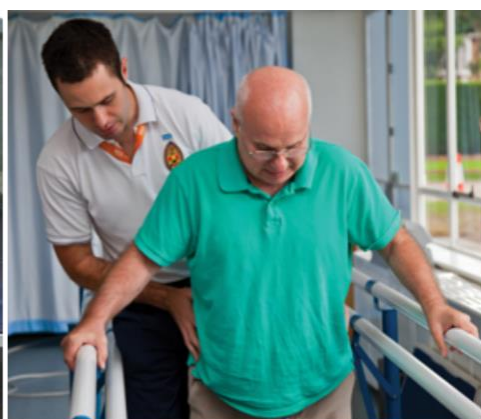




# TRUSTEE ANNUAL REPORT AND FINANCIAL STATEMENTS 2020-2021



NCH&C  
**Charitable  
Fund**



**Norfolk Community Health and Care NHS Trust Charitable Fund**

**Registered Charity No: 1051173**



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## **1.1 Welcome to our annual report for 2020/21**

We are a charity and we work for the benefit of NHS patients and their families, working with our Corporate trustee Norfolk Community Health and Care (NCH&C) NHS Trust.

We exist to provide resources and facilities to meet the needs of our patients and their families. 2020/21 has been a year like no other as the Coronavirus Covid-19 global pandemic affected all of our plans for the year and has changed the focus of our original operational plan.

We have refocused our charitable objectives so that we can receive and spend funds for patients and staff of NCH&C NHS Trust. This was as a result of the Covid-19 emergency appeal by NHS Charities Together (NHSCT).

### **Key highlights of our year:**

- receiving £152,500 in stage 1 grants from NHS Charities Together that was utilised to support NCH&C in response to the Covid-19 pandemic.
- completion of the £100,000 garden room for patients at Foxley Ward in Dereham Hospital for recovery and rehabilitation.
- receiving and distributing goods generously donated to support NHS staff as they worked through the lockdown period from March to July 2020.
- installing wheelchair accessible seating in outdoor spaces to support patients, visitors and staff.
- funding devices to enable patients to see and speak to loved ones when Covid-19 restrictions prevented visitor access.
- securing the charity's very first ballot place in the London Marathon 2021.
- delivery of neuro music therapy project for brain injury inpatients.
- new logo and visual identity for the Charitable Fund to raise awareness.

Your donations made this work possible, and your future donations are the key to our continued success.

This is my first report as Chair of the charitable funds committee, and I would like to thank everyone who has donated gifts or money this year as well as our dedicated and hard-working colleagues at NCH&C NHS Trust.

We will continue to monitor the progress of the pandemic and review our plans to ensure that we focus on enhancing the treatment and care that patients of NCH&C NHS Trust receive.

Andrew Williams 30 June 2021



## 1.2 Who we are

Norfolk Community Health and Care (NCH&C) NHS Trust Charitable Fund (NCH&C Charitable Fund) is an independent registered charity, number 1051173. It exists for the benefit of NHS patients, and their families and carers, primarily those of Norfolk Community Health and Care NHS Trust. The charity enhances patient care through activities within in-patient hospitals and local clinics, through benefiting patients and their families and carers being treated at home, and through preventative information to empower people to avoid further treatment or reduce their risk of health problems.

We provide activities that are above and beyond those funded by the NHS, and in doing so make a real difference for patients, families, carers and the staff who look after them.

Our key partner in fulfilling our charitable mission and objectives is the NCH&C NHS Trust. NCH&C provides community-based NHS health and care via more than 70 different service locations across Norfolk as well as providing a specialist Early Supported Discharge service to stroke patients in Norfolk and Suffolk.

Serving a population of nearly 900,000 people, NCH&C delivers community dentistry, services for children, young people and families, therapies, community nursing, end of life care and specialist nursing, among others.

We believe that people are better looked after locally and this belief drives us to work hard to bring our expert care to patients in our seven community hospitals, within GP surgeries and in patients' own homes. Our focus is on continually improving the quality of care we offer to local people and on improving access to that care, helping people to move seamlessly from one service to another.

The foundation upon which the charity's vital work is made possible are the donations, legacies, grants, and community funding we receive on behalf of our beneficiaries. This Annual Report will tell you more about what we do, what we have achieved, and what is possible when we combine our expertise with your support.





### 1.3 Our mission and objectives

Through raising new donations and the strategic use and management of our existing funds, NCH&C Charitable Fund's mission is to:

- Assist and enhance the care given to patients of NCH&C NHS Trust, and their families and carers;
- Provide amenities for patients of NCH&C NHS Trust;
- Work with other organisations assisting in the delivery of healthcare and complementary services in the population served by NCH&C NHS Trust.

The charity operates through providing grants and directly commissioning its own activities in accordance with charity law, our constitution and the wishes and directions of our donors.

Our activities are guided by the wishes of patients and staff, directing funds towards areas they tell us are most in need. We work closely with other local organisations such as Hospital Leagues of Friends, support groups, voluntary organisations, and professionals, to make the most of their expertise and local knowledge.

To meet its objectives and to deliver public benefit, the charity provides support in the following ways:

- Assisting in the recovery from illness;
- Providing specialised items of equipment above and beyond that which would fall within the normal funding by the NHS of such equipment;
- Providing new or enhancing therapies for patients;
- Training and supporting Trust staff and allied professionals to enable them to deliver patient care in ways that exceed their contractual obligations;
- The advancement of education, carrying out research into patient needs or the delivery of care in ways that will enhance the future prospects for patients;
- Supporting building or other large capital projects relating to patient care, the provision of better amenities, and enhancing the environment for patients, that would not fall within the normal funding by the Trust.
- Supporting staff well-being to enable them to deliver outstanding care.

During 2020/21, grants totalling £152,500 were made from NHS Charities Together (NHSCT). When considering where to focus our attention, the members of our Charitable Fund Committee referred to guidance provided by the Charity Commission for England and Wales on public benefit, and the criteria specified by NHSCT.





## 1.4 What we have achieved

Our key aim is to serve the NHS patients of Norfolk Community Health and Care NHS Trust for the public benefit. By funding equipment and services, we can help the NHS provide outstanding care to patients, which goes above and beyond that which are funded by the state to provide.

By working with the NHS, we aim to assist patients by helping patients, their families and carers, and visitors to our sites by:

- Enhancing the care our NHS partner can offer through new equipment and building improvements to deliver better facilities
- Supporting staff wellbeing to improve delivery of patient care
- Investment in the people who work at NCH&C to create a caring environment for the patients receiving treatment, their families and visitors.

We do this through our grant giving programme which is funded by our generous donors. Highlights from these activities are detailed below to provide a wider understanding of the difference we can make by working together.

### **Dereham Hospital: Foxley Ward patient garden room - £100,000.**



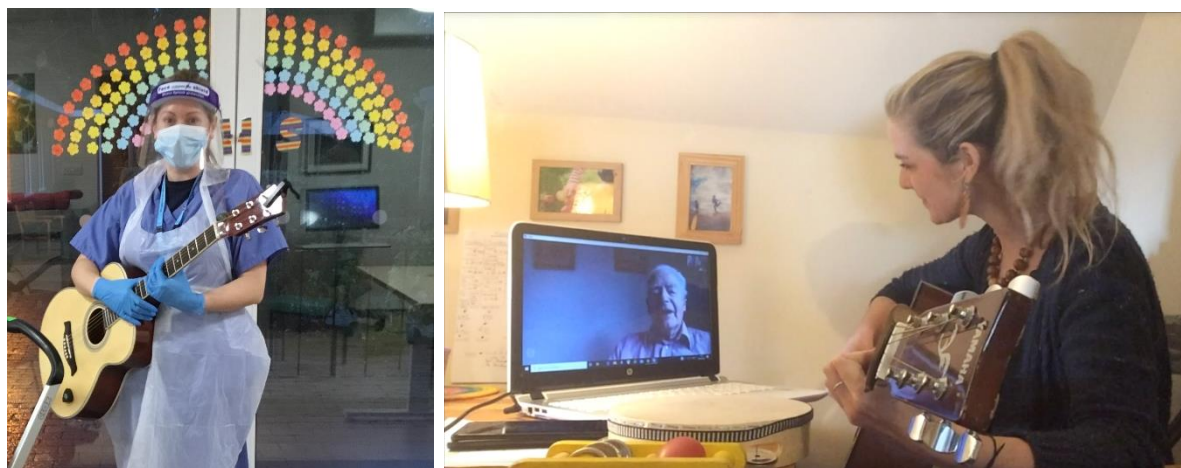
With the generous support of The Friends of Dereham Hospital we have delivered a fantastic, light-filled tranquil garden room for patients. This space provides a sanctuary for inpatients receiving rehabilitation, away from the noise of the wards to aid recuperation and assist towards recovery and a return to home. We look forward to the final stage of the project with the completion of a beautiful outdoor garden space in 2021.



### **Muscular Bisskit software for SaLT patients - £6,000.**

Our specialist stroke therapists on Beech Ward requested a muscular Bisskit software program and laptop to enable the measurement of swallowing reflexes with inpatients. By working on these improvements, patients are rehabilitated to improve their quality of life and independence.

### **Neuro Music Therapy Project at Caroline House for inpatients - £32,000.**



Funding has enabled us to implement this pilot treatment for inpatients receiving care at our specialist brain injury facility at Caroline House. By funding a music therapist from Chiltern Music Therapy, we are providing music therapy interventions in neuro rehabilitation to deliver positive outcomes for patients and families/carers.

### **Provision of outdoor benches for staff and patients - £15,000.**





We installed over 14 benches and wheelchair accessible benches across multiple Trust sites, providing much needed space away from patient delivery areas for breaks, and for visitors.

### 1.5 How we funded our work in 2020/21

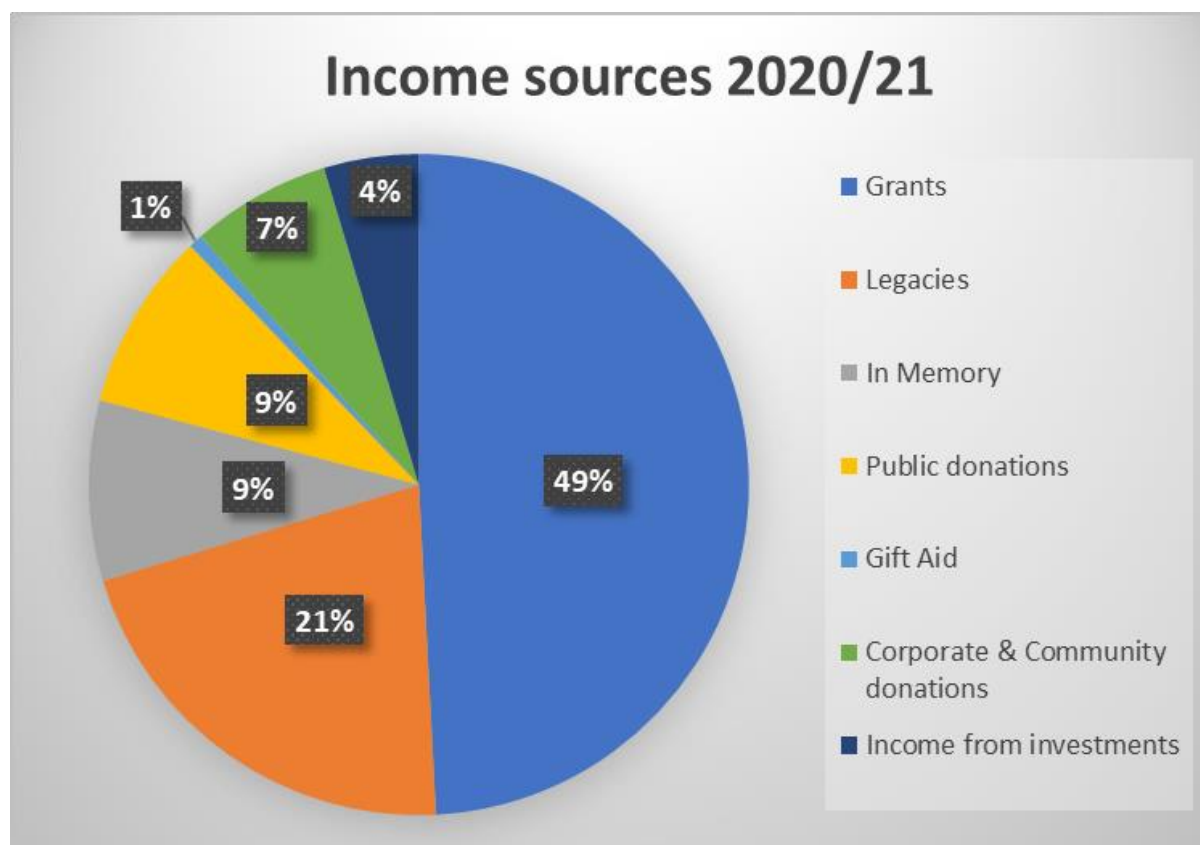
The following figures are taken from the full accounts approved on 9<sup>th</sup> September 2021. This part of the trustee's annual report comments on key features of those accounts. In this section, we explain how we raised the money and then how we spent it.

#### **Income received (£358,000 2020/21 v £201,000 in 2019/20)**

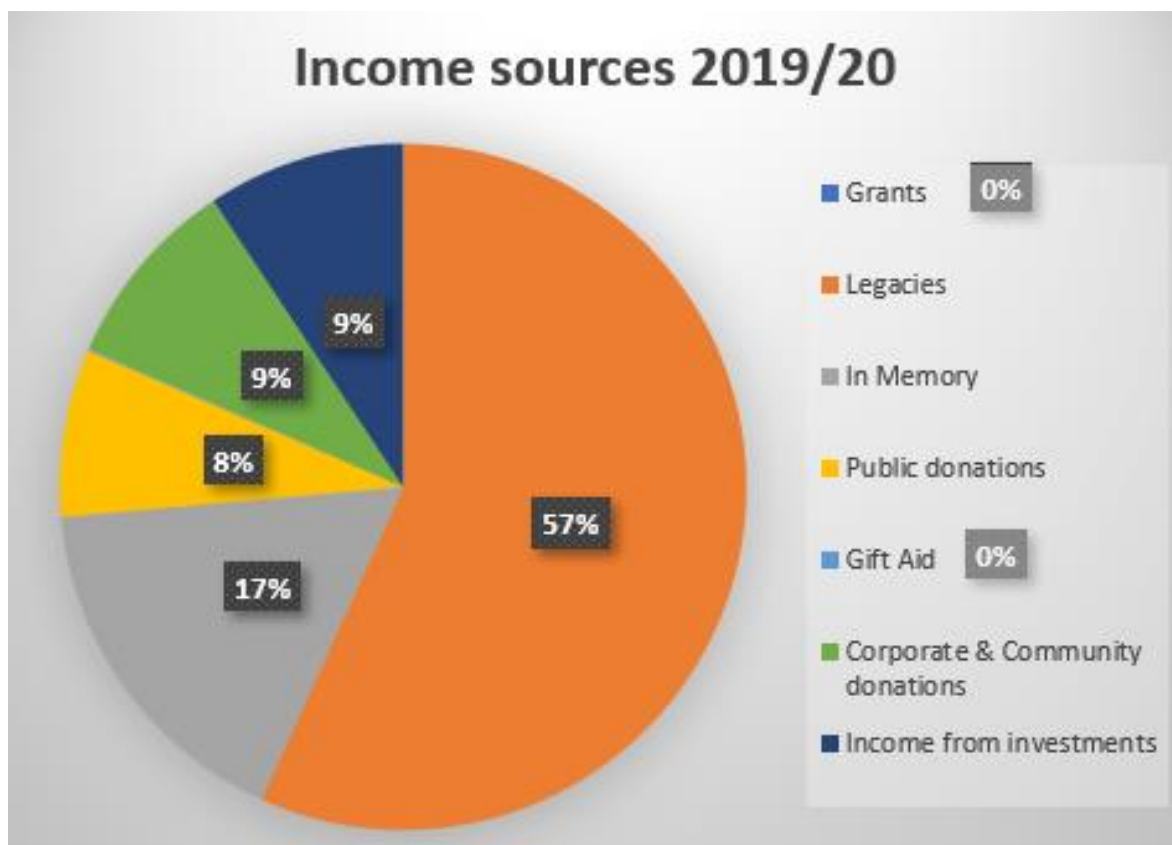
NCH&C Charitable Fund can only continue to support the work of NCH&C NHS Trust for as long as we receive donations to pay for work delivered by the charity. All of our income is voluntary and mostly derives from the generosity of the general public.

#### **Income: source of funds**

The charts below show our main sources of income this year measured against last year. We received unprecedented support in the form of grants from NHS Charities Together during 2020/21, which helped to lessen the impact in the reduction of regular income sources due to the pandemic.







#### **Legacies and Gifts in Memory (£93,000 2020/21 v £148,000 2019/20)**

The pandemic has impacted on this source of income during 2020. Continuing social distancing rules imposed on large gatherings and the impact on house prices and house sale delays for residual bequests. However, this income stream remains one of the highest sources for the charity.

#### **NCH&C Staff Fundraising (£4,200 2020/21 v £0 2019/20)**

We are grateful to a number of staff across the Trust who organised independent virtual fundraising events remotely with family, friends and colleagues from running relays to dyeing hair – which have funded patient care items for their specific ward or service.





### **Grants from NHS Charities Together (£152,500 2020/21 v £0 2019/20).**

We are extremely grateful to NHS Charities Together that have kindly provided us with grants totalling £152,500 from the emergency appeal. We plan to apply for further funding from the Stage 3 grant allocation to support staff recovery and resilience in the future.

### **Gifts from the public (£48,000 2020/21 v not recorded 2019/20).**

The outpouring of support for the NHS in the first lockdown was amazing. We were lucky enough to receive donations of flowers, clothing, food, coffee machines and toiletries that we distributed to grateful staff and patients. We estimate that these gifts valued approximately £48,000.



### **Investment income (£13,000 2020/21 v £19,000 2019/20)**

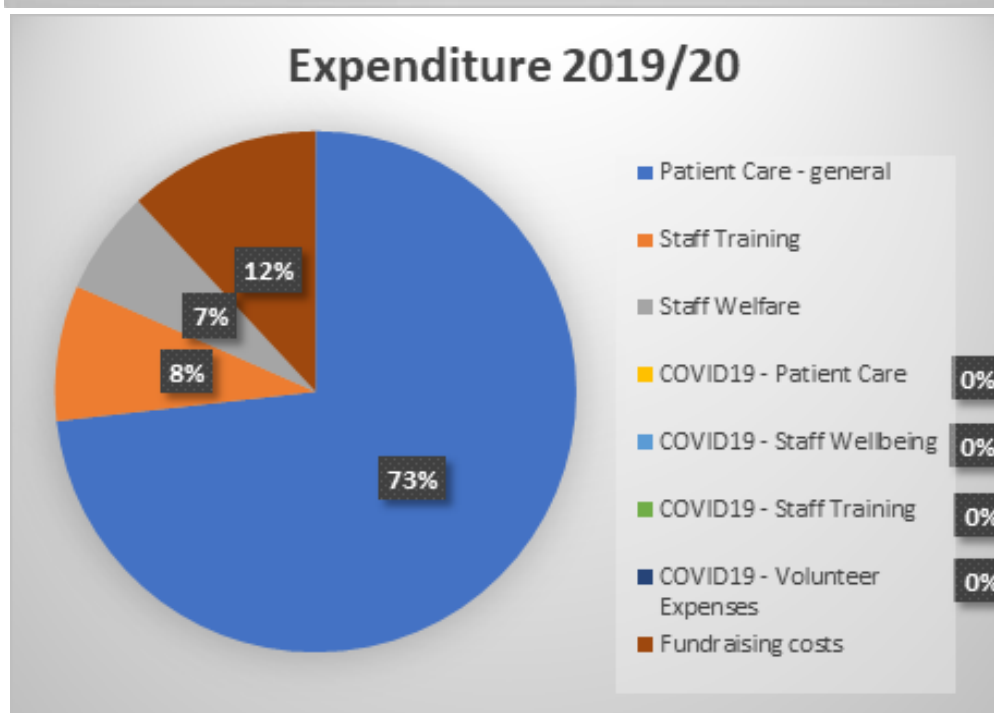
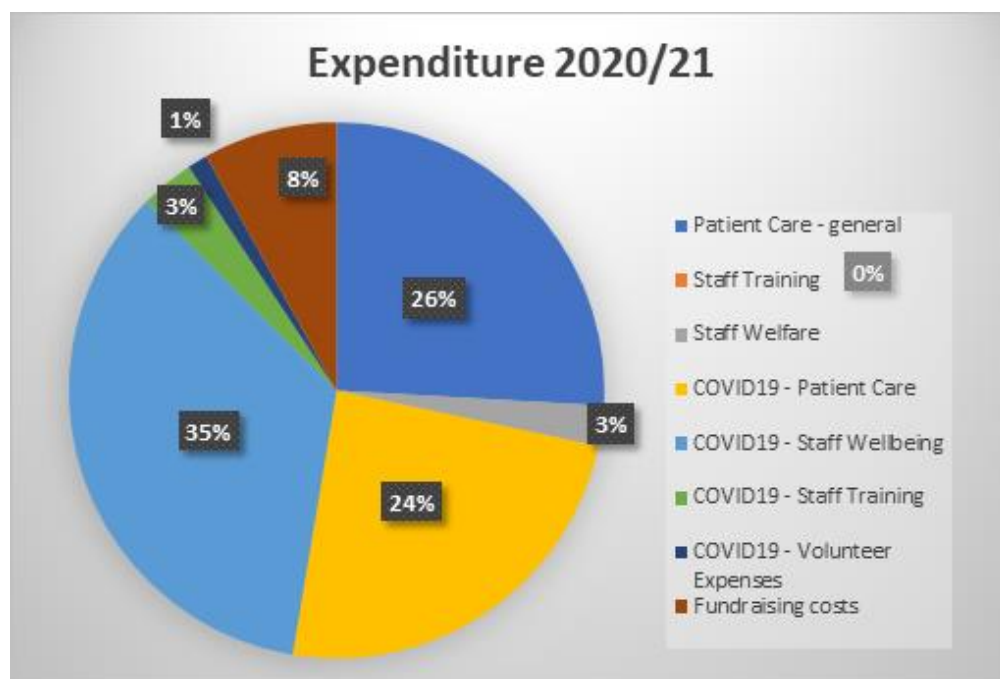
By prudent management of funds not immediately required for use across the Trust, we earned interest and dividends of £13,000. Although impacted initially by Covid-19 at the beginning of the financial year, the markets have re-stabilised during the year and we are starting to recover the initial losses as a result of the global pandemic.



## 1.6 What we spent the money on.

**Our total expenditure for 2020/21 was £295,000, an increase from £190,000 in 2019/20.**

As the charts below show, our largest area of spend was on charitable activities in the form of funding requests compared to the previous year. However, the purpose of those funding requests changed. Covid-19 impacted on planned major projects, and we spent more on staff welfare this year than planned due to the specified criteria of expending grants from NHS Charities Together.







Our charitable work was made up of 5 key areas, with some examples below:

**Covid-19 Patient Care (including gifts in kind) £85,000.**

- devices for patients to communicate with families during lockdown.
- patient entertainment packs to relieve boredom.
- bereavement care packs for palliative patients.
- physio and wellbeing packs for adult learning disability service.
- infection control friendly Christmas decorations for inpatient units.
- portable oil heated radiators.
- framed artwork for inpatient units.
- digital neuro music therapy for SaLT patients.
- patient care packages for personal care during no visitation.



**Covid-19 Staff Wellbeing and Training including gifts in kind £117,000.**

- mental health first aider 'train the trainer' training.
- weekly fresh fruit provisions.
- Christmas festive boxes for Trust teams.
- outdoor gym provision at North Walsham.
- funding mental wellbeing staff publication provision.
- microfibre cooling towels for Ward and community nursing teams.







### **Covid-19 Volunteer expenses £3,000.**

- FIT face mask fitting mileage expenditure.

### **Patient Care £64,000 2020/21 v £139,000 2019/20.**

- neuro musical therapy project.
- riser beds for patients to aid rehabilitation.
- dementia friendly analogue clocks.
- neuromuscular Electrical Stimulation Dysphagia Treatment system for Stroke patients.
- u-Step walker for Swaffham Hospital.
- library book provision for patients.
- television and DVD player for children's services day room.
- outdoor furniture for Caroline House.
- hydrant bottles for Multiple Sclerosis patients.
- patient information care boards.
- new garden room at Dereham Hospital on Foxley ward.



### **Fundraising costs reduced to £19,000 2020/21 v £20,000 2019/20.**

These fundraising costs represent 25% of the support costs relating to the charity to reflect the time spent on general administration which is not specific to a particular fund or request. These costs include salaries and Trust support recharges and the reduction relates to a change in personnel overseeing the Charity financial processes. The remaining costs are apportioned to the funds that have had activity in the quarter, against their final balance. This follows the SORP guidance (8.8)



## 1.7 How we manage the money

NCH&C NHS Trust Charitable Fund makes grants from both its restricted and unrestricted funds.

Within the unrestricted funds (totalling £777,000 on 31<sup>st</sup> March 2021), grants are made from general funds and designated funds.

- **Norfolk General Fund** – The general Fund manages donations received by the charity with no particular preference expressed by donors. The funds are currently used for two main purposes: Firstly, to provide grants to support beneficiaries, services and strategic activities where designated and restricted funds are not available; Secondly, to meet the support costs of the charity.
- **Health and Care Fund** – the Health and Care Fund receives donations where donors have expressed a wish or preference that falls short of a formal restriction. This umbrella fund houses a large number of designated funds linked to specific services or activities.

The charity also makes grants from a small number of restricted funds (totalling £112,000 on 31<sup>st</sup> March 2021), including restricted grants from other bodies, and legacies.

The charity has one capital endowment fund, the Swaffham Shephard CIP (balance at 31<sup>st</sup> March 2021 £33,000), the investment return from which is used to support grants to Swaffham Hospital.

The trustee, through the Charitable Funds Committee, invites requests for grants from any member of NCH&C NHS Trust staff and from committees and project work groups of those staff. Individual budget holders represent the localities and services that they have managerial responsibility for and are required to discuss and sign off requests within their area of activity.

Day to day responsibility for the management of grant requests and authorised spending lies with the Charity Development and Project Manager. There is an on-going programme of activities and promotion to ensure that staff are engaged in the process and that requests reflect the full range of potential beneficiaries. Funding requests are reviewed to ensure that they are in keeping with the charity's objectives, its published *Policies and Procedures*, and the Charity Commission's guidance on public benefit. Single requests in excess of £10,000 are considered individually by the Charitable Funds Committee.



## **Distribution and Investment Policy.**

The charity's *Distribution and Investment Policy* is reviewed annually. The Policy provides a framework to ensure that the charity's incoming resources can be applied to meet the expectations of donors, and the needs of beneficiaries, in an effective and timely way. This includes:

- Seeking to spend all new donations within two years of the donation being made;
- Prioritising the spending of restricted and legacy funds over general funds in order to ensure that there is not an unnecessary proliferation of funds;
- Spending down historically accrued funds.

## **Our reserves policy.**

The charity follows Charity Commission guidance with respect to reserves, and to its sustainability. This means that in calculating our reserves we exclude:

- Permanent or expendable endowments;
- Restricted funds;
- Designated funds.

The charity's policy is to maintain sufficient reserves to meet 12 months operational costs excluding those covered by existing net assets, and budgeted spending from endowments, restricted or designated funds.

The free reserves currently stand at £90,000 and are calculated as follows:

Total unrestricted funds of £777,000.

Less designated funds £687,000.

### **Total reserves £90,000**

As of 31<sup>st</sup> March 2021, planned levels of operational costs amount to £94,000 over the next 12 months.

Action will be continued over the next 12 months to reduce the excess unrestricted funds level. This includes investing in the capacity of the charity to raise additional income and investment in specific projects to benefit patients, families and carers.

The charity reviews its reserves policy annually.



## **2. Our structure, governance and management.**

The registered address of the charity is:

**Norfolk Community Health and Care NHS Trust Charitable Fund  
Woodlands House  
Norwich Community Hospital  
Bowthorpe Road  
Norwich  
Norfolk  
NR2 3TU**

The NCHC Charity is registered with the Charity Commission under the Registered Number 1051173.

Formerly known as the Norwich Community Health Partnership NHS Trust Charitable Fund, the governing document is a deed dated 6 November 1995.

Its objects are ‘for any charitable purpose or purposes relating to the National Health Service’.

### **Trustee Arrangements.**

Norfolk Community Health and Care NHS Trust is the Corporate Trustee. During the year, the following Directors served Norfolk Community Health and Care NHS Trust:

Geraldine Broderick	Chair
Josephine Spencer	Chief Executive
Paul Cracknell	Deputy Chief Executive (Left 31 <sup>st</sup> March 2021)
John Webster	Deputy Chief Executive and Director of Strategy and Transformation (on secondment from 1st April 2021)
Andrew Hopkins	Director of Finance and Performance
Dr Venu Harilal	Medical Director
Carolyn Fowler	Director of Nursing and Quality
Laura Clear	Director of Community Health and Social Care Operations
Lorna Bailey	Non-Executive Director
Njoki Yaxley	Non-Executive Director
Steve Crowe	Non-Executive Director
Andrew Williams	Non-Executive Director
Graham Nice	Non-Executive Director





## Our advisors

### Bankers:

Barclays Business Banking  
PO Box 614  
St Cuthbert's House  
7 Upper Kings Street  
Norwich BX3 2BB

### Investment Manager:

Barratt & Cooke Ltd  
5-6 Opie Street  
Norwich  
Norfolk  
NR1 3DW

### Independent examiners

Larking Gowen LLP  
King Street House  
15 Upper King Street  
Norwich  
NR3 1RB

### Legal advisors:

Mills & Reeve  
1 St. James Court  
Whitefriars  
Norwich  
NR3 1RU

## Recruitment, appointment and induction of Trustee representatives.

The Trust Board has delegated responsibility to manage the charitable funds to the Charitable Funds Committee.

Membership of the Charitable Funds Committee is determined by the Terms of Reference of the charity, which are reviewed annually by the Board of the corporate trustee.

## The membership of the Charitable Funds Committee for the reporting period 1 April 2020 to 31 March 2021 was as follows:

Andrew Williams	Committee Chair, Non-Executive Director
Lorna Bailey	Non-Executive Director
Andrew Hopkins	Director of Finance and Performance
Carolyn Fowler	Director of Nursing and Quality (until 17 <sup>th</sup> November 2021)
Dr Venu Harilal	Medical Director (from 18 <sup>th</sup> November 2021)

The Trustee is particularly keen to ensure that the charity is managed for the public benefit, and that conflicts of interest arising from corporate trusteeship are monitored and managed effectively.

The Trustee and the Charitable Funds Committee operates within the Charity Commission's guidance: *The Essential Trustee* and *Guidance for charities with a connection to a non-charity*. Compliance with the guidance is monitored continually



and is formally assessed annually as part of the Charitable Funds Committee's Self-assessment and Annual Review.

All Trustee representatives benefit from an annual programme of training and support covering the pursuit of public benefit, new developments with respect to the governance of NHS charities, and changes and updates to Charity Commission guidance with respect to charities in general.

New members are given a full induction by the Charity Development and Project Manager covering NHS Charity law and guidance, Charity Commission guidance, guidance provided by the Fundraising Regulator, and guidance from the Information Commissioner's Office regarding GDPR and privacy.

Members of the Charitable Funds Committee are provided with the charity's governing documents, *Terms of Reference*, *Policies and Procedures*, and *Distribution and Investment Policy*. They are advised on particular charity matters throughout the year by the Charity Development and Project Manager and by other Trust staff. They undertake additional training as required.

#### **Trustee remuneration.**

All Trustee representatives give their time freely and no remuneration was paid in the year. Additionally, there have been no expenses paid to Trustee representatives during 2020/21.

#### **Trustee declarations of interest and loyalty.**

Trustee representatives are required to disclose all relevant interests and register them with the NCH&C Trust Secretary. They are required to withdraw from decisions where a personal conflict of interest or loyalty arises as defined by Charity Commission guidance.

#### **Our employees.**

The charity has no direct employees.

The Charity Development and Project Manager, and the Charity Administrator and Finance Officer, are employed by Norfolk Community Health and Care NHS Trust on the same terms and conditions (Agenda for Change) as staff in the NHS. Remuneration is reviewed annually and is increased in accordance with the nationally agreed increases in pay scale.

The service is an outsourced function provided by NCH&C on behalf of the charity and the cost of employment is recharged by the Trust to the charity.



### **3. Risk Analysis.**

#### **Future levels of income.**

NCH&C Charitable Fund is reliant on donations to allow it to make grants to NHS bodies. If income falls, the charity will not be able to support as many activities across the Trust or enter into longer term commitments.

The committee mitigates that risk by engaging with the Charity Development and Project Manager and Charity Administrator and Finance Officer. This team provides a co-ordinated approach to raising funds.

The public's support of the NHS has been demonstrated through increased donations during the Covid-19 pandemic, particularly through the national emergency appeal managed by NHS Charities Together. Income from in memory and community donations have decreased due to social distancing restrictions relating to the pandemic. The team has managed this risk by pivoting fundraising to online platforms to engage remotely and virtually with supporters and donors.

#### **Covid-19 third wave.**

Another wave of the Coronavirus would impact the progress of any planned charity activities, due to changing pressures on the Trust and access to site locations. We have implemented many new ways of working to help support the Trust through another pandemic if required.

#### **Fall in investment returns.**

NCH&C Charitable Fund generates additional income from investing its cash balances and the committee considers the loss of investment income to be a financial risk. The risk is increased as a result of the impact of the Covid-19 pandemic on the global stock market. The risk is mitigated by retaining expert investment managers, having a diversified investment portfolio and regular monitoring and review processes.

#### **Unforeseen changes in the operation of the NHS.**

The NHS is, by its very nature, subject to national changes in government policy as well as local politically driven decisions. The Charitable Fund committee has identified this as a risk as it means that the initiatives and activities supported by the charity, may no longer delivered by NCH&C NHS Trust.



#### 4. Working Relationships.

##### Related Parties.



The charity provides grants to the NCH&C NHS Trust and other organisations working in partnership with it. The Trust acting as Corporate Trustee for the charity has appointed a Charitable Fund committee – a sub-committee of the NCH&C NHS Trust Board.

To ensure the effectiveness of the charity, the Charitable Fund committee consults widely with Trust representatives and staff through formal and informal contact but retains independence to act in the best interests of the charity and its beneficiaries.

The charity receives corporate support from the NCHC&C NHS Trust and is charged annually to cover those costs.

##### Wider networks.



NCH&C Charitable Fund is one of over 240 NHS linked charities in England and Wales who are eligible to join NHS Charities Together. As a member charity, we have the opportunity to discuss matters of common concern and exchange information and experiences, join together with others to lobby government departments and to participate in conferences and seminars which offer support and education for our staff and members of the charitable fund committee.

This year as a member of NHS Charities Together, we have been very grateful to receive grants from the national emergency appeal.





## **Our relationship with the wider community.**

The ability of NCH&C Charitable Fund to continue its vital support for the NHS at NCH&C NHS Trust is dependent on its ability to raise funds from the general public. NCH&C Charitable Fund also continues to forge strong relationships with members of NHS staff whose co-operation enables us to make effective contributions.

### **Volunteers**



On behalf of the Trustee body, NCH&C Charitable Fund committee would like to thank:

- Our fundraisers who have kindly undertaken fundraising activities.
- Staff at Norfolk Community Health and Care (NCH&C) NHS Trust.
- NHS Charities Together NHSCT.
- Unison.
- The Friends of Kelling Hospital.
- The Friends of Dereham Hospital.
- The Friends of North Walsham War Memorial Hospital.
- Priscilla Bacon Support Group.
- Swaffham Community Hospital League of Friends.
- Voluntary Norfolk.
- Business in the Community.
- Norfolk NHS Superheroes.
- Co-Op (Brundall, Sprowston).
- Local knitters and craft groups.



## 5. Statement of Trustee responsibilities.

The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing financial statements giving a true and fair view, the Trustee should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that charity will continue in operation.

The Trustee is also responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Trust Deed. The Trustee is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustee confirms it has met the responsibilities set out above and complied with the requirements for preparing the accounts on a going concern basis. The financial statements and notes to the accounts set out on pages 24 to 37 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee

8 October 2021

Date: \_\_\_\_\_

**Andrew Hopkins**

Director of Finance and Performance on behalf of the Corporate Trustee

Date: 8 October 2021

**Andrew Williams**

Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

## **Independent Examiner's Report to the Trustee of Norfolk Community Health and Care NHS Trust Charitable Fund**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 24 to 37.

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

### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Giles Kerkham, FCA DChA

Larking Gowen LLP

Chartered Accountants

King Street House  
15 Upper King Street  
Norwich  
NR3 1RB

Date: 13-10-2021

# Statement of Financial Activities for the year ending 31 March 2021

	Note	Unrestricted Funds 2020/21 £'000	Restricted Funds 2020/21 £'000	Endowment Funds 2020/21 £'000	Total Funds 2020/21 £'000	Total Funds 2019/20 £'000
<b><u>Income and Endowments from:</u></b>						
Donations, legacies and Gifts in Kind	2	132	60	0	192	182
Charitable activities	2	0	153	0	153	0
Income from investments		12	1	0	13	19
Transfer between funds	9	(5)	5	0	0	0
<b>Total incoming resources</b>		<b>139</b>	<b>219</b>	<b>0</b>	<b>358</b>	<b>201</b>
<b><u>Expenditure on:</u></b>						
<b><u>Charitable activities</u></b>						
Patient Care - general	4.2	(62)	(2)	0	(64)	(139)
Patient Care - staff training	4.2	(2)	6	0	4	(16)
Staff Welfare	4.2	(6)	0	0	(6)	(12)
COVID19 - Patient Care	4.2	(18)	(42)	0	(60)	0
COVID19 - Patient Gifts in Kind	4.2	0	(25)	0	(25)	0
COVID19 - Staff Wellbeing	4.2	(27)	(59)	0	(86)	0
COVID19 - Staff Gifts in Kind	4.2	0	(23)	0	(23)	0
COVID19 - Staff Training	4.2	(2)	(6)	0	(8)	0
COVID19 - Volunteer Expenses	4.2	(1)	(2)	0	(3)	0
<b>Sub Total Charitable Activities</b>		<b>(118)</b>	<b>(153)</b>	<b>0</b>	<b>(271)</b>	<b>(167)</b>
Fundraising costs	4.1	(19)	0	0	(19)	(20)
Governance costs	4.2	(3)	0	0	(3)	(2)
Amortisation	5.2	(2)	0	0	(2)	(1)
<b>Total expenditure</b>		<b>(142)</b>	<b>(153)</b>	<b>0</b>	<b>(295)</b>	<b>(190)</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>(3)</b>	<b>66</b>	<b>0</b>	<b>63</b>	<b>11</b>
Net gains/(losses) on investments	5	29	2	1	32	(53)
<b>Net movement in funds</b>		<b>26</b>	<b>68</b>	<b>1</b>	<b>95</b>	<b>(42)</b>
<b><u>Reconciliation of funds:</u></b>						
Total funds brought forward		751	44	32	827	869
<b>Total funds carried forward</b>	10	<b>777</b>	<b>112</b>	<b>33</b>	<b>922</b>	<b>827</b>

The notes on pages 26 to 37 form part of these accounts



## Balance Sheet at 31 March 2021

	Note	Unrestricted funds 31 March 2021 £'000	Restricted funds 31 March 2021 £'000	Endowment funds 31 March 2021 £'000	Total funds 31 March 2021 £'000	Total funds 31 March 2020 £'000
<b>Fixed assets:</b>						
Intangible Assets - Harlequin	5.2	7	0	0	7	9
Investments	5.1	686	38	33	757	725
<b>Total fixed assets</b>		<b>693</b>	<b>38</b>	<b>33</b>	<b>764</b>	<b>734</b>
<b>Current assets:</b>						
Debtors	6	34	171	0	205	254
Cash at bank and in hand		148	110	0	258	138
Gifts in Kind Stock		0	0	0	0	0
<b>Total current assets</b>		<b>330</b>	<b>391</b>	<b>0</b>	<b>463</b>	<b>392</b>
<b>Liabilities:</b>						
Creditors falling due within one year	7	(98)	(207)	0	(305)	(299)
<b>Net current assets / (liabilities)</b>		<b>232</b>	<b>184</b>	<b>0</b>	<b>158</b>	<b>93</b>
<b>Total net assets / (liabilities)</b>		<b>925</b>	<b>222</b>	<b>33</b>	<b>922</b>	<b>827</b>
<b>The funds of the charity:</b>						
Endowment funds		0	0	33	33	32
Restricted funds		0	112	0	112	44
Unrestricted funds		777	0	0	777	751
<b>Total charity funds</b>	11	<b>777</b>	<b>112</b>	<b>33</b>	<b>922</b>	<b>827</b>

Approved by the Charitable Funds Committee at its meeting on 09 September 2021.



Andrew Williams  
Chair of the Charitable Funds Committee on behalf of the Corporate Trustee

## Notes to the financial statements

### 1. Accounting Policies

The policies adopted by the charity in preparing these financial statements are described below. They have been applied consistently in dealing with items considered material in relation to the financial statements.

#### (a) Basis of preparation

The financial statements have been prepared under the historic cost convention, with the exception of investments which are measured at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP): Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) effective 1 October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

Additional information is provided where it is believed to be useful to the reader.

The Trustee considers there are no material uncertainties about the charity's ability to continue as a going concern. Whilst the Covid-19 pandemic has had an impact on the Charity, it is not such a significant impact as to affect the charity's ability to continue as a going concern. These financial statements have therefore been prepared on a going concern basis.

There are no material uncertainties affecting the financial statements. The Covid-19 pandemic has had an impact on the charity's fundraising income for unrestricted funds although this is partially offset by the generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

#### (b) Funds structure

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as a restricted income fund, where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose or as an endowment fund, where the charity restrictions only permit the income of the fund being expended as per the donors wishes.

Unrestricted income funds comprise those funds which the Trustee is free to use for any purpose in furtherance of the charitable objectives. Unrestricted funds include designated funds, where the donor has made known their non-binding wishes or where the Trustee has, at its discretion, created a fund for a specific purpose.

#### (c) Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable (more likely than not) the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, these terms or conditions must be met before the income is recognised. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year. If received, incoming resources with unmet terms or conditions are deferred and shown on the balance sheet as deferred income.

#### (d) Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt or where the receipt of the legacy is probable. Receipt is probable when:

- confirmation has been received from the representatives of the estate that probate has been granted;
- the executors have established there are sufficient assets in the estate to pay the legacy; and
- all conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

**(e) Incoming resources from endowment funds**

The incoming resources receivable from the investment of endowment funds are restricted for NHC&H charity and have been earmarked in accordance with the donor's stated wishes.

**(f) Incoming resources from donations in kind**

The amount at which gifts in kind are included in the Statement of Financial Activities is a reasonable estimate of their fair value to the charity. Where gifts in kind are included in the Statement of Financial Activities at their estimated fair value, the current value will be the price the charity estimates it would have to pay in the open market for an equivalent item.

**(g) Investment income and realised and unrealised gains and losses**

Investment income and realised and unrealised gains and losses are apportioned to individual restricted and endowment funds and the Norfolk General Fund (an unrestricted fund) on the basis of the average balances held on unrestricted, restricted and endowment funds.

**(h) Resources expended and irrecoverable VAT**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to each category of expense shown in the Statement of Financial Activities. Expenditure is recognised when the following criteria are met:

- there is a present legal or constructive obligation resulting from a past event;
- it is more likely than not that a transfer of benefits (usually a cash payment) will be required in settlement; and
- the amount of the obligation can be measured or estimated reliably.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

**(i) Recognition of expenditure and associated liabilities as a result of a grant**

Grants payable are payments made in furtherance of the charitable objectives of the funds held on trust, primarily being relief of those who are sick.

Grant payments are recognised as expenditure when the conditions for their payment have been met or where there is a constructive obligation to make a payment.

A constructive obligation arises when:

- the charity has communicated its intention to award a grant to a recipient who then has a reasonable expectation that they will receive a grant;
- the charity has made a public announcement about a commitment which is specific enough for the recipient to have a reasonable expectation that they will receive a grant; or
- there is an established pattern of practice which indicates to the recipient the charity will honour its commitment.

The Trustee has control over the amount and timing of grant payments and consequently where approval has been given by the Trustee and any of the above criteria have been met the a liability is recognised. Grants are not usually awarded with conditions attached. However, when they are, then those conditions must be met before the liability is recognised.

**(j) Allocation of support costs**

Support costs are those costs which do not relate directly to a single activity. These include the costs of staff supporting the operational activities of the charity, administration costs, and the cost of the independent examination. Support costs have been apportioned between fundraising costs and charitable activities as set out in note 4 to these financial statements. All support costs are met by the Norfolk General Fund (unrestricted). The analysis of support costs and the bases of apportionment applied are shown in note 4.

**(k) Fundraising costs**

The costs of generating funds are those costs attributable to generating income for the charity, other than those costs incurred in undertaking charitable activities. The costs of generating funds represent fundraising costs together with investment management fees. Fundraising costs include the salaries and overhead costs of the Corporate Trustee's fundraising office.

**(l) Charitable activities**

Costs of charitable activities comprise all costs incurred in the pursuit of the charitable objects of the charity. These costs, where not wholly attributable, are apportioned between the categories of charitable expenditure in addition to the direct costs. The total costs of each category of charitable expenditure therefore include support costs and an apportionment of overheads.

**(m) Fixed asset investments**

Investments are a financial instrument. Fixed asset (non current) investments are initially recognised at their transaction value and are subsequently measured at their fair value (market value) at the balance sheet date (31 March each year). The Statement of Financial Activities includes the net gains and losses arising on revaluation and disposals throughout the year. Quoted stocks and shares are included in the balance sheet at the current market value quoted by an investment analyst.

The main form of risk to the charity's financial assets is that of volatility in equity and bond markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

**(n) Debtors**

Debtors are amounts owed to the charity. They are measured at their recoverable amount.

**(o) Cash and cash equivalents**

Cash at bank and in hand is held to meet the day to day running costs of the charity as they fall due. Cash equivalents are short term, highly liquid investments, usually in 90 day notice interest bearing savings accounts.

**(p) Creditors**

Creditors are the amounts owed by the charity. They are measured at the amount that the charity expects to have to pay to settle the debt.

**(q) Realised and unrealised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and opening market value (purchase date if later). Unrealised gains and losses are calculated as the difference between the carrying value at the year end and opening value (or value at purchase date if later).

**(r) Staff costs and pensions**

NCHC Trust fully re-charged NCHC Charitable Fund for the 2 members of staff who work full time for the charity.

Staff members belong to the NHS Pension Scheme which is an unfunded defined benefit scheme which is accounted for as a defined contribution scheme. The recharge from NCHC Trust includes the employee contributions to that scheme. For more information on the NHS Pension Scheme refer to the NCHC Trust annual report and accounts.

**(s) Intangible assets**

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the charity'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 charity, and where the cost of the asset can be measured reliably.

Intangible fixed assets are amortised at rates calculated to write then down to estimated residual values on a straight line basis over their estimated useful lives. Computer software is expected to have a useful life of 5 years.

## **Note 2. Income from donations and legacies**

	Unrestricted Funds 2020/21 £'000	Restricted Funds 2020/21 £'000	Endowment Funds 2020/21 £'000	Total Funds 2020/21 £'000
Donations	64	12	0	76
Legacies	66	0	0	66
Gift Aid	2	0	0	2
Gifts in Kind	0	48	0	48
Grants	0	153	0	153
Donations and legacies total	132	213	0	345

Donations includes gifts from members of the public, relatives of patients and staff, as well as funding from organisations such as leagues of friends and similar support groups.

Donations of goods £48,000 are included in income valued at a fair value. All of these donations, have been distributed during the year.

	Unrestricted Funds 2019/20 £'000	Restricted Funds 2019/20 £'000	Endowment Funds 2019/20 £'000	Total Funds 2019/20 £'000
Donations	29	206	0	235
Legacies	146	0	0	146
Gift Aid	0	0	0	0
Gifts in Kind	0	0	0	0
Grants	0	0	0	0
Donations and legacies total	175	206	0	381

## **Note 3. Role of volunteers**

The charity benefits from volunteers to assist with its management and functioning. They perform two main roles:

- There are a number of people who, in addition to our one-off donors, actively and regularly fundraise in support of the charity by holding events, sales of goods, and taking collections at christmas and other times of the year. During 2020/21, these arrangements stopped but we kept in touch with our volunteers and some of them have given their time to help during the pandemic.
- Assistant Directors of the Trust provide an assurance role in enabling the charity to manage how its designated funds are spent. Their role is to assist the Trustee in ensuring that funds are spent appropriately, ensuring that funds are spent in accordance with the Objects of the charity and on activities over and above those normally expected to be provided through NHS funds.

In accordance with the SORP, due to the absence of any reliable measurement basis, the financial contribution of these volunteers is not recognised in the accounts.



#### **Note 4. Expenditure**

The charity incurs three broad types of expenditure:

- grant funded activity. The charity mainly pursues its charitable activities by making grants rather than directly undertaking charitable activities;
- fundraising costs; and
- support costs.

Grant funded activity is allocated directly to the fund or funds the grant is made from.

Fundraising costs are allocated fully to unrestricted funds.

Support costs are allocated fully to the unrestricted general fund and are made up of:

1. Governance costs. These are the costs associated with the governance arrangements of the charity and include the preparation and independent review of the annual financial statements and costs to provide financial information throughout the year to the Charitable Funds Committee.
2. Other support costs, primarily recharges of the Fundraising Manager, Charity Development and Project Manager, Charity Administrator and Finance Officer and related charges by the Corporate Trustee when performing work for the charity.

Staff costs are allocated between raising fund costs and support costs in proportion to the time spent on each type of activity.

Support costs are allocated monthly across the four categories of charitable expenditure incurred - patient care, staff training, staff welfare and volunteer expenses. This is calculated on a percentage of the months expenditure for each of the four categories.

Note 4.1 shows the allocation of fundraising costs to the different fund types.

Note 4.2 shows the allocation of support costs to the categories of charitable expenditure incurred.

#### **Note 4.1 Analysis of fundraising expenditure**

	Unrestricted	Restricted	Endowment	Total 2020/21
	£'000	£'000	£'000	£'000
Software licence	0	0	0	0
Fundraising office	17	0	0	17
Other fundraising costs	3	0	0	3
<b>Total</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>19</b>

	Unrestricted	Restricted	Endowment	Total 2019/20
	£'000	£'000	£'000	£'000
Software licence	1	0	0	1
Fundraising Manager cost	16	0	0	16
Other fundraising costs	3	0	0	3
<b>Total</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>20</b>

## **Note 4.2. Analysis of charitable expenditure**

The charity did not undertake any direct charitable activities on its own account during the year.  
All of the charitable expenditure was in the form of grant funding.

	2020/21	2020/21	2020/21
	Grant Funded Activity	Support costs	Total expenditure on charitable activities
	£'000	£'000	£'000
Patient care - general	29	35	64
Patient care - staff training	(4)	0	(4)
Staff Welfare	3	3	6
COVID19 - Patient Care	42	18	60
COVID19 - Patient Gifts in Kind	25	0	25
COVID19 - Staff Wellbeing	61	25	86
COVID19 - Staff Gifts in Kind	23	0	23
COVID19 - Staff Training	6	2	8
COVID19 - Volunteer Expenses	2	1	3
<b>Total</b>	<b>187</b>	<b>84</b>	<b>271</b>

	2019/20	2019/20	2019/20
	Grant Funded Activity	Support costs	Total expenditure on charitable activities
	£'000	£'000	£'000
Patient care - general	60	79	139
Patient care - staff training	9	7	16
Staff Welfare	6	6	12
COVID19 - Patient Care	0	0	0
COVID19 - Patient Gifts in Kind	0	0	0
COVID19 - Staff Wellbeing	0	0	0
COVID19 - Staff Gifts in Kind	0	0	0
COVID19 - Staff Training	0	0	0
COVID19 - Volunteer Expenses	0	0	0
<b>Total</b>	<b>75</b>	<b>92</b>	<b>167</b>

### **Support costs included in charitable activities**

31 March 2021    31 March 2020

	£'000	£'000
Fundraising office	67	64
Administrative support costs	18	28
<b>Total</b>	<b>84</b>	<b>92</b>

### **Governance costs breakdown**

31 March 2021    31 March 2020

	£'000	£'000
Independent examination	3	2
Other governance costs	0	0
<b>Total</b>	<b>3</b>	<b>2</b>

#### **Note 4.3. Analysis of staff costs and remuneration of key management personnel**

The average number of full-time equivalent employees during the year was 2.08 (2019/20: 1.79) with all employees involved in providing support services to charitable activities or the governance of the charity.

##### **Staff costs**

	31 March 2021	31 March 2020
	£'000	£'000
Salaries and Wages	70	64
Social Security Costs	7	7
Other Pension Costs	10	9
<b>Total</b>	<b>87</b>	<b>80</b>

The charity receives corporate support from Norfolk Community Health and Care NHS Trust. An annual charge to cover the cost of these is authorised by the Charitable Funds Committee, which for 2020/21 totalled £11,248 (2019/20: £27,886). The reduction in cost is due in the main to the purchase of specific charity finance software, reducing the Trust time needed to support with finances.

The Charity considers its key management personnel to be the members of the Norfolk Community Health and Care NHS Trust management board acting on behalf of the corporate trustee. For 2020/21 this was the Director of Finance and Performance, the Director of Nursing and Quality and the Medical Director. There was no recharge of employment benefits for key management personnel during 2020/21 or 2019/20.

No employees had emoluments in excess of £60,000 (2019/20: none).

#### **Note 4.4. Trustee remuneration, benefits and expenses**

Members of the Trust board give their time freely and receive no remuneration for the work that they undertake in relation to the Charity. However, they can claim expenses to reimburse them for the costs that they incur in fulfilling their duties relating to the Charity - these include travelling specifically for charitable funds committee meetings and charity specific training events.

No expenses were claimed from the Charity by committee members in 2020/21 or 2019/20.

#### **Note 4.5. Independent examination fees**

The independent examiner's remuneration of £2,220 (2019/20: £1,944) related solely to the examination and other fees incurred £654 (2019/20: £nil).

## **Note 5. Assets**

### **Note 5.1 Movement in fixed asset investments**

#### **Movement in fixed asset investments**

	<b>2020/21 £'000</b>	<b>2019/20 £'000</b>
Market value bought forward at 1 April	725	779
Add additions to investments at cost	312	153
Less disposals proceeds	(224)	(233)
Increase / (decrease) in cash held within the portfolio*	(89)	79
Add net (loss)/gain on revaluation	32	(53)
<b>Market value as at 31 March</b>	<b>757</b>	<b>725</b>

\* A small proportion of the investment portfolio is held as cash. This is primarily due to timing differences between the sale of investments and the purchase of new investments. The cash amount is included within the investments balance in the balance sheet, rather than as 'cash at bank and in hand', given it is a part of the overall investment managed portfolio.

All investments are financial assets carried at fair value through net income and are managed by expert advisors.

#### **Fixed asset by type**

	<b>31 March 2021 £'000</b>	<b>31 March 2020 £'000</b>
Listed equity	750	312
Fixed interest	0	316
Cash*	7	97
<b>Total</b>	<b>757</b>	<b>725</b>

All investments are held at their fair value and are managed by expert advisors.

The fixed interest and equity portfolios were merged to create one pool of investments in September 2020.

Realised and unrealised gains and losses are apportioned to individual restricted and endowment funds and the Norfolk General Fund (an unrestricted fund) on the basis of the average balances held on unrestricted, restricted and endowment funds.

### **Note 5.2 Intangible Fixed Assets**

This relates to the accounting software which will be amortised over five years

	<b>31 March 2021 £'000</b>	<b>31 March 2020 £'000</b>
Opening Balance	9	0
Additions	0	9
Amortisation	(2)	0
<b>Closing balance</b>	<b>7</b>	<b>9</b>

## **Note 6. Analysis of Current Debtors**

Debtors due in less than one year	31 March	31 March
	2021	2020
	£'000	£'000
Other Debtors	205	254
Total	205	288

The debtor balance is made up primarily of two significant debtors; Dereham Garden Room £150,000 and D Burton Legacy £20,000. (2019/: Debtors - Z Merton Legacy £22,000 and Dereham Garden Room £150,000 and I Riley Legacy £63,300).

The Dereham Garden Room building works were delayed due to the pandemic so the funds due from the Dereham Friends group are still outstanding. The work and money transfer will be completed in early 2021/22.

## **Note 7. Analysis of Current Liabilities**

Creditors due in less than one year	31 March	31 March
	2021	2020
	£'000	£'000
Trade Creditors	0	0
Accruals	305	299
Total	305	300

The accruals relate to expenditure requests which have been approved and are outstanding at balance date.

## **Note 8. Related Party Transactions**

Norfolk Community Health and Care NHS Trust is the corporate trustee of the charity and is its main grant beneficiary along with other organisations working in partnership with it - they are therefore related parties. The Trustee appoints Members of the Charitable Funds Committee, a sub-committee of the Norfolk Community Health and Care NHS Trust Board.

Transactions between the Charity and the Trust during the year were in relation to salary payments for its staff, payment of some Charity supplier invoices that were initially paid by the Trust and refunded by the Charity and for administrative and management costs.

The charity did not pay any expenses or honoraria to any member of the Norfolk Community Health and Care NHS Trust Board (the Trustee) or the Charitable Funds Committee in the year 2020/21. (2019/20: £0)

The charity receives corporate support from Norfolk Community Health and Care NHS Trust. An annual charge to cover the cost of these is authorised by the Charitable Funds Committee, which for 2020/21 totalled £11,248 (2019/20: £27,886).

At the end of the financial year £83,595.12 was owed by the Charity to the Trust. (2019/20: £15,205)

## **Note 9. Transfers between funds**

During the year £5,000 was transferred from unrestricted funds to restricted funds to support the delivery of a COVID staff refreshments project. Corporate donations were received as unrestricted but the project was funded through restricted funds.



## **Note 10. Movement of major funds**

The charity has three categories of funds, as explained in note 1 (b), funds structure.

The analysis below shows the opening and closing value including the income and expenditure movement of funds.

	1 April 2020	Income	Expenditure	Gains & Losses	Transfers	31 March 2021
<b><u>Unrestricted funds</u></b>						
Norfolk General Fund	115	(8)	(105)	29	58	90
Swaffham Hospital	56	0	(3)			54
Community Specialist Care Team PBL	28	0	0			28
PBL	224	2	1			227
Caroline House	13	11	(9)			16
Legacy Marilyn Rose Holmes	0	0	0			0
Legacy Zienia Merton #1	122	(2)	0			120
Legacy Ida May Riley #2	63	0	0		(63)	0
Legacy Pauline Rosetta Basted (Kelling Hospital)	38	0	0			38
Legacy Brian Anthony Knappett (Wymondham)	11	0	0			11
LEGACY Patricia Ramm (Swaffham Hospital)	0	25	0			25
LEGACY Audrey Edwards (PBL)	0	23	0			23
LEGACY Dorothea Burton (Swaffham)	0	15	0			15
LEGACY Dorothea Burton (Kelling)	0	5	0			5
Health and Care Fund	81	73	(27)			128
<b>Total unrestricted funds</b>	<b>751</b>	<b>145</b>	<b>(142)</b>	<b>29</b>	<b>(5)</b>	<b>777</b>
<b><u>Restricted funds</u></b>						
Margaret Rose Goff Learn Disab	16	0	(1)	1		16
Kelling Training Fund	16	0	6	1		23
North Walsham Dayroom Fund	10	0	0	0		10
COVID19 Grants	0	160	(113)	0	5	52
Other Restricted Funds	3	10	(1)	0		12
<b>Total restricted funds</b>	<b>44</b>	<b>170</b>	<b>(109)</b>	<b>2</b>	<b>5</b>	<b>112</b>
<b><u>Endowment funds</u></b>						
Swaffham Shephard CIP	32	0	0	1		33
<b>Total endowment funds</b>	<b>32</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>33</b>
<b>Total funds</b>	<b>827</b>	<b>315</b>	<b>(251)</b>	<b>32</b>	<b>0</b>	<b>922</b>

#1 Zienia Merton negative income - reduction in accrued income as legacy was less than originally expected

#2 Ida May Riley - transfer funds to Norfolk General fund as the service the legacy was requested to be spent on no longer exists

	1 April 2019	Income	Expenditure	Gains & Losses	Transfers	31 March 2020
<b><u>Unrestricted funds</u></b>						
Norfolk General Fund	303	(13)	(123)	(49)	(3)	115
Swaffham Hospital	58	0	(2)			56
Community Specialist Care Team						28
PBL	13	16	(1)			
PBL	228	6	(10)			224
Caroline House #1	20	(4)	(3)			13
Legacy Marilyn Rose Holmes	25	7	(32)			0
Legacy Zienia Merton	122	0	0			122
Legacy Ida May Riley	0	63	0			63
Legacy Pauline Rosetta Basted (Kelling Hospital)	0	38	0			38
Legacy Brian Anthony Knappett (Wymondham)	0	11	0			11
Health and Care Fund	26	67	(12)			81
<b>Total unrestricted funds</b>	<b>795</b>	<b>191</b>	<b>(183)</b>	<b>(49)</b>	<b>(3)</b>	<b>751</b>
<b><u>Restricted funds</u></b>						
Margaret Rose Goff Learn Disab	18	0	(1)	(1)		16
Kelling Training Fund	21	1	(6)	0		16
North Walsham Dayroom Fund #2	2	(6)	15	(1)		10
Other Restricted Funds	1	1	(2)	(1)	3	3
<b>Total restricted funds</b>	<b>42</b>	<b>(4)</b>	<b>6</b>	<b>(3)</b>	<b>3</b>	<b>44</b>
<b><u>Endowment funds</u></b>						
Swaffham Shephard CIP	32	1	0	(1)		32
Other endowment funds	0	0	0	0		0
<b>Total endowment funds</b>	<b>32</b>	<b>1</b>	<b>0</b>	<b>(1)</b>	<b>0</b>	<b>32</b>
<b>Total funds</b>	<b>869</b>	<b>188</b>	<b>(177)</b>	<b>(53)</b>	<b>0</b>	<b>827</b>

#1 Caroline House negative income - transfer £7k to Legacy M Holmes for Music Project

#2 North Walsham Dayroom Fund negative income, income accrual released as project came in under spend

## Balance Sheet at 31 March 2020

	<b>Note</b>	Unrestricted funds 31 March 2020 £'000	Restricted funds 31 March 2020 £'000	Endowment funds 31 March 2020 £'000	<b>Total funds 31 March 2020 £'000</b>
<b><u>Fixed assets:</u></b>					
Intangible Assets - Harlequin	5.2	9	0	0	9
Investments	5.1	663	35	27	725
<b>Total fixed assets</b>		<b>672</b>	<b>35</b>	<b>27</b>	<b>734</b>
Current Assets					
Debtors	6	93	161	0	254
Cash at bank and in hand		118	15	5	138
<b>Total current assets</b>		<b>211</b>	<b>176</b>	<b>5</b>	<b>392</b>
<b><u>Liabilities:</u></b>					
Creditors falling due within one year	7	(132)	(167)	0	(299)
<b>Net current assets / (liabilities)</b>		<b>79</b>	<b>9</b>	<b>5</b>	<b>93</b>
<b>Total net assets / (liabilities)</b>		<b>751</b>	<b>44</b>	<b>32</b>	<b>827</b>
<b><u>The funds of the charity:</u></b>					
Endowment funds		0	0	32	32
Restricted income funds		0	44	0	44
Unrestricted funds		751	0	0	751
<b>Total charity funds</b>	11	<b>751</b>	<b>44</b>	<b>32</b>	<b>827</b>