plant where it is used to generate electricity, a by-product from the biomass process is liquid fertiliser to put back on the land. 20% of the waste is sent to an energy from waste plant. The elements of this waste which can't be recycled easily, such as low grade and single use plastics, are incinerated at a power station to generate electricity, this is generally considered a beneficial use of waste but is still carbon intense so the need to reduce this type of waste is still a priority if the Trust is to achieve a Net Zero position. The remaining 5% of the waste is more difficult to deal with, waste companies are continually looking to new technologies to try and recycle all waste streams, as these become available these difficult wastes will be transferred onto

these systems, however, at present much of this waste is incinerated without any energy recovery and a small proportion is sent to landfill.

Waste produced by the Trust in 2020/21 has reduced in all types apart from infectious clinical waste. While this waste stream increased in volume nearly four-fold throughout the year, the actual disposal weight only increased by around 50%. This increase in volume was largely down to the amount of Personal Protective Equipment (PPE) being discarded and as a result it put significant strain on the disposal companies. This has led to an increase in disposal routes, and a renewed focus in advancement of technology that can be used to recycle this waste, which in the future could help to reduce costs.

Although the amount of waste overall has reduced, this is largely due to the reduced numbers of people working on Trust sites and could increase if current levels of home working are reduced. A focus for the Trust and as individual consumers is to put pressure on suppliers to reduce packaging, reduce the need for single use plastics and use of more sustainable and recyclable packaging materials.

The wider NHS environment in which we operate

Due to the Trust's geographical footprint it operates within two Integrated Care System (ICS) footprints – South Yorkshire and Bassetlaw (SYB) and Humber Coast and Vale (HCV). For the purposes of collective performance and financial management the Trust is wholly aligned to the SYB ICS. Below is a summary of the progress made by SYB ICS during the year.

South Yorkshire and Bassetlaw Integrated Care System

The South Yorkshire and Bassetlaw (SYB) Integrated Care System (ICS) formally launched as an ICS in October 2018. It is a collaboration of partners including Local Authorities, the NHS and the voluntary sector in neighbourhoods, places and in provider collaboratives in South Yorkshire and Bassetlaw.

The majority of the work of the ICS takes place in its five Places – Barnsley, Bassetlaw, Doncaster, Rotherham and Sheffield – and their neighbourhoods. Increasingly, work is taking place across collaborations of provider partners in mental health, acute hospitals and primary care. The focus of all the partnerships within the ICS is to improve the health and healthcare of the population, tackle unequal outcomes and access, enhance productivity and value for money and help the NHS to support broader social and economic development.

The ICS serves a population of 1.5million, covers 75,000 members of staff, 208 GP practices, 36 neighbourhoods, 6 acute hospital and community trusts, 6 local authorities, 5 clinical commissioning groups, 4 care/ mental health trusts, with a total health and social care budget of £3.9 billion.

The Integrated Care System's Five-Year Plan (2019 – 2024) (https://sybics.co.uk/transformation/five-year-plan) set out key priority areas based on the NHS Long Term Plan, including aims to significantly reduce the

number of preventable deaths and illnesses that are caused by smoking, obesity and mental illness.

Since March 2020, the ICS has been continuing to work on these key transformation priorities but has also faced new unprecedented challenges due to the COVID-19 global pandemic forcing the system to pause, review and adapt priorities to meet the new heath and care needs of the population.

In February 2021, NHS England/ Improvement made five recommendations to Government on the question of how to legislate Integrated Care Systems on a statutory footing, having gathered the views of the NHS, local government and wider stakeholders. Following this, the Government published the White Paper 'Integration and Innovation: working together to improve health and social care for all' (February 2021): https://www.gov.uk/government/publications/working-together-to-improve-health-and-social-care-for-all/integration-and-innovation-working-together-to-improve-health-and-social-care-for-all-html-version These proposals will shape the future of the SYB ICS which, legislation pending, will become an Integrated Care Authority in 2022.

Throughout the journey the ICS continues to work towards its vision - for everyone in South Yorkshire and Bassetlaw to have the best possible start in life, with support to be healthy and live well for longer.

More information about the ICS can be found on the ICS website: www.sybics.co.uk

Some of the South Yorkshire and Bassetlaw health and care partner achievements in 2020/21 have included:

COVID-19, Reset and Recovery

All across SYB, partner organisations and the ICS Programme Management Office (PMO) were able to ensure the rapid reconfiguration of essential services and safeguarding measures were quickly put in place to protect patients and support frontline staff when it was needed most. SYB had a significantly better critical care survival rate than the national average during wave 1, ensuring we did not need to transfer a single patient out of the region. This was attributable to a flexible workforce management programme which saw high numbers of staff moving into critical care roles through selective redeployment (and retraining) where appropriate.

Key developments and outcomes regarding critical incident planning across all three surge periods (waves 1-3). include:

- Set-up Critical Care Operational Delivery Networks (ODN) to ensure SYB's critical care response continued to perform and function effectively.
- Facilitated critical response meetings between SYB's health and care leaders to manage the unfolding pandemic including the initial Strategic Health Co-ordination Group (SHCG) before being replaced by a weekly ICS Health and Care Management Team (HCMT) meeting to align strategic priorities.

- Took a leading role in a national piece of work which identified five key areas as being integral to the NHS' recovery; endoscopy, outpatients, diagnostics (CT / MRI scans), theatres and cancer.
- Joined up with Local Authorities across SYB's five places to support the development of Local Outbreak Management Plans.
- Received national praise by Keith Willett, Director for Acute Care at NHS E/I, who stated that the SYB Wave 2 Plan, born out of the Phase 3 Recovery Plan, was both impressive and assured.
- Public Health England (PHE) also paid tribute to SYB's approach during the pandemic at this point; through 'intelligence-led testing' and 'agile decision making' these swift actions enabled a reduction in new cases.
- Developing the SYB COVID-19 Vaccine Steering Group to oversee the extensive and complex roll out of the vaccination across nine priority groups set out by the Joint Committee on Vaccination and Immunisation (JCVI).
- SYB was at the forefront of the COVID-19 vaccination programme with Sheffield Teaching Hospitals NHS Foundation Trust (STH) among the first 50 hub sites in the UK to administer the Pfizer/BioNTech vaccine.
- Awarded £5m from the Regional Capital panel as part of a bid for COVID-19 diagnostic money, directly benefit patients across SYB as further services moved closer with restoration plans.
- Redistribution of 1600 pallets of PPE to a new warehouse facility for our supplementary stockholding - saving over £5000 per week in storage and retrieval fees.

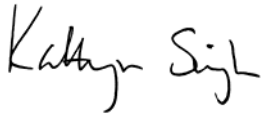
Other highlights include:

- Collaborated with Sheffield City Region in a joint call-to-arms for local manufacturing firms to recalibrate their manufacturing products to support the local demands for PPE - resulting in around 50 businesses coming forward to support the cause.
- Supported the timely hosting of 600 healthcare students from Sheffield Hallam University (SHU) across the system to support the regional effort.
- Coordinated the rapid scaling-up of the Doncaster Sheffield Airport (DSA) and its reconfiguration as a drive-through testing facility.
- Collaborated with NHS E/I on the rapid scaling up of a large scale viral testing hub at Meadowhall, as part of the national Pillar Two testing as part of NHS Test and Trace programme.
- Led on the temporary arrangement of consolidating all children's surgery across SYB at Sheffield Children's Hospital NHS Foundation Trust (SCH) which was restored in June - evaluation outcomes recorded 130 children used the pathway and received excellent patient and staff feedback.
- Published a co-produced Rapid Insights report with Yorkshire and the Humber Academic Health Science Network about the transformations that took place during the first wave of COVID-19 using internal research into patient and public experiences during the pandemic (March 2020 - onwards).
- Extended license for an enhanced support service for bereavement through Listening Ear (Amparro) to support communities while in-person services had been impacted.

- Released a region wide ‘Help Us, Help You’ campaign animation video to inform local people about which health services were running and why it was important to continue using them.
- Developed a region-wide Flu Board to oversee the delivery of a much-enhanced flu vaccine roll-out to reach greater numbers of the population with its most successful flu-campaign ever exceeding the SYB target of 75% among immunisations for vulnerable patient groups.
- Scaling-up appropriate treatment and rehabilitation services for Long COVID patients through a funding award of £250,000 and leading on a regional engagement study of individuals still feeling persistent ill-effects from the virus.
- Released a COVID-19 Safety Strategy on behalf of SYB’s Local Maternity System providing helpful guidance to support our most vulnerable patient groups during and after pregnancy.
- Roll-out of the NHS 111 scheme after extensive collaboration with national and regional partners.
- Funded an important new cardiac research project with national and regional partners recruiting 300 patient-volunteers who had been in hospital following a cardiac event or diagnosis.
- High patient satisfaction scores among cancer patients in NHS E/I’s National Cancer Patient Experience Survey, scoring 2% above the national average in the areas of patients thinking they were seen ‘as soon as necessary’ (86%) and the length of time ‘waiting for tests to be done being about right’ (90%).
- Exceeded the SYB financial plan for the year (and over the last three years) bringing in £19m of support that would not otherwise have been available had the system not been in balance.
- Established the SYB Equality Diversity and Inclusion (EDI) Action Plan via the formation of a new EDI Steering Group to take the agenda forward, including progressing with NHSE/I’s Workforce Race Equality Standard (WRES) requirements to support employees from black and minority ethnic (BME) backgrounds into equity of access for both career opportunities and treatment in the workplace.
- Started two new online membership schemes ‘Let’s Talk Cancer’ and ‘Let’s Talk Health and Care’ for citizen engagement.
- Launched a new children and young people’s mental health support service; ‘With me in Mind’ leading to the creation of new Mental Health Support Teams (MHSTs) in selected schools across Rotherham and Doncaster.
- Contributed to workforce recruitment plans with university training places among nursing and midwifery students increasing by 12 percent, enabling coordination of additional 100 placements within Trusts across the patch.
- Founded a new mental health programme in Sheffield across 21 GP practices in four Primary Care Networks (PCNs) supported by the ICS and Sheffield-based NHS providers.
- Selected for the NHS Low Calorie Diet Programme, an important new development involving 10 localities across the UK to implement a new diabetes scheme with £50k pilot-funding.
- Following a One Year Review (2019 - 2020), produced a Final Report for the latest developments across SYB’s autism pathway having committed to improve agency collaboration, awareness and support for families in the Five-Year Plan.

- Participated in the extenuation of the employment support programme - Working Win – helping people with mild/moderate mental health conditions or physical health conditions to stay in work.

Performance Report signed on behalf of the Board of Directors



Kathryn Singh, Chief Executive
24 June 2021

Accountability Report

DIRECTORS REPORT

Board of Directors

Alan Lockwood, Chairman
Alison Pearson, Non-Executive Director / Vice-Chairman and Senior Independent Director
Dawn Leese, Non-Executive Director
Tim Shaw, Non-Executive Director
Justin Shannahan, Non-Executive Director
Nigel Smith, Non-Executive Director
Dave Vallance, Non-Executive Director
Kathryn Singh, Chief Executive
Tracey Wrench, Executive Director of Nursing and AHPs/Deputy CEO
Dr Navjot Ahluwalia, Executive Medical Director
Steve Hackett, Executive Director of Finance and Performance
Nicola Hartley, Executive Director of Workforce and Organisational Development (from 1 August 2020)
Michelle Veitch, Chief Operating Officer (from 22 June 2020)
Richard Banks, Director of Health Informatics
Philip Gowland, Director of Corporate Assurance/Board Secretary
Joanne McDonough, Director of Strategy (from 18 May 2020)
Sarah Bowman, Interim Director of Strategy (to 30 April 2020)
Dr Judith Graham, Interim Executive Director of Workforce and Organisational Development (until August 2020)
Nette Carder, Interim Chief Operating Officer (until 30 June 2020)

The role of the Board of Directors

The Board of Directors acts as a unitary board and has corporate responsibility for the decisions it makes. It is the legally responsible body for the delivery of high quality, effective services, and for making decisions relating to the strategic direction, financial control and performance of the Trust. It comprises both executive directors and non-executive directors:

- Seven non-executive directors (including the Chairman) – bring independent judgement and scrutiny to the Board to make sure that sound and well-informed decisions are made.
- Six executive directors (including the Chief Executive) – responsible for implementing Trust policy and for the effective day-to-day running of the organisation.

In addition, the Director of Health Informatics, Director of Strategy and Director of Corporate Assurance / Board Secretary attend each Board of Directors meeting. The composition of the Board of Directors is in accordance with our constitution and it is appropriately composed to fulfil its statutory and constitutional function and to meet the terms of the licence issued by NHS Improvement.

The Chairman is responsible for ensuring the Board of Directors focuses on the strategic development of the Trust and for ensuring that robust governance and accountability arrangements are in place, as well as undertaking an evaluation of the performance of the Board of Directors, its Committees and individual Non-Executive Directors.

The Chairman also chairs the Council of Governors meetings and ensures that there is effective communication between the Board of Directors and the Council of Governors and that, where necessary, the views of the governors are obtained and considered by the Board of Directors. Non-Executive Directors attend the Council of Governors meetings along with the Chief Executive and Director of Corporate Assurance. The Chairman, supported by the Senior Independent Director, also seeks to foster a strong, engaging relationship between the Board of Directors and the Council of Governors. There is regular attendance at the Board of Directors and Committee meetings by governors and further details of Governors' involvement at the Trust are provided at page 53. This engagement ensures that all parties maintain an understanding of the views and aspirations of the Trust and our members and contribute to the future development of the organisation.

While the Executive Directors are responsible for the day-to-day operational management of the Trust, the Non-Executive Directors share the corporate responsibility for ensuring that the organisation is run efficiently, economically and effectively. Non-Executive Directors use their expertise, interest and experience, and attend the meetings of the Board and its Committees to achieve this.

Whilst not formally part of their Non-Executive Director role, three of our Non-Executive Directors also performed the role of Trust Associate Hospital Managers in accordance with the requirements of the Mental Health Act 1983 (MHA). In doing so, they attended managers' hearings and hear appeals from individuals who are subject to and detained under MHA and review renewals of sections made under the MHA.

Regular service and site visits are normally undertaken by all Directors in order to gain a more rounded understanding of the services being delivered and the issues faced by our colleagues in those services. Due to COVID-19 these were put on hold at the beginning of the pandemic and in quarter 3, remote sessions via MS Teams were introduced which has enabled discussions to take place between the Board and RDaSH Services, albeit at a reduced frequency.

Brief details of the expertise and experience of each Director are presented from page 47.

The Chairman and Chief Executive continue to review the Board of Directors balance, completeness and appropriateness, and ensure that this is maintained when new appointments are made.

Throughout the year the Board of Directors has continued to review the effectiveness of the governance structure and internal control, responding where appropriate to best practice and specific recommendations made for example by Internal Audit, but

also in respect of the Well-led review by the Care Quality Commission and an independently commissioned review by Attain.

During the year, our performance - clinically and financially - was closely monitored by the Board of Directors through the presentation and discussion of key performance information at every one of its meetings. The Board of Directors acknowledges its responsibility for preparing the annual report and accounts and considers that, taken as a whole, they are fair, balanced and understandable and provide the information necessary for patients, regulators and other stakeholders to assess the Trust's performance, business model and strategy. As far as the Board of Directors are aware, there is no relevant audit information of which the External Auditors are unaware. Each of the directors has taken all the steps they ought to have taken as directors, in order to make themselves aware of any relevant audit information and to establish that the Trust's auditor is aware of that information.

Attendance by Directors at the Board's meetings in the year is presented in the Board of Directors' attendance table at the end of this section.

Cost Allocation and Charging

We have complied with the cost allocation and charging guidance issued by HM Treasury.

Political Donations

No political donations were made in 2019/20 or 2020/21.

Public sector pay policy

The Trust adopts a Better Payment Practice code in respect of invoices received from suppliers. The code requires the Trust to aim to pay all undisputed invoices within 30 calendar days of receipt of goods or a valid invoice (whichever is later), unless other payment terms have been agreed. The Trust's performance against the target for the 12 month period 1 April 2020 to 31 March 2021 was 98.6%:

2020/21	By Number				By Value			
	Total number of invoices	Paid in 30 days	Not paid in 30 days	% paid in 30 days	Total £ of invoices	Paid in 30 days	Not paid in 30 days	%paid in 30 days
NHS	1,333	1,332	1	99.9%	10,743,603	10,743,123	480	100%
Non-NHS	24,463	23,418	1,045	95.7%	64,165,574	63,144,402	1,021,172	98.4%
Combined Total	25,796	24,750	1,046	95.9%	74,909,177	73,887,525	1,021,652	98.6%

Fees and Charging (Income Generation)

We have not levied any fees and charges where the full cost exceeds £1 million or the service is otherwise material to the accounts.

In accordance with Section 43(2A) of the NHS Act 2006, we confirm that income from the provision of goods and services for the purposes of the health service in

England is greater than our income from the provision of goods and services for any other purposes. We have, therefore, met this requirement.

Also, in accordance with section 43(3A) of the NHS Act 2006, we can confirm that the other income we received has had no impact on the provision of goods and services for the purposes of the health service in England.

NHS Improvement's Well Led framework

The Trust's last CQC Well Led inspection took place in November 2019 and the inspection report was published on 21 February 2020. The Trust received an overall rating of **'Requires Improvement',** with ratings of **'Good'** in the domains of Caring and Responsive and a rating of **'Requires Improvement'** in the domain of Safe, Effective and Well Led.

CQC identified 33 Must Do actions and 44 Should Do actions as a result of their inspection and an action plan was subsequently developed to address these.

The COVID-19 pandemic impacted on the Trust's ability to deliver on these actions as patient care was prioritised under these exceptional circumstances. Nevertheless, work continued on the actions but at a slower pace than originally planned. Regular updates were provided to CQC during this time through our routine engagement with them.

As the Trust moves through a process of recovery and reset, we have picked up our plan to improve our services, and ultimately our patient care. An Improvement Board has been established and the work divided into four cross-cutting themes, each of which has an identified Lead and specific actions allocated, to ensure progress is embedded into practice across the organisation in a sustainable way.

The four work streams are now set up with the following Director leads. They are:

- **Risk assessment, care planning, record keeping and safe caseloads** – *led by the Executive Chief Operating Officer*
- **Right people, right skills** – *led by the Executive Director for People and Organisational Development*
- **Governance** – *led by the Director of Corporate Assurance*
- **Safe and clinically effective** – *led by the Executive Director of Nursing and Allied Health Professionals*

Our colleagues in the Trust are participating and contributing to these workstreams in order to utilise the wealth of experience and knowledge of our colleagues, embed change through ownership of these changes, and ensure sustainability of change.

Progress is now being made on closing the actions and these are approved at the Improvement Board. Primarily, actions will be closed at the level of the within the service areas identified by CQC but where wider change is needed, across other service areas or Trust wide, these will continue to be progressed.

The inspection report can be accessed via:

https://www.cqc.org.uk/sites/default/files/new_reports/AAAJ6960.pdf

Throughout the last year and despite the impact of the Covid-19 pandemic on the capacity and workload of our services, quality and safety has remained at the core of the Trust's business and governance structure. The reporting structure from the Committees of the Board has created a stronger and more prominent focus on these at the Trust. It supports risk management and the Board Assurance Framework as well as providing greater scrutiny of performance. The patient safety and quality dashboard reports continue to meet both the assurance needs of the Trust and those of our commissioners. Reporting of quality indicators is also achieved via the Trust's Integrated Performance Dashboard via the following reporting framework:

- Level 1 – Regulatory (Operational Framework)
- Level 2 – Internal assurance e.g. From Board, Committees and Care group assurance meetings
- Level 3 – Operational management/reporting. The Quality Committee provides a monthly report on quality assurance to the Board.

The structured review approach to incident reporting, including serious incidents and recording, reporting and investigation of all patient deaths has continued to develop and strengthen.

Quality priorities

We define the importance of ensuring a quality focus in all that we do, keeping patient safety at the very centre. Our refreshed safety and quality approach reinforces the importance of learning, action and pace. We will engage where we need to in a timely manner, identify where things need to change and make those changes, taking a whole-systems, inclusive approach. This will embed a continuous cycle of quality improvement.

The Trust has refreshed its Strategic Plan for 2021-23. This takes into account challenges (such as quality improvements required as part of the CQC improvement plan) and external (the impact of the Pandemic). A Safety & Quality Plan has been developed to help implement a number of key actions to deliver the Trust's refreshed Strategic Ambitions.

In 2019/20, we identified 3 key quality and safety priorities and in 2020/21, significant work was achieved against the 3 priorities:

Insight: We will improve our understanding of patient safety by developing and drawing from multiple sources of information

Achievements:

- Continued to make good progress against the CQC action plan, particularly in the areas of ligature risk assessment, reduction of violence and aggression and patient safety and the estates programme of work.
- Reset and Recovery plans in place.
- Patient Safety Specialist in role.

- Local Prescribed Specialist Services network developed and being implemented with Clinical Commissioning Group (CCG) and Acute Trust to develop network and local approaches to improve patient safety.
- Developed and recruited 25 patient safety champions.
- Developed a safety culture page on the RDASH improvement hub where we can share and invite ideas from our colleagues on how we can improve patient safety.
- External audit and scrutiny through 360° Assurance audits (the Trust's internal audit service) providing insight into areas of strength and learning.
- Strengthened performance monitoring through deep dive reviews, development of a dashboard to include further data on impact and areas of further learning.
- Safety and Quality Dashboards reviewed, consultation with CCG held and a revised version in place.
- Development work on integrated performance dashboard commenced to further enhance insight reporting.
- Perfect Ward in implementation.
- Oxehealth installed and being implemented.
- Application of Airmid app for digital consultations.
- Environment Risk in Clinical Areas Group embedded.

Involvement: Our patients, carers, families, colleagues and partners have the skills and opportunities to improve patient safety across the whole system.

Achievements:

- Joint work between Patient Safety Team and Culture Team to engage our colleagues groups in learning from incidents through team events and safety huddles.
- Engagement with patients, despite the challenges of COVID in their experiences of restraint and incorporating these into the revised training programme.
- Initial discussions commenced with QUIT (NHS smoking prevention programme) regional lead on use of volunteers to support smoking cessation.
- Contributed to the consultation on the national syllabus for patient safety training.
- QSIA (Quality Safety Impact Assessments) programme in place and running.
- 2 Just Culture reviews undertaken as pilots and shared with Quality Committee.
- 5 patient story videos being produced to share learning from key significant incidents.
- 7 minute briefings developed to share learning from serious incident reports with staff teams.
- Approval for Serious Incident (SI) leads to share learning from incidents at Medical staff monthly educational meeting.

Improvement: Our improvement programmes will enable effective and sustainable change to enhance the safety and quality of our services.

Achievements:

- Sexual safety Group embedded and developing sexual safety policy and charter.
- 3 year analysis of incidents of violence and aggression undertaken and learning informed the develop of a training offer.

- Prevention and Management of Violence and Aggression (PMVA) training revised, piloted, and approved to further enhance de-escalation.
- Members of the patient safety team have undergone training on family liaison to inform how they support patients and families where a serious investigation or complaint investigation has been undertaken.
- Deep dive of Learning Disability (LD) cases undertaken and reported to LD Quality Circle.
- LD Quality Circle established.
- Suicide Prevention lead in place and working in partnership with local organisations to reduce death from suicide.
- Reduced ligature work undertaken across the Trust.
- Improved data on restrictive interventions reported through to Environmental Risk in Clinical Areas Group.
- Relationship breakdown guide developed and published to support males following a breakup.
- Suicide prevention strategy in place.
- Blanket restriction 360° Assurance audit completed and identified progress and areas of further development.
- Robust quantitative and qualitative data on deaths reported through to Mortality Surveillance Group.
- Clinical Policies Approval Group in place and was held virtually through the pandemic to continue the focus on ensuring our colleagues had access to up to date policies.
- SI road map outlines progress made in respect of SIs

Patient feedback

Patient feedback is received via the Patient Advice and Liaison Service (PALS) and local Your Opinion Counts forms:

Indicator	2020/21	2019/20	2018/19	2017/18	2016/17
Patient Advice and Liaison Service (number of contacts)	347	340	425	350	425
Your Opinion Counts (number of returned forms)	484	2,336	2,114	2,730	3,128

The Trust has developed the complaints handling process over the last year, the focus being, reducing unnecessary processes and waste. A number of team mapping events have been held to look at this. A new Complaints handling pathway has been developed based on this mapping. Response times to complaints continues to be reviewed with the aim of improving this in 2021/22.

During 2020-21, 88% of complaints were acknowledged within 3 working days. Reasons for the delay in acknowledgement included clarifying the complaint and clarifying if consent was required.

The main four categories for complaints in 2020/21 were:

- Patient Care (29)
- Communications (18)
- Clinical Treatment (12)
- Values and Behaviours (5)

Learning from complaints is shared via the patient safety dashboards and is discussed at the Care Group safety and quality assurance meetings.

Indicator	2020/21	2019/20	2018/19	2017/18	2016/17
Complaints	81	115	125	165	137
Re-opened complaints	13	21	14	15	*
** Information not previously recorded and therefore no comparatives are presented.*					

The Trust has formally undertaken and reported on the Friends and Family Test since January 2015 and has consistently shown high levels of satisfaction with services. The Friends and Family Test is part of the well-established Your Opinion Counts process.

The percentage of respondents who stated that they would be extremely likely/likely to recommend the Trust's services is shown in the tables here:

	2020/21	2019/20
Community Health	99% (2304/2329)	97.5% (2831/2903)
Community Health Care: Inpatient	89% (33/37)	96% (52/54)
Community Health Care: Community Nursing Services	96% (124/129)	95% (423/444)
Community Health Care: Rehabilitation and Therapy Services	95% (90/95)	95.8% (206/215)
Community Health Care: Specialist Services	100% (5/5)	98.3% (118/120)
Community Health Care: Children and Family Services	99.6% (2011/2019)	98.4% (1971/2004)
Community Healthcare other	93% (41/44)	92.4% (61/66)
Mental Health	89% (422/475)	93.5% (1642/1757)
Mental Health Primary care	98% (148/151)	95.2% (1027/1079)
Mental Health Secondary care community services	88% (91/103)	92% (219/238)
Mental Health Acute Services	74% (89/121)	86.8% (92/106)
Mental Health Specialist Services	95% (91/96)	94.5% (205/217)

	2020/21	2019/20
Secure & Forensic services	N/A (/)	86.5% (32/37)
Children and Young Persons' Mental Health Services	75% (3/4)	84.6% (66/78)
Other Mental Health Services	N/A (/)	50% (1/2)
Grand Total	97% (2726/2804)	96% (4473/4660)

(Calculated = number of extremely likely and likely responses divided by the total number responses received within each service category)

Code of Governance

It is extremely important that the Board of Directors maintains the highest standard of probity and demonstrates adherence to best practice in corporate governance. NHS Improvement publishes a Code of Governance, which assists with this aim. Rotherham Doncaster and South Humber 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.

Schedule A to the Code of Governance sets out the requirements in six categories and the Trust's response and declarations for each area are below.

All statutory requirements as per category 1 of Schedule A of the Code of Governance have been complied with, if appropriate in the year.

Area 2 of Schedule A in the Code of Governance requires a declaration and supporting explanation for the provisions set out in the table below. The declaration is made and an explanation is included or alternatively a reference is made to the relevant section of the Annual Report.

Provision	Requirement
A.1.1	The schedule of matters reserved for the Board of Directors should include a clear statement detailing the roles and responsibilities of the Council of Governors. This statement should also describe how any disagreements between the council of governors and the Board of Directors will be resolved. The annual report should include this schedule of matters or a summary statement of how the Board of Directors and the Council of Governors operate, including a summary of the types of decisions to be taken by each of the boards and which are delegated to the executive management of the Board of Directors.
	Comply – Board of Directors and Council of Governors – page 53/54

Provision	Requirement
	Scheduled of Matters Reserved for the Board of Directors (includes the roles and responsibilities of the Council of Governors) was reviewed during the year in November 2020.
A.1.2	The annual report should identify the Chairperson, the Deputy Chairperson (where there is one), the Chief Executive, the Senior Independent Director (see A.4.1) and the chairperson and members of the nominations, audit and remuneration committees. It should also set out the number of meetings of the board and those committees and individual attendance by directors.
	Comply – Board of Directors – page 28.
A.5.3	The annual report should identify the members of the Council of Governors, including a description of the constituency or organisation that they represent, whether they were elected or appointed, and the duration of their appointments. The annual report should also identify the nominated lead governor.
	Comply – Council of Governors – pages 53.
n/a	The annual report should include a statement about the number of meetings of the Council of Governors and individual attendance by governors and directors.
	Comply – Council of Governors – pages 55.
B.1.1	The Board of Directors should identify in the annual report each non-executive director it considers to be independent, with reasons where necessary.
	Comply - Board of Directors – page 53. This matter is subject to annual review and approval - last reviewed May 2021 (previously April 2020).
B.1.4	The Board of Directors should include in its annual report a description of each director's skills, expertise and experience. Alongside this, in the annual report, the board should make a clear statement about its own balance, completeness and appropriateness to the requirements of the NHS foundation trust.
	Comply – Board of Directors – pages 47 to 52.
n/a	The annual report should include a brief description of the length of appointments of the non-executive directors and how they may be terminated.
	Comply – Remuneration Report, section, "Non-Executive Directors Remuneration" page 63.
B.2.10	A separate section of the annual report should describe the work of the nominations committee(s), including the process it has used in relation to board appointments.
	Comply – Remuneration Report, section, "Non-Executive Directors Remuneration" pages 63.
n/a	The disclosure in the annual report on the work of the nominations committee should include an explanation if neither an external search consultancy nor open advertising has been used in the appointment of a chair or non-executive director.
	Comply – Remuneration Report, Section, 'Non-Executive Directors Remuneration' page 63.

Provision	Requirement
B.3.1	A Chairperson's other significant commitments should be disclosed to the Council of Governors before appointment and included in the annual report. Changes to such commitments should be reported to the Council of Governors as they arise, and included in the next annual report.
	Comply – Publicly available register of interests available for the Chairman and all those on the Board of Directors, which is also presented at the start of each and every Board of Directors meeting. Reference to the Chairman is also provided in 'Board of Directors: expertise and experience' and 'Director independence and register of interests' pages 53.
B.5.6	Governors should canvass the opinion of the trust's members and the public and for appointed governors the body they represent, on the NHS foundation Trust's forward plan, including its objectives, priorities and strategy, and their views should be communicated to the board of directors. The annual report should contain a statement as to how this requirement has been undertaken and satisfied.
	Comply – Council of Governors page 55.
n/a	If during the financial year, the governors have exercised their power under paragraph 10C of Schedule 7 of the NHS Act 2006 (the power to require one or more directors to attend a governors' meeting for the purpose of obtaining information about the performance of the Trust or the director's performance of their duties) then information must be included in the annual report.
	Comply – the governors were not required to use their power during the financial year. Every governor's meeting is attended by the Chairman, Non-Executive Directors, Chief Executive and the Director of Corporate Assurance.
B.6.1	The Board of Directors should state in the annual report how performance evaluation of the Board, its committees, and its directors, including the Chairperson, has been conducted.
	Comply – Board of Directors page 29.
B.6.2	Where there has been external evaluation of the board and/or governance of the Trust, the external facilitator should be identified in the annual report and a statement made as to whether they have any connection to the trust.
	Comply – External evaluation was undertaken by CQC page 31.
C.1.1	The directors should explain in the annual report their responsibility for preparing the annual report and accounts, and state that they consider the annual report and accounts, taken as a whole, are fair, balanced and understandable and provide the information necessary for patients, regulators and other stakeholders to assess the NHS Foundation Trust's performance, business model and strategy. There should be a statement by the external auditor about their reporting responsibilities. Directors should also explain their approach to quality governance in the Annual Governance Statement (within the annual report).
	Comply: Financial Statements declaration – Board of Directors page 30;

Provision	Requirement
	External Auditors responsibilities page 100; Quality Governance – Annual Governance Statement page 89.
C.2.1	The annual report should contain a statement that the Board has conducted a review of the effectiveness of its system of internal controls.
	Comply – through the work of the Audit Committee and Internal Audit. The Annual Governance Statement – provides details of the review undertaken.
C.2.2	A Trust should disclose in the annual report: (a) if it has an internal audit function, how the function is structured and what role it performs; or (b) if it does not have an internal audit function, that fact and the processes it employs for evaluating and continually improving the effectiveness of its risk management and internal control processes.
	Comply – Audit Committee page 42/43.
C.3.5	If the Council of Governors does not accept the audit committee's recommendation on the appointment, reappointment or removal of an external auditor, the Board of Directors should include in the annual report a statement from the audit committee explaining the recommendation and should set out reasons why the Council of Governors has taken a different position.
	Comply – provision is not applicable.
C.3.9	A separate section of the annual report should describe the work of the audit committee in discharging its responsibilities. The report should include: • the significant issues that the committee considered in relation to financial statements, operations and compliance, and how these issues were addressed; • an explanation of how it has assessed the effectiveness of the external audit process and the approach taken to the appointment or re-appointment of the external auditor, the value of external audit services and information on the length of tenure of the current audit firm and when a tender was last conducted; and • if the external auditor provides non-audit services, the value of the non-audit services provided and an explanation of how auditor objectivity and independence are safeguarded.
	Comply – Audit Committee page 42.
D.1.3	Where an NHS Foundation Trust releases an executive director, for example to serve as a non-executive director elsewhere, the remuneration disclosures of the annual report should include a statement of whether or not the director will retain such earnings.
	Comply – provision is not applicable.
E.1.4	Contact procedures for members who wish to communicate with governors and / or directors should be made clearly available to members on the NHS foundation trust's website and in the annual report.

Provision	Requirement
	Comply – www.rdash.nhs.uk and contact details are included in the annual report under 'Director independence and register of interests' – page 53 and 'How to contact your governor' page 56.
E.1.5	The Board of Directors should state in the annual report the steps they have taken to ensure that the members of the Board, and in particular the non-executive directors, develop an understanding of the views of governors and members about the NHS Foundation Trust, for example through attendance at meetings of the Council of Governors, direct face-to-face contact, surveys of members' opinions and consultations.
	Comply – Board of Directors and Council of Governors – pages 28/54.
E.1.6	The Board of Directors should monitor how representative the NHS Foundation Trust's membership is and the level and effectiveness of member engagement and report on this in the annual report.
	Comply - Foundation Trust Membership page 56.

All information listed in area 3 of Schedule A is publicly available via the annual report, the Trust's website or via the Board Secretary.

In respect of area 4, the Chairman of the Trust will confirm to the Governors, when considering the re-appointment of any non-executive director (and in the case of the Chairman, the Vice Chairman will confirm), that following formal performance evaluation, the performance of the individual proposed for re-appointment continues to be effective and to demonstrate commitment to the role. This is achieved by the Chairman (or Vice Chairman) attending the Nominations Committee. This was required once for Nigel Smith, Non-Executive Director in November 2020.

In respect of area 5, the names of Governors submitted for election or re-election are accompanied by sufficient biographical details and other relevant information to enable members to take an informed decision on their election. This includes prior performance information. This is achieved in the individual's election manifesto statement.

In respect of area 6, the Trust complies with all provisions except for one – provision B.2.4 that states "the chairperson or an independent Non-Executive Director should chair the Nominations Committee." The Nominations Committee at the Trust that deals with the appointment, re-appointment and removal of the Chair and Non-Executive Directors comprises solely of Governors and is therefore currently chaired by Christine O'Sullivan, North Lincolnshire Public / Lead Governor, as it is the Governors' role and responsibility to undertake these key tasks. Where appropriate the committee engages with the Chairman of the Trust, as it did in 2020/21, in respect of the re-appointment of Nigel Smith, Non-Executive Director and the appointment of Pauline Vickers, Non-Executive Director.

NHS Oversight Framework

NHS England and NHS Improvement's NHS 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 segments 3 or 4 where it has been found to be in breach or suspected breach of its license.

Segmentation

During 2020/21 we were assessed in Segment 2 (2019/20 Segment 1).

No enforcement action has been taken by NHS Improvement against the Trust.

This segmentation information is the Trust's position as at 31 March 2021. Current segmentation information for NHS trusts and foundation trusts is published on the NHS Improvement website.

Committee Structure

The Board of Directors has seven Committees; details of each are provided below:

Quality Committee (QC)

This Committee gains and provides assurance to the Board of Directors that arrangements are in place for the delivery of high standards of care by the Trust across the three domains of quality: clinical effectiveness, patient safety and patient experience and that these are working effectively.

It is chaired by Dawn Leese, Non-Executive Director and its membership also includes two other Non-Executive Director's – currently Alison Pearson and Dave Vallance. Other members are the Director of Nursing and AHP's/Deputy CEO, Medical Director, Director for People and Organisational Development, Chief Operating Officer, Director of Corporate Assurance / Board Secretary, Deputy Director of Nursing and Quality and Deputy Director of Safety and Quality.

Attendance of Directors at the Quality Committee's meetings in the year is presented in the Board of Directors attendance table.

People and Organisational Development Committee (PODC)

This Committee gains and provide assurance to the Board of Directors in relation to all aspects of workforce, organisational development and learning development.

It is chaired by Alison Pearson, Non-Executive Director and its membership also includes two other Non-Executive Director's – currently Dawn Leese and Dave

Vallance. Other members are the, Director for People and Organisational Development, Chief Operating Officer, Director of Nursing and Allied Health Professionals/Deputy CEO, Medical Director, and Director of Corporate Assurance/Board Secretary.

Attendance of Directors at the People and Organisational Development Committee's meetings in the year is presented in the Board of Director's attendance table.

Finance, Performance and Informatics Committee (FPIC)

This Committee gains and provides assurance to the Board of Directors that arrangements are in place for the delivery of the financial performance, infrastructure and business development and contractual performance of the Trust – in line with the Strategic and Operational Plans developed and approved by the Board of Directors.

It's Chair was Tim Shaw, Non-Executive Director and its membership also includes two other Non-Executive Directors – currently Justin Shannahan and Nigel Smith. Other members are the Director of Finance and Performance, Director of Health Informatics, Chief Operating Officer, Director of Corporate Assurance / Board Secretary and Director of Strategy.

Attendance of Directors at the Finance, Performance and Informatics Committee's meetings in the year is presented in the Board of Directors attendance table.

Audit Committee

On behalf of the Board of Directors, the Audit Committee provides a means of independent and objective review and seeks assurances on the effectiveness of the governance, risk management and internal control systems of the Trust. It also provides assurance of independence for external and internal audit.

The committee comprises four Non-Executive Directors and was chaired by Justin Shannahan. The other Non-Executive Directors were Tim Shaw, Alison Pearson and Nigel Smith. In line with NHS Improvement guidance, Mr Shannahan is a Non-Executive Director who has relevant and recent financial experience. Also in attendance at the meetings are the Director of Finance and Performance, Deputy Director of Finance, Director of Corporate Assurance/Board Secretary, representatives from internal and external audit and our anti-crime specialist.

For the 2020/21 financial year, our internal auditors were 360 Assurance. With over 27 clients and 50 employees, 360 Assurance is one of the UK's leading providers of internal audit, assurance and anti-crime services to the NHS. To reflect the needs of its client base 360 Assurance has configured its services into the following specialisms:

- Providers of healthcare including acute, ambulance and mental health services and
- Clinical Commissioning Groups.

The Trust's Internal Audit Manager leads a team of mental health assurance specialists to ensure best practice and emerging risk in areas such as CQC compliance and data quality are shared with the organisation. The lead contact is Kay Meats, Client Manager. The role of internal audit is to provide independent assurance that the Trust's risk management, governance and internal control processes are operating effectively. An annual audit plan is agreed by the Audit Committee and an update on progress with the delivery of the plan is provided at each Audit Committee meeting.

For the 2020/21 financial year our external auditors were Deloitte. The Engagement Lead from Deloitte was Paul Hewitson and 2020/21 was the fourth year since their appointment.

A protocol is in place following agreement with the Council of Governors for the engagement of the external auditors to undertake work outside of the Audit Code. The agreement includes provisions to ensure continued external auditor independence. During the year the Trust paid £88,615 for the statutory external audit service provision.

At its meeting in December 2020, the Audit Committee received a planning report from the external auditors. The significant risks that were anticipated and which would have focus during the external audit were:

- Risk 1 – Property Valuations
- Risk 2 – Capital Additions

At its meeting on 18 June 2020, the Audit Committee received the draft 'Report of the External Auditors to those charged with governance' (ISA 260 report). The report did not provide a draft opinion on the accounts but did outline the draft conclusions drawn on the key risks identified during the planning process and outlined a number of elements of work that remained outstanding.

The Audit Committee discussed the draft ISA260 and the issues arising and after due consideration and subject to the satisfactory completion of the outstanding elements of work, it concluded that it would support the accounts unchanged and as presented.

Attendance of directors at the Audit Committee's meetings in the year is presented in the Board of Directors attendance table.

Mental Health Legislation Committee

This Committee is responsible for ensuring that:

- There are systems, structures and processes in place to support the operation of mental health legislation, in both inpatient and community settings, and to ensure compliance with associated codes of practice and recognised best practice.
- The Trust has in place and uses appropriate policies and procedures in relation to mental health legislation and to facilitate the publication, distribution and explanation of the same to all relevant colleagues, service users and managers.

- Trust associate managers and appropriate staff groups receive guidance education and training in order to understand and be aware of the impact and implications of all new relevant mental health and associated legislation.

The committee was chaired by Nigel Smith, Non-Executive Director and its membership also includes two other Non-Executive Director's – currently Tim Shaw and Dawn Leese. Other members are Medical Director (designated Executive Director Mental Health Legislation Lead), Director of Nursing and AHPs/Deputy CEO, Deputy Director of Nursing and Quality and Chief Operating Officer. Also in attendance at the meetings is the Mental Health Act Manager.

Attendance of Directors at the committee's meetings in the year is presented in the Board of Directors' attendance table.

Charitable Funds Committee

The Charitable Funds Committee is responsible for overseeing the administration of the Rotherham Doncaster and South Humber NHS Foundation Trust Charitable Fund (registered charity number 1055641). These funds are held on trust for purposes relating to the National Health Service and Community Care Act 1990 by Rotherham Doncaster and South Humber NHS Foundation Trust, acting as the corporate trustee of the charity.

The Committee is chaired by Justin Shannahan, Non-Executive Director. Other members of the Committee are Dave Vallance, Non-Executive Director, Director of Finance and Performance, Director for People and Organisational Development, Deputy Director of Finance/Charitable Funds Manager and the Assistant Finance Manager.

Attendance of Directors at the Charitable Funds Committee's meetings in the year is presented in the Board of Directors attendance table.

Charitable Funds are accounted for separately from revenue and capital funds, and a separate annual report and accounts are produced annually. However, in line with IAS 27 (revised) the Charitable Funds accounts have been consolidated with the revenue and capital funds for this annual report.

The most recent set of Charitable Funds accounts is available from the Board Secretary and are also available via the Charity Commission website www.charitycommission.gov.uk – search for charity number 1055641.

Remuneration Committee

The Remuneration Committee of the Board of Directors comprises the seven non-executive directors. The Committee is chaired Alan Lockwood, Chairman. The Committee has delegated authority for all aspects of remuneration and terms of service for the Senior Leadership Team.

The committee met on five occasions in the year. Further details relating to the work of the committee and the remuneration of the Board of Directors are provided in the Remuneration Report.

Attendance of Directors at the Remuneration Committee’s meetings in the year is presented in the Board of Directors attendance table.

Board of Directors and Committee Attendance 2020/21

Director	Title	Board of Directors	Audit	Remuneration	Mental Health Legislation	Charitable Funds	Quality	People and Organisational Development	Finance, Performance and Informatics
Alan Lockwood	Chairman	12 out of 12		5 out of 5					
Alison Pearson	Non-Executive Director/Vice Chairman	12 out of 12	4 out of 5	5 out of 5			9 out of 10	6 out of 7	
Tim Shaw	Non- Executive Director	12 out of 12	5 out of 5	4 out of 5	4 out of 4				7 out of 7
Dawn Leese	Non-Executive Director	11 out of 12		3 out of 5	3 out of 4		10 out of 10	7 out of 7	
Justin Shannahan	Non-Executive Director	12 out of 12	5 out of 5	4 out of 5		4 out of 4			6 out of 7
Nigel Smith	Non-Executive Director	12 out of 12	5 out of 5	5 out of 5	4 out of 4				7 out of 7
Dave Vallance	Non-Executive Director	12 out of 12		5 out of 5		3 out of 4	10 out of 10	7 out of 7	
Kathryn Singh	Chief Executive	11 out of 12					3 out of 5	2 out of 2	1 out of 2
Steve Hackett	Executive Director of Finance and Performance	11 out of 12	5 out of 5			4 out of 4			6 out of 7
Dr Navjot Ahluwalia	Executive Medical Director	12 out of 12			4 out of 4		10 out of 10	7 out of 7	
Tracey Wrench	Executive Director of Nursing and AHPs/Deputy CEO	11 out of 12			2 out of 4		10 out of 10	7 out of 7	
Dr Judith Graham[1]	Interim Executive Director of Workforce and Organisational Development	5 out of 5				1 out of 1	2 out of 4	1 out of 2	
Nicola Hartley[2]	Executive Director for People and Organisational Development	8 out of 8				3 out of 4	6 out of 6	5 out of 5	
Nette Carder[3]	Interim Executive Chief Operating Officer	4 out of 4					3 out of 3	1 out of 1	1 out of 1
Michelle Veitch[4]	Executive Chief Operating Officer	10 out of 11			0 out of 3		7 out of 7	6 out of 6	6 out of 6
Richard Banks	Director of Health Informatics	11 out of 12							7 out of 7
Philip Gowland	Director of Corporate Assurance / Board Secretary	11 out of 12	5 out of 5				9 out of 10	6 out of 7	6 out of 7
Joanne McDonough[5]	Director of Strategy	10 out of 10							6 out of 7
Sarah Bowman[6]	Interim Director of Strategy	1 out of 1							

[1] to 31 July 2020
[2] commenced 1 August 2020
[3] to 30 June 2020
[4] commenced 22 June 2020
[5] commenced 18 May 2020
[6] to 30 April 2020
NB – Meetings were undertaken via MS Teams due to COVID-19 during the year

Board of Directors: expertise and experience

Alan Lockwood, Chairman (*term of office expires 30 June 2022*)

Alan was appointed as Chairman of the Trust in July 2019. Alan previously worked as the Deputy Chairman and Senior Independent Director at the Lincolnshire Partnership NHS Foundation Trust. Prior to this he worked for the Independent Parliamentary Standards Authority and for the Ministry of Defence. He also has a distinguished career in the military.

Alan is also a Town Councillor (Independent) Horncastle Lincolnshire, Trustee of the Royal Air Force Club, Chairman of the Flying Control Committee and Flying Display Director at IWM Duxford.

Kathryn Singh, Chief Executive

Kathryn joined the Trust in June 2015 from the NHS Trust Development Authority (TDA), now part of NHS Improvement, where for the previous two years she was a Portfolio Director. Kathryn's role at the TDA included working on the National TDA Accountability Framework, developing and piloting the Well Led Framework and supporting a range of NHS Trust Boards, including those in Special Measures.

Before joining the NHS TDA, Kathryn held a number of senior executive roles in the NHS including working at Deputy and Acting Chief Executive level for Derbyshire Healthcare NHS Foundation Trust, where she led the successful application for foundation Trust status.

Kathryn has also held senior commissioning roles, including a secondment to the Department of Health to lead on the development of multi-agency guidance for Children's Services and culminating in the position of Director of Commissioning at Derby City PCT.

Kathryn holds a Post Graduate Diploma in Health Service Management.

Alison Pearson, Non–Executive Director/Vice Chairman (*term of office expires 30 September 2021*)

Alison joined the Board of Directors on 1 December 2014 and was re-appointed by the Council of Governors in November 2016 and again most recently in November 2019. She previously worked as an Operations Director for Royal Mail responsible for mail collection and production operations across the North of the UK. Her experience, gained in a number of regional and national roles in the UK and USA, features transformational change, customer service and employee engagement. Alison was also a Non-Executive Director for Quadrant Catering Limited.

Alison is Vice Chair of the Two Ridings Community Foundation and an Independent Member of the Parole Board. Alison is also a Senior Trust Associate Manager for the Hospital Managers Hearings held under the Mental Health Act 1983.

Alison holds a BSc (Hons) in Geological Sciences, a Postgraduate Diploma in Business Studies and is a Chartered Fellow of the Institute of Logistics and Transport.

Dawn Leese, Non-Executive Director (*term of office expires 30 November 2021)*

Dawn joined the Board of Directors in November 2016 and was re-appointed by the Council of Governors in November 2018. She is an experienced nurse and clinical leader with extensive experience working at board level within the NHS as an Executive Director and with experience as a commissioner and provider.

Her most recent role, before joining us as Non-Executive Director, was Director of Nursing and quality at Leicester City Clinical Commissioning Group.

Dawn is a qualified RGN, RSCN, and holds a BSc in Advanced Professional Practice and an MSc in Managing Quality and Healthcare.

Justin Shannahan, Non-Executive Director (*term of office expires 30 November 2021)*

Justin joined the Board of Directors in November 2016 and was re-appointed by the Council of Governors in November 2018. He has a broad finance and purchasing background and previously worked for over 20 years in a number of roles at Rolls-Royce, including Divisional Director of Finance.

As well as his current role with the Trust, Justin is also Non-Executive Director, Vice Chair and Chair of the Audit Committee at University Hospitals of Derby and Burton NHS Foundation Trust and works on a part-time basis as Head of Finance Strategy and Processes at Derbyshire County Cricket Club.

He holds a BA (Hons) in Accounting and Financial Management and is a member of the Institute of Chartered Accountants in England and Wales.

Tim Shaw, Non-Executive Director *(term of office expired 31 March 2021)*

Tim was appointed to the Board of Directors from the 1 December 2013, re-appointed in November 2015 and again in November 2017. Tim qualified as a Solicitor and retired from full time practice in 2016 after 38 years in practice. He has significant experience of dealing with complex commercial projects, contracts, real estate and public law issues.

Tim is also a Senior Trust Associate Manager and Chairs Hospital Managers Hearings held under the Mental Health Act 1983.

Tim has previously undertaken non-executive roles in both the regeneration and housing sectors. He served as a Non-Executive Director of one of the country's largest social housing companies, Sheffield Homes, for a number of years. Tim was also Chair of a school governing body. Currently, he is Trustee and Chair of local charity Doncaster Business for the Community.

Nigel Smith, Non-Executive Director *(term of office expires 31 August 2023)*

Nigel joined the Trust as a Non-Executive Director in September 2018 and in August 2020 was re-appointed by the Council of Governors for a further three years. From April 2012 to March 2019, he was a Non-Executive Director at Derbyshire Community Health Services NHS Foundation Trust.

Nigel is a qualified accountant who has performed a variety of senior finance roles with the Post Office, Consignia and Royal Mail – where he went on to become the Head of Health & Safety for Royal Mail Group, which included responsibility for all Health & Safety compliance across all group companies.

Nigel has an honours degree in economics from Lancaster University, is a member of the Chartered Institute for Public Finance and Accountancy and has a National General Certificate in Health & Safety. He is also a Trustee of Age UK Sheffield and a Trustee at Citizens Advice Derbyshire Dales. Nigel performs the role of Associate Hospital Manager at the Trust and at Derbyshire Community Health Services NHS Foundation Trust.

Dave Vallance, Non-Executive Director (*term of office expires 11 December 2022*)

Dave joined the Trust as Non-Executive Director on 12 December 2019.

Dave has built up a vast range of HR experience through working for over 20 years with Walgreen Boots Alliance, most recently as HR Director, Global Brands. He is particularly experienced in organisation transformations, and in putting in place HR policies and processes that enable high performance and increase customer and patient care.

He previously worked in the NHS for The Audit Commission for 5 years, evaluating the value for money of a range of health and local government organisations.

He has been a Trustee of one of the largest UK Pension schemes, a school governor and holds a Master's in Business Administration and a BA in Organisation Studies.

Dr Navjot Ahluwalia, Executive Medical Director

Navjot took up the post of Executive Medical Director in April 2012 and has also been the Trust's Director of Research since 2013.

He graduated in medicine in 1992 and completed his postgraduate psychiatric training in 2002. He has worked as an RDaSH Psychiatrist since 2002. He has extensive experience of undergraduate and postgraduate education systems.

He is a member of the Royal College of Psychiatrists, a Fellow of the Higher Education Academy, and has a postgraduate certificate in education and a postgraduate diploma in management.

Steve Hackett, Executive Director of Finance and Performance

Steve Hackett took up the position of Director of Finance in May 2017.

Steve joined the Trust from Chesterfield Royal Hospital NHS Foundation Trust where he worked as Director of Finance and Contracting. He has worked in the NHS since 1990 having previously worked for NHS England and primary care trusts in the area. Steve qualified as a Certified Accountant in 1997 and has worked as a Director of Finance in the NHS since 2001.

For part of the 2020/21 financial year Steve undertook a secondment (on a part time basis, hence maintaining his role with the Trust) to The Rotherham NHS Foundation Trust as its Director of Finance.

Nicola Hartley Executive Director of Workforce and Organisational Development (from 1 August 2020)

Nicola took up the position of Director of POD in August 2020, following a role as HR Operations Director at Sheffield Teaching Hospitals NHS Trust, which she held from 2016.

Nicola has previously held senior roles in HR, OD and Operations in FMCG environments including United Biscuits, Morrisons Supermarkets plc and Jet2.com.

Nicola has a BSc (Hons) degree and is a Chartered Fellow of the Institute of Personnel and Development. Nicola is a Trustee of Chorus Education Trust.

Tracey Wrench, Executive Director of Nursing and AHPs/Deputy CEO

Tracey was appointed to her current role in July 2019, joining the Trust from the Coventry and Warwickshire Partnership NHS Foundation Trust where she latterly held the roles of Chief Nursing Officer and Chief Operating Officer, and spent time as Deputy Chief Executive. Tracey had previously worked for RDaSH in Specialist Learning Disability Services and was Deputy Director of Nursing in the Trust before leaving.

Tracey is a Registered Learning Disability Nurse; she has an Honours degree in Specialist Community Nursing and a Master's degree in Health Professional Education. She is also a Florence Nightingale leadership scholar.

Michelle Veitch, Executive Chief Operating Officer (from 22 June 2020)

Michelle was appointed as Chief Operating Officer for the Trust in June 2020. Prior to this, Michelle worked at Hull University Teaching Hospitals NHS Trust as the Operations Director for Surgery.

Michelle has developed an extensive operational skill set over the years, benefitting from working in a variety of senior operational roles across a number of large acute NHS Trusts.

Michelle graduated from the NHS General Management Training Scheme in 2006, with a MSc in Health Care Management and Leadership. Her undergraduate degree was a First Class Honours in English Language and Literature from The University of Sheffield.

Richard Banks, Director of Health Informatics

Richard was appointed to his current role in 2016. Before this he was the Director of Business Assurance from 2009. He has had a number of senior roles since joining the Trust in 2000, including as the Director of Performance, Planning and Service Improvement, at the time the Trust achieved Foundation status in 2007.

Prior to joining RDaSH he worked in local government, the Sheffield FHSA, Health Authority and Community Health Sheffield, before joining RDaSH in 2000 as Head of Planning.

Richard has a degree in economic and social history, a post graduate certificate in managing health and social care and has completed the Kings Fund top manager programme. In 2016 he gained an MSc in Health & Social Care leadership.

Philip Gowland, Director of Corporate Assurance / Board Secretary

Philip was appointed as Director of Corporate Assurance in February 2016 having joined the Trust as Head of Corporate Affairs in 2007. He has been the Board Secretary since 2009.

Prior to joining the Trust Philip was Internal Audit Manager for a number of NHS organisations having worked for Internal Audit Consortia across both South and West Yorkshire.

Philip is a member of the Institute of Chartered Secretaries and Administrators (ICSA); a qualified accountant (Chartered Institute of Public Finance and Accountancy CPFA) and holds a degree in Accounting and Management Control from Sheffield Hallam University.

Joanne McDonough, Director of Strategy (from 18 May 2021)

Joanne joined the Trust in April 2011 when the Community Services transferred into the Trust from the Primary Care Trust in Doncaster. Prior to that she worked with a range of public sector organisations on service improvement with the Audit Commission for 11 years including working with NHS Providers on improving mental health and physical health services.

Since joining the Trust, Joanne has held a number of roles including Deputy Director for Business Assurance, Head of Business Services Unit and Care Group Director for Doncaster. She moved into the Director of Strategy role in 2020 which includes responsibility for Strategic Development and Communications.

Joanne holds a Masters in Business Administration (MBA).

Nette Carder, Interim Executive Chief Operating Officer (until 30 June 2020)

Nette joined the Trust in February 2020 as Interim Chief Operating Officer.

Nette became the Director of Operations for Riverside Mental Health Trust in London in 1995 and since then has held a variety of Board-level positions in health, local authorities and the third sector. She has worked as an interim Director since 2008 – providing interim support and leadership for a range of Mental Health and Community Trusts.

She originally trained as a social worker in 1987 and has a MA in the Psychology of Learning Disabilities and an MBA. She has also completed the Kings Fund Top Manager's Programme.

Dr Judith Graham BEM, Interim Executive Director for People and Organisational Development (*term of office to 1 August 2020 – substantive role Director for Psychological Professionals*)

Judith is a Consultant Psychotherapist and Advanced Nurse Consultant who has worked in a variety of clinical and corporate posts within the NHS for over 17 years. Judith has worked in the field of Organisational Development for over 5 years and has Chartered Member status with the Chartered Institute of Personnel and Development.

Judith has extensive experience in leading system change and quality improvement and is an Associate of the QSIR Teaching Faculty with NHS England and Improvement. She was a pathfinder Freedom To Speak Up Guardian and established and provided leadership for the Yorkshire and Humber FTSU Network for 4 years. Judith has been published in scholarly heath journals and has presented at national and international conferences on mental health issues, specifically regarding personality disorder, complex trauma, prescribing ethics, and also systems leadership. Judith was awarded the title of Queens Nurse in 2015 and is a Trustee on the Board of the Queen's Nursing Institute. Judith is also an elected Board member of the NHS Confederations Mental Health Network Board and has served 6 years in this role.

Judith is passionate about service user and professional education. Clinical teaching and supervision is also a core part of her work, and she has lectured at several universities on various topics including health inequalities and clinical leadership. Judith is a Fellow of the National Institute for Health and Care Excellence (NICE) and she holds a Clinical Doctorate in Psychotherapy, an MSc in Advanced Clinical Practice, an MSc in Cognitive Behavioural Psychotherapy, a BSc in Forensic and Intensive Mental Health Care, alongside of her core clinical and professional qualifications DipHE RNMH, SPMH and BABCP accredited Psychotherapist.

Sarah Bowman, Interim Director of Strategy (to 30 April 2020)

Sarah Bowman was appointed as Interim Director of Strategy in November 2019, having joined the Trust in 2009 and having worked within a variety of roles including Project Manager in Adult Mental Health and Learning Disability Services; Business Manager in Learning Disability Services; Head of Operational Business Support; Head of Programme Management Office and Contracts; and Associate Director of Finance, Strategy, Contracts and Programmes.

After a career in private sector logistics, Sarah entered the NHS in 2008 through the National NHS Graduate Management Training Scheme, which included working in various health environments including acute and what was the Yorkshire and Humber Strategic Health Authority.

Sarah holds an MSc in Health and Public Leadership is accredited as a Management Coach and is accredited in Managing Successful Programmes to support organisational change.

The following Board members completed interim roles down during the 2020/21 year:

- Sarah Bowman, Interim Director of Strategy (*to 30 April 2020*)
- Nette Carder, Interim Executive Chief Operating Officer *(left the Trust 30 June 2020)*
- Dr Judith Graham, Interim Executive Director for People and OD (*to 31 July 2020*)

Mr Tim Shaw, Non-Executive Director completed his final term on 31 March 2021.

Director independence and register of interests

The Board of Directors has confirmed that it considers all Non-Executive Directors to be independent as per the requirements of the Code of Governance. In doing so, the Board of Directors acknowledged the following, which it considered not to compromise the independence of the Non-Executive Director to which they refer:

- During 2020/21 and separate to the Non-Executive Director role, three Non-Executive Directors (Tim Shaw, Alison Pearson and Nigel Smith) – also performed the role of Trust Associate Hospital Managers in accordance with the requirements of the Mental Health Act 1983. The Trust provides the opportunity for all Trust Associate Hospital Managers to claim a sessional fee for their work in this role.

- During 2020/21 Justin Shannahan was a Non-Executive Director and Chair of the Audit Committee at University Hospitals of Derby and Burton NHS Foundation Trust and, from 12 February 2021, its Vice Chair.

For the period to November 2020 Steve Hackett and Dr Navjot Ahluwalia were also a Directors of Flourish Enterprises (Community Interest Company) a wholly owned subsidiary of the Trust. Flourish Enterprises is a Community Interest Company based at Woodfield Park, Balby that offers services to the Doncaster community through St Catherine's House Conference and Events Centre, Cafe Flourish and The Walled Garden Centre. Flourish provides volunteering opportunities and practical vocational training for people who need support to gain skills and confidence on the pathway to employment. In respect of the transactions between the Trust and Flourish Enterprises:

- Flourish recharge the Trust for vocational referrals received from the Trust's services. In addition, Flourish provides tenant support services on behalf of the Trust for the buildings commercially leased on Woodfield Park.
- The Trust provides corporate support services to Flourish (e.g. finance, HR and IT)
- Woodfield 24 is a subsidiary of Flourish and provides End of Life Care under a sub-contract arrangement to the Trust

Directors' Interests are presented to the Board of Directors at each and every meeting and are part of the Register of Interests. The Register of Interests is a public document and is available via the Trust's website https://www.rdash.nhs.uk/about-us/public-declarations/declaration-of-interests/

Contact with directors can be made via the Board Secretary on (01302) 798129.

The Council of Governors

The Council of Governors comprises 41 seats for members of the public, service users/patients, carers, colleagues and representatives from partner organisations.

Governors have responsibility for:
- Advising the Trust on its strategic direction.
- Representing the interests of members and partner organisations.
- Regularly feeding back to their constituency.
- Appointing (and removing) the Chair and non-executive directors.
- Approving the appointment of the Chief Executive.

- Appointing the Trust's auditor and receiving the Annual Accounts, Auditor's Report and Annual Report.
- Informing NHS Improvement (the sector regulator for health services in England) of any unresolved issues.

The Council of Governors provides an important link between the Trust, the local community and key organisations, sharing information and views that can be used to develop and improve services. The Council of Governors is chaired by Alan Lockwood, Chairman of the Trust, who ensures that there is a strong link between the Council of Governors and the Board of Directors. The Lead Governor during 2020/21 was Christine O'Sullivan, North Lincolnshire Public Governor who took up the role in November 2018.

The Board of Directors is responsible for the operational management of the Trust, the delivery of high quality, effective services, and for making decisions relating to the strategic direction, financial control and performance of the Trust. The Board of Directors takes account of the views of the governors, and all members of the Board of Directors have attended Council of Governors meetings in the last year. The table below sets out the composition of the Council of Governors.

Composition of the Council of Governors		
Public 12 governors	**Service users** 7 governors	**Carers** 7 governors
4 Rotherham	3 mental health	3 mental health
4 Doncaster	2 community services	2 community services
2 North Lincolnshire	1 learning disabilities	1 learning disabilities
1 North East Lincolnshire	1 specialist services	1 specialist services
1 Rest of England		
Staff 6 governors	**Partner organisations** 9 governors	
1 nursing	1 Doncaster Clinical Commissioning Group (CCG)	
1 allied health professionals (AHP)/psychology	1 Rotherham CCG	
1 medical and pharmacy	1 North Lincolnshire CCG	
1 social care	1 Doncaster Council	
1 non clinical	1 Rotherham Council	
1 community nursing	1 North Lincolnshire Council	
	1 university	
	1 community voluntary sector	
	1 GP	

At the start of the year, 29 governors were in post. Over the year there have been a number of changes to those holding positions on the Council of Governors, resulting in 24 seats being filled at the year end.

Elections were called to fill the following vacancies in 2020.

Public	Service User / Patients	Carer	Staff
Doncaster (2)	Community Services (2)	Community Services (2)	Community Nursing (1)
Rotherham (1)	Specialist Services (1)	Specialist Services (1)	Social Care (1)
NE Lincolnshire (1)	Mental Health (1)	Mental Health (1)	
Rest of England (1)	Learning Disability (1)	Learning Disability (1)	

Over the last year, the governors have continued to demonstrate their commitment and to show their enthusiasm in their role, however given the circumstances and restrictions imposed due to the pandemic, Governors have not attended the Trust during the year. Since April 2020, the Council of Governors has held two formal meetings. Both meetings were chaired by the Chairman of the Trust and all meetings were attended by members of the Board of Directors. The Governors and their attendance at the meetings are shown in the table overleaf:

Members of the Council of Governors and their attendance in 2020/21

Name	Constituency	No. of Council meetings attended / possible total	Term expires/d
Kathleen Green	Public: Doncaster	0 out of 2	July 2021
Ruth O'Shea	Public: Doncaster	1 out of 2	September 2022
Marie McClay	Public: Doncaster	1 out of 2	November 2023
Richard Rimmington	Public: Doncaster	2 out of 2	November 2023
Sally French	Public: Rotherham	2 out of 2	July 2021
Mohammed Ramzan	Public: Rotherham	2 out of 2	July 2021
Mohammed Suleman	Public: Rotherham	1 out of 2	August 2022
Christine O'Sullivan	Public: North Lincolnshire	2 out of 2	July 2021
Stuart Wilson	Public: North Lincolnshire	2 out of 2	November 2021
George Baker	Public: North East Lincolnshire	0 out of 2	November 2023
Daniel Marshall	Service User: Mental Health	0 out of 2	July 2021
Helen Ward	Service User: Mental Health	1 out of 2	November 2023
Diana Foster	Carer: Mental Health	2 out of 2	November 2023
Eileen Harrington	Carer: Mental Health	0 out of 2	November 2021
Joan Cox	Carer: Community Services	2 out of 2	November 2023
Colin O'Neil	Staff: AHP & Psychology	1 out of 2	July 2021
Michael Seneviratne	Staff: Medical and Pharmacy	0 out of 2	August 2022
Joanne Perkins	Staff: Non Clinical	2 out of 2	July 2021
Sue Casling	Staff: Nursing	0 out of 2	July 2021
Heidi Cheung	Partner: Universities	1 out of 2	March 2022
Jayne Elliot	Partner: Rotherham MBC	1 out of 2	May 2021
Joanne Forestall	Partner: Doncaster CCG	0 out of 2	May 2021
Lee Golze	Partner: DMBC	0 out of 2	November 2023

Furthermore, the Council of Governors work over the last 12 months has included:

- Contributing to the Quality Report 2019/20.
- Re-appointment of Nigel Smith, NED and the appointment of Pauline Vickers, NED.

Given the restrictions in place throughout the last year due to the pandemic, the engagement and participation of Governors has been significantly reduced with many of the previously used methods and opportunities not taking place or being available.

The Trust has on several occasions invited Governors to attend virtual briefings and has distributed to Governors written updates on the Trust's activities and challenges. Governors are also provided with the Trust's monthly newsletter.

Governors have throughout the year also been represented at the Board of Directors meetings held in public (virtually) and likewise at the Committee meetings of the Board too. This has allowed several Governors to keep much more aware of the challenges faced, the responses and action being taken and more generally about the overall position of the

Trust. It also affords them a great opportunity to see the Non-Executive Directors undertaking their role at the Trust.

Governors have also been invited to attend several external events including Governwell training and regional and national workshops.

Register of interests

The interests for the Council of Governors are presented to the Council of Governors at each meeting and are part of the Register of Interests. The Register of Interests is a public document and is available via the Trust's website https://www.rdash.nhs.uk/about-us/public-declarations/declaration-of-interests/

Expenses

Governors receive no remuneration for their role. However, the Trust provides appropriate reimbursement, for example to cover travel expenses for governors who participate in events or activities arranged by the Trust. During the 2020/21 year, there have been no reimbursements to the governors. In 19/20 this was £1,600 (7 claimants).

How to contact your Governor

Governors represent the members of their respective constituencies. If you have any comments, concerns or questions, or if you have any other need to speak to the governor who represents you, contact them through the Foundation Trust office:

Telephone: Freephone 0800 015 0370
Post: FT Membership office, FREEPOST RSGC – RKYB – BCHH,
Woodfield House, Tickhill Road, Balby, Doncaster, DN4 8QN.
Email: rdash.ftmembershipoffice@nhs.net

The Foundation Trust office is also the initial point of contact for members to make contact with the Trust or governors.

Foundation Trust membership

Becoming a member of the Trust offers local people a unique opportunity to have their say and to be involved in how we and our services are developed. We want to build a meaningful and representative membership. Throughout 2020/21 the restrictions in pace due to the pandemic have meant that the ability to build the membership and to offer meaningful engagement opportunities has been significantly reduced, with many of the initiatives that have in the past been positive and engaging experiences not able to take place.

The Trust continued its engagement with members in the wider community (patients, service users, carers and public) through social media such as Twitter, Facebook and Instagram. New employees automatically become members of the Trust. As with all members, they can influence plans for the Trust and our services for the benefit of service users and carers. They can elect to the Council of Governors and stand for election themselves. All our colleagues are encouraged to be actively involved as members and to spread the word, highlighting the benefits of membership.

Other on-going communication with all members is through Trust Matters, the staff and members' magazine published on a monthly basis with a range of articles and news items; and through the relevant web pages on the Trust's internet site.

Membership constituencies

Anyone aged 16 or over is eligible to become a member. The Trust has four membership constituencies:

Public

To be eligible for membership to one of our public constituencies, people should live in the four electoral areas of either:

- Rotherham Council
- Doncaster Council
- North Lincolnshire Council
- North East Lincolnshire Council
  Or
- Rest of England (Rather than defining a further boundary for those living in close proximity to our localities, the Trust chooses to add a 'Rest of England' to include those people in neighbouring boroughs who may be interested).

Service users

To be eligible for membership of the service user/patient constituency, a person should have accessed within the last five years any of our services as a service user/patient in any of the following areas:

- Mental Health (incorporating Adult Mental Health, Older People's Mental Health and Children and Young People's Mental Health Services)
- Learning Disability Services (including Forensic Services)
- Specialist (e.g. Drug and Alcohol Services)
- Children, Young People and Families' Services
- Long Term Conditions Services for Adults
- Doncaster Psychological Therapy Service (formerly IAPT)
- New Beginnings and the Drug Intervention Programme (DIP)
- End of Life Services, including St John's Hospice

Carers

To be eligible for membership to the carer constituency, you should have within the last five years cared for a service user in any of the services listed above for service user/patient membership.

Staff

A member of the staff constituency is a person who is employed by the Trust under a contract of employment which has no fixed term, or a fixed term of at least 12 months, or who has been continuously employed by the Trust for at least 12 months. New members of staff automatically become members of the Foundation Trust, although they are given the opportunity to opt out if they wish. Members of the staff constituency are allocated to the following areas:

- Non-clinical
- Social care
- Medical and pharmacy
- Allied Health Professionals
- Nursing
- Community nursing

On April 1 20210, the Trust had a total membership of 9834.

Membership size and movements	
Public constituency	**2020/21**
At year start (April 1)	5,127
New members	42
Members leaving	91
At year end (March 31)	5,088
Staff constituency	**2020/21**
At year start (April 1)	3,443
New members	414
Members leaving	375
At year end (March 31)	3,482
Patient/Carer constituency	**2020/21**
At year start (April 1)	1,264
New members	12
Members leaving	30
At year end (March 31)	1,246

Analysis of current Public membership		
	Number of members	**Eligible membership***
Age (years):		
0-16	1	184,433
17-21	13	45,856
22+	5,074	680,208
Ethnicity:		
White	4,615	844,993
Mixed	29	8,302
Asian or Asian British	178	24,843
Black or Black British	15	5,354
Other	251	3,252
AB	1,079	51,600
C1	1,402	99,522
C2	1,202	97,886
DE	1,351	137,343
Gender		
Male	1,792	450,369
Female	3,160	460,127
Transgender	1	
Unspecified	135	

* For the purposes of the table, the eligible membership is taken as those members of the public that live in the Trust's principal geographical locations – Doncaster, Rotherham and North Lincolnshire. There is however, Rest of England membership constituency which effectively means that any member of the public in England can be a member.

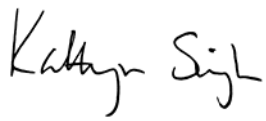
Membership 2021/22

We will seek to revise and refresh our approach to recruit in as many ways as possible once the pandemic restrictions are sufficiently reduced to allow it. This will include recruiting new members through some of the successful initiatives undertaken previously, particularly by attending local Trust events and local community events organised externally.

The use of social media such as Twitter and Facebook has previously resulted in an increase in the number of online applications and this will be further developed in the coming months. This has also proved positive in terms of engagement with members and the wider public. The membership remains broadly representative of the population and local communities served and there are continued efforts to engage and recruit members from all parts, especially younger members, where there is greatest scope to increase numbers. It has also become apparent throughout the pandemic that some communities and groups have additional challenges in terms of engagement and representation and across the Trust there is work ongoing to tackle inequalities, which will also include membership recruitment.

In addition, our plans for membership and recruitment over the next 12 months will include considerable input from the Council of Governors. Governors can contribute a wealth of knowledge and experience, which in turn can be used as a tool to encourage and engage with new members. Their established involvement in community and voluntary organisations provides an ideal opportunity to reach out to potential members by highlighting the benefits of membership.

Close working within the Trust's Patient and Public Engagement Team with the Trust's Culture and Improvement Team means that engagement and involvement functions at the Trust (of which Foundation Trust membership is one) are more co-ordinated and provide more opportunities for recruitment and engagement of members across the Trust and wider involvement for governors.



Kathryn Singh, Chief Executive
24 June 2021

Remuneration Report

Introduction

A ‘senior manager’ is defined as ‘Those persons in senior positions having authority or responsibility for directing or controlling the major activities of the Foundation Trust.’

The Remuneration Report contains details of senior managers’ remuneration and pensions. It also sets out further information about the appointment of those senior managers (where these have occurred during 2020/21) as required by NHS Improvement’s Code of Governance.

For the Trust, the report covers seven Non-Executive Directors (including the Chairman), six Executive Directors (including the Chief Executive), the Director of Health Informatics, Director of Corporate Assurance and the Director of Strategy – these are the ‘senior managers’ in post at the year end. Whilst the Annual Report is prepared on a group basis, Flourish CIC is not considered to be material and as such none of the senior managers of Flourish CIC meet the definition of senior manager above and are not therefore included in this Remuneration Report.

Details of the Directors including their start date in their role and their relative experience and expertise are on pages 47 to 52.

Annual Statement on Remuneration

The Remuneration Committee met on five occasions in the year.

The key matters discussed at these meetings are presented below:

- The appointment of a Director of Recovery and Director of Strategy
- A review of the Committee’s Terms of Reference and the realignment of roles (Care Group Directors) that previously were under the remit of the Committee, to Agenda for Change bandings – and subsequently therefore now outside of the Committee’s remit
- The establishment, extension, and subsequent completion of the temporary secondment of the Director of Finance and Performance to The Rotherham NHS Foundation Trust
- The review of Executive Director Remuneration for 2020/21, undertaken in line with the policy below, that resulted in a change in respect of the Director of Corporate Assurance in December 2020 and a broader, annual uplift decision being made in January 2021
- The recruitment process for the appointment of a new Director of Finance and Performance

Executive Director Remuneration Policy

The Remuneration Committee makes decisions on the remuneration and terms of service of the Executive Directors and Directors to ensure that they are fairly rewarded for their individual contribution to the Trust, having proper regard for affordability based on the corporate performance of the Trust.

In setting the remuneration, the Committee takes due account of any specific guidance issued (in relation to Executive Pay); to any guidance issued for NHS staff regarding the level of pay inflation which may be awarded - but does not consult with those employees; and takes due account of national benchmarking data collated and distributed by NHS Providers. This allows for sector and geographical comparisons to be made.

In any recruitment process undertaken, the Committee has sought to contribute to the delivery of Strategic Ambition 4 to *Develop a healthcare workforce who are equipped to provide the highest level of clinical care* and equally to address the strategic risk '*If we do not have staff with the right skills in the right place at the right time then the delivery of safe and effective care may be compromised*'. The Trust therefore utilises open, widely advertised recruitment processes, with external professional support to ensure the best candidates are identified and appointed.

The component of the remuneration packages for these senior managers is 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 Medical Director. 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 paid on an annual basis 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
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.

The current senior managers are on substantive contracts that incorporate a six-month notice period, except for the Director of Health Informatics and the Director of Corporate Assurance / Board Secretary who have a three month notice period.

The contracts include no provisions or obligations which could give rise to, or impact on, remuneration payments or payments for loss of office.

Executive Director Remuneration

A Committee of the Board of Directors, the Remuneration Committee is chaired by Alan Lockwood, Chairman. The remaining members of the committee are the other six Non-Executive Directors. By invitation from the Chair of the Committee, the Chief Executive attends meetings of the Committee as does the Director of Corporate Assurance / Board Secretary and the Executive Director for People and Organisational Development.

The Committee has delegated responsibility for all aspects of remuneration and terms of service for the Executive Directors and Directors. Its responsibility includes all aspects of salary, provision for other benefits including pensions, arrangements for termination of employment, and other contractual terms.

The Remuneration Committee met on five occasions in the financial year and details of the attendance are presented in the Board of Directors' attendance table.

The Committee did not seek nor receive advice or services from any person that materially assisted its consideration of these matters.

In setting the remuneration, the Committee takes due account of any specific guidance issued (in relation to Executive Pay); to any guidance issued for NHS staff regarding the level of pay inflation which may be awarded - but does not consult with those employees; and takes due account of national benchmarking data collated and distributed by NHS Providers. This allows for sector and geographical comparisons to be made.

The Chief Executive and the Medical Director are remunerated at a level greater than £150,000 (this equates to the Prime Minister's ministerial and parliamentary salary). The remuneration paid to these two Directors is considered to be reasonable for the posts given the relative position in terms of benchmarking with similar foundation trusts.

Non-Executive Director Remuneration Policy

The Nominations Committee of the Council of Governors makes decisions on the remuneration and terms of service of the Non-Executive Directors including the Chairman to ensure that they are fairly rewarded for their individual contribution to the Trust, having proper regard for affordability based on the corporate performance of the Trust.

In setting the remuneration, the Committee takes due account of any guidance issued for NHS staff regarding the level of pay inflation which may be awarded but does not consult with those employees and of any relevant benchmarking information. The Committee also takes due account of national benchmarking data collated and distributed by NHS Providers. Of most relevance however are the guidelines entitled, "*Structure to align remuneration for chairs and non-executive directors of NHS trusts and NHS foundation trusts Implementation document: November 2019".* These have been used as the basis for the Non-Executive Director remuneration since it was published.

In any recruitment process undertaken, the Committee has sought to contribute to the delivery of Strategic Ambition 4 to *Develop a healthcare workforce who are equipped to provide the highest level of clinical care* and equally to address the strategic risk *'If we do not have staff with the right skills in the right place at the right time then the delivery of safe and effective care may be compromised'*. The Trust therefore utilises open, widely advertised recruitment processes, with external professional support to ensure the best candidates are identified and appointed.

The component of the remuneration packages for the Non–Executive Directors is shown in the table below:

Element	Policy
Fee Payable	A 'spot fee' which is subject to regular review. The setting of that fee and the subsequent review are undertaken with reference to national benchmarking data and national pay awards (Agenda for Change).
Additional Fee	The Senior Independent Director receives an additional £1,000 and the Chair of the Audit Committee an additional £2,000.
Percentage uplift (cost-of-living increase)	Reviewed annually by the Nominations Committee taking into consideration national pay awards and financial implications.
Travel	Travel and subsistence expenses are reimbursed and paid with remuneration via payroll
Pension Contributions	Non-Executive Directors do not have access the NHS Pension scheme.
Other remuneration	None

The Chairman and Non-Executive Directors do not have a notice period.

The letters of appointment include no provisions or obligations which could give rise to, or impact on, remuneration payments or payments for loss of office.

Non-Executive Directors Remuneration

The Council of Governors has responsibility for the appointment, re-appointment, remuneration and appraisal of the Chairman and Non-Executive Directors. The work to discharge that responsibility is undertaken by the Nominations Committee which comprises seven governors:

- Four service user/carer or public governors
- Three appointed or staff governors

The Nominations Committee is chaired by the Lead Governor - Christine O'Sullivan, North Lincolnshire Public Governor and supported administratively by the Director of Corporate Assurance / Board Secretary.

Non-Executive Directors are appointed for a fixed term of office, following an open, advertised recruitment campaign in which three representatives of the Nominations Committee join the Chairman and an external assessor to form an interview panel that recommends an appointment to the full Council of Governors.

The members of the Nominations Committee have been involved in a number of important Workstreams during the year. Whilst not meeting formally as a distinct Committee, their contribution was made in the following two key areas:

- As a result of the Nominations Committee's work in November 2020, alongside the Chairman and Director for Corporate Assurance, a recommendation to the Council of Governors was made for the re-appointment of Nigel Smith, Non-Executive Director.

- As a result of the Nominations Committee's work in the period from January 2021 to the year end, alongside the Chief Executive, Executive Director for People and Organisational Development and Director of Corporate Assurance, a recommendation to the Council of Governors (in April 2021) was made for the appointment of Pauline Vickers as a Non-Executive Director of the Trust.

The Nominations Committee members did not undertake a review of the remuneration of the Chairman and Non-Executive Directors. The changes made by the Council of Governors in June 2019 were in line with the rates in the subsequent national guidance* (which is applicable to April 2022) so no further action was needed during the last year.

* NHS Improvement / NHS England published their guidance entitled, "Structure to align remuneration for chairs and non-executive directors of NHS trusts and NHS foundation trusts." This guidance proposed specific rates of remuneration for Chairs and Non-Executives, which were to be applicable to April 2022.

Assessment of performance of senior managers

Individual performance is reviewed through the Trust's performance and development review (PDR) process, using standardised documentation to evaluate the extent to which senior managers have met their objectives, and by so doing have contributed to the delivery of the Trust's strategic objectives.

The Executive Directors are appraised by the Chief Executive, who herself is appraised by the Chairman of the Trust.

The Chairman of the Trust appraises the Non-Executive Directors and is himself appraised by the Non-Executive Directors, led by the Senior Independent Director.

Christine O'Sullivan, Chair of the Nominations Committee and Lead Governor, is part of the appraisal process of all Non-Executive Directors (including the Chairman).

While the Trust does not operate a formal system of performance-related pay, the review process is valuable in ensuring coherence between the achievement of individual and organisational objectives.

Expenses

Directors and Governors are provided with financial support in terms of the reimbursement of travel costs. The following amounts were paid in the year:

	2020/21			2019/20		
	Number in office	Number receiving expenses	Aggregate sum of expenses £00	Number in office	Number receiving expenses	Aggregate sum of expenses £00
Directors	16	3	686.96	18	16	210.16
Governors	24	0	0.00	27	7	16.00

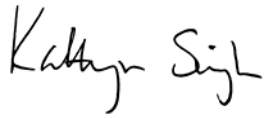
Payments for loss of office

In the year to 31 March 2021, no payments were made by the Trust to senior managers for loss of office. This is the same as for 2019/20.

Payments to past senior managers

In the year to 31 March 2021, no payments were made by the Trust to past senior managers. This is the same as for 2020/21.

Remuneration Report signed by



Kathryn Singh, Chief Executive
24 June 2021

Salary and Pension Entitlements for Senior Managers
Salaries and allowances

	2020/21							2019/20			
	Salary and fees paid by RDASH (bands of £5,000) £000	Salary and fees - associated to director role at RDASH (bands of £5,000) £000	Taxable benefits (Rounded to the nearest £100)	Annual Performance related bonuses (bands of £5,000)	Long-term Performance related bonuses (bands of £5,000)	Pension related benefit (bands of £2,500)	Total (bands of £5,000)	Salary and fees (bands of £5,000) £000	Taxable benefits (Rounded to the nearest £100)	RESTATED ** Pension related benefit (bands of £2,500)	RESTATED ** Total (bands of £5,000)
Lawson Pater - Chair								10 -15	0	0	10 - 15
Alan Lockwood - Chair	40 - 45	40 - 45	0	0	0	0	40 - 45	30 - 35	0	0	30 - 35
Alison Pearson - Non-Executive Director	10 - 15	10 - 15	0	0	0	0	10 - 15	10 - 15	0	0	10 - 15
Tim Shaw - Non-Executive Director	10 - 15	10 - 15	0	0	0	0	10 - 15	10 - 15	0	0	10 - 15
Dawn Leese – Non-Executive Director	10 - 15	10 - 15	0	0	0	0	10 - 15	10 - 15	0	0	10 - 15
Justin Shannahan - Non-Executive Director	15 - 20	15 - 20	0	0	0	0	15 - 20	10 - 15	0	0	10 - 15
Nigel Smith - Non–Executive Director	10 - 15	10 - 15	0	0	0	0	10 - 15	10 - 15	0	0	10 - 15
Dave Vallance - Non–Executive Director	10 - 15	10 - 15	0	0	0	0	10 - 15	2.5 - 5	0	0	2.5 - 5
Kathryn Singh - Chief Executive	155 - 160	155 - 160	0	0	0	32.5 - 35	185 - 190	155 - 160	0	0 - 2.5	160 - 165
Rosie Johnson - Deputy Chief Executive / Director of Workforce and Organisation								110 - 115	0	60 - 62.5	175 - 180
Dr Judith Graham – Interim Director for People and OD	30 - 35	30 - 35	17	0	0	392.5 - 395	425 - 430				
Nicola Hartley – Executive Director for People and OD	65 - 70	65 - 70	0	0	0	157.5 - 160	225 - 230				
Dr Navjot Ahluwalia - Executive Medical Director	215 - 220	215 - 220	0	0	0	367.5 - 370	580 - 585	235 - 240	0	110 - 112.5	345 - 350
Debbie Smith – Executive Chief Operating Officer								100 - 105	0	25 - 27.5	130 - 135
Nette Carder – Interim Chief Operating Officer	40 - 45	40 - 45	0	0	0	0	40 - 45	20 - 25	0	0	20 - 25
Michelle Veitch – Chief Operating Officer	90 - 95	90 - 95	0	0	0	577.5 - 580	670 - 675				
Steve Hackett - Executive Director of Finance and Performance	130 - 135	90 – 95 *	0	0	0	0	90 - 95	135 - 140	0	0	135 - 140
Andrew MacCallum - Interim Executive Director of Nursing and AHPs								35 - 40	0	0	35 - 40
Tracey Wrench - Executive Director of Nursing and AHPs/ Deputy CEO	130 - 135	130 - 135	0	0	0	112.5 - 115	245 - 250	95 - 100	0	720 - 722.5	815 - 820
Richard Banks - Director of Health Informatics	95 - 100	95 - 100	0	0	0	22.5 - 25	115 - 120	95 - 100	0	22.5 - 25	120 - 125
Philip Gowland - Director of Corporate Assurance/Board Secretary	80 - 85	80 - 85	0	0	0	52.5 - 55	135 - 140	75 - 80	0	20 - 22.5	100 - 105
Sarah Bowman – Interim Director of Strategy	5 - 10	5 - 10	8	0	0	37.5 - 40	45 - 50	30 - 35	0	27.5 - 30	60 - 65
Joanne McDonough – Director of Strategy	90 - 95	90 - 95	0	0	0	360 - 362.5	450 - 455				

*Steve Hackett was seconded, part time, to The Rotherham Foundation Trust from the 14 May to 12 November 2020. Total remuneration paid by the Trust was £133,070 but £39,743 was recharged to The Rotherham Foundation Trust for the time he was seconded there. He received a total of £93,328 in respect to his role as Director of Finance at RDASH in FY2020/21
** The Directors have restated the Pensions Related benefit FY2019/20 and the Total FY2019/20 to correct calculation errors in the previous year's annual report and to ensure consistency with the current year's presentation.
Nette Carder, Interim Chief Operating Officer until 30 June 2020
Michelle Veitch commenced as Chief Operating Officer on 22 June 2020
Dr Judith Graham, Interim Executive Director of Workforce and Organisational Development until August 2020
Nicola Hartley commenced as Executive Director for People and Organisational Development on the 1 August 2020.
Sarah Bowman was Interim Director of Strategy to 30 April 2020)
Joanne McDonough commenced as Interim Director of Strategy on the 18 May 2020, Director of Strategy on the 17 December 2020
Lawson Pater, Chair, left the Trust 30 June 2019.
Rosie Johnson, Director of Workforce and OD left the Trust 31 March 2020.
Debbie Smith, Chief Operating Officer left the Trust 15 February 2020
Andrew MacCallum, Interim Executive Director of Nursing and AHPs left the Trust 30 June 2019

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.
This 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.
The 'Pension related benefit' is the employer contribution to the NHS Pension Scheme for that year.

The benefits in kind relate to the amount that is taxable for the private use of a lease vehicle. All mileage is taxed at source through payroll and therefore is not a taxable benefit.

This information has been audited.

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

The banded remuneration of the highest paid director in Rotherham Doncaster and South Humber NHS Foundation Trust in the financial year 2020/21 was £215,000 to £220,000 (2019/20 was £235,000 to £240,000).

This was 7.32 times (2019/20 8.52 times) the median remuneration of the workforce, which was £29,448 (2019/20 £27,845). The pay multiple ratio has reduced as a result of an increase in the median remuneration of the workforce

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.

In 2020/21, no (2019/20 none) employees received remuneration in excess of the highest-paid Director.

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

Pension Benefits

Name and title	Real increase in pension at pension age (bands of £2,500) £000	Real increase in lump sum at pension age (bands of £2,500) £000	Total accrued pension at pension age at 31 March 2021 (bands of £5,000) £000	Lump sum at pension age related to accrued pension at 31 March 2021 (bands of £5,000) £000	Cash Equivalent Transfer Value at 31 March 2021 (Rounded to the nearest £1000) £000	Cash Equivalent Transfer Value at 31 March 2020 (Rounded to the nearest £1000) £000	Real increase in Cash Equivalent Transfer Value (Rounded to the nearest £1000) £000	Normal retirement age
Kathryn Singh - Chief Executive	2.5 - 5	0	65 - 70	160 - 165	1331	1248	61	SPA
Dr Navjot Ahluwalia - Executive Medical Director	17.5 - 20	40 - 42.5	75 - 80	205 - 210	1583	1194	368	SPA
Nicola Hartley – Executive Director for People and Organisational Development	7.5 - 10	0	5 - 10	0	103	0	103	SPA
Dr Judith Graham, Interim Executive Director for People and Organisational Development	17.5 - 20	32.5 - 35	15 - 20	30 - 35	245	0	245	SPA
Michelle Veitch – Executive Chief Operating Officer	25 - 27.5	47.5 - 50	25 - 30	45 - 50	366	0	366	SPA
Tracey Wrench - Executive Director of Nursing and AHPs	5 - 7.5	15 - 17.5	40 - 45	125 - 130	948	789	146	55
Richard Banks - Director of Health Informatics	0 - 2.5	0	40 - 45	90 - 95	784	732	39	SPA
Joanne McDonough - Director of Strategy	17.5 - 20	0	15 – 20	0	248	0	248	SPA
Sarah Bowman – Interim Director of Strategy	0 – 2.5	0	10 - 15	0	131	109	20	SPA
Philip Gowland - Director of Corporate Assurance / Board Secretary	2.5 - 5	2.5 - 5	25 - 30	60 - 65	503	439	56	SPA

- As Non-Executive Directors do not receive pensionable remuneration, there are no entries in respect of pensions for Non-Executive Directors
- A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits 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 a member leaves a 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 the 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 Government Actuary Department (GAD) factors for the calculation of CETVs assume that benefits are indexed in line with CPI which is expected to be lower than RPI which was used previously and hence will tend to produce lower transfer values
- Real increase in CETV- this reflects the increase in CETV. It takes account of the increase in accrued pension due to inflation and uses common market valuation factors for the start and end of the period
- SPA: State Pension Age. These are employees that have rights both in the 1995 Scheme and the 2015 Scheme

This information has been audited.

Staff Report
Valuing our staff

The Trust values its employees and has 3,269 staff working across our geographical footprint.

Staff Costs	Permanent £000	Other £000	2020/21 Total £000	2019/20 Total £000
Staff and Executive Directors	99,052	8,306	**107,358**	99,083
Non-Executive Directors	124		**124**	115
Social security costs	8,425	430	**8,855**	8,310
Apprenticeship levy	490		**490**	465
Employer's contributions to NHS pensions	11,637	628	**12,265**	11,693
Pension cost - employer contributions paid by NHSE on provider's behalf	5,139	232	**5,371**	5,123
Pension cost - other	102		**102**	114
Other post-employment benefits	3		**3**	3
Agency		5,537	**5,537**	5,902
Total staff costs	**124,972**	**15,133**	**140,105**	130,808
Of which:				
Costs capitalised as part of assets	57		57	71
Total staff costs excluding capitalised costs	**124,915**	**15,133**	**140,048**	**130,737**
Termination benefits	129		129	238

Average number of employees (WTE basis)	Group			
	Permanent Number	Other Number	2020/21 Total Number	2019/20 Total Number
Medical and dental	56	27	**83**	92
Administration and estates	616	42	**658**	637
Healthcare assistants and support staff	202	9	**211**	231
Nursing	1,555	49	**1,604**	1,618
Scientific and technical staff	326	56	**382**	348
Social care staff	54	4	**58**	46
Bank		192	**192**	165
Agency		81	**81**	107
Total average numbers	**2,809**	**460**	**3,269**	3,244
Of which:				
Average engaged on capital projects	2		**2**	7

Year-end analysis

As at 31 March 2021, the profile of staff in post was:

	Male	Female
Directors	8	8
Senior Managers (Band 8a and above)	22	63
Others	554	2850

Our sickness figure for 2020/21 was 4.7%. In total we lost 36,272 WTE Days due to sickness absence in 2020/21, which with an average of 2,964 WTE equates to 12.2 days per employee (WTE).

Sickness absence data is published by NHS Digital: https://digital.nhs.uk/data-and-information/publications/statistical/nhs-sickness-absence-rates

Equality Diversity, Inclusion (EDI) and Participation

As an employer, we are committed to recruit, develop and retain a workforce that reflects the local population and promote equality of opportunity for all employees.

Everyone who comes into contact with the Trust can expect to be treated with respect and dignity, and have proper account taken of their personal, cultural and spiritual needs.

All four of our care groups have their equality diversity and inclusion meetings established and are meeting quarterly to allow sufficient time for the completion of actions to be taken and then fed back into the group. This structure enables local and national equality initiatives to be analysed and delivered in a more meaningful 'placed based' way and are more likely to make a difference in a local context within the care groups.

The representation from all areas will be mapped into the management cluster governance meeting structure to ensure that EDI is considered in all aspects of the Care Group's management, and in the upward and downward cascade of information within the Care Groups. This new comprehensive representation of service areas within the Care Group Equality, Diversity and Inclusion work plan will be used as a vehicle to promote the value of staff declaring their disability as an opportunity to support individuals and develop an inclusive workforce.

The electronic staff record (ESR) is the integrated human resources and payroll system within the Trust. It enables relevant data on our colleagues to be collated and facilitates up to date reporting for workforce monitoring purposes. A data cleansing exercise is undertaken each year to ensure that accurate information is reported.

An Equality Monitoring Myth Busting Guide has been co-produced with all the Staff Networks which supports the reason and purpose of self-declaration of disability status on ESR.

An Equality and Diversity monitoring information report is produced and published by the Human Resources Department annually presenting workforce equality data. The report contributes to demonstrating the Trust's compliance with our Public Sector Equality Duty as outlined in the Equality Act 2010.

Data analysis comparing the treatment and experience of disabled and nondisabled colleagues was undertaken as per the National Workforce Disability Equality Standard team request and an action plan to address the disparities within the data has been developed. A Disability Staff Network has been implemented to have oversight of the WDES action plan. The chair of the group will feed progress into the EDI & Participation Workstream.

Our colleagues have been supported throughout the pandemic via the three virtual staff network meetings. Specific shielding events were held for those who were unable to attend work due to them being clinically extremely vulnerable or self-isolating. All of our colleagues were offered a risk assessment, with clinically extremely vulnerably colleagues being prioritised. All of our colleagues have had the opportunity to access an enhanced risk assessment through the Occupational Health Department.

The Trust's Leadership and OD Facilitator has worked with the BAME Staff Network to provide them with access to career discussions as part of the Trust's Talent Management Strategy. Eighteen ethnic minority colleagues were part of the first cohort of our colleagues to Reverse Mentor the Trust Board, this provided them with the opportunity to share experiences with senior leaders to improve inclusivity for all of our colleagues. The Trust has also partnered with the ICS to implement Reciprocal Mentoring for ethnic minority colleagues. Colleagues from the staff networks have been an integral part of the Non-Executive and Executive Director recruitment process which has ensured that staff involvement and has created diversity in the process.

We have a Learning and Development Service that maintains and publishes a programme of training available to our colleagues. Attendance is monitored through the Electronic Staff Record (ESR) system. On review the data in relation to our colleagues accessing training in relation to all the protected characteristics approximately reflects that of the Trust profile.

Equality, Diversity and Inclusion awareness training is mandatory and forms part of all new employee's induction programme and is required to be updated on a three-yearly basis, updates are available either by:

- E-learning; or
- Face-to-face training

Work is being conducted within Care Group teams to promote this training and increase the Trust's overall compliance. Training is evaluated and this feedback is generally very positive for both Trust induction and update training.

We have a comprehensive recruitment and selection policy which conforms to the Equality Act 2010 and ensures that full and fair consideration is given to applications received from disabled people. We provide a fully inclusive and accessible recruitment process, both for external applicants via the Guaranteed Interview Scheme, as well as existing colleagues who may have become disabled through a redeployment process.

We also have a large array of volunteering opportunities for people with disabilities with a view to providing a career pathway into employment either with our organisation or other employers.

We request occupational health advice for employees who may have a recognised disability which is covered by the Equality Act where reasonable adjustments should be considered to ensure, wherever possible, they can continue to work, in their substantive role or an alternative role where they have a long term or enduring condition. Managers, supported by HR Advisors, ensure that there is on-going and proactive engagement and discussion between all parties to

ensure that the appropriate support, including training, is put in place as quickly as possible along with reasonable workplace adjustments.

The Health Passport was introduced in September 2020 and has been designed for individuals working in the Trust with a long-term health condition, mental health condition, neurodiversity, or disability/learning disability to help them access the support they may need in the workplace.

It aims to support staff to manage their health at work and remove obstacles in communicating their condition as they change role, department, or Trust throughout their NHS Career. It allows individuals to easily record information about their condition, any reasonable adjustments they may have in place and any difficulties they face.

Our annual appraisal process provides the opportunity to discuss and agree support for any career progression, training and development needs for all our employees. Our policies are equality impact assessed at the point of development to ensure all equality strands are assessed and evidenced prior to policy implementation. Reasonable adjustments can be made to accommodate the needs of disabled colleagues attending training, such as access to a loop and reasonable adjustments within the workplace.

Modern Slavery Act 2015

Although the Trust is not classed as a “commercial organisation” for the purpose of the Modern Slavery Act 2015, we have taken a number of steps to ensure that slavery and human trafficking is not taking place in any of our supply chains or in any part of our business to the best of our knowledge, through recruitment and payroll processes. The inclusion of statements in contracts we enter into with providers that states 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.

Staff engagement

Engagement with people- our colleagues, volunteers, trainees and students is central to the successful delivery of high quality healthcare.

During 2019/20 we achieved our transition from LIA to The RDaSHWay; our own organisational approach to quality and culture which cuts across all of our teams and services. Throughout 2020/21 we have continued to embed our approach- a commitment to both what we do, and the way we do things. Notably, working as part of the NHSE/I Quality, Service Improvement and Redesign (QSIR) faculty to embed training and develop capability across the organisation, and with the Culture and Improvement programme to support our focus on developing culture.

We have continued to develop our staff networks; the Black Asian Minority Ethnic (BAME), Lesbian Gay Bisexual Transgender + Ally (LGBT+), ICAN (Improvement and Culture Ambassador) and Disability and Wellbeing (DAWN) networks. This is an opportunity for colleagues and patient representatives who are champions and practitioners supporting organisational change at every level. A number of champion groups have also been established including the Patient Safety and Deaf Awareness. All are provided with structured training and support to enable them to best fulfil their role.

We are also in the process of launching our Armed forces Network for reservists /veterans and family associates. These support staff to share knowledge and support to create a safe, inclusive and diverse working environment which encourages respect, equality and a voice for all.

We have engaged with our colleagues using digital means- Zoom, MS Teams and Microsoft Event throughout the pandemic. We have held a number of successful Ask me Anything engagement sessions whereby colleagues could meet with the directors and other colleagues to discuss key topics, and ask any question, keeping lines of communication open.

The workforce is our greatest asset and we continue to invest in them to build on both capability and the culture for continuous improvement in quality and culture within everything that we do.

The Trust Staff council meets every 6 weeks and membership includes RDASH senior managers and nominated, local representatives of recognised trade unions and professional organisations. The purpose of the meeting is so that staff representatives are consulted on strategic and operational planning decisions which have impact upon staff members; consulted on the development of employment policies which require a common approach across the Trust. It also provides staff representatives with a forum through which they can express their collective views on issues affecting the employment of staff members including job security and job environment. Through this forum a joint review can take place of commitments made to our colleagues in either strategic or annual service direction documents.

Freedom to Speak Up

Work led by the Freedom to Speak Up (FTSU) guardian team over the last five years has focused on developing partnerships with front line staff, managers, board members and other partner organisations, with a view to enhance patient safety and staff wellbeing through a strong open culture. During the last year we've support staff wellbeing during the pandemic, signposting to local or national wellbeing or psychological teams.

The Trust has established a range of routes that our colleagues can take to speak up about issues that concern them. This includes speaking to line managers and clinical leads as the first port of call but where this is not possible, making sure our colleagues know how to raise issues with the FTSU team, staff-side representatives, safeguarding team, spiritual support and the health, wellbeing and security support team. In addition, we have introduced digital routes in which colleagues can raise issues, including an anonymous 'speak up' button on the staff intranet, text, email, and via virtual means such as MS Teams and Zoom especially during the last year, in light of the pandemic and people working remotely. This collective approach has been critical in enabling the early detection and escalation of issues and in ensuring consistency in the approach and ease of access to support provided to colleagues.

Once a concern is raised, it is appropriately and confidentially shared with relevant teams or members of staff within hours of receipt to ensure rapid action and risk triangulation with other patient and staff safety measures. A successful 'no surprises' system or risk escalation agreed by the senior FTSU team. Following initial identification and action, a personalised plan is agreed to manage the concern is co-produced where possible with those who raised the concern. The FTSU guardian team provides support to individuals and teams until the point where mutual agreement to close the concern is reached, providing regular updates and supportive monitoring to ensure that concerns are managed in a timely manner where possible.

When concerns are raised options related to confidentiality are discussed and people's experience of 'speaking up' is monitored throughout the process and after concern closure via a written feedback form. This ongoing monitoring is to both ensure people feel supported, but also to ensure that any signs of detriment may be identified and also rapidly responded to. Our feedback shows that people in RDaSH have had a very positive experience of speaking up, and this is shown when national comparators are analysed.

Staff Support

Occupational Health is provided by People Asset Management (PAM) across all sites and has close links with the Health and Wellbeing Coordinator and the Sickness Absence Coordinators in ensuring that the Trust provides a holistic approach to staff wellbeing.

As well as providing support to staff and managers in relation to sickness management or disability issues, during 2020/21 173 colleagues accessed appointments with Occupational Health for musculoskeletal issues and 412 colleagues access appointments for mental wellbeing including counselling, CBT and EMDR.

The Trust also has a confidential Employee Assistance Programme provided by Vivup which gives our colleagues access to 24 hour telephone support.

Health & Wellbeing

The Trust has a dedicated Health and Wellbeing Co-ordinator who provides a varied programme of information and activities throughout the year and ensures colleagues are kept up to date through the Trust health and wellbeing facebook page and twitter.

Policies in relation to health and safety

The Health and Safety of our colleagues, patients, services user and the general public that use our sites and services is of great importance. Our Health and Safety Team provide health safety fire and security services with the aim of creating a safe and secure environment from which we can deliver our services. Their work includes:

- Health and safety workplace inspections
- Security audits
- Fire risk assessments
- Health safety, fire and security training
- Review of incident reports

Policies in relation to countering fraud and corruption

We are committed to applying the highest standards of ethical conduct and integrity in our business activities and every employee and individual acting on our behalf is responsible for maintaining the organisation's reputation and for conducting Trust business honestly and professionally.

The Board and senior management are committed to implementing and enforcing effective systems to prevent, monitor and eliminate bribery, in accordance with the Bribery Act 2010. The Trust has ensured related policies including, the Counter Fraud, Bribery and Corruption Policy, Standards of Business Conduct and Whistleblowing outline our position on preventing and prohibiting bribery.

Employees and others acting for or on behalf of the organisation are strictly prohibited from making, soliciting or receiving any bribes or unauthorised payments. We will not conduct business with service providers, agents or representatives that do not support the organisation's anti-bribery objectives.

NHS Staff Survey

The NHS staff survey is conducted annually. From 2018 onwards, the results from questions are grouped to give scores in ten indicators. The indicator scores are based on a score out of 10 for certain questions with the indicator score being the average of those.

The response rate to the 2020 survey among our colleagues was 53% (2019/20: 45%). Scores for each indicator together with that of the survey benchmarking group (52 organisations across Mental Health/Learning Disability and Community Trusts) are presented below:

Theme	2020/21		2019/20		2018/19	
	Trust	Benchmarking Group	Trust	Benchmarking Group	Trust	Benchmarking Group
Equality, diversity and inclusion	9.5	9.1	9.4	9.1	9.3	9.2
Health and wellbeing	6.7	6.4	6.5	6.1	6.3	6.1
Immediate managers	7.3	7.3	7.3	7.2	7.2	7.2
Morale	6.6	6.4	6.5	6.3	6.3	6.2
Quality of appraisals	7.7	7.5	7.6 +	7.4	7.6	7.4
Quality of care	9.5	9.1	9.4	9.1	9.3	9.2
Safe environment – bullying and harassment	8.6	8.3	8.6	8.2	8.4	8.2
Safe environment – violence	9.6	9.5	9.6	9.5	9.4	9.5
Safety culture	7.0	6.9	6.9	6.8	6.7	6.8
Staff engagement	6.9	7.2	7.2	7.1	7.0	7.0
Team working	6.9	7.0	7.1			

A breakdown of the Trusts performance against the benchmarking group for the 10 key themes in 2020 is detailed below:

	Equality, Diversity & Inclusion	Health & Wellbeing	Immediate Managers	Morale	Quality of Care	Safe environment – Bullying & Harassment	Safe environment – Violence	Safety Culture	Staff engagement	Team Working
Best	9.3	7.0	7.6	6.9	7.9	8.8	9.8	7.5	7.5	7.4
RDaSH	9.5	6.7	7.3	6.6	7.7	8.6	9.6	7.0	7.2	6.9
Average	9.1	6.4	7.3	6.4	7.5	8.3	9.5	6.9	7.2	7.0
Worst	8.2	5.9	7.0	6.1	6.8	7.6	9.1	6.1	6.6	6.6

The results demonstrate that the Trust is performing the same as or above the national average in 9 of the key themes, except for Team Working, which is slightly below the average.

The Equality, Diversity and Inclusion key theme is rated in the best category. The following 6 key themes have been rated above average:

- Health and Wellbeing
- Morale
- Quality of Care
- Safe Environment – Bullying and Harassment
- Safe Environment – Violence
- Safety Culture

Areas of focus for 2021/22

Whilst the results are positive the Trust will not be complacent, and will maintain focus and momentum to maintain the areas which we have improved upon but also to undertake further work on the areas which have deteriorated against the previous year or those areas which are below our comparator or national average.

In the main the work which has been undertaken by the Trust following the 2019 Staff Survey results has been successful, as demonstrated in the results above. The results have been reviewed to ascertain whether we can progress further in these areas to at least match our comparator group performance in the 2021 Staff Survey with particular focus on the following areas;

- Team working
- Staff Engagement

Team Working

The Trust score for the Team Working key theme (6.9) is below the average score (7.0). The Trust has been ranked 33rd within our comparator group.

Within this theme, two questions were asked with regard to Team Working:

Q4h – 'the team I work in has a set of shared objectives. The average score is 74.6% and the Trust score is 73.7%. The Trust score has decreased from 74.8% in 2019.

Q4i – 'the team I work in often meet to discuss the team's effectiveness'. The average score is 69.8% and the Trust score is 66.9%. The Trust score has reduced from 71.9% in 2019.

Staff Engagement

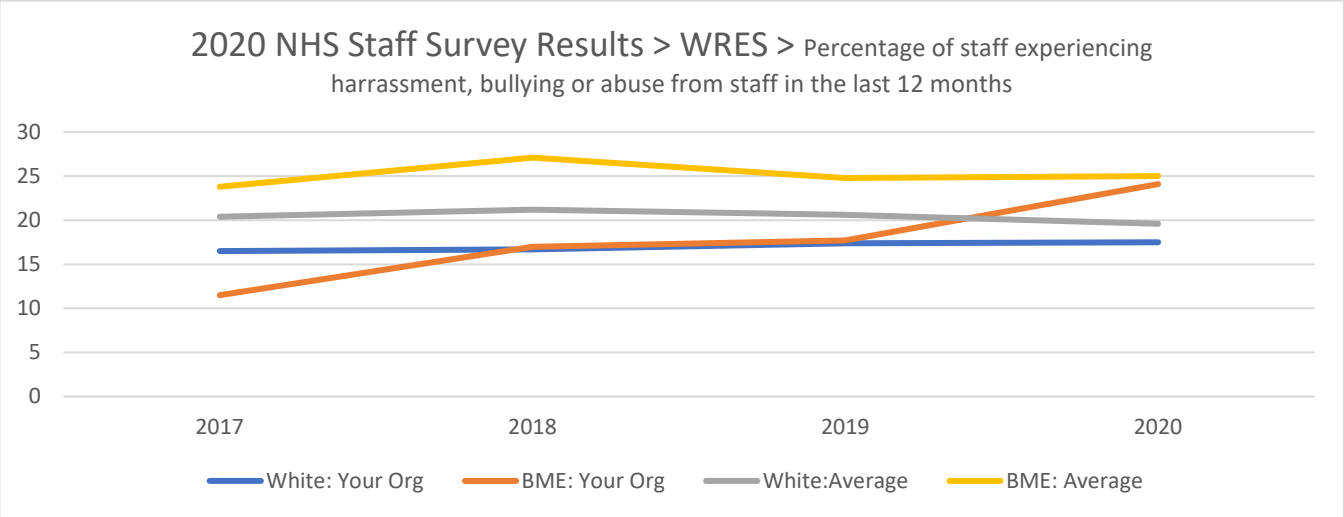
The Trust score for the staff engagement key theme (7.2) is the same as the average score. The Trust has been ranked 20th within our comparator group.

The specific questions within this key theme which were below the average were:

Q4d – 'I am able to make improvements happen in my area of work'. The average score is 61.1% and the Trust score is lower than this at 59.6%. The Trust score has also reduced from 60.6% in 2019.

Q18a – 'Care of patients/service users is my organisations top priority'. The average score is 80.5% and the Trust score is lower at 78.8%. However, the Trust score has increased from 76.1% in 2019.

As part of the WRES data there are two further areas which require review and attention this year, linked to the experiences of our BME colleagues and their experiences at the Trust associated with bullying and harassment and discrimination, from colleagues which does not correlate with the Trust HR data.



It is clear from the data above that there has been a significant increase in the number of BME colleagues in our organisation experiencing harassment, bullying or abuse from staff in the previous 12 months. Given the number of BME respondents (83), 20 of our BME colleagues have responded that they have experienced harassment, bullying or abuse from staff which is alarming. The HR and FTSU data will be reviewed to understand any trends and our networks will be asked to support urgent work in this area. As such, the following will also be included as an area of focus for the Trust

Bullying and Harassment/Discrimination with a focus on BME experiences

In addition to the three areas above colleagues have reported an increase in workplace stress and as such the Service Manager results will be analysed to explore whether there are any hot spot areas within the team to offer a targeted and supportive approach.

Trade Union Facility Time disclosures

Total number of Trust employees who were relevant union officials during the relevant period (1 April 2020 to 31 March 2021):

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
11	9.7

Number of Trust employees who were relevant union officials employed during the relevant period spending a) 0%, b) 1%-50%, c) 51%-99% or d) 100% of their working hours on facility time:

Percentage of time	Number of employees

0%	8 individuals
1 – 50%	1 individual
50-99%	0
100%	2 individuals

The information in the table below determines the percentage of the Trust total pay bill spent on paying employees who were relevant union officials for facility time during the relevant period (2012/21):

Column 1	Figures
Total cost of facility time (Includes gross salary, employer pension contribution and national insurance contributions)	£49,122
Total Trust pay bill*	£122,511,538.68
Percentage of the total pay bill spent on facility time is calculated as: (total cost of facility time ÷ total pay bill) x 100	0.04%

* Total Pay Bill – this figure differs from the 'Total Staff Costs' presented on page 70; Total Pay Bill represents the expenditure of directly employed individuals and excludes costs such as those associated with agency staff, journaled expenditure and secondment arrangements. This means the calculation more closely aligns to the staff that the paid union staff represent.

Number of hours spent by relevant union officials on paid union activities as a percentage of total paid trade union facility time hours:

Column 1	Figures
Time spent on paid trade union activities as a percentage of total paid facility time hours is calculated as: (total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100	0%

Details of the Trade Union Facility Time disclosures are published on the Trust's website at

https://www.rdash.nhs.uk/about-us/public-declarations/facilities-information-data/

Expenditure on consultancy

As per note 6 to the accounts, the Trust spent a total of £145,000 on consultancy in the financial year (2019/20 - £171,000). The key pieces of consultancy work commissioned related to Attain (£80,900) for organisational review and support; 4C Strategies (£28,500) for telecommunication consultancy; and VAT liaison (£18,600) for VAT consultancy.

Off payroll

As part of its commitment to tackling tax avoidance and ensuring everyone pays their fair share, HM Treasury reviewed the tax arrangements of senior public sector employees and published its report in May 2012. The review recommended that, in central government departments and their arm's length bodies, for all new engagements and contract renewals that board members and senior officials with significant financial responsibility should be on the organisation's payroll, unless there are exceptional circumstances – in which case the Accounting Officer should approve the arrangements – and such exceptions should exist for no longer than six months. The Trust's current position is presented below:

Table 1: Off-payroll worker engagement as at 31 March 2021

Number of existing engagements as of 31 March 2021	0
Of which...	
No. that have existed for less than one year at time of reporting	0
No. that have existed for between one and two years at time of reporting.	0
No. that have existed for between two and three years at time of reporting.	0
No. that have existed for between three and four years at time of reporting.	0
No. that have existed for four or more years at time of reporting.	0

Table 2: All off-payroll workers engaged at any point during the year ended 31 March 2021

Number of off-payroll workers engaged during the year ended 31 March 2021	0
Of which:	
Number assessed as within the scope of IR35	0
Number assessed as not within the scope of IR35	0
Number of engagements reassessed for consistency/assurance purposes during the year	0
Of which: number of engagements that saw a change to IR35 status following review	0
Number of engagement where the status was disputed under provisions in the off-payroll legislation	0
Of which: number of engagements that saw a change to IR35 status following review	0

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2020 and 31 March 2021

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
Number of individuals that have been deemed 'board members and/or senior officials with significant financial responsibility' during the financial year. This figure must include both off-payroll and on-payroll engagements.	18

Staff exit packages

The Trust actively manages services to ensure effective care for patients/service users within the resources available, which may necessitate organisational changes to the workforce as a result of the external environment or an internal review of service requirements. Where the redeployment of employees cannot be facilitated there are occasions when the efficiency programme leads to the need for redundancy payments.

Information below provides an analysis of exit packages agreed during the year. Redundancy and other departure costs have been paid in accordance with the provisions of the agenda for change terms and conditions.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	0	0	0
£10,000 - £25,000	0	0	0
£25,001 - £50,000	0	0	0
£50,001 - £100,000	0	0	0
£100,001 - £150,000	0	0	0
£150,001 - £200,000	0	0	0
Total number of exit packages by type	0	0	0
Total resource cost	0	0	0

The exit packages within the scope of this disclosure include, but are not limited to, those made under nationally agreed arrangements or local arrangements for which Treasury approval was required.

Exit packages: Non-compulsory departure payments

	Agreements Number	Total Value of Agreements £0000
Voluntary redundancies including early retirement contractual costs	0	0
Mutually agreed resignations (MARS) contractual costs	0	0
Early retirements in the efficiency of the service contractual costs	0	0
Contractual payments in lieu of notice		
Exit payments following Employment Tribunals or court orders	0	0
Non-contractual payments requiring HMT approval *	0	0
Total		
Of which: non-contractual payments requiring HMT approval made to individuals where the payment value was more than 12 months of their annual salary	0	0

Gender pay gap

In accordance with the Equality Act 2010 (Gender Pay Gap Information) Regulations 2017, RDaSH has published its figures comparing men and women's average pay across the Trust on the Cabinet Office website: https://gender-pay-gap.service.gov.uk/

This information is also available on the Trust's website: https://www.rdash.nhs.uk/about-us/equality-and-diversity/gender-pay-gap/

Statement of the Chief Executive's responsibilities as the Accounting Officer of Rotherham Doncaster and South Humber 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 Improvement.

NHS Improvement, in exercise of the powers conferred on Monitor by the NHS Act 2006, has given Accounts Directions which require Rotherham Doncaster and South Humber 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 Rotherham Doncaster and South Humber 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 Improvement, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis

- make judgements and estimates on a reasonable basis

- state whether applicable accounting standards as set out in the NHS Foundation Trust Annual Reporting Manual (and the Department of Health and Social Care Group Accounting Manual) have been followed, and disclose and explain any material departures in the financial statements

- ensure that the use of public funds complies with the relevant legislation, delegated authorities and guidance

- confirm that the annual report and accounts, taken as a whole, is fair, balanced and understandable and provides the information necessary for patients, regulators and stakeholders to assess the NHS foundation trust's performance, business model and strategy and

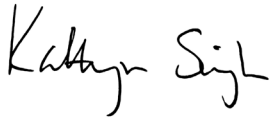
- prepare the financial statements on a going concern basis and disclose any material uncertainties over going concern.

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

As far as I am aware, there is no relevant audit information of which the 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.



Kathryn Singh, Chief Executive
24 June 2021

Annual Governance Statement

1 Scope of responsibility

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

2 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 Rotherham Doncaster and South Humber 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 Rotherham Doncaster and South Humber NHS Foundation Trust for the year ended 31 March 2021 and up to the date of approval of the annual report and accounts.

3 Capacity to handle risk

3.1 Risk management and leadership and structure

The capacity of the Trust to handle risk is achieved through the delegated responsibilities in place as defined in the Risk Management Framework. The Risk Management Framework sets out the Trust's approach to risk and the accountability arrangements including the responsibilities of the Board of Directors and its Committees, Directors, managers and staff. The scheme of delegation sets out individual's authority to act.

As the Accountable Officer I take personal responsibility for ensuring the implementation of the Risk Management Framework and oversee the reporting and assurance system to keep the Board of Directors informed on all matters of a relevant nature. I chair the Executive Management Team (EMT) and receive reports on all aspects of corporate and clinical risk management and health and safety.

The Board of Directors is supported by seven committees (Audit, Quality, People and Organisational Development, Remuneration, Charitable Funds, Mental Health Legislation and Finance, Performance and Informatics). Risk management features throughout this structure and the key elements of the structure are described below:

The Board of Directors is responsible for ensuring that the organisation consistently follows the principles of good governance applicable to the Trust. This includes the development of systems and processes for financial control, clinical quality, organisational control, governance and risk management.

Compliance with the Code of Governance is reviewed and specific statements of compliance are included in the Annual Report. The Board of Directors is also responsible for reviewing the

extreme operational risk register on a regular basis, and all risks are reported to it on a regular basis.

The Board of Directors receives and considers the Board Assurance Framework (BAF) bi-annually. There are 14 strategic risks within the BAF, two of which remained under the remit of the Board of Directors to monitor and review.

The Executive Management Team (EMT) receive, review and moderate new extreme operational risks and approve entry and exit (escalation and de-escalation) onto the extreme operational risk register.

In addition, the work of EMT provides the opportunity on a weekly basis to identify any new service risks for inclusion on the risk registers.

Throughout the 2020/21 financial year and in response to the COVID-19 pandemic, the Trust enacted its Gold Command procedures. Gold Command has met at varying frequencies throughout the last year including up to seven days per week; most recently this has reduced to weekly meetings. Gold Command includes all members of the EMT and the Gold Commander is Tracey Wrench, Executive Director of Nursing and AHPs/Deputy CEO. Gold Command has required significant resource to be aligned to the Trust's response to the pandemic to receive and respond to national, regional, and local demands and to support all internal processes to ensure services were maintained. The frequent meetings of the Gold Command together with Silver Command (primarily the Care Group senior leadership teams) and other senior clinical and corporate colleagues has afforded the Trust a much more frequent opportunity to assess risk, to expedite decision-making and to ensure that resources are available to respond to the ongoing and developing challenges.

As a committee of the Board of Directors, the Audit Committee's responsibilities include:

- Providing the Board of Directors with a means of independent and objective review of financial, clinical and corporate governance, assurance processes and risk management across the whole of the Trust's activities (clinical and non-clinical).
- Reviewing the adequacy of
    - all risk and control related disclosure statements together with any accompanying Head of Internal Audit statement or other appropriate independent assurances.
    - the underlying assurance processes (BAF) that indicates the degree of the achievement of corporate objectives, the effectiveness of the management of principal risks and the appropriateness of the above disclosure statements.
- Seeking assurance from reports from Directors and Managers concentrating on the overarching systems of governance, risk management and internal control, together with indicators of effectiveness.

The Audit Committee provides an update report to the Board of Directors after each meeting and an Annual Report each year demonstrating how it has discharged its Terms of Reference.

The Finance, Performance and Informatics Committee, People and Organisational Development Committee, Quality Committee and Mental Health Legislation Committee are assurance committees of the Board of Directors with formal responsibility for overseeing the management of risk within the Trust. The committees receive their own extracts of the BAF in line with their terms of reference and their key responsibilities include:

- Monitoring, reviewing and providing assurance on the risk, control and governance processes identified in the Board Assurance Framework, delegated to the Committee by the Board of Directors, providing reports to the Board of Directors and Audit

Committee as requested
- Receiving, managing and monitoring risks on the operational risk registers

In addition, the Quality Committee has formal responsibility for other areas of risk management including:

- safe staffing – to receive assurance and monitoring the safe staffing levels and mitigations in place.
- incident management – to receive assurance that there is proactive management of complaints, adverse events and incidents including that appropriate action is taken and that areas of good practice are disseminated.
- Learning from deaths – to receive assurance that compliance with Learning from Deaths guidelines is being monitored and compliance is achieved including lessons learnt.
- emergency planning – to receive assurance that the Trust is compliant with Emergency Preparedness, Resilience and Response standards.
- equality impact assessments – to receive assurance that the operational service quality improvement plans are being robustly managed.

Each Committee provides a report to the Board of Directors following each of its meeting highlighting the key risks and assurances it has received. In addition, an Annual Assurance Statement is provided from each Committee demonstrating how it has discharged its Terms of Reference.

3.2 Staff training

As an employer we recognise that getting the induction process right will help new employees get up to speed and become productive as quickly as possible. Through the induction process we welcome new employees to the Trust and aim to build on their positive attitude and enthusiasm for their new job. The Trust's induction programme covers many areas which include an overview of the Trust, health safety and security, an awareness of risk management, safeguarding, Infection prevention and control, and information governance. Additional training is provided which is essential to differing roles.

For existing colleagues there is a comprehensive training needs analysis as part of their personal development. Appropriate training is provided to meet the needs identified.

During induction the Chief Executive emphasises the importance of raising concerns, alerting potential risks and the personal responsibility that all staff have towards the risk management agenda.

The Trust's Risk Management Framework sets out how major incidents and concerns are escalated within the organisation. This was further strengthened by the implementation of an approach to the review of all incidents identified as moderate harm or above, that seeks to support local, operational review and the identification of immediate learning.

Arrangements have been put in place to communicate the Trust's Risk Management Framework and associated issues to our colleagues. This has been achieved through the induction process and through the Trust intranet that supports timely and accessible reporting (e.g. incidents) and communication (e.g. alerts) processes. In addition, the leaflet, 'Identifying and Managing Operational Risk' has been communicated to all colleagues.

Rotherham Doncaster and South Humber NHS Foundation Trust learn from a range of

sources including patient and staff feedback, outcomes of reported incidents and innovations.

Organisational learning takes place at a locality level within each of the Care Groups and at a Trust-wide level:

- Care Group
  Learning takes place via locality manager/team meetings, where themes/trends are reviewed and reported through the relevant governance structures for quality, safety, financial regulation and staff management.

- Trust-wide
  The Trust's Safety and Quality Group provide forums for organisational learning and improvement discussions. Incidents and developments are discussed, reflected on and shared in order to learn from these and embed this learning in the Trust's culture and practice.

The digital Improvement Hub (I-Hub) continues to provide a space for learning and sharing practice, and organisational learning briefing have also been trialled, with the intention of developing an organisational learning framework.

4 The risk and control framework

4.1 Risk management framework

The system of internal control is based on an ongoing risk management process that is embedded in the organisation and is presented in the Trust's Risk Management Framework and combines the following elements:

- Risk identification - the Trust implemented risk management software which is a module within a commercial system produced by Ulysses and known as 'Safeguard'. The Trust also uses the other system modules for the reporting and management of patient safety incidents, staff/visitor incidents, customer services, alert distribution and monitoring of medical devices
- Risk analysis – to ensure consistency of analysis and assessment of risks, the Executive Management Team review all risks on a rolling programme to provide a confirm and challenge function including longstanding risks and a thematic moderation.
- Risk evaluation – risk evaluation is carried out using the Trust's risk-rating matrix. This was developed from the system used by the National Patients Safety Agency and supports the Trust's Risk Management Framework
- Risk treatment/appetite – for risks other than those considered as 'tolerated', managers are required to develop and implement a specific risk management action plan. Risk appetite is determined by the level of risk – no risk with a likelihood of 3 will be tolerated without approved by the Executive Management Team.
- Risk monitoring, review and reporting – all risks are reviewed by the risk leads, monitored by the Corporate Assurance Team and reported to Executive Management Team, the Committees and Board of Directors
- The Executive Management Team review all risks scored 15 or above (extreme risks). These are entered onto the Extreme Operational Risk Register and are reported monthly to the Board of Directors.

The review of strategic (Board Assurance Framework) and operational risks is scheduled to be undertaken by the Executive Management Team (EMT), assurance Committees and the Board of Directors regularly throughout the year. The reviews have taken place as per the

schedule with the exception of thematic reviews by EMT which were put on hold when the response to COVID-19 diverted time and resource away from some elements of normal business. However, the 'contact' between EMT and the Care groups through the Gold Command processes, has allowed for more frequent engagement and increased awareness to the issues (and risks) faced by the Care Groups. Furthermore, the Care Group assurance meetings, re-established in September 2020 (paused during summer) are undertaken with a focus on the respective risk registers, their contents, and updates.

The Risk Management Framework is in place throughout the Trust and an annual review was undertaken which was reported to the Audit Committee. This report provided assurance of its implementation and confirmed that the Trust was operating in line with the principles of the Framework.

The Trust is committed to supporting patient safety by ensuring information is accessible, its integrity is protected against loss or damage, and confidentiality is maintained.

The Trust recognises that information handling represents a corporate risk in that failures to protect information properly, or to use it appropriately, can have a damaging impact on the safety of our patients and the reputation of the organisational. Information risk management is monitored via our risk management framework. As part of this, information risks are clearly recognised, and the appropriate controls implemented through the risk management framework.

The Senior Information Risk Owner (SIRO) is responsible for overseeing the development and implementation of the information risk management framework. The SIRO is supported in this by the Information Governance (IG) team and by the Information Asset Owners (IAO) within each business area. IAO's are responsible for managing information risks to the assets within their control. This involves developing system security policies (SLSP) and business continuity plans as well as documenting their personal data information flows and conducting regular information risk assessments. The IG Management team support IAOs in achieving these objectives. The Data Security and Protection Toolkit (formerly IG toolkit) is a standing agenda item for the IG Group and the relevant Toolkit criteria are also reviewed within the Health Informatics Group.

The information risk management framework is dependent on allocating clear organisational responsibilities, assessing the associated risks and managing any incidents arising from them. This:

- Protects our organisation, our colleagues and patients from information risks where the likelihood of occurrence and the impact is significant
- Provides a consistent risk management framework in which information risks will be identified, considered and addressed
- Encourages proactive rather than reactive risk management
- Informs decision making throughout the organisation
- Meets legal and statutory requirements
- Assists in safeguarding the Trust's Information Assets.

Due to the Trust and in particular the Executive Management Team (EMT) responding to the level 4 incident of COVID-19 there has been a delay in the annual refresh of the Board Assurance Framework. The delay was further compounded by the refresh of the 5-year strategy and its strategic objectives and meant that the strategic risks identified for 2019/20 have remained in place and continued to be monitored. The Board Assurance Framework contained 14 strategic risks each having been assigned to an executive director with oversight

by designated Board assurance Committees (with the exception of two risks that remained with the Board of Directors for oversight. The key strategic risks relate to:

- Having staff with the right skills in the right place at the right time
- Identifying and acting upon learning opportunities
- Having quality assured data that is adequately interpreted, analysed and reported as clinical and management information

All the strategic risks are reported to the committees and the Board of Directors to discuss whether the controls are working and the gaps are being mitigated.

In addition to the strategic risks within the Board Assurance Framework there are other key operational risks. These key operational risks are extreme risks, rated as 15 or above and have the highest impact on the organisation. Agreement of risk rating for all extreme risks is through the Executive Management Team, in terms of both accepting the risk as extreme and the reduction down from extreme rating. There have been seven extreme risks monitored in year relating to:

- Medical staffing
- Staffing at Coral Lodge
- Rehabilitation Pathway
- COVID-19
- ECT delivery
- Section 12 doctors
- Children's Eating Disorder service

The Children's Eating Disorder service risk remains an extreme risk at the year end and will continue to be monitored by the Executive Management Team, the Board of Directors and its assurance Committees. Medical staffing, COVID-19 and ECT delivery remain high risks on the Trust risk registers and continue to be monitored by the risk leads monthly and by the assurance committees at each meeting.

Risk management is embedded in the Trust through the governance arrangements that cover clinical and non-clinical risk. While ultimate responsibility for risk management rests with the Board of Directors, the Committees of the Board and the Executive Management Team/Gold Command provide the opportunity for identification, monitoring and oversight of the management of the risks, both clinical and non-clinical in nature.

The Trust has also developed a range of guidelines, policies and procedures to assist managers in the assessment, control and investigation of risks. These procedures set out the levels of risk and identify where in the organisation each should be managed. The key policies and procedures are:

- Incident reporting policy
- Learning from deaths policy
- Being open and duty of candour policy
- Clinical Risk Assessment and Management policy
- Complaints handling policy
- Freedom to speak up policy

4.2 Quality Governance

The Oversight Framework (OF) introduced by NHS Improvement (NHSI) aims to provide an integrated approach for NHSI to oversee both NHS foundation trusts and trusts and identify the support they need to deliver high quality, sustainable healthcare services. It aims to help

providers attain and maintain CQC ratings of ‘good’ or ‘outstanding’.

Foundation Trust boards are responsible for ensuring that governance arrangements remain fit for purpose and there is an expectation that NHS Foundation Trusts should carry out an external review of their governance every three years. Upon completion of the review, Trusts would be required to declare any material issues arising from the review. The CQC Well Led inspection process replaced the need for further external review in 2018 and it is expected that this will continue in the future.

The governance around quality reporting is via monthly and quarterly quality dashboards, and through an enhanced governance structure, to ensure that there is visibility from the Board of Directors to the operational service delivery, in each Care Group and vice versa. This includes the care group governance arrangements, through the Operational Management Meeting (OMM), the Executive Management team (EMT), the Safety and Quality Operational Group, the committees of the Board (e.g.: Quality Committee and FPIC) to the Board of Directors. A monthly patient safety dashboard and a quarterly safety and quality dashboard is produced for each care group, with their local specific data. This is supported by an overarching quarterly Trust Safety and Quality dashboard and biannual Patient Public Engagement and Experience (PPEE) assurance statements.

The dashboards are principally a thematic means of drawing together a number of interrelated sources of intelligence in the domains of patient engagement, patient safety, clinical effectiveness, Professional Leadership and CQC. The dashboards are continuously developed to reflect our performance in each of the identified sections. These Quality Dashboards are shared and discussed with all our colleagues, stakeholders and commissioners. Quality metrics are also included in the monthly Integrated Performance Dashboard.

4.3 Foundation Trust Governance

As an NHS Foundation Trust, the Trust is required by its license to apply relevant principles, systems and standards of good corporate governance. To discharge this requirement the Trust has a Board of Directors and committee structure with responsibilities set out in formal terms of reference. The Board and its Committees have associated reporting lines, performance and risk management systems. Each Committee is chaired by a Non-Executive Director and has an associated executive team member as its executive lead. The work plans of the committees are reviewed annually with the Terms of reference and an assurance statement is provided to the Board of Directors confirming that the Committee has effectively discharged its responsibilities during the year.

The Board of Directors and its assurance Committees receive timely and accurate information to assess risks to compliance with the Trusts provider license. To assure itself of the validity of it the Board receives an annual compliance report.

Following the CQC Well Led review in November 2019, the CQC published its report in February 2020. The rating for Well Led and the overall rating for the Trust changed from ‘Good’ to ‘Requires Improvement’. Although very disappointed with the CQC’s overall rating for our Trust we welcome the report and are using the findings to help make improvements.

It is important to highlight that many of the areas identified by the CQC for improvement were already known to the Trust and work had begun on making changes. A plan of action was submitted in April 2020 to address the concerns raised by CQC. However, the emerging COVID-19 crisis has meant that (acknowledged and accepted by the CQC), the priority for undertaking these actions changed.

As the Trust now moves through a process of recovery and reset, there is greater focus on addressing the action plan to improve our services, and ultimately our patient care. An Improvement Board has been established and work divided into four cross-cutting themes, each of which has an identified lead and specific actions allocated, to ensure progress is embedded into practice across the organisation in a sustainable way. Four workstreams have been established with director leads and these are now progressing to close actions in a managed and sustainable way.

The Board of Directors, as required under the NHS Foundation Trust condition 4(8)(b) assures itself of the validity of its Corporate Governance statement. The Board of Directors review the Corporate Governance Statement every year to ensure that the declaration being made can be supported. It considers the risks and mitigating actions that management provided and determines whether the statements are valid through its own work throughout the year, assurances from internal and external audit and other reviews.

4.4 Stakeholders

A number of forums exist that allow communication with stakeholders. The forums provide a mechanism for risk identified by stakeholders that affect the organisation to be discussed, and where appropriate action plans can be developed to resolve any issues. Examples of the forums and methods of communication with stakeholders are in the table below.

Stakeholder engagement methods are listed below and many have had to be adapted during the year in light of restrictions resulting in many on line and virtual methods being introduced:

Council of Governors

- Newsletters
- Minutes of the Council of Governors meetings.
- Website Information

Staff

- Staff Council
- Professional Networks
- Leadership Development Programme
- IHUB
- Information on the intranet
- Trust Matters magazine
- Social media

Networks

- Chief Executive's email
- RDaSH Daily Communications email
- Staff meetings and team briefings
- Staff surveys
- Staff governors
- Written staff communications, public and service users.
- Workshops
- Intranet
- Ask Me Anything online events/conversations

Public and service users

- Patient surveys
- PALS service
- Listen to Learn Network

- COVID and Me Network
- Carer Champion Network
- Meetings with voluntary and self-help groups
- Face to face interviews
- Public, service user and carer governors.
- Information on website
- Information shared on social media
- Information sent to the press via press releases
- Public facing E-hub

Partner organisations

- Other health and social care community groups (e.g. Clinical Leaders' Group, Whole Systems Capacity Group)
- Clinical and professional networks
- Partner organisation governors.
- GPs – receive regular newsletters
- Information on website

The staff survey results have been shared with our managers and cascaded to the respective teams. We will engage with colleagues through various means regarding themes and support for action where required.

4.5 Workforce strategy

To support the launch of the RDaSH 5 Year Strategy, the People and Organisational Development Strategy has been developed. This builds upon the previous RDaSH Workforce Strategy and is aligned with the NHS Interim People's Plan and the NHS 10 Year Plan. Our strategy incorporates new ways of working across the Integrated Care System and the work of Provider collaboratives. Following the Pandemic we have invested heavily in the health and wellbeing of our colleagues and we are focusing more on our Just Culture.

We recognise our 'people' by which we mean our colleagues, carers and volunteers are our biggest resource and asset. We have co-produced this strategy in partnership with our 'people' and designed it to link with the other Trust supporting strategies for: Digital Care Transformation, Safety and Quality and Finance. This is essential as we are aware that the national staff shortages, on-going financial constraints and changes in health care delivery require an integrated approach to workforce development and care delivery. We have joined a mental health collaborative for international recruitment and we are looking at new and diverse roles whilst delivering exceptional care.

This strategy is developed for all in the organisation, we discuss our 'people' as leaders and advise this term should be considered in its broadest sense - whether this is a Nurse leading a medicine round, an Occupational Therapist leading a home assessment, a Cleaner leading a cleaning round on a ward, or a Director leading a service transformation. Therefore, not only are objectives set, but also the behaviours we would expect from all our colleagues, which are aligned to our Trust values.

Our strategy is focused upon our workforce being empowered, skilled, engaged and responsive, and as such principles of equality, diversity and inclusion at its heart, and the focus ensures colleagues and patient experience are constantly monitored in order to foster a positive culture which is responsive and supportive should problems be detected, and also ensure good practice is shared.

The strategy is separated into 5 domains Leadership, Attraction, Retention, Growth and Engagement. These domains have separate objectives and metrics associated with them so that we can monitor performance however require shared appreciation concerning challenges and opportunities to enable our colleagues to be the best they can be at work, whilst supporting them to see RDaSH as a place they not only wish to stay for a lifelong career, but also be a place where they and their families are proud to receive care.

Systems

E-Rostering is used to monitor clinical staffing levels primarily in our inpatient environments. The national Electronic Staff Record (ESR) is utilised to manage budgeted establishments and actual establishments and provide detailed information in relation to skill mix, vacancies, and turnover. ESR is also utilised for monitoring professional registration, statutory employment checks, statutory and mandatory training compliance, and professional development review compliance. In addition, the Trust has an in-house Staff Portal which is utilised to monitor clinical and managerial supervision compliance The Trust and each directorate is provided with data from all of these systems on a monthly basis to ensure compliance is monitored and actioned upon if required.

The numbers of our colleagues on our wards are monitored and managed operationally through the Chief Operating Officer and the Care Group structures. The safe staffing requirements are determined and monitored by the Executive Director for Nursing and Allied Health Professions and locally at 'place level' by locality Associate Nurse Directors. Staffing levels have been published on our website since June 2014. Safe staff reporting is a requirement for health trusts, and we have published the data in line with national requirements set by NHS England.

As with many other trusts in the country, we have staffing pressures in terms of specific clinical roles in certain areas – particularly nursing and medical vacancies. We have been working locally, regionally and nationally, to address these issues creatively and safely. We have a dedicated Recruitment and Retention Steering group that meets monthly to progress focussed work streams, identify areas of improvement and change, and also work upon interventions which reduce turnover to ensure a more sustainable workforce.

Key focus areas over the past year have been the development of nursing career pathways assisted by the introduction of the trainee nursing associate role; improved communications and engagement with local communities encouraging people to choose healthcare as a career of choice; and the revision of recruitment processes and the recent agreement to fund a designated recruitment team to support all areas of the organisation.

Culture

The Trust is committed to The RDaSHWay - an organisational approach that focuses on improving both what we do (quality/process) and the way we do things around here (culture). This RDaSHWay built upon the strong foundations of improvement and co-production developed via the use of the Listening into Action approach over a 3-year period to 2019.

The approach is underpinned by 2 core programmes: NHSE/ Improvement- 'Quality, Service Improvement and Redesign' (QSIR) methodology, and the 'Culture and Leadership' framework. As Associate Teaching Faculty of the QSIR programme, training programmes and digital content during the COVID-19 Pandemic continue to be delivered throughout the organisation.

The organisational development portfolio is comprised of the Improvement and Culture team, 'Freedom to Speak Up', Equality, Diversity, Inclusion and Participation Team, and Spiritual Care. The portfolio work together, with colleagues, to provide coordinated support to improve culture for people, teams, and the organisation.

5 Compliance Statements

CQC registration - The foundation trust is fully compliant with the registration requirements of the Care Quality Commission.

Following the CQC Well Led review in November 2019, the Trust was rated 'Requires Improvement'. There were no immediate areas of concern raised by CQC and many of the areas identified for improvement were already known to the Trust and we had begun work on making changes. An action plan was submitted to CQC in April 2020. The COVID-19 pandemic impacted on the Trust's ability to deliver on these actions as patient care was prioritised under these exceptional circumstances. Nevertheless, work did continue on the actions but at a slower pace than originally planned. Regular updates were provided to CQC during this time through our routine engagement with them.

Conflicts of Interest - The foundation trust has published on its website an up-to-date register of interests, including gifts and hospitality, for decision-making staff (as defined by the trust with reference to the guidance) within the past twelve months as required by the Managing Conflicts of Interest in the NHS23 guidance. Declaration of Interests – RDaSH NHS Foundation Trust

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

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

Carbon Management - The foundation trust has undertaken risk assessments and has a sustainable development management plan in place which takes account of UK Climate Projections 2018 (UKCP18). The trust ensures that its obligations under the Climate Change Act and the Adaptation Reporting requirements are complied with.

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

The Trust has a range of processes to ensure that resources are used economically, efficiently and effectively. This includes regular reporting to Board on quality, operational performance, finance and safety with further review and scrutiny at the committees of the Board and management levels throughout the Trust.

The Trust Board has agreed an annual audit programme with 360 Assurance through delegated authority to the Audit Committee. The Audit Committee receives internal audit reports in line with an agreed work plan that aims to test the economy, efficiency and effectiveness of Trust and Group systems and processes, including financial management and control. Delivery of actions against recommendation is monitored by the Audit Committee.

We have a quarterly Audit Committee that includes reports from Internal and External Audit. Audit will provide a view to Non-Executive Directors on our overall governance and control processes.

The Finance, Performance and Informatics Committee (FPIC) and ultimately the Board of Directors ensure through a series of robust review mechanisms, that the use of resources is planned in an efficient and effective manner, and that our financial position is monitored and scrutinised on a monthly basis. They monitor the monthly position against the approved financial plan for the year.

The delivery of the financial plan is normally dependent upon the achievement of cash releasing efficiency savings targets, with clear plans and monitoring arrangements to ensure delivery is in place. However, The Trust received a block top-up payment in 20/21 as well as funding to cover Covid-19 related costs, this led to the suspension of normal efficiency savings planning, and monitoring processes, as long as our overall financial targets were met.

The Executive Management Team has responsibility for ensuring that the resources used in the day-to- day operational activities of the Trust are done so in an economic, efficient and effective manner.

In addition to the monthly budgetary control system, the Trust ensures economy, efficiency and effectiveness as well as value for money through the implementation of a suite of effective and consistently applied financial controls, effective tendering procedures and procurement practices, robust establishment controls and continuous service improvement and modernisation programmes.

FPIC and the Audit Committee are two of the seven committees put in place by the Board of Directors as part of its governance structure. Further details on the structure, the attendance of directors at meetings of the Board and committees and the work of those committees is provided in the Annual Report – see pages 41 to 45. The annual assessment of compliance with the Corporate Governance Code is provided in the Annual Report – see pages 36 to 40

7 Information Governance

The Trust has a nominated Senior Information Risk Officer (SIRO) at executive level who has been nominated responsibility for information risk. The Data Protection Officer (DPO), overseas Data Protection compliance throughout the Trust and provides independent advice to the Trust.

Information Governance incidents are monitored through the Information Governance Group (chaired by the SIRO) on a monthly basis. During 2020/21 there have been 509 incidents reported of which 6 required notification to the Information Commissioner via Data Security & Protection toolkit (previous year there were three). Details for the 6 incidents are summarised in the table below:

No.	Month/Year	Summary of Breach	Action Taken by the ICO
1.	Dec 2020	Staff member found to be inappropriately accessing medical records.	Recommendations provided by the ICO
2.	Nov 2020	Staff member found to be inappropriately accessing medical records.	Recommendations provided by the ICO
3.	Oct 2020	Patient letter showing personal and special category information	Recommendations provided

No.	Month/Year	Summary of Breach	Action Taken by the ICO
		was sent to incorrect address.	by the ICO
4.	Oct 2020	A survey was sent out individual patient emails totaling 400 patients with the email addresses not being blind-copied in.	Recommendations provided by the ICO
5.	July 2020	Member of the public approached a member of staff from a Care Home and gave them a set of set of personal data about two of the care home residents.	Recommendations provided by the ICO
6.	May 2020	Staff COVID-19 test results sent to incorrect member of staff.	Recommendations provided by the ICO

When providing a decision to reported incidents the ICO offers recommendations for the organisation to consider as standard as part of their role as Supervisory Authority. These include recommendations such as identifying measures that can be taken to prevent reoccurrence, reviewing awareness packages and policies surrounding handling of personal data and data protection and ensuring that further evidence that comes to light to be forwarded to the ICO for review. Upon receiving a decision notice from the ICO, any suggestions are assessed against our current practices to ensure policy and process are appropriately robust and communicated, including any updates or changes. All incidents are monitored and managed to inform best practice and awareness with the handling and security of personal data and data protection requirements.

8 Data quality and governance

Data quality and accuracy is governed through the Trust's annual Data Quality Improvement programme, reporting a quarterly position to the Finance, Performance and Informatics Committee on progress and position. This programme provides key focus on measures linked to NHS Oversight Framework and quality related Board Assurance Framework risks, whilst also supporting wider data quality discussion.

The Trust Data Quality & Process Improvement Lead provides clinical leadership to translate and drive data quality needs into improved clinical recording accuracy and practice, whilst also understanding needs for improved quality of care delivery and efficiency.

Subject to both internal and external validation, the Trust is committed to continuously improving the Board Assurance Framework position for data quality and related quality of care outcomes.

The quality of our services will continue to be increasingly defined at an operational level through care groups, with service user, carer and stakeholder involvement, with due regard to appropriate organisational governance arrangements and oversight by the Board of Directors.

There is an approved Clinical Audit Policy which describes the Trust's approach and arrangements and an approved clinical audit programme. The clinical audit function is used appropriately to focus on risks, as well as on nationally identified issues. Progress against the clinical audit programme and the outcomes of audits are reported to the care groups.

The Trust Data Quality Policy provides assurance on the approach to data quality as a Trust, aligning to Trust information governance & management framework, national data standards and legal commitments & obligations. The policy drives a clear directive for Trust wide data quality ownership, accountability, and action to ensure continuous data quality, whilst recognising the importance of accuracy for patient care and safety.

9 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 the quality committee, the peoples and organisational development committee, the finance performance and informatics committee, and the mental health legislation committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Board of Directors and its Committees has a comprehensive system of performance reporting, which includes analysis against a full range of performance and compliance standards , regular review of the Board Assurance Framework and Extreme Operational risks, ongoing assessment of clinical risk through the review of complaints, SIs, and incidents.

The clinical audit annual plan is agreed by the Quality Committee and reflects the priorities of the trust and national best practice in the context of clinical services provided by the Trust. This year the audit programme was effectively paused for 6 months due to COVID-19, and therefore a consolidated 18-month plan was agreed, combining audits carried over with those already planned. The revised programme therefore runs until April 2022. A quarterly review of progress against the plan and the audit outcomes is reported to the Quality Committee.

Throughout the year the Audit Committee has operated as the key Committee of the Board of Director that oversees the effectiveness of the Trust's overall risk management and internal control arrangements. On behalf of the Board it independently reviews the effectiveness of risk management system ensuring all significant risks identified, assessed recorded and escalated as appropriate as per their responsibilities under the audit code of NHS Foundations Trusts. The audit committee regularly receives reports on internal control and risk management matters from internal and external audit.

Based on the work undertaken during 2020/21 the Head of Internal Audit has stated in their Head of Internal Audit Opinion of Limited assurance as detailed below:

In consideration of the above, I am providing a draft opinion of **limited assurance** that there are weaknesses in the design and/or inconsistent application of the framework of governance, risk management and control that could result in failure to achieve the organisation's objectives.
In providing our opinion we consider four areas:

- BAF and strategic risk management
- Internal audit plan outturn
- Follow up of internal audit actions
- Third party assurances

BAF and strategic risk management: moderate assurance. Whilst we could confirm that oversight of the BAF has been maintained and that the Trust has continued to update a rolled forward BAF throughout the year, work to refresh the strategic objectives has taken longer than expected. The Trust has not yet implemented any of the actions, including two high risks, from our 2019/20 strategic governance and risk management review. This means that the Trust has not had in place SMART objectives, which have enabled the Board to assess progress against a set of agreed strategic ambitions, since the launch of the five-year strategy in April 2019.

Internal audit plan outturn: limited assurance. Of the eight reports issued to date, five were issued with a limited assurance opinion or contained a limited element. Three of these areas had previously been audited, also with limited assurance. It should be noted that our internal audit plan outturn does not include the workforce strategy core audit. This review was deferred at the request of the Trust as work remains ongoing to establish workstream priorities to operationalise the strategy.

Follow up of internal audit actions: limited assurance. At the time of writing, the Trust has implemented 55% of actions within the agreed timescales (63% overall). Two high risk actions from a review undertaken in 2019/20 remain outstanding.

Third party assurances: The Trust is in the process of implementing actions from the CQC inspection report issued in February 2020 which rated the Trust as 'Requires Improvement'. The latest position reported to Board as at 23 April 2021 showed that of the 78 actions identified, the Trust has reported that: 11 are complete, 38 have a clear plan and timescale for implementation within the next 12 months, 26 have a clear plan but are off track for delivery and 3 have no clear plan.

The work of internal audit is monitored via the Audit Committee, from which further assurances, through their objective and independent view of the system of internal control, have been received. Satisfactory (significant/substantial) assurances have been received in reports relating to finance, procurement and data security standards. The audits relating to incident investigations and data quality (phase1) received a split opinion level of significant/limited assurance. Reports relating to data quality (phase 2), MHA Blanket restrictions and strategic governance provided limited assurance.

Plans to address any weaknesses identified through these audits which improve the systems are in place and are subject to regular follow up by the Corporate Assurance Team and are overseen by the Audit Committee. As stated in the Head of Internal Audit Opinion above the performance against timely completion of the actions to address the recommendations from the audit reviews decreased from the 2019/20 from 77% to 55%. The Audit Committee raised concerns to the Board of Directors that actions were not being closed in a timely manner. In response the oversight for the delivery of the Internal Audit actions has been extended the Improvement Board. The membership of the Improvement Board is the Executive Management Team, chaired by the Chief Executive and was established to monitor, scrutinise the delivery and approve completed CQC actions.

External Audit report to the Trust on the findings from their audit work, in particular their audit of the financial statements and the Trust's arrangement for the secure economy, efficiency and effectiveness in its use of resources. For 2020/21 an unqualified audit opinion has been issued in respect of the financial statements and no specific risks have been identified in respect of the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources.

The Trust is required to ensure appropriate counter fraud measures are in place. The Local Counter Fraud Specialist adopts a risk-based approach to counter fraud work, identifying areas of potential vulnerability. The Local Counter Fraud Specialist attends each meeting of the Audit Committee to present a report on theory work. The Local Counter Fraud Specialist has not identified any significant control weaknesses during their work.

The Annual Report of the Audit Committee to the Board of Directors has provided further assurances on the system of internal control and on its work in reviewing the outcomes of internal and external audit and discharging the responsibilities delegated to it by the Board of

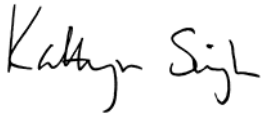
Directors.

The 2020/21 financial year brought challenges to the Trust as in the response to the worldwide COVID-19 pandemic. Patient safety and the health and wellbeing of our colleagues were priority areas as we enacted business continuity plans and made significant changes. It is to everyone's credit that despite these changes our colleagues worked and services were delivered effectively and efficiently. The Trust continued to respond to COVID-19 at and beyond the year-end.

External assessments from organisations including the Trust's commissioners, Care Quality Commission, NHS Improvement have also helped inform my review.

10 Conclusion

There are no significant internal control issues identified during the period from 1 April 2020 to 31 March 2021 that require disclosure in this statement.



Kathryn Singh, Chief Executive
24 June 2021

Independent auditor's report to the Council of Governors and Board of Directors of Rotherham Doncaster and South Humber NHS Foundation Trust

Report on the audit of the financial statements

Opinion

In our opinion the financial statements of Rotherham Doncaster and South Humber 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 2021 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 policies directed by NHS Improvement – Independent Regulator of NHS Foundation Trusts; 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 consolidated 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.

We have also audited the information in the Remuneration Report and Staff Report that is subject to audit, being:

- the table of salaries and allowances of senior managers and related narrative notes on page 66;
- the table of pension benefits of senior managers and related narrative notes on page 68;
- the table of pay multiples and related narrative notes on page 68; and
- the table of exit packages and related narrative notes on page 80 and 81.

The financial reporting framework that has been applied in their preparation is applicable law and the accounting policies directed by NHS Improvement – Independent Regulator of NHS Foundation Trusts.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), the Code of Audit Practice 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.

The going concern basis of accounting for the group and the foundation trust is adopted in consideration of the requirements set out in the accounting policies directed by NHS Improvement – Independent Regulator of NHS Foundation Trusts , which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it 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.

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 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.
- 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 it are described below:

- the capital additions to property, plant and equipment: we tested on a sample basis to assess whether they meet the relevant accounting requirements to be recognised.

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.

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 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; 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.

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 guidance, published by the Comptroller & Auditor General in April 2021, 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 2021 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.

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 this matter.

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) and the work necessary to issue our statement on consolidation schedules. We are satisfied that our remaining work in this area is unlikely to have a material impact on the financial statements.

Use of our report

This report is made solely to the Council of Governors and Board of Directors ("the Boards") of Rotherham Doncaster and South Humber 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.

Paul Hewitson (Key Audit Partner)
For and on behalf of Deloitte LLP
Appointed Auditor
Leeds, United Kingdom
24 June 2021

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 2021 issued on 24 June 2021 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 2021 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 Improvement – Independent Regulator of NHS Foundation Trusts; 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 2021 on 24 June 2021, 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.

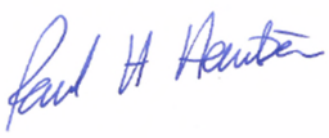
Certificate of completion of the audit

In our audit report for the year ended 31 March 2021 issued on 24 June 2021, 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. We have now completed our work in this area.

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 Rotherham Doncaster and South Humber 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.



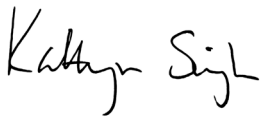
Paul Hewitson (Key Audit Partner)
For and on behalf of Deloitte LLP
Appointed Auditor
Leeds, United Kingdom
15 September 2021

Rotherham Doncaster and South Humber NHS Foundation Trust

Annual accounts for the year ended 31 March 2021

Foreword to the accounts

The accounts are prepared in accordance with paragraphs 24 and 25 of Schedule 7 to the NHS Act 2006 and are presented to Parliament pursuant to Schedule 7, paragraph 25 (4) (a) of the National Health Service Act 2006



Kathryn Singh, Chief Executive
24 June 2021

Consolidated Statement of Comprehensive Income

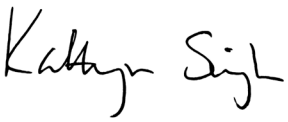
		Group	
		2020/21	2019/20
	Note	£000	£000
Operating income from patient care activities	3	165,157	157,131
Other operating income	4	14,305	9,251
Operating expenses	6	(174,720)	(173,729)
Operating surplus/(deficit) from continuing operations		**4,742**	**(7,347)**
Finance income	11	63	338
Finance expenses	12	(1,551)	(1,584)
PDC dividends payable		(1,214)	(1,848)
Net finance costs		**(2,702)**	**(3,094)**
Other gains	13	207	80
Corporation tax expense		-	(5)
Surplus/(deficit) for the year from continuing operations		**2,247**	**(10,366)**
Surplus/(deficit) for the year		**2,247**	**(10,366)**
Other comprehensive income			
Will not be reclassified to income and expenditure:			
Impairments	7	(696)	(18,680)
Revaluations		4,150	10,904
Other recognised gains and losses		-	-
Remeasurements of the net defined benefit pension scheme liability / asset	32	53	289
May be reclassified to income and expenditure when certain conditions are met:			
Fair value gains on financial assets mandated at fair value through OCI	19	61	3
Total comprehensive income/(expense) for the period		**5,815**	**(17,850)**
Surplus/(deficit) for the period attributable to:			
Rotherham Doncaster and South Humber NHS Foundation Trust		2,247	(10,366)
TOTAL		**2,247**	**(10,366)**
Total comprehensive income/(expense) for the period attributable to:			
Rotherham Doncaster and South Humber NHS Foundation Trust		5,815	(17,850)
TOTAL		**5,815**	**(17,850)**

Statements of Financial Position

	Note	Group 31 March 2021 £000	Group 31 March 2020 £000	Trust 31 March 2021 £000	Trust 31 March 2020 £000
Non-current assets					
Intangible assets	15	2,991	2,992	2,991	2,992
Property, plant and equipment	16	73,527	71,149	73,527	71,149
Investment property	18	3,408	3,364	3,408	3,364
Other investments / financial assets	19	2,684	2,364	22	22
Total non-current assets		**82,610**	**79,869**	**79,948**	**77,527**
Current assets					
Inventories	22	373	151	356	139
Receivables	23	3,765	6,073	3,784	6,088
Cash and cash equivalents	25	49,898	38,052	49,251	37,350
Total current assets		**54,036**	**44,276**	**53,391**	**43,577**
Current liabilities					
Trade and other payables	26	(20,007)	(15,934)	(19,763)	(15,693)
Borrowings	28	(865)	(825)	(865)	(825)
Provisions	29	(2,110)	(1,624)	(2,110)	(1,624)
Other liabilities	27	(1,542)	(1,293)	(1,468)	(1,249)
Total current liabilities		**(24,524)**	**(19,676)**	**(24,206)**	**(19,391)**
Total assets less current liabilities		**112,122**	**104,469**	**109,133**	**101,713**
Non-current liabilities					
Trade and other payables	26	(4)	(2)	-	-
Borrowings	28	(12,919)	(13,776)	(12,919)	(13,776)
Provisions	29	(447)	(426)	(447)	(426)
Other liabilities	27	(787)	(742)	(787)	(742)
Total non-current liabilities		**(14,157)**	**(14,946)**	**(14,153)**	**(14,944)**
Total assets employed		**97,965**	**89,523**	**94,980**	**86,769**
Financed by					
Public dividend capital		39,928	37,301	39,928	37,301
Revaluation reserve		28,267	25,465	28,267	25,465
Income and expenditure reserve		26,835	24,056	26,785	24,003
Charitable fund reserves	21	2,935	2,701	-	-
Total taxpayers' equity		**97,965**	**89,523**	**94,980**	**86,769**

The notes on pages 115 to 155 form part of these accounts.

Name: Kathryn Singh
Position: Chief Executive
Date: 24 June 2021



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

Group	Note	Public dividend capital £000	Revaluation reserve £000	Income and expenditure reserve £000	Charitable fund reserves £000	Total £000
Taxpayers' and others' equity at 1 April 2020 - brought forward		**37,301**	**25,465**	**24,056**	**2,701**	**89,523**
Surplus for the year		-	-	2,074	173	**2,247**
Other transfers between reserves		-	(522)	522	-	**-**
Impairments		-	(696)	-	-	**(696)**
Revaluations		-	4,150	-	-	**4,150**
Transfer to retained earnings on disposal of assets		-	(130)	130	-	**-**
Fair value gains on financial assets mandated at fair value through OCI		-	-		61	**61**
Remeasurements of the defined net benefit pension scheme liability/asset	33	-	-	53	-	**53**
Public dividend capital received		2,627	-	-	-	**2,627**
Taxpayers' and others' equity at 31 March 2021		**39,928**	**28,267**	**26,835**	**2,935**	**97,965**

Statement of Changes in Equity for the year ended 31 March 2020

Group	Note	Public dividend capital £000	Revaluation reserve £000	Income and expenditure reserve £000	Charitable fund reserves £000	Total £000
Taxpayers' and others' equity at 1 April 2019 - brought forward		**36,801**	**33,763**	**33,528**	**2,781**	**106,873**
Deficit for the year		**-**	**-**	(10,283)	(83)	**(10,366)**
Other transfers between reserves		-	(513)	513	-	**-**
Impairments	7	-	(18,680)	-	-	**(18,680)**
Revaluations	17	-	10,904	-	-	**10,904**
Transfer to retained earnings on disposal of assets		-	(9)	9	-	**-**
Fair value gains on financial assets mandated at fair value through OCI		-	-	-	3	**3**
Remeasurements of the defined net benefit pension scheme liability/asset	33	-	-	289	-	**289**
Public dividend capital received		500	-	-	-	**500**
Taxpayers' and others' equity at 31 March 2020		**37,301**	**25,465**	**24,056**	**2,701**	**89,523**

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

Trust	Note	Public dividend capital £000	Revaluation reserve £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2020 - brought forward		**37,301**	**25,465**	**24,003**	**86,769**
Surplus for the year		**-**	**-**	2,077	**2,077**
Other transfers between reserves		**-**	(522)	522	**-**
Impairments	7	**-**	(696)	**-**	**(696)**
Revaluations		**-**	4,150	**-**	**4,150**
Transfer to retained earnings on disposal of assets		**-**	(130)	130	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	33		**-**	**53**	**53**
Public dividend capital received		2,627	**-**	**-**	**2,627**
Taxpayers' and others' equity at 31 March 2021		**39,928**	**28,267**	**26,785**	**94,980**

Statement of Changes in Equity for the year ended 31 March 2020

Trust	Note	Public dividend capital £000	Revaluation reserve £000	Income and expenditure reserve £000	Total £000
Taxpayers' and others' equity at 1 April 2019 - brought forward		**36,801**	**33,763**	**33,495**	**104,059**
Deficit for the year		**-**		(10,303)	**(10,303)**
Other transfers between reserves		-	(513)	513	**-**
Impairments	7	-	(18,680)	-	**(18,680)**
Revaluations	17	-	10,904	-	**10,904**
Transfer to retained earnings on disposal of assets		-	(9)	9	**-**
Remeasurements of the defined net benefit pension scheme liability/asset	33	-	-	289	**289**
Public dividend capital received		500			**500**
Taxpayers' and others' equity at 31 March 2020		**37,301**	**25,465**	**24,003**	**86,769**

Information on reserves

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

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

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 21.

Statements of Cash Flows

	Note	Group 2020/21 £000	Group 2019/20 £000	Trust 2020/21 £000	Trust 2019/20 £000
Cash flows from operating activities					
Operating surplus/(deficit)		4,742	(7,347)	4,917	(7,369)
Non-cash income and expense:					
Depreciation and amortisation	6	4,221	4,160	4,221	4,160
Net impairments	7	357	12,374	357	12,374
Non-cash movements in on-SoFP pension liability		98	144	98	144
Decrease in receivables and other assets		2,390	4,240	2,387	4,246
(Increase) / decrease in inventories		(222)	69	(217)	66
Increase (decrease) in payables		3,234	(2,061)	3,196	(2,050)
Increase in other liabilities		249	150	219	130
Increase / (decrease) in provisions		512	(926)	512	(926)
Movements in charitable fund working capital		(27)	(37)	-	-
Tax (paid)		(5)	-	-	-
NHS charitable funds: other movements in operating cash flows		30	30	-	-
Net cash flows from / (used in) operating activities		**15,579**	**10,796**	**15,690**	**10,775**
Cash flows from investing activities					
Interest received		7	272	7	272
Purchase of intangible assets		(344)	(92)	(344)	(92)
Purchase of PPE and investment property		(2,859)	(3,520)	(2,859)	(3,520)
Proceeds from the sale of property, plant and equipment		450	140	450	140
Net cash flows from charitable fund investing activities		56	66	-	-
Net cash flows (used in) investing activities		**(2,690)**	**(3,134)**	**(2,746)**	**(3,200)**
Cash flows from financing activities					
Public dividend capital received		2,627	500	2,627	500
Movement on loans from DHSC		(363)	(363)	(363)	(363)
Capital element of PFI, LIFT and other service concession payments		(453)	(415)	(453)	(415)
Interest on loans		(200)	(214)	(200)	(214)
Interest paid on PFI, LIFT and other service concession obligations		(1,357)	(1,368)	(1,357)	(1,368)
PDC dividend (paid) / refunded		(1,297)	(2,166)	(1,297)	(2,166)
Net cash flows (used in) financing activities		**(1,043)**	**(4,026)**	**(1,043)**	**(4,026)**
Increase in cash and cash equivalents		**11,846**	**3,636**	**11,901**	**3,549**
Cash and cash equivalents at 1 April - brought forward		**38,052**	**34,416**	**37,350**	**33,801**
Cash and cash equivalents at 31 March	25	**49,898**	**38,052**	**49,251**	**37,350**

Notes to the Accounts

Note 1 Accounting policies and other information

Note 1.1 Basis of preparation

NHS Improvement, in exercising the statutory functions conferred on Monitor, has directed that the financial statements of the Trust shall meet the accounting requirements of the Department of Health and Social Care Group Accounting Manual (GAM), which shall be agreed with HM Treasury. Consequently, the following financial statements have been prepared in accordance with the GAM 2020/21 issued by the Department of Health and Social Care. The accounting policies contained in the GAM follow International Financial Reporting Standards to the extent that they are meaningful and appropriate to the NHS, as determined by HM Treasury, which is advised by the Financial Reporting Advisory Board. Where the GAM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the particular circumstances of the Trust for the purpose of giving a true and fair view has been selected. The particular policies adopted are described below. These have been applied consistently in dealing with items considered material in relation to the accounts

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

Note 1.2 Going concern

These accounts have been prepared on a going concern basis, approved by the Board. Due to Covid - 19 the following arrangements have been introduced to enable the Trust and Group to continue in existence for the foreseeable future. For an initial period from 1 April 2020 to 31 March 2021 NHS organisations have moved to block payments 'on account' with the suspension of the usual contracting processes. This arrangement is to continue into 21/22. Additional funding to cover the extra costs of responding to the coronavirus emergency are also to be reimbursed. In addition, NHS providers are guaranteed a minimum level of income reflecting the current cost base in order to break even, (An expanded statement is provided in the annual report).

Note 1.3 Consolidation

NHS Charitable Fund

NHS Charitable Funds
The Trust is the corporate trustee to the Rotherham Doncaster and South Humber NHS charitable fund. 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.

Charitable Fund key accounting policies

The accounts are prepared under the historical cost convention, with the exception of investments which are included at market value. The fund comprises:

Unrestricted funds - funds which the trustee is free to use for any purpose in furtherance of the charitable objectives.
Restricted funds - funds which must be used for the specific purpose set out by the donor.

Gains and losses on investments are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sale proceeds and the opening market value, or purchase date if later. Unrealised gains and losses are calculated as the difference between the market value at the year-end and the opening market value, or purchase date if later.

Other subsidiaries

Flourish Community Interest Company (Flourish) is a wholly owned subsidiary of the Trust.
Subsidiary entities are those over which a 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 amounts consolidated are drawn from the financial statements of the subsidiaries for the year ended 31 March 2021.

Flourish prepares its financial statements in accordance with Financial Reporting Standard 102.

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; there are no material differences between amounts in the financial statements of the Trust and Flourish. Inter-entity balances, transactions and gains/losses are eliminated in full on consolidation.

Note 1.4 Revenue from contracts with customers

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

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

Payment is typically received within thirty days of the satisfaction of the performance obligations and as such has no impact on contract balances.

Revenue from NHS contracts

The accounting policies for revenue recognition and the application of IFRS 15 are consistently applied. The contracting arrangements in the NHS changed between 2019/20 and 2020/21 affecting the application of the accounting policy under IFRS 15. This difference in application is explained below.

The main source of income for the Trust is contracts with commissioners for health care services. In 2020/21, the majority of the Trust's income from NHS commissioners was in the form of block contract arrangements. During the first half of the year the Trust received block funding from its commissioners. For the second half of the year, block contract arrangements were agreed at a Integrated Care System level. The related performance obligation is the delivery of healthcare and related services during the period, with the Trust's entitlement to consideration not varying based on the levels of activity performed.

The Trust 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.

In 2019/20, the PSF Provider Sustainability Fund and Financial Recovery Fund enabled providers to earn income linked to the achievement of financial controls and performance targets. Income earned from the funds is accounted for as variable consideration.

For 2020/21 and 2019/20

The Trust exercises the following practical expedients mandated by the GAM: (1) As per paragraph 121 of the Standard the Trust does not disclose information regarding performance obligations part of a contract that has an original expected duration of one year or less. (2) The GAM does not require the Trust to disclose information where revenue is recognised in line with the practical expedient offered in paragraph B16 of the Standard where the right to consideration corresponds directly with value of the performance completed to date. (3) The GAM has mandated the exercise of the practical expedient offered in C7A of the Standard that requires the Trust to reflect the aggregate effect of all contracts modified before the date of initial application.

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.
The Trust has no research contracts in 2020/21.

Provider sustainability fund (PSF) and Financial recovery fund (FRF)

In 2019/20 the PSF and FRF enabled providers to earn income linked to the achievement of financial controls and performance targets. Income earned from the funds is accounted for as variable consideration.

Note 1.5 Other forms of income

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

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

Note 1.6 Expenditure on employee benefits

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

Pension costs

NHS Pension Scheme

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

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

Local Government Pension Scheme

Some employees are members of the Local Government Pension Scheme which is a defined benefit pension scheme. The scheme assets and liabilities attributable to these employees can be identified and are recognised in the Trust's accounts. The assets are measured at fair value, and the liabilities at the present value of future obligations.

The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The net interest cost during the year arising from the unwinding of the discount on the net scheme liabilities is recognised within finance costs. Remeasurements of the defined benefit plan are recognised in the income and expenditure reserve and reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Note 1.7 Expenditure on other goods and services

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

Note 1.8 Discontinued operations

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

The Trust had no discontinued operations in 2020/21.

Note 1.9 Property, plant and equipment

Recognition

Property, plant and equipment is capitalised where:

• it is held for use in delivering services or for administrative purposes
• it is probable that future economic benefits will flow to, or service potential be provided to, the Trust
• it is expected to be used for more than one financial year
• the cost of the item can be measured reliably
• the item has cost of at least £5,000, or
• collectively, a number of items have a cost of at least £5,000 and individually have cost of more than £250, where the assets are functionally interdependent, had broadly simultaneous purchase dates, are anticipated to have similar disposal dates and are under single managerial control.

Where a large asset, for example a building, includes a number of components with significantly different asset lives, eg, plant and equipment, then these components are treated as separate assets and depreciated over their own useful lives.

Subsequent expenditure

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

Measurement

Valuation

All property, plant and equipment assets are measured initially at cost, representing the costs directly attributable to acquiring or constructing the asset and bringing it to the location and condition necessary for it to be capable of operating in the manner intended by management.

Assets are measured subsequently at valuation. Assets which are held for their service potential and are in use (ie operational assets used to deliver either front line services or back office functions) are measured at their current value in existing use. Assets that were most recently held for their service potential but are surplus with no plan to bring them back into use are measured at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

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

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

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

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

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

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

Assets which are not sufficiently low value and/or do not have sufficiently short lives are valued at depreciated historic cost as a proxy for current value in existing use.

Depreciation

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

Property, plant and equipment which has been reclassified as 'held for sale' cease to be depreciated upon the reclassification. Assets in the course of construction are not depreciated until the asset is brought into use.

Revaluation gains and losses

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

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

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

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

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

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

Following reclassification, the assets are measured at the lower of their existing carrying amount and their 'fair value less costs to sell'. Depreciation ceases to be charged. Assets are de-recognised when all material sale contract conditions have been met.

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

Private Finance Initiative (PFI)
PFI transactions which meet the IFRIC 12 definition of a service concession, as interpreted in HM Treasury's *FReM*, are accounted for as 'on-Statement of Financial Position' by the Trust. In accordance with HM Treasury's FReM, the underlying assets are recognised as property, plant and equipment, together with an equivalent liability. Subsequently, the assets are accounted for as property, plant and equipment.

The annual contract payments are apportioned between the repayment of the liability and a finance cost. The charges for services and lifecycle replacement of components of the asset. The element of the annual unitary payment increase due to cumulative indexation is treated as contingent rent and is expensed as incurred.

The finance cost and the contingent rent are charged to finance costs in the Statement of Comprehensive Income.

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**
Land	Infinite	Infinite
Buildings, excluding dwellings	1	90
Dwellings	10	25
Plant & machinery	1	25
Transport equipment	1	10
Information technology	1	8
Furniture & fittings	1	10

Note 1.10 Intangible assets

Recognition

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

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

Measurement
Intangible assets are recognised initially at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended by management.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating. Revaluations gains and losses and impairments are treated in the same manner as for property, plant and equipment. An intangible asset which is surplus with no plan to bring it back into use is valued at fair value where there are no restrictions on sale at the reporting date and where they do not meet the definitions of investment properties or assets held for sale.

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

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

Useful lives of intangible assets

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

	Min life Years	Max life Years
Software licences	1	10

Note 1.11 Inventories

All of the Trust's inventories are in respect of consumables. Inventories are valued at the lower of cost and net realisable value. The cost of inventories is measured using the first in, first out (FIFO) method.

In 2020/21, the Trust received inventories including personal protective equipment from the Department of Health and Social Care at nil cost. In line with the GAM and applying the principles of the IFRS Conceptual Framework, the Trust has accounted for the receipt of these inventories at a deemed cost, reflecting the best available approximation of an imputed market value for the transaction based on the cost of acquisition by the Department.

Note 1.12 Investment properties

Investment properties are measured at fair value. Changes in fair value are recognised as gains or losses in income/expenditure.

Only those assets which are held solely to generate a commercial return are considered to be investment properties. Where an asset is held, in part, for support service delivery objectives, then it is considered to be an item of property, plant and equipment. Properties occupied by employees, whether or not they pay rent at market rates, are not classified as investment properties.

Note 1.13 Cash and cash equivalents

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

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

Note 1.14 Financial assets and financial liabilities

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

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

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

Financial assets are classified as subsequently measured at amortised cost, fair value through income and expenditure or fair value through other comprehensive income.

Financial liabilities classified as subsequently measured at amortised cost.

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

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

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

Financial assets measured at fair value through other comprehensive income
A financial asset is measured at fair value through other comprehensive income where business model objectives are met by both collecting contractual cash flows and selling financial assets and where the cash flows are solely payments of principal and interest. Movements in the fair value of financial assets in this category are recognised as gains or losses in other comprehensive income except for impairment losses. On derecognition, cumulative gains and losses previously recognised in other comprehensive income are reclassified from equity to income and expenditure, except where the Trust elected to measure an equity instrument in this category on initial recognition.

The unrealised gain on the Charitable Fund investments is measured at fair value through 'other comprehensive income'.

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

The realised profit/loss on the sale of Charitable Fund investments is measured at fair value through income and expenditure.

Impairment of financial assets
The Trust's financial assets which are measured at amortised cost, are in respect of contract and other receivables. At the Statement of Financial Position date, the Trust assesses whether any receivables are impaired. Financial receivables are impaired and credit losses recognised if, and only if, there is objective evidence of impairment as a result of one or more events which occurred after the initial recognition of the asset and which has an impact on future cash flows of the asset.

For financial assets measured at amortised cost, the amount of the impairment loss is measured as the difference between the asset's carrying value and the expected future cash flow from the asset.

The Trust assess potential credit loss on an ongoing basis and makes provision on the basis of actual credit loss. A review of historic credit loss provides evidence that such losses are not material and therefore the Trust does not make provision for expected general credit loss.

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

Derecognition

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

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

Note 1.15 Leases

Leases are classified as finance leases when substantially all the risks and rewards of ownership are transferred to the lessee. All other leases are classified as operating leases.

The trust as a lessee
Finance leases
The Trust had no finance leases in 2020/21 or in 2019/20.

Operating leases
Operating lease payments are recognised as an expense on a straight-line basis over the lease term. Lease incentives are recognised initially in other liabilities on the statement of financial position and subsequently as a reduction of rentals on a straight-line basis over the lease term.

The trust as a lessor
Finance leases
The Trust has no finance leases in 2020/21 or in 2019/20.
Operating leases
Rental income from operating leases is recognised on a straight-line 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.

Note 1.16 Provisions

The Trust recognises a provision where it has a present legal or constructive obligation of uncertain timing or amount; for which it is probable that there will be a future outflow of cash or other resources; and a reliable estimate can be made of the amount. The amount recognised in the Statement of Financial Position is the best estimate of the resources required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using HM Treasury's discount rates effective for 31 March 2021:

		Nominal rate
Short-term	Up to 5 years	Minus 0.02%
Medium-term	After 5 years up to 10 years	0.18%
Long-term	Exceeding 10 years	1.99%

HM Treasury provides discount rates for general provisions on a nominal rate basis. Expected future cash flows are therefore adjusted for the impact of inflation before discounting using nominal rates. The following inflation rates are set by HM Treasury, effective 31 March 2021:

	Inflation rate
Year 1	1.20%
Year 2	1.60%
Into perpetuity	2.00%

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

Clinical negligence costs

NHS Resolution operates a risk pooling scheme under which the Trust pays an annual contribution to NHS Resolution, which, in return, settles all clinical negligence claims. Although NHS Resolution is administratively responsible for all clinical negligence cases, the legal liability remains with the Trust. The total value of clinical negligence provisions carried by NHS Resolution on behalf of the Trust is disclosed at note 29.1 but is not recognised in the Trust’s accounts.

Non-clinical risk pooling

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

Note 1.17 Contingencies

Contingent assets (that is, assets arising from past events whose existence will only be confirmed by one or more future events not wholly within the entity’s control) are not recognised as assets, but are disclosed in note 30 where an inflow of economic benefits is probable.
Contingent liabilities are not recognised, but are disclosed in note 30, unless the probability of a transfer of economic benefits is remote.

Contingent liabilities are defined as:

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

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

Note 1.18 Public dividend capital

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

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

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

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

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

Note 1.19 Value added tax

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

Note 1.20 Corporation tax

All of the activities of the Trust are exempt from corporation tax. Flourish, the subsidiary of the Trust is subject to corporation tax at the rate of 19% (2019/20:19%). In the 2020 Budget it was announced that corporation tax rates would increase to 25% in April 2023, however there is an exemption for small companes. Flourish is a small company and therfore will not be subject to this increase.

Note 1.21 Foreign exchange

The functional and presentational currency of the Trust is sterling.

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

Note 1.22 Third party assets

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

Note 1.23 Losses and special payments

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

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

Note 1.24 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.

The Trust received no gifts in this or the previous reporting period.

Note 1.25 Early adoption of standards, amendments and interpretations

No new accounting standards or revisions to existing standards have been early adopted in 2020/21.

Note 1.26 Standards, amendments and interpretations in issue but not yet effective or adopted

IFRS 16 Leases

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

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

On transition to IFRS 16 on 1 April 2022, the Trust will apply the standard retrospectively with the cumulative effect of initially applying the standard recognised in the income and expenditure reserve at that date. For existing operating leases with a remaining lease term of more than 12 months and an underlying asset value of at least £5,000, a lease liability will be recognised equal to the value of remaining lease payments discounted on transition at the Trust's incremental borrowing rate. The Trust's incremental borrowing rate will be a rate defined by H M Treasury. Currently this rate is 0.91% but this may change between now and the adoption of the standard. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments. For existing peppercorn leases not classified as finance leases, a right of use asset will be measured at current value in existing use or fair value. The difference between the asset value and the calculated lease liability will be recognised in the income and expenditure reserve on transition. No adjustments will be made on 1 April 2022 for existing finance leases.

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

The Trust records fiance leases on a comprehensive system (Lease4000): it records all leases, tracks lease renewal dates, records changes and calculates the present value of the lease payments, the repayment of the obligation and the finance cost in each period.

The implementation date for IFRS 16 in the NHS was revised to 1 April 2022 in November 2020. Due to the need to reassess lease calculations, together with uncertainty on expected leasing activity in from April 2022 and beyond, a quantification of the expected impact of applying the standard in 2022/23 is currently impracticable. However, the trust does expect this standard to have a material impact on non-current assets, liabilities and depreciation.

From 1 April 2022, the principles of IFRS 16 will also be applied to the Trust's PFI liabilities where future payments are linked to a price index representing the rate of inflation. The PFI imputed lease liability will be remeasured when a change in the index causes a change in future imputed lease payments and that change has taken effect in the cash flow. Under existing accounting practices, amounts relating to changes in the price index are expensed as incurred. This is expected to increase the PFI liability on the statement of financial position upon transition to IFRS 16. The effect of this has not yet been quantified.

Other standards, amendments and interpretations issued but not yet adopted by the FReM

IFRS 14 Regulatory Deferral Accounts	Not EU-endorsed. Applies to first time adopters of IFRS after 1 January 2016. Therefore not applicable to DHSC bodies.
IFRS 17 Insurance Contracts	Application required for accounting periods beginning on or after 1 January 2021, but not yet adopted by the FReM: early adoption is therefore not permitted.

Note 1.27 Critical judgements in applying accounting policies

The following are the judgements, apart from those involving estimations (see below) that management has made in the process of applying the Trust accounting policies and that have the most significant effect on the amounts recognised in the financial statements:

Property valuation
Property values are kept up to date; the frequency of valuations depends on the volatility of asset values. Building indices are reviewed regularly to ensure that the carrying value of assets is not materially different from what they would be at the end of the reporting period.

Provision for credit losses
All long outstanding debts are reviewed and judgement made, based on individual circumstances and the value of the debt, as to whether a provision is made for expected credit losses.

Note 1.28 Sources of estimation uncertainty
The following are assumptions about the future and other major sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year:
Property valuation and asset lives
Property valuations are undertaken by an independent external valuer. These values are therefore subject to market conditions and market values. Asset lives are also estimated by the external valuer and are the subject of professional judgement.

The outbreak of COVID - 19 was declared by the World Health Organisation as a 'Global Pandemic' on 11 March 2020. The Pandemic continues to affect economies and real estate markets globally however, the value of the land and buildings stated in the financial statements as at 31 March 2021 is not reported as being subject to material valuation uncertainty. Further details are given in Note 17.

Accruals
Estimates of accruals are based on the best available information. This is applied in conjunction with historic experience and individual circumstance.

Provisions
Estimates of the outcome and financial effect of provisions are based on management experience, reports and external expert opinion. Uncertainties surrounding the amount to be recognised as a provision are dealt with by various means according to circumstances. Where the provision being measured involves more than one outcome, the obligation is estimated by weighing all possible outcomes by their associated probabilities - the expected value of the outcome. Where there is a range of possible outcomes and each point in the range is as likely as the other, the mid-point of the range is used. Where a single outcome is being measured, the individual most likely outcome is the best estimate of the liability.

Local government pension scheme
Estimation of the net liability of the local government pension fund depends on a number of complex judgements relating to the discount rate used, the rate at which salaries are projected to increase, changes in retirement ages, mortality rates and the expected return on pension fund assets. A firm of consulting actuaries is engaged to provide the

Note 2 Operating Segments

Most of the activity of the Rotherham Doncaster and South Humber NHS Foundation Trust is healthcare. The Board of Directors is considered to be the chief operating decision maker (CODM); management information provided to the CODM reports activities as a whole and not segmentally.

Note 3 Operating income from patient care activities (Group)

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

Note 3.1 Income from patient care activities (by nature)

	2020/21	2019/20
	£000	£000
Mental health services		
Cost and volume contract income	-	1,669
Block contract /system envelope income*	100,960	94,280
Community services		
Block contract /system envelope income*	41,292	36,505
Income from other sources (e.g. local authorities)	16,262	17,743
All services		
Additional pension contribution central funding**	5,371	5,123
Other clinical income	1,272	1,811
Total income from activities	**165,157**	**157,131**

*As part of the coronavirus pandemic response, transaction flows were simplified in the NHS and providers and their commissioners moved onto block contract payments at the start of 2020/21. In the second half of the year, a revised financial framework built on these arrangements but with a greater focus on system partnership and providers derived most of their income from these system envelopes. Comparatives in this note are presented to be comparable with the current year activity. This does not reflect the contracting and payment mechanisms in place during the prior year.

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

Note 3.2 Income from patient care activities (by source)

	2020/21	2019/20
Income from patient care activities received from:	**£000**	**£000**
NHS England	10,263	8,977
Clinical commissioning groups	135,299	126,947
Other NHS providers	2,803	2,105
Local authorities	16,262	17,743
Non NHS: other	530	1,359
Total income from activities	**165,157**	**157,131**
Of which:		
Related to continuing operations	**165,157**	**157,131**

Note 3.3 Non NHS: other income includes

	2020/21	2019/20
	£000	£000
South Yorkshire Housing	145	656
NAVIGO	161	159
Primary Care Doncaster	201	137
Other	23	407
Total Non NHS	**530**	**1,359**

Note 4 Other operating income (Group)

	2020/21	2019/20
	£000	£000
Other operating income from contracts with customers:		
Research and development	-	9
Education and training (excluding notional apprenticeship levy income)	4,554	3,654
Non-patient care services to other bodies	807	1,517
Provider sustainability fund (PSF)	-	1,261
Reimbursement and top up funding	4,949	-
Income in respect of employee benefits accounted on a gross basis	881	706
Other contract income	278	875
Other non - contract income:		
Education and training - notional income from the apprenticeship fund	535	289
Charitable and other contributions to expenditure received from other bodies	50	84
Contributions to expenditure - consumables (inventory) donated from DHSC group bodies for COVID response	1,399	-
Rental revenue from operating leases	531	346
Charitable fund incoming resources	321	510
Total other operating income	**14,305**	**9,251**
Of which:		
Related to continuing operations	**14,305**	**9,251**

Other contract income includes:

	2020/21	2019/20
	£000	£000
Catering	173	238
Solar panel	1	19
Other	104	618
	278	**875**

Note 5 Additional information on contract revenue (IFRS 15) recognised in the period

	2020/21	2019/20
	£000	£000
Revenue recognised in the reporting period that was included in within contract liabilities at the previous period end	1,293	1,143
Revenue recognised from performance obligations satisfied (or partially satisfied) in previous periods	-	-

Note 5.1 Transaction price allocated to remaining performance obligations

Revenue from existing contracts allocated to remaining performance obligations is expected to be recognised:	31 March 2021 £000	31 March 2020 £000
within one year	-	-
after one year, not later than five years	-	-
after five years	-	-
Total revenue allocated to remaining performance obligations	**-**	**-**

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

Note 5.2 Income from activities arising from commissioner requested 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:

	2020/21	2019/20
	£000	£000
Income from services designated as commissioner requested services	169,045	154,769
Income from services not designated as commissioner requested services	10,096	11,613
Total	**179,141**	**166,382**

The income from activities arising from commissioner requested services is in respect of the consolidated income of the Trust and Flourish and excludes charitable fund income of £321,000.

Note 5.3 Profits and losses on disposal of property, plant and equipment

Howarth House, a property that was no longer required for the delivery of services and which was reported as a 'non - current asset held for sale', was sold in the reporting period for £450,000. The sale did not result in either a profit or a loss.

Note 6 Operating expenses (Group)

	2020/21 £000	2019/20 £000
Purchase of healthcare from non-NHS and non-DHSC bodies	3,152	2,878
Staff and executive directors costs	139,914	130,612
Remuneration of non-executive directors	134	125
Supplies and services - clinical (excluding drugs costs)	3,603	2,675
Supplies and services - clinical utilisation of consumables donated from DHSC bodies for COVID response	1,245	-
Supplies and services - general	2,015	1,945
Drug costs (drugs inventory consumed and purchase of non-inventory drugs)	2,817	2,705
Inventories written down (consumables donated from DHSC bodies for COVID response)	35	-
Consultancy costs	145	171
Establishment	1,945	1,302
Premises - business rates paid to local authorities	513	645
Premises - other	6,252	5,778
Transport (including patient travel)	1,442	2,368
Depreciation on property, plant and equipment	3,646	3,530
Amortisation on intangible assets	575	630
Net impairments	357	12,374
Movement in credit loss allowance: contract receivables / contract assets	54	4
Change in provisions discount rate(s)	50	71
Audit fees payable to the external auditor		
audit services- statutory audit	59	57
other auditor remuneration (external auditor only)	30	8
charitable fund audit	5	5
Internal audit costs	98	97
Clinical negligence	515	367
Legal fees	130	184
Insurance	233	178
Education and training	606	885
Education and training - notional expenditure funded from the apprenticeship fund	535	289
Rentals under operating leases	1,513	1,468
Redundancy	129	238
Car parking & security	67	104
Losses, ex gratia & special payments	53	65
Other NHS charitable fund resources expended	488	508
Other	2,365	1,463
Total	**174,720**	**173,729**
Of which:		
Related to continuing operations	**174,720**	**173,729**

Other' includes:

	2020/21 £000	2019/20 £000
Reversal of redundancy provision	(329)	(1,089)
External staff	830	663
Pooled budget	96	150
Salary sacrifice	229	197
Subscriptions	243	280
Interpreters	99	119
Waste disposal	392	162
Other	805	981
	2,365	**1,463**

Note 6.1 Other auditor remuneration (Group)

	2020/21	2019/20
	£000	£000
Other auditor remuneration paid to the external auditor:		
1. Audit of quality accounts	-	8
2. Other - Value for money audit	30	-
Total	**30**	**8**

Note 6.2 Limitation on auditor's liability (Group)

The limitation on the auditor's liability for external audit work is £1m (2019/20: £1m).

Note 7 Impairment of assets (Group)

	2020/21	2019/20
	£000	£000
Net impairments charged to operating surplus / deficit resulting from:		
Unforeseen obsolescence	-	25
Changes in market price	357	12,349
Total net impairments charged to operating surplus / deficit	**357**	**12,374**
Impairments charged to the revaluation reserve	696	18,680
Total net impairments	**1,053**	**31,054**

As at 1 March 2021 land and buildings were valued using an alternative site methodology. This resulted in a net impairment to operating expenses of £357k and an impairment to the revaluation reserve of £696K.

Note 8 Employee benefits (Group)

	2020/21	2019/20
	Total	Total
	£000	£000
Staff and executive directors costs	99,052	90,189
Non - executive directors	124	115
Social security costs	8,855	8,310
Apprenticeship levy	490	465
Employer's contributions to NHS pensions	12,265	11,693
Pension cost - employer contributions paid by NHSE on provider's behalf	5,371	5,123
Pension cost - other	102	114
Other post employment benefits	3	3
Temporary staff (including agency)	13,843	14,796
Total gross staff costs	**140,105**	**130,808**
Included within		
Costs capitalised as part of assets	57	71
Total employee benefits excluding capitalised costs	**140,048**	**130,737**
Termination benefits - redundancy	129	238

Note 8.1 Retirements due to ill-health (Group)

During 2020/21 there were 2 early retirements from the Trust agreed on the grounds of ill-health (0 in the year ended 31 March 2020). The estimated additional pension liabilities of these ill-health retirements is £167k (£0 in 2019/20).

Note 9 Pension costs

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

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

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2021, is based on valuation data as 31 March 2020, updated to 31 March 2021 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

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

b) Full actuarial (funding) valuation

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

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

The 2016 funding valuation was also expected to test the cost of the Scheme relative to the employer cost cap that was set following the 2012 valuation. In January 2019, the Government announced 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.

The Government subsequently announced in 2020 that the pause had been lifted, and so the cost control element of the 2016 valuations could be completed. The Government has set out that the costs of remedy of the discrimination will be included in this process. HMT valuation directions will set out the technical detail of how the costs of remedy will be included in the valuation process. The Government has also confirmed that the Government Actuary is reviewing the cost control mechanism (as was originally announced in 2018). The review will assess whether the cost control mechanism is working in line with the original government objectives as reported to Government in April 2021. The findings of this review will not impact the 2016 valuations, with the aim for any cost changes to the cost cap mechanism to be made in time for the completion of the 2020 actuarial valuations.

Local government pension scheme

Some employees are members of the Local Government scheme, which is a defined benefit scheme. The scheme assets and liabilities attributable to these employees can be identified and are recognised in the Trust's financial statements. The assets are measured at fair value and the liabilities at the present value of future obligations.

The increase in the liability arising from pensionable service earned during the year is recognised within operating expenses. The net interest cost during the year arising from the unwinding of the discount on the net scheme liabilities is recognised within finance costs. Remeasurements of the defined benefit plan is recognised in the income and expenditure reserve and reported in the Statement of Comprehensive Income as an item of 'other comprehensive income'.

Employer contributions to the scheme in 2020/21 were £17k.

NEST pension scheme

Some employees are members of the NEST pension scheme, 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 were a combined minimum of 5% (with a minimum of 2.1% contributed by the Trust) up to October 2018; from 2018 the combined contribution is 8% (with a minimum of 3% contributed by the Trust).

Employer contributions in 2020/21 were £85k.

Note 10 Operating leases (Group)

Note 10.1 Rotherham Doncaster and South Humber NHS Foundation Trust as a lessor

This note discloses income generated in operating lease agreements where Rotherham Doncaster and South Humber NHS Foundation Trust is the lessor.

All of the operating lease income is from buildings leased to private tenants and local authorities.

	2020/21 £000	2019/20 £000
Operating lease revenue		
Minimum lease receipts	531	346
Total	**531**	**346**

	31 March 2021 £000	31 March 2020 £000
Future minimum lease receipts due:		
- not later than one year;	455	292
- later than one year and not later than five years;	547	608
- later than five years.	94	95
Total	**1,096**	**995**

Note 10.2 Rotherham Doncaster and South Humber NHS Foundation Trust as a lessee

This note discloses costs and commitments incurred in operating lease arrangements where Rotherham Doncaster and South Humber NHS Foundation Trust is the lessee.

The Trust has a lease for land with The Rotherham NHS FT for the provision of an older people's unit. The cost of the lease is £115,000 per year. It commenced in October 2009 and is for 99 years with a minimum lease term of 60 years.

All other leases are short term and are reviewed in accordance with service provision. These include expenditure of £922k on buildings, expenditure of £265k on lease cars, expenditure of £207k on transport vehicles and expenditure £4k on coffee machines.

	2020/21 £000	2019/20 £000
Operating lease expense		
Minimum lease payments	1,513	1,468
Total	**1,513**	**1,468**

	31 March 2021				31 March 2020
	£000	£000	£000	£000	£000
Future minimum lease payments due:	**Land**	**Buildings**	**Other**	**Total**	
- not later than one year;	115	1,129	281	1,525	1,462
- later than one year and not later than five years;	460	2,239	240	2,939	3,284
- later than five years.	5,010	4,062	-	9,072	9,484
Total	**5,585**	**7,430**	**521**	**13,536**	**14,230**

Note 11 Finance income (Group)

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

	2020/21	2019/20
	£000	£000
Interest on bank accounts	7	272
NHS charitable fund investment income	56	66
Total finance income	**63**	**338**

Note 12 Finance expenditure (Group)

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

	2020/21	2019/20
	£000	£000
Interest expense:		
Loans from the Department of Health and Social Care	199	214
Main finance costs on PFI and LIFT schemes obligations	797	835
Contingent finance costs on PFI and LIFT scheme obligations	560	533
Total interest expense	**1,556**	**1,582**
Unwinding of discount on provisions	(5)	2
Total finance costs	**1,551**	**1,584**

Note 12.1 The late payment of commercial debts (interest) Act 1998 / Public Contract Regulations 2015 (Group)

No payments were made in 2020/21 under the late payment of commercial debts (interest) Act 1998. (2019/20: nil)

Note 13 Other gains / (losses) (Group)

	2020/21	2019/20
	£000	£000
Fair value (losses) / gains on investment properties	(82)	226
Fair value gains / (losses) on charitable fund investments	289	(146)
Total other gains / (losses)	**207**	**80**

Note 14 Trust income statement and statement of comprehensive income

In accordance with Section 408 of the Companies Act 2006, the Trust is exempt from the requirement to present its own income statement and statement of comprehensive income. The Trust's surplus for the period was £2.077 million (2019/20: £10.303 million deficit). The Trust's total comprehensive income for the period was £5.584 million (2019/20: £17.790 million expense).

Note 15 Intangible assets - 2020/21

Group and Trust	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2020	**4,713**	**42**	**4,755**
Additions	307	267	**574**
Reclassifications	42	(42)	**-**
Disposals / derecognition	(247)	-	**(247)**
Valuation / gross cost at 31 March 2021	**4,815**	**267**	**5,082**
Amortisation at 1 April 2020	**1,763**	**-**	**1,763**
Provided during the year	575	-	**575**
Disposals / derecognition	(247)	-	**(247)**
Amortisation at 31 March 2021	**2,091**	**-**	**2,091**
Net book value at 31 March 2021	**2,724**	**267**	**2,991**
Net book value at 1 April 2020	**2,950**	**42**	**2,992**

Note 15.1 Intangible assets - 2019/20

Group and Trust	Software licences	Intangible assets under construction	Total
	£000	£000	£000
Valuation / gross cost at 1 April 2019	**4,715**	-	**4,715**
Additions	60	42	**102**
Disposals / derecognition	(62)	-	**(62)**
Valuation / gross cost at 31 March 2020	**4,713**	**42**	**4,755**
Amortisation at 1 April 2019	**1,195**	**-**	**1,195**
Provided during the year	630	-	**630**
Disposals / derecognition	(62)	-	**(62)**
Amortisation at 31 March 2020	**1,763**	**-**	**1,763**
Net book value at 31 March 2020	**2,950**	**42**	**2,992**
Net book value at 1 April 2019	**3,520**	**-**	**3,520**

Note 16 Property, plant and equipment - 2020/21

Group and Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation/gross cost at 1 April 2020	**4,305**	**64,483**	**130**	**342**	**1,343**	**103**	**7,259**	**802**	**78,767**
Additions	-	1,873	-	227	184	-	1,031	62	**3,377**
Impairments charged to operating expenses	-	(975)	-	-	-	-	-	-	**(975)**
Impairments charged to the revaluation reserve	(170)	(1,314)	-	-	-	-	-	-	**(1,484)**
Reversals of impairments credited to operating expenses	103	515	-	-	-	-	-	-	**618**
Reversal of impairments credited to the revaluation reserve	-	788	-	-	-	-	-	-	**788**
Revaluations	77	(274)	-	-	-	-	-	-	**(197)**
Reclassifications		328	-	(328)	-	-	-	-	**-**
Transfers to / from assets held for sale	(135)	(315)	-	-	-	-	-	-	**(450)**
Disposals / derecognition	-	-	-	-	(60)		(578)	(87)	**(725)**
Valuation/gross cost at 31 March 2021	**4,180**	**65,109**	**130**	**241**	**1,467**	**103**	**7,712**	**777**	**79,719**
Accumulated depreciation at 1 April 2020	**-**	**2,227**	**6**	**-**	**754**	**93**	**3,929**	**609**	**7,618**
Provided during the year	-	2,298	6	-	119	5	1,143	75	**3,646**
Reversals of impairments credited to operating expenses	-	-	-	-	-	-	-	-	**-**
Revaluations	-	(4,336)	(11)	-		-	-	-	**(4,347)**
Disposals / derecognition	-	-	-	-	(60)	-	(578)	(87)	**(725)**
Accumulated depreciation at 31 March 2021	**-**	**189**	**1**	**-**	**813**	**98**	**4,494**	**597**	**6,192**
Net book value at 31 March 2021	**4,180**	**64,920**	**129**	**241**	**654**	**5**	**3,218**	**180**	**73,527**
Net book value at 1 April 2020	**4,305**	**62,256**	**124**	**342**	**589**	**10**	**3,330**	**193**	**71,149**

Included in buildings is the PFI asset with a net book value of £16.877 million.

Note 16.1 Property, plant and equipment - 2019/20

Group and Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Valuation / gross cost at 1 April 2019	**17,495**	**72,787**	**130**	**236**	**1,295**	**103**	**6,445**	**879**	**99,370**
Additions	-	1,873	-	271	184	-	897	25	**3,250**
Impairments charged to operating expenses	(3,311)	(9,920)	-	-	(55)	-	-	-	**(13,286)**
Impairments charged to the revaluation reserve	(9,839)	(8,841)	-	-	-	-	-	-	**(18,680)**
Reversals of impairments charged to operating expenses	-	787	-	-	-	-	-	-	**787**
Revaluations	20	8,437	-	-	-	-	-	-	**8,457**
Reclassifications	-	(560)	-	(165)	-	-	-	-	**(725)**
Transfers to / from assets held for sale	(60)	(80)							**(140)**
Disposals / derecognition	-	-	-	-	(81)	-	(83)	(102)	**(266)**
Valuation/gross cost at 31 March 2020	**4,305**	**64,483**	**130**	**342**	**1,343**	**103**	**7,259**	**802**	**78,767**
Accumulated depreciation at 1 April 2019	**-**	**2,538**	**6**	**-**	**765**	**88**	**2,901**	**628**	**6,926**
Provided during the year	-	2,225	6	-	100	5	1,111	83	**3,530**
Reversals of impairments credited to operating expenses	-	(125)	-	-	-	-	-	-	**(125)**
Revaluations	-	(2,411)	(6)	-	(30)	-	-	-	**(2,447)**
Disposals / derecognition	-	-	-	-	(81)	-	(83)	(102)	**(266)**
Accumulated depreciation at 31 March 2020	**-**	**2,227**	**6**	**-**	**754**	**93**	**3,929**	**609**	**7,618**
Net book value at 31 March 2020	**4,305**	**62,256**	**124**	**342**	**589**	**10**	**3,330**	**193**	**71,149**
Net book value at 1 April 2019	**17,495**	**70,249**	**124**	**236**	**530**	**15**	**3,544**	**251**	**92,444**

Included in buildings is the PFI asset with a net book value of £17.734 million.

Note 16.2 Property, plant and equipment financing - 2020/21

Group and Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2021									
Owned - purchased	4,180	48,043	129	241	654	5	3,218	180	**56,650**
On-SoFP PFI contracts and other service concession arrangements	-	16,877	-	-	-	-	-	-	**16,877**
NBV total at 31 March 2021	**4,180**	**64,920**	**129**	**241**	**654**	**5**	**3,218**	**180**	**73,527**

Note 16.3 Property, plant and equipment financing - 2019/20

Group and Trust	Land	Buildings excluding dwellings	Dwellings	Assets under construction	Plant & machinery	Transport equipment	Information technology	Furniture & fittings	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Net book value at 31 March 2020									
Owned - purchased	4,305	44,522	124	342	589	10	3,330	193	**53,415**
On-SoFP PFI contracts and other service concession arrangements	-	17,734	-	-	-	-	-	-	**17,734**
NBV total at 31 March 2020	**4,305**	**62,256**	**124**	**342**	**589**	**10**	**3,330**	**193**	**71,149**

Note 17 Revaluations of property, plant and equipment

The Trust carried out a revaluation of land and buildings as at 1 March 2021. The valuation was performed by an independent RICS registered valuer from DVS Property Specialists. The valuation was that of an alternative site basis. The revaluation is hypothetical and assumes that clinical and support services will be delivered form three sites, Swallownest in Rotherham; Great Oaks, in North Lincolnshire and Tickhill Road in Doncaster.

The Doncaster PFI is valued exclusive of VAT (as opposed to the Trust owned land and buildings which are valued gross of VAT) and is therefore valued as a separate entity.

The valuation of the Trust owned land and building resulted in an increase in value of £3.234 million. The valuation of the PFI resulted in a reduction in value of £588k.

The change to alternative site methodology, resulted in a large impairment charge in 19/20 of £12.374 million, compared to the impairment charge in 20/21of £357k.

The outbreak of COVID - 19, declared by the World Health Organisation as a 'Global Pandemic' on 11 March 2020, and the measures taken to tackle COVID - 19 continue to affect economies and real estate globally. Nevertheless, as at the valuation date some property markets have started to function again with transaction volumes and other relevant evidence returning to levels where an adequate quantum of market evidence exists upon which to base opinions of value. Accordingly, and for the avoidance of doubt, the valuation is not reported as being subject to 'material valuation uncertainty' as defined by VPS 3 and VPGA10 of the RICS Valuation - Global Standards.

The gross carrying amount of fully depreciated assets is £1.265 million.

Note 18 Investment Property

Group and Trust

	2020/21	2019/20
	£000	£000
Carrying value at 1 April	**3,364**	**2,413**
Acquisitions in year	126	-
Fair value gains taken to SoCI	85	228
Fair value (losses) taken to SoCI	(167)	(2)
Reclassifications to/from PPE	-	725
Carrying value at 31 March	**3,408**	**3,364**

Note 18.1 Investment property income and expenses (Group)

	2020/21	2019/20
	£000	£000
Direct operating expense arising from investment property which generated rental income in the period	(19)	(39)
Total investment property expenses	**(19)**	**(39)**
Investment property income	204	202

IAS 40 defines investment property as property that is held by the owner to earn rentals or for capital appreciation or both. Investment properties are measured at fair value and are categorised at level 3 of the fair value hierarchy. The fair value is measured using the price per square metre for a building from observable market data (for example, prices derived from observed transactions involving comparable buildings in similar locations), adjusted to reflect differences in physical characteristics such as the quality of interior finishes, size and parking.

The Trust carried out a revaluation of investment property as at 1 March 2021. The valuation was performed by an independent RICS registered valuer from DVS Property Specialist

The valuation resulted in a fair value loss of £82k.

In accordance with the explanation above regarding the effect of COVID - 19, the valuation of the investment properties is also not reported as being subject to 'material valuation uncertainty'.

Note 19 Other investments / financial assets (non-current)

	Group		Trust	
	2020/21	2019/20	2020/21	2019/20
	£000	£000	£000	£000
Carrying value at 1 April	**2,364**	**2,537**	**22**	**22**
Acquisitions in year	410	58	-	-
Movement in fair value through income and expenditure	289	(146)	-	-
Movement in fair value through OCI	61	3	-	-
Disposals	(440)	(88)	-	-
Carrying value at 31 March	**2,684**	**2,364**	**22**	**22**

Note 19.1 Other investments / financial assets (current)

	Group		Trust	
	31 March 2021	31 March 2020	31 March 2021	31 March 2020
	£000	£000	£000	£000
Deposits with the National Loans Fund	-	30,000	-	30,000
Total current investments / financial assets	**-**	**30,000**	**-**	**30,000**

Note 20 Disclosure of interests in other entities

Flourish is a wholly owned subsidiary of the Trust. The accounting date of Flourish is 31 March 2021. In 2020/21 Flourish's income was £1.861 million (2019/20: £1.852 million) and the expenditure was £1.864 million (2019/20: £1.832 million). At 31 March 2021 the net assets are £73k . Flourish trading results are consolidated in the Trust's financial statements.

Note 21 Analysis of charitable fund reserves

The Rotherham Doncaster and South Humber NHS Charitable Fund is a subsidiary of the Trust and the Fund's trading results are consolidated in the Trust's financial statements. The accounting date of the Fund is 31 March 2021.

	31 March 2021	31 March 2020
	£000	£000
Unrestricted funds:		
Unrestricted income funds	1,703	1,589
Restricted funds:		
Other restricted income funds	1,232	1,112
	2,935	**2,701**

Unrestricted income funds are accumulated income funds that are expendable at the discretion of the trustees in furtherance of the charity's objects. Unrestricted funds may be earmarked or designated for specific future purposes which reduces the amount that is readily available to the charity.

Restricted funds may be accumulated income funds which are expendable at the trustee's discretion only in furtherance of the specified conditions of the donor and the objects of the charity. They may also be capital funds (e.g. endowments) where the assets are required to be invested, or retained for use rather than expended.

Note 22 Inventories

Consumables	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Balance 1 April	151	220	139	205
Additions	2,797	1,453	2,792	1,453
Consumed and recognised in expenditure	(2,540)	(1,522)	(2,540)	(1,519)
Written down and recognised as an expense	(35)	-	(35)	-
Balance 31 March	**373**	**151**	**356**	**139**

In response to the COVID 19 pandemic, the Department of Health and Social Care centrally procured personal protective equipment and passed these to NHS providers free of charge. During 2020/21 the Trust received £1.399 million of items purchased by the DHSC.

These inventories were recognised as additions to inventory at deemed cost with the corresponding benefit recognised in income. The utilisation of these items, valuing £1.245 million, is included in the expenses disclosed above.

Note 23 Receivables

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				
Contract receivables	922	2,064	953	2,092
Contract receivables not yet invoiced	1,715	2,797	1,715	2,797
Allowance for impaired contract receivables	(58)	(4)	(58)	(4)
Prepayments (non-PFI)	479	598	479	598
PDC dividend receivable	490	407	490	407
VAT receivable	205	198	205	198
NHS charitable funds receivables	12	13	-	-
Total current receivables	**3,765**	**6,073**	**3,784**	**6,088**
Of which receivable from NHS and DHSC group bodies:				
Current	1,919	4,077	1,919	4,077

Note 23.1 Allowances for credit losses - 2020/21

Group and Trust	Contract receivables £000
Allowances as at 1 Apr 2020	4
New allowances arising	58
Reversal of allowances	(4)
Allowances as at 31 Mar 2021	**58**

Note 23.2 Allowances for credit losses - 2019/20

Group and Trust	Contract receivables
	£000
Allowances as at 1 Apr 2019	6
New allowances arising	4
Utilisation of allowances (write-offs)	(6)
Allowances as at 31 Mar 2020	**4**

Note 23.3 Exposure to credit risk

	Group		Trust	
	2021	2020	2021	2020
Ageing of impaired financial assets	£000	£000	£000	£000
90-180	13	-	13	-
Over 180	45	4	45	4
	58	**4**	**58**	**4**
Ageing of non - impaired financial assets past their due date				
0 - 30 days	518	481	518	481
30-60	56	101	56	101
60-90	6	27	6	27
90-180	31	16	27	16
Over 180	82	77	81	77
	693	**702**	**688**	**702**

Note 24 Non-current assets held for sale

	Group		Trust	
	2020/21	2019/20	2020/21	2019/20
	£000	£000	£000	£000
NBV of non-current assets for sale and assets in disposal groups at 1 April	-	-	-	-
Assets classified as available for sale in the year	450	140	450	140
Assets sold in year	(450)	(140)	(450)	(140)
NBV of non-current assets for sale and assets in disposal groups at 31 March	-	-	-	-

Note 25 Cash and cash equivalents movements

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

	Group		Trust	
	2020/21	2019/20	2020/21	2019/20
	£000	£000	£000	£000
At 1 April	**38,052**	**34,416**	**37,350**	**33,801**
Net change in year	11,846	3,636		3,549
At 31 March	**49,898**	**38,052**	**37,350**	**37,350**
Broken down into:				
Cash at commercial banks and in hand	706	780	59	78
Cash with the Government Banking Service	49,192	7,272	49,192	7,272
Deposits with the National Loan Fund	-	30,000	-	30,000
Total cash and cash equivalents as in SoFP	**49,898**	**38,052**	**49,251**	**37,350**
Total cash and cash equivalents as in SoCF	**49,898**	**38,052**	**49,251**	**37,350**

Note 25.1 Third party assets held by the trust

Rotherham Doncaster and South Humber NHS Foundation 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.

	Group and Trust	
	31 March 2021	31 March 2020
	£000	£000
Bank balances	186	168
Monies on deposit	288	348
Total third party assets	**474**	**516**

Note 26 Trade and other payables

	Group		Trust	
	31 March 2021	31 March 2020	31 March 2021	31 March 2020
	£000	£000	£000	£000
Current				
Trade payables	3,047	2,228	3,048	2,023
Capital payables	1,085	211	1,085	211
Accruals	12,538	9,938	12,300	9,937
Social security costs	1,440	1,324	1,440	1,324
Other taxes payable	1,062	920	1,062	920
PDC dividend payable	-	-	-	-
Other payables	828	1,278	828	1,278
NHS charitable funds: trade and other payables	7	35	-	-
Total current trade and other payables	**20,007**	**15,934**	**19,763**	**15,693**
Non-current				
Other payables	4	2	-	-
Total non-current trade and other payables	**4**	**2**	**-**	**-**
Total trade and other payables	**20,011**	**15,936**	**-**	**-**
Of which payables from NHS and DHSC group bodies:				
Current	3,596	1,484	3,596	1,484

Note 27 Other liabilities

	Group		Trust	
	31 March 2021 £000	31 March 2020 £000	31 March 2021 £000	31 March 2020 £000
Current				
Deferred income: contract liabilities	1,542	1,293	1,468	1,249
Total other current liabilities	**1,542**	**1,293**	**1,468**	**1,249**
Non-current				
Net pension scheme liability	787	742	787	742
Total other non-current liabilities	**787**	**742**	**787**	**742**

Note 28 Borrowings

Group and Trust	31 March 2021 £000	31 March 2020 £000
Current		
Loans from DHSC	371	372
Obligations under PFI, LIFT or other service concession contracts (excl. lifecycle)	494	453
Total current borrowings	**865**	**825**
Non-current		
Loans from DHSC	4,569	4,932
Obligations under PFI, LIFT or other service concession contracts	8,350	8,844
Total non-current borrowings	**12,919**	**13,776**

Note 28.1 Reconciliation of liabilities arising from financing activities (Group)

Group and Trust- 2020/21	Loans from DHSC £000
Carrying value at 1 April 2020	**5,304**
Cash movements:	
Financing cash flows - payments and receipts of principal	(363)
Financing cash flows - payments of interest	(200)
Non-cash movements:	
Application of effective interest rate	199
Carrying value at 31 March 2021	**4,940**

Group and Trust - 2019/20	Loans from DHSC £000
Carrying value at 1 April 2019	**5,667**
Cash movements:	
Financing cash flows - payments and receipts of principal	(363)
Financing cash flows - payments of interest	(214)
Non-cash movements:	
Application of effective interest rate	214
Carrying value at 31 March 2020	**5,304**

Note 29 Provisions for liabilities and charges analysis (Group)

Group and Trust	Pensions: early departure costs	Pensions: injury benefits	Legal claims	Redundancy	Other	Total
	£000	£000	£000	£000	£000	£000
At 1 April 2020	**181**	**271**	**55**	**579**	**964**	**2,050**
Change in the discount rate	5	45	-	-	-	**50**
Arising during the year	-	-	56	129	679	**864**
Utilised during the year	(20)	(5)	(26)	-	-	**(51)**
Reversed unused	-	-	(22)	(329)	-	**(351)**
Unwinding of discount	(2)	(3)	-	-	-	**(5)**
At 31 March 2021	**164**	**308**	**63**	**379**	**1,643**	**2,557**
Expected timing of cash flows:						
- not later than one year;	20	5	63	379	**1,643**	**2,110**
- later than one year and not later than five years;	80	20	-	-	**-**	**100**
- later than five years.	64	283	-	-	**-**	**347**
Total	**164**	**308**	**63**	**379**	**1,643**	**2,557**

Pension provisions are calculated using the criteria provided by the Government Actuary department. Payments are made over the lifetime of the member and on his/her death a reduced sum is paid to the survivor.

The personal injury allowance is in respect of one ex employee. The provision is calculated using information as to gender, life expectancy and amount of allowance payable.

The legal claim provision is in respect of personal injury claims and is calculated using information provided by NHS Resolution as to probability of outcome and cost.

The redundancy provision relates to the introduction of new models for the provision of services.

Other provisions are £785k for potential VAT payback and £857k in respect of 'dilapidation' costs for expired building leases.

The exact timing of cash-flows is uncertain; the expected timing is shown above.

Note 29.1 Clinical negligence liabilities

At 31 March 2021, £1.747million was included in provisions of NHS Resolution in respect of clinical negligence liabilities of the Trust (31 March 2020: £2.4 million).

Note 30 Contingent assets and liabilities

Group and Trust	31 March 2021 £000	31 March 2020 £000
Value of contingent liabilities		
NHS Resolution legal claims	38	41
Gross value of contingent liabilities	**38**	**41**
Amounts recoverable against liabilities		
Net value of contingent liabilities	**38**	**41**
Net value of contingent assets		

Contingent liabilities relate to employer and public personal injury claims

Note 31 Contractual capital commitments

Group and Trust	31 March 2021 £000	31 March 2020 £000
Property, plant and equipment	272	333
Intangibles	215	-
Total	**487**	**333**

Note 32 Defined benefit pension schemes

Note 32.1 Actuarial assumptions

The main actuarial assumptions used at the date of the Statement of Financial Position in measuring the present value of the defined benefit scheme liabilities are:

	Beginning of period (p.a)	End of period (p.a)
Rate of inflation - CPI	2.10%	2.70%
Rate of increase in salaries	3.35%	3.95%
Rate of increase in pensions	2.20%	2.80%
Discount rate	2.40%	2.10%

Duration information at the end of the accounting year

Estimated Macaulay duration of liabilities (at later of 31 March 2019 & admission date).	16 years
Duration profile used to determine assumptions.	Retired

The financial actuarial assumptions used for IAS19 calculations at the 31 March year ends depends on the market yields at that date. These yields vary from employer to employer depending on the duration of their pension liabilities. For accounting purposes, the duration is assessed as at the date of the latest formal actuarial valuation of the Fund (or the date of admission to the fund if later).

Note 32.2 Sensitivity analysis

The sensitivity analysis shows how the defined benefit obligation would be affected by changes in the relevant actuarial assumptions that were reasonably possible at that date. The assumptions are based on a reasonable approximation of possible changes.

	Central	Sensitivity 1	Sensitivity 2	Sensitivity 3	Sensitivity 4
	£000's	**£000's**	**£000's**	**£000's**	**£000's**
		+0.1% p.a. discount rate	+0.1% p.a. inflation	+0.1% p.a. pay growth	1 year increase in life expectancy
Liabilities	6,725	6,618	6,834	6,737	6,929
Assets	(5,938)	(5,938)	(5,938)	(5,938)	(5,938)
Deficit / (Surplus)	787	680	896	799	991
Projected Service Cost for next year	115	112	117	115	118
Projected Net Interest Cost for next year	16	15	19	17	21

Note 32.3 Detailed asset breakdown as at 31 March 2021

	31 March 2021	**31 March 2020**
	£000's	**£000's**
Equities	2,919	2,659
Government bonds	633	555
Other bonds	655	511
Property	538	461
Cash/liquidity	82	155
Other	1,111	797
Total	**5,938**	**5,138**

The plan assets are invested in a wide range of categories of investments and therefore the Trust is not exposed to any plan specific risks.

Note 32.4 Changes in the defined benefit obligation and fair value of plan assets during the year

Group and Trust	**2020/21**	**2019/20**
	£000	**£000**
Present value of the defined benefit obligation at 1 April	**(5,880)**	**(6,462)**
Current service cost	(96)	(107)
Interest cost	(139)	(155)
Contribution by plan participants	(18)	(19)
Remeasurement of the net defined benefit (liability) / asset:		
- Actuarial (losses)/gains	(801)	799
Benefits paid	209	113
Past service costs	-	(49)
Present value of the defined benefit obligation at 31 March	**(6,725)**	**(5,880)**
Plan assets at fair value at 1 April	**5,138**	**5,575**
Interest income	121	133
Remeasurement of the net defined benefit (liability) / asset:		
- Actuarial gain/(losses)	854	(510)
Contributions by the employer	17	35
Contributions by the plan participants	18	19
Benefits paid	(209)	(113)
Administration expenses	(1)	(1)
Plan assets at fair value at 31 March	**5,938**	**5,138**
Plan surplus/(deficit) at 31 March	**(787)**	**(742)**

Employer contributions in 2021/22 are projected to be £16k.

Note 32.5 Reconciliation of the present value of the defined benefit obligation and the present value of the plan assets to the assets and liabilities recognised in the balance sheet

Group and Trust

	31 March 2021	31 March 2020
	£000	£000
Present value of the defined benefit obligation	(6,725)	(5,880)
Plan assets at fair value	5,938	5,138
Net defined benefit (obligation) / asset recognised in the SoFP	**(787)**	**(742)**
Fair value of any reimbursement right		
Net (liability) / asset after the impact of reimbursement rights	**(787)**	**(742)**

Note 32.6 Amounts recognised in the SoCI
Group and Trust

	2020/21	2019/20
	£000	£000
Current service cost	96	107
Interest expense / income	18	22
Past service cost	-	49
Administration cost	1	1
Total net (charge) / gain recognised in SOCI	**115**	**179**

Note 33 On-SoFP PFI

The PFI provides services accommodation for Mental Health services for Older People and for Mental Health Rehabilitation services. The PFI buildings are on the St Catherine's site and Bentley in Doncaster.

The PFI agreement is with Albion Healthcare Ltd who have a contract with HBG (Facilities Management) Ltd to provide the hard facilities management services to the buildings. The PFI arrangement is for 27 years commencing in 2005 and ending in 2032. There are no renewal or termination options in the agreement.

The service element of the lease was bought out in 2017/18 and payments now relate solely to the lease of the property. The annual payment in 2020/21 was £1.810 million. The re-pricing of the annual charge is yearly on 1 April in line with the movement in the Retail Price Index.

The scheme has not resulted in any guarantees, commitments or other rights or obligations.

Note 33.1 On-SoFP PFI obligations

The following obligations in respect of the PFI are recognised in the statement of financial position:

Group and Trust	31 March 2021	31 March 2020
	£000	£000
Gross PFI liabilities	**13,854**	**15,104**
Of which liabilities are due		
- not later than one year;	1,250	1,250
- later than one year and not later than five years;	5,000	5,000
- later than five years.	7,604	8,854
Finance charges allocated to future periods	(5,010)	(5,807)
Net PFI obligation	**8,844**	**9,297**
- not later than one year;	494	453
- later than one year and not later than five years;	2,472	2,265
- later than five years.	5,878	6,579

Note 33.2 Total on-SoFP PFI commitments

Total future commitments under these on-SoFP schemes are as follows:

Group and Trust	31 March 2021 £000	31 March 2020 £000
Total future payments committed in respect of the PFI, LIFT or other service concession arrangements	**19,910**	**21,396**
Of which payments are due:		
- not later than one year;	1,810	1,783
- later than one year and not later than five years;	7,240	7,132
- later than five years.	10,860	12,481

Note 33.3 Analysis of amounts payable to service concession operator

This note provides an analysis of the unitary payments made to the service concession operator:

	Trust	
	2020/21 £000	2019/20 £000
Unitary payment payable to service concession operator	**1,810**	**1,783**
Consisting of:		
- Interest charge	797	835
- Repayment of balance sheet obligation	453	415
- Contingent rent	560	533
Total amount paid to service concession operator	**1,810**	**1,783**

Note 34 Financial instruments

Note 34.1 Financial risk management

Financial Reporting Standard IFRS 7 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 the CCGs and local authorities and the way in which these bodies 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 that would be typical of listed companies, to which the financial reporting standard mainly applies. 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. The Trust's treasury activity is subject to review by internal audit.

Currency risk

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

Credit risk

Because the majority of the Trust's income comes from contracts with other public sector bodies, the Trust has little exposure to credit risk. The maximum exposures at 31 March 2021 are in receivables from other customers, as disclosed in Trade and other receivables, note 23.

Liquidity risk

The Trust's operating costs are incurred under annual service agreements with CCGs and local authorities, which are financed from resources voted annually by Parliament. The Trust is not, therefore exposed to significant liquidity risk.

Interest rate risk

The Trust is not exposed to any interest rate risk. The only loan that the Trust has is with the Department of Health and Social Care and this is at a fixed interest rate.

Note 34.2 Carrying values of financial assets (Group)

Carrying values of financial assets as at 31 March 2021	Held at amortised cost	Held at fair value through OCI	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	2,574	-	**2,574**
Other investments / financial assets	-	-	**-**
Cash and cash equivalents	49,624	-	**49,624**
Consolidated NHS Charitable fund financial assets	286	2,684	**2,970**
Total at 31 March 2021	**52,484**	**2,684**	**55,168**

Carrying values of financial assets as at 31 March 2020	Held at amortised cost	Held at fair value through OCI	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	4,857	-	**4,857**
Other investments / financial assets	-	-	**-**
Cash and cash equivalents	37,650	-	**37,650**
Consolidated NHS Charitable fund financial assets	402	2,364	**2,766**
Total at 31 March 2020	**42,909**	**2,364**	**45,273**

Note 34.3 Carrying values of financial assets (Trust)

Carrying values of financial assets as at 31 March 2021	Held at amortised cost	Held at fair value through OCI	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	2,605	-	**2,605**
Other investments / financial assets	22	-	**22**
Cash and cash equivalents	49,251	-	**49,251**
Total at 31 March 2021	**51,878**	-	**51,878**

Carrying values of financial assets as at 31 March 2020	Held at amortised cost	Held at fair value through OCI	Total book value
	£000	£000	£000
Trade and other receivables excluding non financial assets	4,885	-	**4,885**
Other investments / financial assets	22	-	**22**
Cash and cash equivalents	37,350	-	**37,350**
Total at 31 March 2020	**42,257**	-	**42,257**

Note 34.4 Carrying values of financial liabilities (Group)

Carrying values of financial liabilities as at 31 March 2021	Held at amortised cost	Total book value
	£000	£000
Loans from the Department of Health and Social Care	4,940	**4,940**
Obligations under PFI, LIFT and other service concessions	8,844	**8,844**
Trade and other payables excluding non financial liabilities	17,502	**17,502**
Consolidated NHS charitable fund financial liabilities	7	**7**
Total at 31 March 2021	**31,293**	**31,293**

Carrying values of financial liabilities as at 31 March 2020	Held at amortised cost	Total book value
	£000	£000
Loans from the Department of Health and Social Care	5,304	**5,304**
Obligations under PFI, LIFT and other service concessions	9,297	**9,297**
Trade and other payables excluding non financial liabilities	13,657	**13,657**
Consolidated NHS charitable fund financial liabilities	35	**35**
Total at 31 March 2020	**28,293**	**28,293**

Note 34.5 Carrying values of financial liabilities (Trust)

Carrying values of financial liabilities as at 31 March 2021	Held at amortised cost	Total book value
	£000	£000
Loans from the Department of Health and Social Care	4,940	**4,940**
Obligations under PFI, LIFT and other service concessions	8,844	**8,844**
Trade and other payables excluding non financial liabilities	17,261	**17,261**
Total at 31 March 2021	**31,045**	**31,045**

Carrying values of financial liabilities as at 31 March 2020	Held at amortised cost	Total book value
	£000	£000
Loans from the Department of Health and Social Care	5,304	**5,304**
Obligations under PFI, LIFT and other service concessions	9,297	**9,297**
Trade and other payables excluding non financial liabilities	13,449	**13,449**
Total at 31 March 2020	**28,050**	**28,050**

Note 34.6 Fair values of financial assets and liabilities

The book value of the Trust's assets and liabilities at 31 March 2021 is a reasonable approximation of fair value.

Note 34.7 Maturity of financial liabilities

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

	Group		Trust	
	31 March 2021	31 March 2020*	31 March 2021	31 March 2020*
	£000	£000	£000	£000
In one year or less	19,303	15,502	19059	15261
In more than one year but not more than five years	7,059	7,113	7055	7111
In more than five years	11,282	13,025	11282	13025
Total	**37,644**	**35,640**	**37,396**	**35,397**

* This disclosure has previously been prepared using discounted cash flows. The comparatives have therefore been restated on an undiscounted basis.

Note 35 Losses and special payments

	2020/21		2019/20	
Group and trust	Total number of cases	Total value of cases	Total number of cases	Total value of cases
	Number	£000	Number	£000
Losses				
Bad debts and claims abandoned	9	2	13	9
Stores losses	1	35	-	-
Total losses	**10**	**37**	**13**	**9**
Special payments				
Compensation under court order or legally binding arbitration award	-	-	1	13
Loss of personal effects	15	1	25	2
Personal injury with advice	7	39	6	37
Other employments payments	2	7	3	6
Total special payments	**24**	**47**	**35**	**58**
Total losses and special payments	**34**	**84**	**48**	**67**

Note 36 Related parties

The Trust is a body corporate established by order of the Secretary of State.

The Department of Health is regarded as the ultimate controlling party. During the year the Trust had a number of material transactions with the Department and with other entities for which the Department is regarded as the parent. The Trust also had a number of material transactions with other Government departments and other central and local government bodies. These entities are listed below.

- The Department of Health and Social Care
- Other NHS providers
- CCGs and NHS England
- Other health bodies
- Other Government departments
- Local authorities
- Tesco PLC

Steve Hackett, the Director of Finance and Performance was seconded to The Rotherham NHS Foundation Trust, as acting Director of Finance, on a part - time basis from 14 May 2021 to 12 November 2021.

Note 37 Events after the reporting date

There are no events after the reporting date.