

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales · Charity number 1061325

Details

Other names	EAST AND NORTH HERTFORDSHIRE PRIMARY CARE TRUST CHARITABLE FUND, HERTFORDSHIRE HEALTH AUTHORITY CHARITABLE FUND, SOUTH EAST HERTFORDSHIRE PRIMARY CARE TRUST CHARITABLE FUND, WEST HERTFORDSHIRE HEALTH AUTHORITY CHARITABLE FUND, WEST HERTFORDSHIRE PRIMARY CARE TRUST CHARITABLE FUND, HERTFORDSHIRE HEALTH CHARITABLE FUNDS
Status	Registered
Legal form	Other
Registered	1997-03-15
Register	View on the Charity Commission register

Contact

Address	East Lancashire Financial Services Unit 1 Arkwright Court Commercial Road Darwen BB3 0FG
Phone	01254732871
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Activities

Objects: FOR THE GENERAL OR SPECIFIC PURPOSES OF THE HERTFORDSHIRE COMMUNITY NHS TRUST OR FOR ALL OR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE

Activities: The Trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the NHS within the area served by the Hertfordshire Community NHS Trust.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Amateur Sport
- **Who:** Other Defined Groups

Geography

- Hertfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£40,000	£80,000	-	-
2024-03-31	£64,000	£106,000	-	-
2023-03-31	£69,000	£320,829	-	-
2022-03-31	£373,239	£351,048	-	-
2021-03-31	£623,276	£372,411	£791,687	0

Trustees

Name	Role	Appointed
Hertfordshire Community NHS Trust		2017-12-01

Linked charities

- GOSSOMS END CHARITABLE FUND (1061325-1)
- HARPENDEN MEMORIAL CHARITABLE FUND (1061325-2)
- GARSTON MANOR CHARITABLE FUND (1061325-3)
- THE JOHN LAWRENCE FUND (CHESHUNT HOSPITAL) (1061325-4)

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales - Charity number 1061325

Accounts

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2025

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TRUSTEE'S REPORT

Report of the Trustee for the year ended 31 March 2025

The Trustee is pleased to present the annual report together with the financial statements of the Hertfordshire Community NHS Trust Charitable Funds (the Charity) for the year ended 31 March 2025. The annual report and financial statements comply with the accounting and reporting by charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the UK generally accepted accounting practice

Chair's Report

As chair of Hertfordshire Community NHS Trust Charitable Fund, I am pleased to welcome you to the 2024/25 Annual Report and Accounts. We hope you find this a useful guide to the continued work of our charity in supporting NHS patients, their carers, families, and staff.

The charity's work is only possible thanks to the generous support of NHS Charities Together, patients, staff, and local people. Thanks to your efforts, we received £40,000 of income over the last year. Key highlights of our year include provision of:

1. Support for the creation of Staff Wellbeing Clinics, providing nursing services at various Trust sites that enables staff access to have a health review and discuss any personal health issues.
2. Funding to support Sepsis Awareness Day on 13th September 2024. Promoting this day to services across HCT helped raise awareness for staff and patients of the importance of recognising the symptoms of sepsis and to get the medical attention they require

More details of these schemes are included under 'Highlights' below.

I would like to take this opportunity to thank those individuals who have served as trustee during the last year and everyone who has helped raise money for the charity or given their energy, time, and skills to make a difference during this financial year. Your donations made this work possible, and your future donations are the key to our continued success.

If you would like to donate, details about how to do this are on page 27.

On behalf of the many patients who have benefitted from your generosity, thank you for your continued support.

Chair



Date 08.01.26

Review of Objectives and Charitable Activities 2024/25

The Trustee confirms that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's activities and objectives and in planning future activities.

The Trustee shall hold the charitable fund, and use the income where applicable, and at their discretion the capital, for any charitable purpose or purposes relating to the National Health Service. Within the single registered charity, there are several funds, each managed by a fund manager. Specific criteria document that funds should only be spent in line with the purposes of the fund. This criterion is for internal guidance only and has no legal standing.

However, expenditure from funds given by the public must be seen as being appropriate and in line with their wishes. Unless legacies or donations specify that the funds must be used for a specific purpose, which confers a restriction on how the funds are to be used, donations and legacies are used in line with charity commission guidelines for the general purposes of the charity. This means that the charity will spend the funds wherever possible in accordance with the donor's wishes but retains the right to use discretionally.

NHS Charities Together, of which the Charity is a member, distributes funds raised for the NHS, such as those raised by the Captain Tom Charity. Grants received by the Charity from NHS Charities Together are included as part of the Charity's income and expenditure and are included within the financial statements.

Highlights and case studies

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general, they are used to purchase additional goods and services that the NHS is unable to provide. Charitable funds were used to support staff and benefit patients across the Trust and the case studies below provide further details on how and the difference this has made to the quality of care and the services provided.

Coffee Machines

The provision of coffee machines across sites at the Trust has been a huge success in improving the wellbeing of staff. This continued in 2024/25 with the purchase of coffee machines for sites where it was previously not possible to install them due to space restrictions. Smaller machines were installed in 6 sites across the Trust giving access to hot drinks to more staff. Having access to a hot drink has encouraged staff to take much needed breaks and the opportunity to catch up with colleagues.



HCT Professional Advocate Support

Our network of Professional Advocates has continued to expand over the year, along with the support being offered across the organisation. To enhance the promotion of our services, we obtained funding for notebooks, pens, keyrings and contact cards.



These have been distributed at some of our drop in cafes and team meetings where advocates have attended for support. Colleagues have loved the notebooks which fit perfectly in tunic pockets, and some keyrings have been attached to syringe driver boxes.



You can also never have enough pens!

In addition, we also obtained branded drinks flasks to support identification of our advocates in practice.

Staff Well Being Clinics

The service has held clinics across the HCT geographical footprint and have completed in excess of 800 appointments; the team have visited bases on a variety of days and times (including some night shifts) to be as accessible to staff as much as possible. A new QR code feedback system achieved a 71% response rate, guiding future clinic developments such as weight loss support and male-focused services



Staff have been supported with physical health checks such as Cholesterol, weight, and blood pressure checks and a range of health promotion topics such as checking for cancer, smoking cessation and healthy lifestyle have been discussed. The team have also supported staff through mental health challenges associated with parenting, menopause, new fatherhood, domestic abuse, anxiety, depression

and relationships, signposting to specialist services as required.

The service won the 2025 Leading Light Award and was shortlisted for a national HSJ patient safety awards in September 2025, recognising this unique and staff focussed initiative.



Sepsis Awareness Day 13th September 2024

Thanks to funding from HCT Charity T-shirt's, badges, banners, posters, and leaflets for the Adult and Children's Clinical Quality Leads (CQLs) have been purchased. As a result they were able to promote this day to services across HCT to raise awareness for staff and patients the importance of recognising the symptoms of sepsis and to get the medical attention they require. The awareness campaign encourages patients and families to ask health professionals when they or their family member is unwell Just Ask 'Could it be Sepsis'



CQLs for CYP Specialist Services held a session at Peace Children's Centre and they took posters and leaflets to the staff at other bases including St Albans Health and Wellbeing Centre to give out to families, children, and young people they are

working with which includes children with Sickle Cell anaemia and long-term medical conditions.

All our Public Health Nursing teams in Health Visiting and School Nursing had leaflets to give out and posters to put up in clinics and office bases. Our prescribing champions attended a sepsis awareness session and cascaded the information out to all teams. There was a stand at The BECC Community Centre and Abel Smith on the day.

Adult CQLs held a Sepsis Awareness session at Abel Smith which is home to many clinical staff including ICT, Hub, Hospital at Home, and other Specialist Services including Specialist Palliative Care. This was very well attended, and they had Sepsis cards, leaflets and posters to give away. CQLs also took posters and banners to other patient areas across HCT to encourage staff and patients to Just Ask 'Could it be Sepsis'.

7 Rights of Medication

The "7 Rights of Medication Administration" involves staff adhering to essential principles before giving a medicine to a patient and is now the golden thread that runs through our processes, clinical interventions and training to protect our patients and staff. This was developed to be a trust wide approach for safe and effective care through consistent processes, shared learning and resources to support our teams.



The resources provided from charitable funds included pull up banners for all services that require them for training and reflection sessions, lanyard cards for all staff, keyrings for drug trolleys and syringe drivers and other merchandise to reinforce importance of the 7Rs for safe care.



“We have used systematic investigation and quality improvement principles to put the patient at the very centre of everything to ensure safe and effective care through robust processes. The 7Rs continues to be an incredibly effective tool to promote and support patient safety.” Clinical Quality Lead Adults

Registered Charity Number 1061325

Financial Review for the year ended 31 March 2025

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The detailed statements can be found on pages 18 to 28 of this report.

The charity is constituted of 23 individual funds as at 31 March 2025 which had a balance or any financial transactions within the financial year (23 in 2023/24).

Donations we received

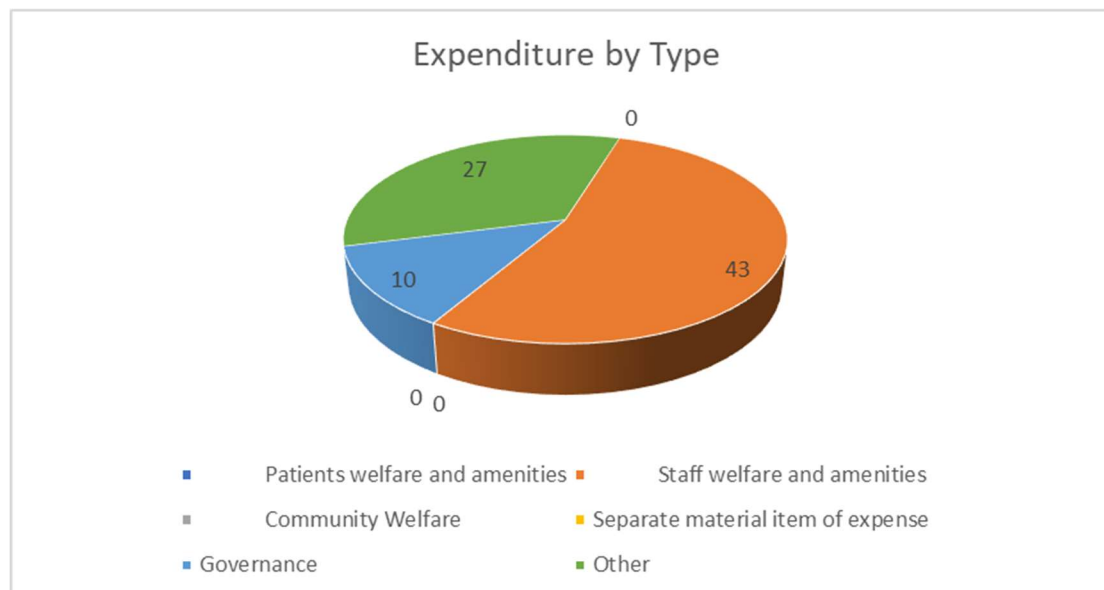
The charity received income for the year totalling £40,000, compared to £64,000 in 2023/24. This income was principally related to donations received from NHS Charities Together (£22,000 in 2024/25 compared to £52,000 in 2023/24).

Other sources of income are comprised of donations, and interest.

How we spent our funds

Total expenditure in year was £80,000 (2023/24 £106,000). Expenditure for the staff and patients of HCT was £43,000 (2023/24 £81,000), with the balance of expenditure relating to audit and administration costs.

Total expenditure across the charity is depicted in the chart below.



Reference and Administration Details

Full Legal Name of Charity	Hertfordshire Community NHS Trust Charitable Fund
Working Name of Charity	Hertfordshire Health Charitable Funds
Registered number of Charity	1061325
Date of Registration	15 March 1997
Value Added Tax	The Charity is not separately registered for Value Added Tax (VAT) purposes
Principal Office of Charity	Hertfordshire Community NHS Trust Unit 1A Howard Court, 14 Tewin Road Welwyn Garden City, Hertfordshire AL7 1BW
Day to Day Administration of the Charity carried out by	ELFS Shared Services Viscount House, Commercial Road, Darwen Lancashire BB3 0FG
Independent Examiner	Katherine Parkin Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Auditors (Internal)	RSM Risk Assurance Services LLP The Pinnacle, 170 Midsummer Boulevard Milton Keynes, Bucks MK9 1BP
Bankers	Royal Bank of Scotland Group 36 St. Andrew Square, Edinburgh EH2 2AD

Structure, Governance and Management of the Charity

Hertfordshire Community NHS Trust Board acts as a Corporate Trustee of Hertfordshire Health Charitable Funds.

Specific Objects of the Charity

The Trustee shall hold the trust fund upon trust to apply the income and, at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the National Health Service within the area served by Hertfordshire Community NHS Trust. Hertfordshire Health Charitable Funds are registered at the Charity Commission for the following purposes:

1. General charitable purposes
2. Education and Training
3. Medical/Health/Sickness
4. Sport and Recreation The beneficiaries are listed as:
 - i. Other defined groups

The method of operation may be either to make grants to individuals or to make grants to organisations and to act as an umbrella or resource buddy.

Governing Document/Nature of Governing Body

The Charity's governing document is a Declaration of Trust, made by the Trustee of the Charitable Fund on 21 February 1997, as amended by deeds dated 1 October 2001, 1 December 2008 and 17 June 2011.

With effect from 1 April 2002, the Charity was administered by South East Hertfordshire PCT, acting as a single corporate Trustee until 30 September 2006 in accordance with Statutory Instrument No.597.

From 1 October 2006, with the merger of the eight Hertfordshire PCTs into East and North Hertfordshire PCT and West Hertfordshire PCT, East and North Hertfordshire PCT became the Trustee until 31 March 2010.

As from 1 April 2010 following the dissolution of East & North Hertfordshire PCT and West Hertfordshire PCT and the establishment of Hertfordshire PCT, all the assets of East & North Hertfordshire PCT were transferred to Hertfordshire PCT.

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010 the assets of Hertfordshire Charitable Funds were transferred from Hertfordshire PCT to the Community NHS Trust and the NHS Trust's Board operates as the corporate trustee.

Hertfordshire PCT was abolished on 31 March 2013 in accordance with the Health and Social Care Act 2012. All balances on PCT funds had been expended by this date.

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

Recruitment and Appointment of Trustee

Hertfordshire Community NHS Trust Charitable Fund is governed by the Board of Hertfordshire Community NHS Trust which operates as a corporate trustee. The responsibility for the identification, implementation and monitoring of the strategic direction of the charity is performed by the trust board of directors, along with the day to day running of the charity.

The Board comprises of Non-Executive Directors and Executive Directors of Hertfordshire Community NHS Trust, and their appointment and definition of each is as follows:

Non-Executive Director Appointed by the NHS England / Improvement, normally for a fixed term period up to four years, following open advertisement.

Executive Director Appointed by the Trust on standard employment contracts, following open advertisement; the appointments are terminable with notice in accordance with normal employment legislation.

There are no formal training procedures in place for members of the trust board relating specifically to the charity. However, briefings from NHS Charities Together are included in the papers for Charitable Funds Committee meetings.

The Trust Board has established a Charitable Funds Committee to manage and monitor arrangements for the control and management of the trust's charitable funds and fundraising activities.

The Trustee has delegated day-to-day administration of the Charity to ELFS Shared Services, overseen by the charitable funds finance lead, with the Trust's Director of Finance having responsibility for financial control. The Charitable Fund has adopted the internal controls of Hertfordshire Community NHS Trust

Board members who served as Corporate Trustee during 2024/25

Chair

Rukshana Kapasi

Non-Executive Directors

Chris Ford

Richard Rolt

Sarah Wren

Luke Edwards (Non-Executive Director (associate))

Executive Directors

Elliot Howard-Jones

Chief Executive Officer

David Bacon

Director of Finance, Systems & Estates (to 31 July 2024)

Frances Khatcherian

Chief Finance Officer (from 16 September 2024)

Dr Elizabeth Kendrick

Medical Director

Sarah Browne

Director of Nursing and Quality

1. David Bacon retired from the Trust in July 2024 and was replaced by Frances Khatcherian

Charitable Funds Committee (CFC)

The Charitable Fund Committee (CFC) is a formally established committee accountable to the corporate Trustee/Board of directors, to provide assurance to the Board (the corporate Trustee) on the arrangements for control and management of the charity. A Non-Executive Director chairs the committee. Membership of the Committee, is shown below:

Two Non Executive Directors

Director of Finance

Director of Nursing and Quality

Deputy Director of Finance

Head of Communications & Engagement

Head of Financial Control

Financial management

The charity manages its charitable activity spending through appointed fundholders for the individual funds. These fundholders manage the funds on a day-to-day basis with agreed authorisation limits, and in accordance with the trust's standing financial instructions and orders.

The charity receives expenditure applications from staff throughout the year that are authorised by the fund holder and submitted to the charitable funds finance lead, who reviews all applications to ensure that they meet the objectives of the charity. Where an application exceeds £5,000, the application is presented to the Charitable Funds Committee for approval, following the approval of the Director of Finance, unless the expenditure relates specifically to a donation for equipment by the Friends of hospitals. Where any expenditure is considered inappropriate, feedback is given to the fund manager.

The charity does not directly employ any staff; where staff are employed by Hertfordshire Community NHS Trust or ELFS Shared Services and provide day to day operational support for areas such as financial management and reporting, these costs are recharged to the charity. The charity is not financially dependent upon the support of any individuals, corporations or specific classes of donors. No funds are held by the charity on behalf of individuals.

Risk management

The major risks to which the charity is exposed, which include financial, operational and reputational, have been identified and reviewed with systems established to mitigate them. The charity relies on and benefits from the financial control framework of HCT.

Risks have been carefully considered and mitigating procedures put in place. The Trustee is confident that reliance can be placed on the management arrangements in place which include independent examination to minimise any risk to the Charity. The Charity has no investment assets so there is no associated risk with an investment portfolio. Procedures are in place to ensure that both spending and financial commitments remain in line with income. The committee, on a quarterly basis, monitors both income and expenditure in order that any trends can be identified at an early stage in order to avoid unforeseen calls on reserves. Governance of income and expenditure follows the Trust's Standing Financial Instructions.

Forward Look

The Charity continues to regularly review spending plans to reflect the changing needs of the NHS in Hertfordshire and the surrounding counties. The objective is to support our staff and to enhance facilities for patient care, ensuring that both the needs of the service and the objectives of the charitable fund are met.

In future, the Charity will continue to:

1. Engage with staff and patients to elicit feedback on patient and staff needs
2. Review options for future specific grants from NHS Charities Together
3. Ensure the effective utilisation of monies received by the charity as a share of the COVID-19 national fundraising
4. Develop annual expenditure plans across all funds
5. Ensure the maintenance of adequate resource across funds whilst seeking to maximise the use of the resources

In addition, the Charity has been successful in bidding for a Development Grant from NHS Charities Together that it will utilise to increase its communication and fundraising capabilities, to ensure that the Charity remains sustainable in future.

We will continue to work hard to support the needs of our patients, staff and carers, enhancing the care that they are able to receive from the NHS. We are hugely grateful for the support that we receive from our donors and our local population; their support makes everything that we do possible. Your support makes these plans possible and to help us please do consider making a donation (see page 29).

Approved by the Trustee on, and signed on their behalf by:



Rukshana Kapasi
Chair of Charitable Funds Committee
Date: 08.01.26



Frances Khatcherian
Chief Finance Officer
Date: 12.01.26

Independent examiner's report to the corporate trustee of Hertfordshire Community NHS Charitable Fund

I report to the charity Trustee on my examination of the financial statements of Hertfordshire Community NHS Charitable Fund (the charity) for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustee of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 can confirm that no 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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

K Parkin

Date: 15 January 2026

Katherine Parkin FCA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Statement of financial activities for the year ended 31 March 2025

Recommended categories by activity	Statement of financial activities				
	2024/25			2023/24	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total Funds
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Income and endowments from:					
Donations and legacies	23	-	-	23	52
Investments	10	4	3	17	12
Other	-	-	-	-	-
Total	33	4	3	40	64
Resources expended					
Expenditure on:					
Charitable activities	-	-	-	-	-
Patients welfare and amenities	-	-	-	-	-
Staff welfare and amenities	39	4	-	43	41
Community Welfare	-	-	-	-	-
Separate material item	-	-	-	-	25
Governance	18	8	5	31	18
Other	5	1	-	6	22
Total	62	13	5	80	106
Net income/(expenditure)	(29)	(9)	(2)	(40)	(42)
Transfers between funds	-	-	-	-	-
Net movement in funds	(29)	(9)	(2)	(40)	(42)
Reconciliation of funds:					
Total funds brought forward	232	102	58	392	434
Total funds carried forward	203	93	56	352	392

Balance sheet as at 31 March 2025

	2024/25			2023/24	
	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total prior year
Note	£'000	£'000	£'000	£'000	£'000
Current assets					
Investments	12	-	-	-	478
Cash at bank and in hand	14	234	107	406	66
Total current assets		234	107	406	544
Creditors: amounts falling due within one year					
	15	31	14	54	152
Total net assets or liabilities		203	93	352	392
Funds of the Charity					
Endowment funds	16	-	56	56	58
Restricted income funds	16		93	93	102
Unrestricted funds	16	203	-	203	232
Total funds		203	93	352	392

The Notes on Pages 19 to 28 form part of these Accounts

Duly Authorised and Signed on behalf of the Trustee:

Signature:




Name:

RUKSHANA KAPASI

Frances Khatcherian

Position:

Chair of Charitable Funds
Committee

Chief Finance Officer

Dated:

08.01.26

12.01.26

Notes to the accounts

1. Basis of preparation

1.1 Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

1.2 Going Concern

The Trustee considers that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.3. Structure of funds

The Hertfordshire Community NHS Trust Charitable Fund is registered as an umbrella fund, encompassing four special/linked funds whose names and objects are:

[Garston Manor Charitable Fund \(restricted purposes\)](#)

For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Rehabilitation Needs Of Physically Disabled People Within The Area Served By Hertfordshire Community NHS Trust

[Gossoms End Charitable Fund \(restricted purposes\)](#)

For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Gossoms End Elderly Care Unit At Hertfordshire Community NHS Trust

[Harpenden Memorial Charitable Fund \(restricted purposes\)](#)

For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly for Harpenden Memorial Hospital at St Albans and The Hertfordshire Community NHS Trust

[The John Lawrence Fund \(Cheshunt Hospital\) \(Endowment fund\)](#)

For the General Purposes of Cheshunt Hospital

1.4 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.6 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

2. Accounting Policies

2.1 Income recognition

All income is recognised and included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- Entitlement: control over the rights or other access to the economic benefit has passed to the charity.
- Probable: it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
- Measurement: the monetary value or amount of both the income and the costs to complete the transaction can be measured reliably.

Income from legacies is accounted for as incoming resources once the receipt of the legacy becomes probable. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled or are within the Charity's control to fulfil.

The Charity received no gifts in kind.

2.2 Expenditure recognition

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
- 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.

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies.

Support costs are those costs that do not relate directly to a single activity. These include some staff costs, costs of administration and internal and external examination/audit costs. Support costs have been apportioned between fundraising costs and charitable activities based on fund balances. Support and governance costs are apportioned across all funds based on the average fund balance for the year.

Costs of charitable activities comprise all costs in the pursuit of the charitable objects of the

Charity. These costs, where not wholly attributable, are apportioned between the categories of expense in addition to the direct costs. The total costs of each category of expense include an apportionment of support costs as shown in note 9.

2.3 Realised gains and losses

There are no realised gains or losses in 2024-25 (nil in 2023-24).

2.4 Investments

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value.

2.4 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.5 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.

2.6 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. There are no amounts which are owed in more than a year.

2.7 Events after the end of the reporting period

No events (either adjusting or non-adjusting) occurred after the end of the reporting period for 2024-25 (nil in 2023-24).

2.8 Taxation accounting policy

The charity is exempt from corporation tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to the charitable objects.

3. Related party transactions

The Hertfordshire Community NHS Trust manages the Hertfordshire Community NHS Trust Charitable Fund, a corporate body established by order of the Secretary of State for Health. As such, The trust is the ultimate controlling party and the Trust board of the charity are the Directors of the trust, as detailed in page 11 of this Annual Report and Accounts.

Details of The Hertfordshire Community NHS Trust are:

	2024/25		2023/24	
	Turnover £000	Adjusted Financial Performance £000	Turnover £000	Adjusted Financial Performance £000
Nature of Business:				
Provision of Healthcare	170,562	(228)	157,381	780

The Trust's auditors (Azets Audit Services) confirmed that the Trust's accounts gave a true and fair view of the financial performance and were prepared in accordance with the National Health Service Act 2006 and associated accounts directions.

Transactions in relation to governance costs and administration fees with Hertfordshire Community NHS Trust during 2024-25 totalled £25k (£30k in 2023-24). These are detailed in note 8 of these accounts.

Balances outstanding as at 31st March 2025 were £25k (£30k at 31st March 2024) and form part of the balances detailed in note 15 of these accounts.

The main beneficiaries of the charity are the patients, staff and visitors of The Hertfordshire Community NHS Trust. The charity has provided grant funding for items purchased on behalf of these beneficiaries, which is included in the total expenditure on patients, staff and visitors totalling £45,000 as detailed in note 6 of these accounts.

Expenditure of the charity is considered to be a grant to The Hertfordshire Community NHS Trust, as the staff, patients and visitors of the trust are the ultimate beneficiaries.

The trust board received no remuneration or re-imburement of expenses from the charitable fund during 2024-25 (nil in 2023-24).

The Trustee has requested to be notified of individual income and expenditure over £5k. In addition, Fund Managers must seek prior approval from the Charitable Funds Committee for any proposed expenditure of £5k and above and have Chief Finance Officer approval, unless it relates specifically to the donation of equipment by the Friends of hospitals.

4. Details of income – Donations and Legacies

	2024/25			2023/24	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Donations and gifts	23	0	-	23	52
Legacies	-	-	-	-	-
General grants provided by government/other	-	-	-	-	-
Other (Governance Transfer)	-	-	-	-	-
Total	23	0	-	23	52

In 2024/25 there were no individual donations over £5k; (2023/24: nil), and no legacy income (2023/24: £0k). Income of £22k was received from NHS Charities Together (2023/24 £52.5k).

5. Investment income

	2024/25			2023/24	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Interest Income	10	4	3	17	12
Total	10	4	3	17	12

6. Charitable expenditure

All charitable expenditure is classified as grant funded activities.

Expenditure policy

As in previous years Fund Managers have been encouraged to utilise all funds for the various purposes of the charity. This should be taken to include all areas of expenditure of the constituent bodies, except for any expenditure that is necessary for the achievement of statutory functions. (Expenditure which is necessary for the achievement of statutory functions must be funded from exchequer funds, not from funds held on Trust.)

Restricted funds

Although there is clearly a surplus of non-restricted reserves against the above criteria, the level of restricted funds is reviewed on an on-going basis.

	2024/25			2023/24	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total funds £'000
Patients welfare and amenities	-	-	-	-	-
Staff welfare and amenities	39	4	-	43	41
Community Welfare	-	-	-	-	-
Other	1	1	-	2	25
Total	40	5	-	45	66

In 2024/25 there was 1 individual item of expenditure over £5k (2023/24: 3) of which none were on behalf of NHS Charities Together (2022/3: 6).

7. Analysis of other material items of expenditure

There were no other material items of expenditure.

8. Allocation of support costs and overheads

	2024/25			2023/24	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total funds £'000
Governance	12	6	3	21	8
Independent Examiners Fee	6	3	1	10	10
Bank Charges	-	-	-	-	-
Admin Fees	4	-	-	4	22
Prior Year Write Back	-	-	-	-	-
Total other expenditure	22	9	4	35	40

Management and administration were provided in part by ELFS Shared Services.

Management and administration charged is apportioned across all funds as a percentage of each fund's balance in relation to the total funds' balance. The charge is transferred to the General fund.

9 Trustee's remunerations, benefits and expenses

The trust board give their time freely and receive no remuneration for the work that they undertake as trustee.

10 Analysis of administration fees

The charity does not directly employ any staff. However, funds were received from NHS Charities Together in 2024/25 to cover staff costs in relation to a Charity & Communications Development Officer. Costs relating to this part time member of the NHS Trust's staff of £4,500 (nil in 2023-24) have been recharged to the Charity.

11 Independent examiner's remuneration

The Independent examiner's remuneration of £8,260 exclusive of VAT (2023/24 £8,000) related solely to the independent examination with no other additional work undertaken.

12 Analysis of current asset investments

The Trust does not allocate its assets and liabilities to specific funds or categories of funds

	2024/25	2023/24
	£'000	£'000
Cash or cash equivalents	-	478
Total	-	478

13 Analysis of debtors

The Charity did not hold any Debtors at the end of 2024/25 or 2023/24.

14 Analysis of cash and cash equivalents

	2024/25	2023/24
	£'000	£'000
Cash at bank and on hand	406	66
Total	406	66

15 Analysis of liabilities

The values below are due within one year. The Charity does not hold any liabilities that are due after a year.

	2024/25	2023/24
	£'000	£'000
Accruals and deferred income	54	152
Total	54	152

16. Analysis of unrestricted and restricted fund movements

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	58	3	(5)	0	0	56
Mrs J E Royle, deceased	R	Benefit staff/patients	32	1	(3)	0	0	30
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	64	3	(8)	0	0	59
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	2	0	(2)	0	0	-
Others (Sixteen funds)	R		4	0	0	0	0	4
General Funds	U	Community Trust staff use	1	0	(1)	0	0	-
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	44	2	(13)	0	0	33
Child Development Centre	U	Benefit staff/patients	13	1	(1)	0	0	13
South Locality Integrated Team	U	Benefit staff/patients	23	1	(2)	0	0	22
Palliative Care	U	Cancer support	19	1	(2)	0	0	18
Herts & Essex Inpatients	U	Benefit staff/patients	11	1	(1)	0	0	11
Danesbury	U	Benefit staff/patients	24	1	(2)	0	0	23
COVID Staff Support	U	Benefit staff/patients	67	26	(39)	0	0	54
Covid Ics Grant	U	Community Welfare	12	0	0	0	0	12
Others (Thirteen funds)	U		18	0	(1)	0	0	17
Total Funds			392	40	(80)	-	-	352

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; U-Des - designated funds; and U - unrestricted funds

16.1 The Covid ICS Grant fund is the NHS Charities Together (CT) fund. Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.2 Transfers between funds have been recognised to more appropriately reflect the underlying nature of the purposes of the funds.

16.3 Analysis of unrestricted and restricted fund movements 2023/24

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	£'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	58	2	(2)	0	0	58
Mrs J E Royle, deceased	R	Benefit staff/patients	32	1	(2)	0	0	31
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	65	2	(3)	0	0	64
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	17	0	(14)	0	0	3
Others (Nine funds)	R		25	1	(16)	(6)	0	4
General Funds	U	Community Trust staff use	(18)	0	(1)	20	0	1
Francis Keats, deceased	U-Des	Benefit of Herts & Essex Hospital	45	1	(2)	0	0	44
Child Development Centre	U-Des	Benefit staff/patients	13	1	(1)	0	0	13
South Locality Integrated Team	U-Des	Benefit staff/patients	24	1	(1)	0	0	24
Palliative Care	U-Des	Cancer support	19	1	(1)	0	0	19
Herts & Essex Inpatients	U-Des	Benefit staff/patients	12	0	(1)	0	0	11
Danesbury	U-Des	Benefit staff/patients	25	1	(1)	0	0	25
COVID Staff Support	U-Des	Benefit staff/patients	35	53	(21)	0	0	67
Covid Ics Grant	U-Des	Community Welfare	50	0	(38)	0	0	12
Others (Eight funds)	U-Des		32	0	(2)	(14)	0	16
Total Funds			434	64	(106)	-	-	392

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

16.4 The Covid ICS Grant fund is the NHS Charities Together (CT) fund.

Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.5 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs. These costs were incurred in full during 21/22 and 22/23, although a further £13,770 has been incurred in 23/24 as part of final administration.

16.6 Transfers between funds have been recognised to more appropriately reflect the underlying nature of the purposes of the funds.

17 Reserves policy

Extracts from final Reserves policy first dated and agreed on 19 September 2007 and as amended on 22 April 2009:

There is no legal definition of "reserves" in relation to charities and no specific legal rule about the amount or proportion of a charity's income funds which it is allowed to hold as a reserve.

This definition of reserves excludes:

- permanent endowment
- expendable endowment
- restricted income funds
- designated funds
- fixed assets held for charity use which could only be realised by disposal.

Common reasons for holding reserves

The following is a list of common reasons for holding reserves:

- To ensure continuity in the event of a large variation of income
- To spend in emergencies
- To pay for specific future projects
- To bridge cash flow problem and other risks (e.g. winding up)
- To cover specific liabilities, e.g. pension/contractual commitments and any potential costs of winding-up

A free reserve would need to allow for payment of creditors and any winding-up costs, without impacting on designated funds.

Trust Policy on free reserves

It was agreed by the Trustee in April 2009 that a reasonable level of reserves for this Charity, based on the above considerations, is estimated to be £15,000.

Ways in which to support our charity

Whatever your connection to HCT is, your support is vital to make the best care possible for anyone who needs it. Every donation helps take care further at HCT. Regular donations help the Charity plan effectively, and gifts recorded in Wills can be transformational for the community and our trust.

Our staff and the public can help to raise funds for the charity, by:

- Fundraise with your school, local club or group.
- Fundraise with your workplace or company. From a one-off fundraising event, your support will make a huge difference, and we will support you every step of the way.
- Cheques can be sent to ELFS Business Services, Unit 1 Arkwright Court, Commercial Way, Darwen, Lancashire, BB3 0FG and should be made payable to Herts Health CF. Please include your name and address so we can send a thank you letter for your support

Donations can be made in the following ways:

Using our new QR code



Direct into bank account

Bank: NatWest

Sort code: 60-70-80

Account number: 10005862

Account name: Hert Comm Charitable Funds

Reference: Please state 'Charity - General Fund'

By post

Cheques payable to: Herts Health CF. Please write on the back of the cheque which fund you would like to donate to, e.g. General Fund, and send to: Finance, Hertfordshire Community NHS Trust Headquarters, Howard Court, 14 Tewin Road, Welwyn Garden City, Herts, AL7 1BW

thank you!

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales - Charity number 1061325

Accounts

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2024

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TRUSTEE'S REPORT

Report of the Trustees for the year ended 31 March 2024

The Trustees are pleased to present the annual report together with the financial statements of the Hertfordshire Community NHS Trust Charitable Funds (the Charity) for the year ended 31 March 2024. The annual report and financial statements comply with the accounting and reporting by charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the UK generally accepted accounting practice

Chair's Report

As chair of Hertfordshire Community NHS Trust Charitable Fund, I am pleased to welcome you to the 2023/24 Annual Report and Accounts. We hope you find this a useful guide to the continued work of our charity in supporting NHS patients, their carers, families, and staff.

The charity's work is only possible thanks to the generous support of NHS Charities Together, patients, staff, and local people. Thanks to your efforts, we received £64,000 of income over the last year. Key highlights of our year include provision of:

1. Support for the 'Pride' movement, where the Trust had a float at the London Parade, showing how the Trust values its staff so that they see Hertfordshire Community Trust as the place to work.
2. Recognition of the valuable work of Children's Community Nursing teams through a donation through the Asda Foundation Green Token Giving.

More details of these schemes are included under 'Highlights' below.

The Charity has also received donations for the purchase of items for Danesbury and Queen Victoria Memorial Hospitals from the Friends of Danesbury Charity, for which continue to be grateful.

I would like to take this opportunity to thank those individuals who have served as trustees during the last year and everyone who has helped raise money for the charity or given their energy, time, and skills to make a difference during this financial year. Your donations made this work possible, and your future donations are the key to our continued success.

If you would like to donate, details about how to do this are on page 27.

On behalf of the many patients who have benefitted from your generosity, thank you for your continued support.

Acting Chair



Date

23rd January 2025

Review of Objectives and Charitable Activities 2023/24

The Trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's activities and objectives and in planning future activities.

The Trustees shall hold the charitable fund, and use the income where applicable, and at their discretion the capital, for any charitable purpose or purposes relating to the National Health Service. Within the single registered charity, there are several funds, each managed by a fund manager. Specific criteria document that funds should only be spent in line with the purposes of the fund. This criterion is for internal guidance only and has no legal standing.

However, expenditure from funds given by the public must be seen as being appropriate and in line with their wishes. Unless legacies or donations specify that the funds must be used for a specific purpose, which confers a restriction on how the funds are to be used, donations and legacies are used in line with charity commission guidelines for the general purposes of the charity. This means that the charity will spend the funds wherever possible in accordance with the donor's wishes but retains the right to use discretionally.

As well as administering the funds held on Trust for the specific benefit of patients of Hertfordshire Community NHS Trust (HCT), the Charity also hosts the NHS Charities Together funds for Hertfordshire and West Essex Integrated Care System (HWEICS). This has significantly increased the income and expenditure through the Charity for 2020/21, 2021/22, 2022/23 and 2023/24 financial years and these funds are included within the financial statements.

NHS Charities Together, of which the Charity is a member, distributes funds raised for the NHS, and the funds the Charity administers were raised in response to the Covid-19 pandemic, such as those raised by the Captain Tom Charity.

For the purposes of this report, only the outcomes from those funds received from NHS Charities Together for the specific benefit of HCT have been included in this part of this Trustees report. Reports on the administration and outcomes of the funds for the wider HWEICS are submitted regularly to NHS Charities Together and are not considered here.

Highlights and case studies

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general, they are used to purchase additional goods and services that the NHS is unable to provide. Charitable funds were used to support staff and benefit patients across the Trust and the case studies below provide further details on how and the difference this has made to the quality of care and the services provided.

Coffee Machines

The provision of coffee machines across sites at the Trust has been a huge success in improving the wellbeing of staff. This continued in 2023/24 with the purchase of a coffee machine for the Danestrete site. Having access to a hot drink has encouraged staff to take much needed breaks and the opportunity to catch up with colleagues.



The Deputy Director of Nursing and Quality has said: The installation of the coffee machine which was purchased for the teams at the Danestrete Centre in Stevenage has been really well received, with staff able to enjoy a 'posh' coffee in their well-earned break. The hot chocolate is a winner too!

SaeboStim Treatment Kits

There is a large body of evidence to suggest that electric stimulation helps with neuroplasticity by stimulating the sensory pathways. The units have helped managed shoulder pain and improved active movement within patients' upper limbs.

Many patients have used the SaeboStim since we got the kits, both in inpatients and in the community. They have found them very easy to use independently and some of them have gone on to purchase them from the company to use when they get home.

Pride Float

For the second year running HCT was extremely lucky and proud to take part in the London Pride Parade. On Saturday 1st July 2023 50 staff from HCT's LGBTQ+ community, including their family, friends and allies joined together to celebrate this community. The theme this year was #NeverMarchAlone which emphasises supporting members of the transgender community, the campaign seeks to show the joy within the trans+ community and the brilliant, multi-faceted individuals that it encompasses.



It was a fantastic day full of dancing, singing, laughter and joy; there were lots of positive comments about HCT's wonderfully colourful t-shirts and the team even managed to get in some HCT advertising! Huge thanks to all involved helping make the day a success, we are very proud to share our support to the LGBTQ+ community, both HCT staff and the communities we serve.

Peoplesafe Lone Worker App

Staff working alone out in the community are open to all sorts of risks, anything from putting their car into a ditch in a remote part of the Hertfordshire countryside to finding themselves faced with a disgruntled patient who is blocking exit to their premises. Thankfully we are 'low-crime' Trust and we often work with patients and families that we have known for years. Most of our patients are either children or elderly people and the number of reported incidents is low, but it only takes one scary incident to create fear amongst many staff.

The Peoplesafe Lone Worker phone app gives staff a little extra bit of reassurance as it can be used to bring assistance relatively easily when it is required. Activating the app by squeezing the button on the side of a mobile phone a few times puts staff in contact with a 'Category 1' call centre. Here, trained staff will listen in to what is going on and respond with the level of assistance required as a priority to calm the situation.

Financial Review for the year ended 31 March 2024

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The detailed statements can be found on pages 18 to 28 of this report.

The charity is constituted of 23 individual funds as at 31 March 2024 which had a balance or any financial transactions within the financial year (29 in 2022/23).

Donations we received

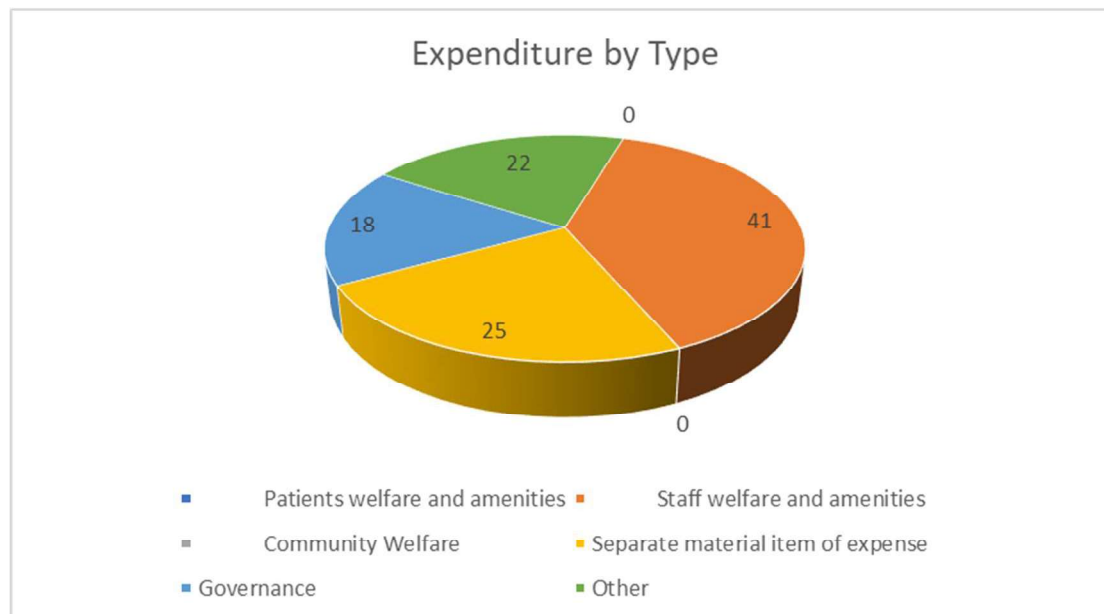
The charity received income for the year totalling £64,000, compared to £69,000 in 2022/23. This income was principally related to donations received from NHS Charities Together (£52,000 in 2023/24 compared to £22,000 in 2022/23).

Other sources of income are comprised of donations, and interest.

How we spent our funds

Total expenditure in year was £106,000 (2022/23 £320,000). Of this, £25,000 related to NHS Charities Together funds held for HWEICS (2022/23 £230,000). Expenditure for the staff and patients of HCT was therefore £81,000 (2022/23 £91,000).

Total expenditure across the charity is depicted in the chart below.



Reference and Administration Details

Full Legal Name of Charity	Hertfordshire Community NHS Trust Charitable Fund
Working Name of Charity	Hertfordshire Health Charitable Funds
Registered number of Charity	1061325
Date of Registration	15 March 1997
Value Added Tax	The Charity is not separately registered for Value Added Tax (VAT) purposes
Principal Office of Charity	Hertfordshire Community NHS Trust Unit 1A Howard Court, 14 Tewin Road Welwyn Garden City, Hertfordshire AL7 1BW
Day to Day Administration of the Charity carried out by	ELFS Shared Services Viscount House, Commercial Road, Darwen Lancashire BB3 0FG
Independent Examiner	Katherine Parkin Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Auditors (Internal)	RSM Risk Assurance Services LLP The Pinnacle, 170 Midsummer Boulevard Milton Keynes, Bucks MK9 1BP
Bankers	Lloyds TSB Bank plc 49 Howardsgate Welwyn Garden City, Hertfordshire AL8 6BA Royal Bank of Scotland Group 36 St. Andrew Square, Edinburgh EH2 2AD

Structure, Governance and Management of the Charity

Hertfordshire Community NHS Trust Board acts as a Corporate Trustee of Hertfordshire Health Charitable Funds.

Specific Objects of the Charity

The Trustees shall hold the trust fund upon trust to apply the income and, at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the National Health Service within the area served by Hertfordshire Community NHS Trust. Hertfordshire Health Charitable Funds are registered at the Charity Commission for the following purposes:

1. General charitable purposes
2. Education and Training
3. Medical/Health/Sickness
4. Sport and Recreation The beneficiaries are listed as:
 - i. Other defined groups

The method of operation may be either to make grants to individuals or to make grants to organisations and to act as an umbrella or resource buddy.

Governing Document/Nature of Governing Body

The Charity's governing document is a Declaration of Trust, made by the Trustees of the Charitable Fund on 21 February 1997, as amended by deeds dated 1 October 2001, 1 December 2008 and 17 June 2011.

With effect from 1 April 2002, the Charity was administered by South East Hertfordshire PCT, acting as a single corporate Trustee until 30 September 2006 in accordance with Statutory Instrument No.597.

From 1 October 2006, with the merger of the eight Hertfordshire PCTs into East and North Hertfordshire PCT and West Hertfordshire PCT, East and North Hertfordshire PCT became the Trustee until 31 March 2010.

As from 1 April 2010 following the dissolution of East & North Hertfordshire PCT and West Hertfordshire PCT and the establishment of Hertfordshire PCT, all the assets of East & North Hertfordshire PCT were transferred to Hertfordshire PCT.

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010 the assets of Hertfordshire Charitable Funds were transferred from Hertfordshire PCT to the Community NHS Trust and the NHS Trust's Board operates as the corporate trustees.

Hertfordshire PCT was abolished on 31 March 2013 in accordance with the Health and Social Care Act 2012. All balances on PCT funds had been expended by this date.

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

Recruitment and Appointment of Trustees

Hertfordshire Community NHS Trust Charitable Fund is governed by the Board of Hertfordshire Community NHS Trust which operates as a corporate trustee. The responsibility for the identification, implementation and monitoring of the strategic direction of the charity is performed by the trust board of directors, along with the day to day running of the charity.

The Board comprises of Non-Executive Directors and Executive Directors of Hertfordshire Community NHS Trust, and their appointment and definition of each is as follows:

Non-Executive Director Appointed by the NHS England / Improvement, normally for a fixed term period up to four years, following open advertisement.

Executive Director Appointed by the Trust on standard employment contracts, following open advertisement; the appointments are terminable with notice in accordance with normal employment legislation.

There are no formal training procedures in place for members of the trust board relating specifically to the charity. However, briefings from NHS Charities Together are included in the papers for Charitable Funds Committee meetings.

The Trust Board has established a Charitable Funds Committee to manage and monitor arrangements for the control and management of the trust's charitable funds and fundraising activities.

The Trustees have delegated day-to-day administration of the Charity to ELFS Shared Services, overseen by the charitable funds finance lead, with the Trust's Director of Finance having responsibility for financial control. The Charitable Fund has adopted the internal controls of Hertfordshire Community NHS Trust

Board members who served as Corporate Trustee during 2023/24

Chair

Dr Linda Sheridan

Non-Executive Directors

Chris Ford

Rukshana Kapasi

Richard Rolt

Sarah Wren

Luke Edwards (Non-Executive Director (associate))

Executive Directors

Elliot Howard-Jones

Chief Executive Officer

David Bacon

Director of Finance, Systems and Estates

Dr Elizabeth Kendrick

Medical Director

Sarah Browne

Director of Nursing and Quality

1. All Board members were in place from 1st April 2023 to 31st March 2024

Charitable Funds Committee (CFC)

The Charitable Fund Committee (CFC) is a formally established committee accountable to the corporate Trustee/Board of directors, to provide assurance to the Board (the corporate Trustee) on the arrangements for control and management of the charity. A Non-Executive Director chairs the committee. Membership of the Committee, is shown below:

Two Non Executive Directors

Director of Finance

Director of Nursing and Quality

Deputy Director of Finance

Head of Communications & Engagement

Head of Financial Control

Financial management

The charity manages its charitable activity spending through appointed fundholders for the individual funds. These fundholders manage the funds on a day-to-day basis with agreed authorisation limits, and in accordance with the trust's standing financial instructions and orders.

The charity receives expenditure applications from staff throughout the year that are authorised by the fund holder and submitted to the charitable funds finance lead, who reviews all applications to ensure that they meet the objectives of the charity. Where an application exceeds £5,000, the application is presented to the Charitable Funds Committee for approval, following the approval of the Director of Finance, unless the expenditure relates specifically to a donation for equipment by the Friends of hospitals. Where any expenditure is considered inappropriate, feedback is given to the fund manager.

The charity does not directly employ any staff; where staff are employed by Hertfordshire Community NHS Trust or ELFS Shared Services and provide day to day operational support for areas such as financial management and reporting, these costs are recharged to the charity. The charity is not financially dependent upon the support of any individuals, corporations or specific classes of donors. No funds are held by the charity on behalf of individuals.

Risk management

The major risks to which the charity is exposed, which include financial, operational and reputational, have been identified and reviewed with systems established to mitigate them. The charity relies on and benefits from the financial control framework of HCT.

Risks have been carefully considered and mitigating procedures put in place. The Trustees are confident that reliance can be placed on the management arrangements in place which include independent examination to minimise any risk to the Charity. The Charity has no investment assets so there is no associated risk with an investment portfolio. Procedures are in place to ensure that both spending and financial commitments remain in line with income. The committee, on a quarterly basis, monitors both income and expenditure in order that any trends can be identified at an early stage in order to avoid unforeseen calls on reserves. Governance of income and expenditure follows the Trust's Standing Financial Instructions.

Forward Look

The Charity continues to regularly review spending plans to reflect the changing needs of the NHS in Hertfordshire and the surrounding counties. The objective is to support our staff and to enhance facilities for patient care, ensuring that both the needs of the service and the objectives of the charitable fund are met.

In future, the Charity will continue to:

1. Engage with staff to elicit feedback on patient and staff needs
2. Review options for future specific grants from NHS Charities Together
3. Ensure the effective utilisation of monies received by the charity as a share of the COVID-19 national fundraising
4. Develop annual expenditure plans across all funds
5. Ensure the maintenance of adequate resource across funds whilst seeking to maximise the use of the resources

In addition, the Charity has been successful in bidding for a Development Grant from NHS Charities Together that it will utilise to increase its communication and fundraising capabilities, to ensure that the Charity remains sustainable in future.

We will continue to work hard to support the needs of our patients, staff and carers, enhancing the care that they are able to receive from the NHS. We are hugely grateful for the support that we receive from our donors and our local population; their support makes everything that we do possible. Your support makes these plans possible and to help us please do consider making a donation (see page 29).

Approved by the Trustees on, and signed on their behalf by:



RUKSHANA KAPASI
Chair of Charitable Funds Committee
Date: 23rd January 2025



FRANCES KATCHERIAN
Director of Finance
Date: 23rd January 2025

Independent examiner's report to the corporate trustee of Hertfordshire Community NHS Charitable Fund

I report to the charity Trustees on my examination of the financial statements of Hertfordshire Community NHS Charitable Fund (the charity) for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 can confirm that no 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 financial statements do not accord with those records; or
3. the financial statements 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 financial statements to be reached.

K Parkin

Date: 27 January 2025

Katherine Parkin FCA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Statement of financial activities for the year ended 31 March 2024

Recommended categories by activity	Statement of financial activities			2023/24	2022/23
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total Funds
	£'000	£'000	£'000	£'000	£'000
Incoming resources					
Income and endowments from:					
Donations and legacies	52	-		52	45
Investments	6	4	2	12	9
Other	-			-	15
Total	58	4	2	64	69
Resources expended					
Expenditure on:					
Charitable activities	-			-	-
Patients welfare and amenities	-	-	-	-	15
Staff welfare and amenities	37	4		41	9
Community Welfare	-	-		-	230
Separate material item	25			25	19
Governance	6	11	1	18	15
Other	1	20	1	22	33
Total	69	35	2	106	320
Net income/(expenditure)	(11)	(31)	-	(42)	(251)
Transfers between funds	6	(6)	-	-	-
Net movement in funds	(5)	(37)	-	(42)	(251)
Reconciliation of funds:					
Total funds brought forward	237	139	58	434	687
Total funds carried forward	232	102	58	392	434

The separate material item of expenditure relates to a grant payment made as part of the Charity's hosting arrangement with NHS Charities Together.

Balance sheet as at 31 March 2024

	2023/24				2022/23	
	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total prior year	
Note	£'000	£'000	£'000	£'000	£'000	
Current assets						
Investments	12	282	125	71	478	468
Cash at bank and in hand	14	39	17	10	66	13
Total current assets		321	142	81	544	481
Creditors: amounts falling due within one year						
	15	89	40	23	152	46
Total net assets or liabilities		232	102	58	392	434
Funds of the Charity						
Endowment funds	16	-		58	58	58
Restricted income funds	16		102		102	139
Unrestricted funds	16	232		-	232	237
Total funds		232	102	58	392	434

The Notes on Pages 17 to 26 form part of these Accounts

Duly Authorised and Signed on behalf of the Trustees:

Signature:




Name: RUKSHANA KAPASI

FRANCES KATCHERIAN

Position: Chair of Charitable Funds Committee

Director of Finance

Dated: 23/01/2025

23/01/2025

Notes to the accounts

1. Basis of preparation

1.1 Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

1.2 Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.3. Structure of funds

The Hertfordshire Community NHS Trust Charitable Fund is registered as an umbrella fund, encompassing four special/linked funds whose names and objects are:

1. [Garston Manor Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Rehabilitation Needs Of Physically Disabled People Within The Area Served By Hertfordshire Community NHS Trust
 2. [Gossoms End Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Gossoms End Elderly Care Unit At Hertfordshire Community NHS Trust
 3. [Harpenden Memorial Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly for Harpenden Memorial Hospital at St Albans and The Hertfordshire Community NHS Trust
- [The John Lawrence Fund \(Cheshunt Hospital\) \(Endowment fund\)](#)
For the General Purposes of Cheshunt Hospital

1.4 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.6 Material prior year errors

No material prior year errors have been identified in the reporting period (3.47 FRS 102 SORP).

2. Accounting Policies

2.1 Income recognition

All income is recognised and included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- Entitlement: control over the rights or other access to the economic benefit has passed to the charity.
- Probable: it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
- Measurement: the monetary value or amount of both the income and the costs to complete the transaction can be measured reliably.

Income from legacies is accounted for as incoming resources once the receipt of the legacy becomes probable. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled or are within the Charity's control to fulfil.

The Charity received no gifts in kind.

2.2 Expenditure recognition

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
- 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.

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies.

Support costs are those costs that do not relate directly to a single activity. These include some staff costs, costs of administration and internal and external examination/audit costs. Support costs have been apportioned between fundraising costs and charitable activities based on fund balances. Support and governance costs are apportioned across all funds based on the average fund balance for the year.

Costs of charitable activities comprise all costs in the pursuit of the charitable objects of the

Charity. These costs, where not wholly attributable, are apportioned between the categories of expense in addition to the direct costs. The total costs of each category of expense include an apportionment of support costs as shown in note 9.

2.3 Realised gains and losses

There are no realised gains or losses in 2023-24 (nil in 2022-23).

2.4 Investments

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value.

2.4 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.5 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.

2.6 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. There are no amounts which are owed in more than a year.

2.7 Events after the end of the reporting period

No events (either adjusting or non-adjusting) occurred after the end of the reporting period for 2023-24 (nil in 2022-23).

2.8 Taxation accounting policy

The charity is exempt from corporation tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to the charitable objects.

3. Related party transactions

The Hertfordshire Community NHS Trust manages the Hertfordshire Community NHS Trust Charitable Fund, a corporate body established by order of the Secretary of State for Health. As such, The trust is the ultimate controlling party and the Trust board of the charity are the Directors of the trust, as detailed in page 11 of this Annual Report and Accounts.

Details of The Hertfordshire Community NHS Trust are:

	2023/24		2022/23	
	Turnover £000	Adjusted Financial Performance £000	Turnover £000	Adjusted Financial Performance £000
Nature of Business:				
Provision of Healthcare	157,381	780	139,383	223

The Trust's auditors (Azets Audit Services) confirmed that the Trust's accounts gave a true and fair view of the financial performance and were prepared in accordance with the National Health Service Act 2006 and associated accounts directions.

The main beneficiaries of the charity are the patients, staff and visitors of The Hertfordshire Community NHS Trust. The charity has provided grant funding for items purchased on behalf of these beneficiaries, which is included in the total expenditure on patients, staff and visitors totalling £65,000 as detailed in note 6 of these accounts.

Expenditure of the charity is considered to be a grant to The Hertfordshire Community NHS Trust, as the staff, patients and visitors of the trust are the ultimate beneficiaries.

The trust board received no remuneration or re-imbursment of expenses from the charitable fund during 2023-24 (nil in 2022-23).

The Trustees have requested to be notified of individual income and expenditure over £5k. In addition, Fund Managers must seek prior approval from the Charitable Funds Committee for any proposed expenditure of £5k and above and have Director of Finance approval, unless it relates specifically to the donation of equipment by the Friends of hospitals.

4. Details of income – Donations and Legacies

	2023/24			2022/23	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Donations and gifts	52	0	-	52	23
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	22
Other (Governance Transfer)	-	-	-	-	15
Total	52	0	-	52	60

In 2023/24 there were no individual donations over £5k; (2022/23: 1), and no legacy income (2022/23: £0k). Income of £52.5k was received from NHS Charities Together (2022/23 £22k).

5. Investment income

	2023/24			2022/23	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Interest Income	6	4	2	12	9
Total	6	4	2	12	9

6. Charitable expenditure

All charitable expenditure is classified as grant funded activities.

Expenditure policy

As in previous years Fund Managers have been encouraged to utilise all funds for the various purposes of the charity. This should be taken to include all areas of expenditure of the constituent bodies, except for any expenditure that is necessary for the achievement of statutory functions. (Expenditure which is necessary for the achievement of statutory functions must be funded from exchequer funds, not from funds held on Trust.)

Restricted funds

Although there is clearly a surplus of non-restricted reserves against the above criteria, the level of restricted funds is reviewed on an on-going basis.

	2023/24			2022/23	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Patients welfare and amenities	-	-	-	-	15
Staff welfare and amenities	37	4	-	41	9
Community Welfare	-	-	-	-	230
Other	25	-	-	25	19
Total	62	4	-	66	273

In 2023/24 there was 3 individual items of expenditure over £5k (2022/23 6) of which none were on behalf of NHS Charities Together (2022/3: 6).

7. Analysis of other material items of expenditure

There were no other material items of expenditure.

8. Allocation of support costs and overheads

	2023/24			2022/23	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Governance	-	8	-	8	15
Audit Fee	5	3	2	10	6
Bank Charges	-	-	-	-	0
Admin Fees	1	20	1	22	28
Prior Year Write Back	-	-	-	-	-
Total other expenditure	6	31	3	40	49

Management and administration were provided in part by ELFS Shared Services.

Management and administration charged is apportioned across all funds as a percentage of each fund's balance in relation to the total funds' balance. The charge is transferred to the General fund.

9 Trustee's remunerations, benefits and expenses

The trust board give their time freely and receive no remuneration for the work that they undertake as trustees.

10 Analysis of staff costs

The charity does not directly employ any staff. However, the funds from NHS Charities Together contain an administration support grant to cover staff costs. Costs relating to a part time member of the NHS Trust's staff of £13,770 have been recharged to the Charity, to be covered by the support grant.

11 Independent examiner's remuneration

The Independent examiner's remuneration of £8,000 exclusive of VAT (2022/23 £6,000) related solely to the independent examination with no other additional work undertaken.

12 Analysis of current asset investments

The Trust does not allocate its assets and liabilities to specific funds or categories of funds

	2023/24	2022/23
	£'000	£'000
Cash or cash equivalents	478	468
Total	478	468

13 Analysis of debtors

The Charity did not hold any Debtors at the end of 2023/24 or 2022/23

14 Analysis of cash and cash equivalents

	2023/24	2022/23
	£'000	£'000
Cash at bank and on hand	66	12
Total	66	12

15 Analysis of liabilities

The values below are due within one year. The Charity does not hold any liabilities that are due after a year.

	2023/24	2022/23
	£'000	£'000
Accruals and deferred income	152	46
Total	152	46

16. Analysis of unrestricted and restricted fund movements

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	£'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	58	2	(2)	0	0	58
Mrs J E Royle, deceased	R	Benefit staff/patients	32	1	(2)	0	0	31
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	65	2	(3)	0	0	64
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	17	0	(14)	0	0	3
Others (Nine funds)	R		25	1	(16)	(6)	0	4
General Funds	U	Community Trust staff use	(18)	0	(1)	20	0	1
Francis Keats, deceased	U-Des	Benefit of Herts & Essex Hospital	45	1	(2)	0	0	44
Child Development Centre	U-Des	Benefit staff/patients	13	1	(1)	0	0	13
South Locality Integrated Team	U-Des	Benefit staff/patients	24	1	(1)	0	0	24
Palliative Care	U-Des	Cancer support	19	1	(1)	0	0	19
Herts & Essex Inpatients	U-Des	Benefit staff/patients	12	0	(1)	0	0	11
Danesbury	U-Des	Benefit staff/patients	25	1	(1)	0	0	25
COVID Staff Support	U-Des	Benefit staff/patients	35	53	(21)	0	0	67
Covid Ics Grant	U-Des	Community Welfare	50	0	(38)	0	0	12
Others (Eight funds)	U-Des		32	0	(2)	(14)	0	16
Total Funds			434	64	(106)	-	-	392

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; U-Des - designated funds; and U - unrestricted funds

16.1 The Covid ICS Grant fund is the NHS Charities Together (CT) fund.

Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.2 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs. These costs were incurred in full during 21/22 and 22/23, although a further £13,770 has been incurred in 23/24 as part of final administration.

16.3 Transfers between funds have been recognised to more appropriately reflect the underlying nature of the purposes of the funds.

16.4 Analysis of unrestricted and restricted fund movements 2022/23

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and losses £'000	Fund balances carried forward £'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	60	1	(3)	0	0	58
Mrs J E Royle, deceased	R	Benefit staff/patients	32	1	(2)	0	0	31
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	65	2	(3)	0	0	64
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	17	0	(1)	0	0	16
Others (Sixteen funds)	R		28	1	(1)	0	0	28
General Funds	U	Community Trust staff use	3	15	(28)	0	0	10
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	45	1	(2)	0	0	44
Child Development Centre	U	Benefit staff/patients	3	11	(1)	0	0	13
South Locality Integrated Team	U	Benefit staff/patients	24	1	(1)	0	0	24
Palliative Care	U	Cancer support	19	0	(1)	0	0	18
Herts & Essex Inpatients	U	Benefit staff/patients	12	0	(1)	0	0	11
Danesbury	U	Benefit staff/patients	27	12	(15)	0	0	24
COVID Staff Support	U	Benefit staff/patients	35	0	(1)	0	0	34
Covid Ics Grant	U	Community Welfare	285	22	(259)	0	0	48
Others (Fourteen funds)	U		32	1	(1)	0	0	32
Total Funds			687	69	- 322	-	-	434

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

16.5 The Covid ICS Grant fund is the NHS Charities Together (CT) fund.

Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.6 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs. There were no administration costs incurred against this fund in 2020/21. £21,646.55 has been incurred 21/22, and £27,503.17 incurred in 2022/23

17 Reserves policy

Extracts from final Reserves policy first dated and agreed on 19 September 2007 and as amended on 22 April 2009:

There is no legal definition of "reserves" in relation to charities and no specific legal rule about the amount or proportion of a charity's income funds which it is allowed to hold as a reserve.

This definition of reserves excludes:

- permanent endowment
- expendable endowment
- restricted income funds
- designated funds
- fixed assets held for charity use which could only be realised by disposal.

Common reasons for holding reserves

The following is a list of common reasons for holding reserves:

- To ensure continuity in the event of a large variation of income
- To spend in emergencies
- To pay for specific future projects
- To bridge cash flow problem and other risks (e.g. winding up)
- To cover specific liabilities, e.g. pension/contractual commitments and any potential costs of winding-up

A free reserve would need to allow for payment of creditors and any winding-up costs, without impacting on designated funds.

Trust Policy on free reserves

It was agreed by the Trustees in April 2009 that a reasonable level of reserves for this Charity, based on the above considerations, is estimated to be £15,000.

Ways in which to support our charity

Our staff and the public can help to raise funds for the charity, by:

- Fundraise with your school, local club or group.
- Fundraise with your workplace or company. From a one-off fundraising event, your support will make a huge difference and we will support you every step of the way.
- Cheques can be sent to ELFS Business Services, Unit 1 Arkwright Court, Commercial Way, Darwen, Lancashire, BB3 0FG and should be made payable to Herts Health CF. Please include your name and address so we can send a thank you letter for your support

Donations can be made in the following ways:

Direct into bank account

Bank: NatWest

Sort code: 60-70-80

Account number: 10005862

Account name: Hert Comm Charitable Funds

Reference: Please state 'Charity - General Fund'

By post

Cheques payable to: Herts Health CF. Please write on the back of the cheque which fund you would like to donate to, e.g. General Fund, and send to: Finance, Hertfordshire Community NHS Trust Headquarters, Howard Court, 14 Tewin Road, Welwyn Garden City, Herts, AL7 1BW

thank you!

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales - Charity number 1061325

Accounts

HERTFORDSHIRE COMMUNITY NHS TRUST

FUNDS HELD ON TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

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TRUSTEE'S REPORT

Report of the Trustees for the year ended 31 March 2023

The Trustees are pleased to present the annual report together with the financial statements of the Hertfordshire Community NHS Trust Charitable Funds (the Charity) for the year ended 31 March 2023. The annual report and financial statements comply with the accounting and reporting by charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the UK generally accepted accounting practice

Chair's Report

As chair of Hertfordshire Community NHS Trust Charitable Fund, I am pleased to welcome you to the 2022/23 Annual Report and Accounts. We hope you find this a useful guide to the continued work of our charity in supporting NHS patients, their carers, families and staff.

The charity's work is only possible thanks to the generous support of NHS Charities Together, patients, staff and local people. Thanks to your efforts, we received £69,000 of income over the last year. Key highlights of our year include provision of:

1. Support to our most vulnerable patients over the winter period when they were discharged from our hospitals or receiving visits from other community staff. This included the provision of food parcels and warm blankets.
2. Support for the 'Pride' movement, where the Trust had a float at the London Parade, showing how the Trust values its staff so that they see Hertfordshire Community Trust as the place to work.
3. The construction of a Sensory Garden for neuro-divergent children at our Peace Children's Centre
4. Recognition of the valuable work of Children's Specialist Nursing teams through a donation through the Asda Foundation Green Token Giving.

More details of these schemes are included under 'Highlights' below.

The Charity has also received donations for the purchase of items for Danesbury and Queen Victoria Memorial Hospitals from the Friends of Danesbury Charity, for which continue to be grateful.

I would like to take this opportunity to thank those individuals who have served as trustees during the last year and everyone who has helped raise money for the charity or given their energy, time and skills to make a difference during this financial year. Your donations made this work possible, and your future donations are the key to our continued success.

If you would like to donate, details about how to do this are on page 29.

On behalf of the many patients who have benefitted from your generosity, thank you for your continued support.

Review of Objectives and Charitable Activities 2022/23

The Trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's activities and objectives and in planning future activities.

The Trustees shall hold the charitable fund, and use the income where applicable, and at their discretion the capital, for any charitable purpose or purposes relating to the National Health Service. Within the single registered charity, there are several funds, each managed by a fund manager. Specific criteria document that funds should only be spent in line with the purposes of the fund. This criterion is for internal guidance only and has no legal standing.

However, expenditure from funds given by the public must be seen as being appropriate and in line with their wishes. Unless legacies or donations specify that the funds must be used for a specific purpose, which confers a restriction on how the funds are to be used, donations and legacies are used in line with charity commission guidelines for the general purposes of the charity. This means that the charity will spend the funds wherever possible in accordance with the donor's wishes but retains the right to use discretionally.

As well as administering the funds held on Trust for the specific benefit of patients of Hertfordshire Community NHS Trust (HCT), the Charity also hosts the NHS Charities Together funds for Hertfordshire and West Essex Integrated Care System (HWEICS). This has significantly increased the income and expenditure through the Charity for 2020/21, 2021/22 and 2022/23 financial years and these funds are included within the financial statements.

NHS Charities Together, of which the Charity is a member, distributes funds raised for the NHS, and the funds the Charity administers were raised in response to the Covid-19 pandemic, such as those raised by the Captain Tom Charity.

For the purposes of this report, only the outcomes from those funds received from NHS Charities Together for the specific benefit of HCT have been included in this part of this Trustees report. Reports on the administration and outcomes of the funds for the wider HWEICS are submitted regularly to NHS Charities Together and are not considered here.

Highlights and case studies

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general, they are used to purchase additional goods and services that the NHS is unable to provide. Charitable funds were used to purchase much needed equipment across the Trust, the case studies below provide further details on how charitable funds have been used within the Trust, and the significant difference this has made to the quality of care and the services provided. In particular, it was encouraged that the funds received from NHS Charities Together were spent on enhancing the well-being of NHS Staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response, such as:

1. Funding well-being packs/gifts for staff and volunteers on wards/departments (this could include food/meal deliveries and refreshments, wash kits, overnight stay kits, furniture for rest rooms, etc.)
2. Supporting patients mental health through isolation with electronic communication devices so they can talk to family and friends
3. Benevolence
4. Other items as identified by members and their NHS bodies that enhance the well-being of NHS staff, volunteers and patients impacted by COVID-19

Support for patients over the winter period

The Charity paid for food parcels and warm blankets for patients that were either discharged from our hospital bed bases over the festive period, or were receiving visits from our community teams, and may have found it difficult to be able to obtain food and festive treats.



Joan, aged 79, lives alone and has been a patient visited by the ICT team for regular wound dressings for several months. Hannah, one of the Stevenage ICT nurses took one of the Christmas food gifts (funded by charitable funds) and gave it to Joan a few days before Christmas. Hannah reflected that Joan was very appreciative of the food parcel and, in particular, loved the treats included in the pack which she would not have had otherwise."

Registered Charity Number 1061325

Coffee Machines

Purchase of a coffee machine for the Gregans House site, continuing the rollout of these machines throughout the Trust.



The Director of Operations said ‘The coffee machine that has been purchased from charitable funds has made a significant difference to the wellbeing of our staff .These group of staff are all delivering front line services and often extremely busy and this machine has encouraged them to take a break back at base. Other than the coffee tasting great it has nurtured a touch down for staff to de brief with colleagues which has been key to ensuring staff’s general wellbeing and also their sense of feeling supported to deliver their services. The team are thrilled with the machine and really appreciate this very kind gesture

Pride Float

A member of the team said ‘For the first time we were lucky to have a float at the Pride Parade on Saturday 2 July2022, this was a particularly special event celebrating 50 years of Pride in London. Nearly 50 staff from the LGBT+ community, their family, friends, and allies joined together to celebrate and accept difference; the theme this year was #AllOurPride in recognition of 50 years of the first march in the UK. It united past, present and the future of pride from every corner of the LGBT+ community with a powerful sense of shared experience. The sun shone, the music blasted out and our staff had a great time! Thanks to all the team who organised our fantastic float. We are very proud to support the LGBTQ+ community both within HCT and the populations we provide healthcare for.





Landscaping took place to design a peaceful haven envisaged by designer Alan Gardener (Channel 4's Autistic Gardener). Alan explained: "The garden features a series of two-metre-high posts with red panels that lead you into the space – once inside the view changes to blue panels." Alan was inspired to use the panels by Claude Cormier's Blue Stick Garden, saying he likes to mix hard materials like steel and wood with bright blocks of colour. "This garden is not a play space just for children – but a playful space for everyone" says Alan.

Asda Foundation Green Token Scheme

The Children's Community Nursing team were delighted to win first place in the Asda Watford Green Token Scheme and are looking forward to spending the donation on items to support children at Peace Children's Centre.

Financial Review for the year ended 31 March 2023

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The detailed statements can be found on pages 18 to 28 of this report.

The charity is constituted of 29 individual funds as at 31 March 2023 which had a balance or any financial transactions within the financial year (31 in 2021/22).

Donations we received

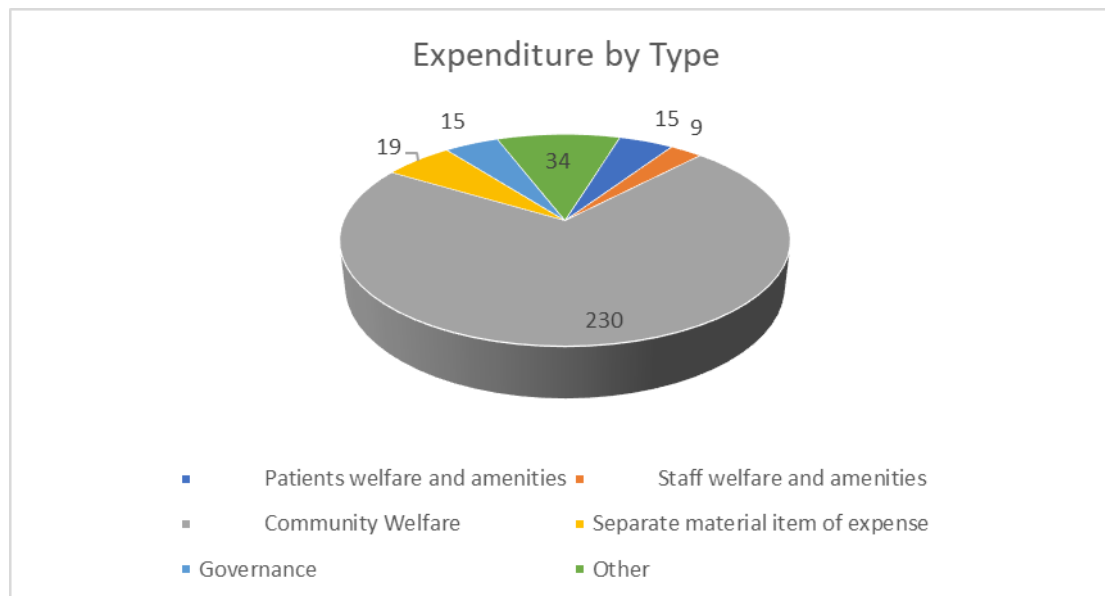
The charity received income for the year totalling £69,000, compared to £373,000 in 2021/22. As described above, this income was principally related to donations received from NHS Charities Together in previous years (£22,000 in 2022/23 compared to £356,000 in 2021/22).

Other sources of income are comprised of donations, legacies, and interest.

How we spent our funds

Total expenditure in year was £321,000 (2021/22 £478,000). Of this, £230,000 related to NHS Charities Together funds held for HWEICS (2021/22 £236,000). Expenditure for the staff and patients of HCT was therefore £91,000 (2021/22 £242,000).

Total expenditure across the charity is depicted in the chart below.



Reference and Administration Details

Full Legal Name of Charity	Hertfordshire Community NHS Trust –Funds Held on Trust.
Working Name of Charity	Hertfordshire Health Charitable Funds
Registered number of Charity	1061325
Date of Registration	18 January 2007
Value Added Tax	The Charity is not separately registered for Value Added Tax (VAT) purposes
Principal Office of Charity	Hertfordshire Community NHS Trust Unit 1A Howard Court, 14 Tewin Road Welwyn Garden City, Hertfordshire AL7 1BW
Day to Day Administration of the Charity carried out by	ELFS Shared Services Viscount House, Commercial Road, Darwen Lancashire BB3 0FG
Independent Examiners (Statutory)	Grant Thornton UK LLP 30 Finsbury Square, London EC2A 1AG
Auditors (Internal)	RSM Risk Assurance Services LLP The Pinnacle, 170 Midsummer Boulevard Milton Keynes, Bucks MK9 1BP
Bankers	Lloyds TSB Bank plc 49 Howardsgate Welwyn Garden City, Hertfordshire AL8 6BA Royal Bank of Scotland Group 36 St. Andrew Square, Edinburgh EH2 2AD

Structure, Governance and Management of the Charity

Hertfordshire Community NHS Trust Board acts as a Corporate Trustee of Hertfordshire Health Charitable Funds.

Specific Objects of the Charity

The Trustees shall hold the trust fund upon trust to apply the income and, at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the National Health Service within the area served by Hertfordshire Community NHS Trust. Hertfordshire Health Charitable Funds are registered at the Charity Commission for the following purposes:

1. General charitable purposes
2. Education and Training
3. Medical/Health/Sickness
4. Sport and Recreation The beneficiaries are listed as:
 - i. Other defined groups

The method of operation may be either to make grants to individuals or to make grants to organisations and to act as an umbrella or resource buddy.

Governing Document/Nature of Governing Body

The Charity's governing document is a Declaration of Trust, made by the Trustees of the Charitable Fund on 21 February 1997.

With effect from 1 April 2002, the Charity was administered by South East Hertfordshire PCT, acting as a single corporate Trustee until 30 September 2006 in accordance with Statutory Instrument No.597.

From 1 October 2006, with the merger of the eight Hertfordshire PCTs into East and North Hertfordshire PCT and West Hertfordshire PCT, East and North Hertfordshire PCT became the Trustee until 31 March 2010.

As from 1 April 2010 following the dissolution of East & North Hertfordshire PCT and West Hertfordshire PCT and the establishment of Hertfordshire PCT, all the assets of East & North Hertfordshire PCT were transferred to Hertfordshire PCT.

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010 the assets of Hertfordshire Charitable Funds were transferred from Hertfordshire PCT to the Community NHS Trust and the NHS Trust's Board operates as the corporate trustees.

Hertfordshire PCT was abolished on 31 March 2013 in accordance with the Health and Social Care Act 2012. All balances on PCT funds had been expended by this date.

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

Recruitment and Appointment of Trustees

Hertfordshire Community NHS Trust– Funds Held on Trust is governed by the Board of Hertfordshire Community NHS Trust which operates as a corporate trustee. The responsibility for the identification, implementation and monitoring of the strategic direction of the charity is performed by the trust board of directors, along with the day to day running of the charity.

The Board comprises of Non-Executive Directors and Executive Directors of Hertfordshire Community NHS Trust, and their appointment and definition of each is as follows:

Non-Executive Director Appointed by the NHS England / Improvement, normally for a fixed term period up to four years, following open advertisement.

Executive Director Appointed by the Trust on standard employment contracts, following open advertisement; the appointments are terminable with notice in accordance with normal employment legislation.

There are no formal training procedures in place for members of the trust board relating specifically to the charity. However, briefings from NHS Charities Together are included in the papers for Charitable Funds Committee meetings.

The Trust Board has established a Charitable Funds Committee to manage and monitor arrangements for the control and management of the trust's charitable funds and fundraising activities.

The Trustees have delegated day-to-day administration of the Charity to ELFS Shared Services, overseen by the charitable funds finance lead, with the Trust's Director of Finance having responsibility for financial control. The Charitable Fund has adopted the internal controls of Hertfordshire Community NHS Trust

Board members who served as Corporate Trustee during 2022/23

Chair

Dr Linda Sheridan

Non-Executive Directors

Chris Ford

Rukshana Kapasi

Richard Rolt

Sarah Wren

Luke Edwards (Non-Executive Director (associate))

Executive Directors

Elliot Howard-Jones

Chief Executive Officer

David Bacon

Director of Finance, Systems and Estates

Dr Elizabeth Kendrick

Medical Director

Sarah Browne

Director of Nursing and Quality

1. All Board members were in place from 1st April 2022 to 31st March 2023

Charitable Funds Committee (CFC)

The Charitable Fund Committee (CFC) is a formally established committee accountable to the corporate Trustee/Board of directors, to provide assurance to the Board (the corporate Trustee) on the arrangements for control and management of the charity. A Non-Executive Director chairs the committee. Membership of the Committee, is shown below:

Two Non Executive Directors

Director of Finance

Director of Nursing and Quality

Deputy Director of Finance

Head of Communications & Engagement

Head of Financial Control

Financial management

The charity manages its charitable activity spending through appointed fundholders for the individual funds. These fundholders manage the funds on a day-to-day basis with agreed authorisation limits, and in accordance with the trust's standing financial instructions and orders.

The charity receives expenditure applications from staff throughout the year that are authorised by the fund holder and submitted to the charitable funds finance lead, who reviews all applications to ensure that they meet the objectives of the charity. Where an application exceeds £5,000, the application is presented to the Charitable Funds Committee for approval, following the approval of the Director of Finance, unless the expenditure relates specifically to a donation for equipment by the Friends of hospitals. Where any expenditure is considered inappropriate, feedback is given to the fund manager.

The charity does not directly employ any staff; where staff are employed by Hertfordshire Community NHS Trust or ELFS Shared Services and provide day to day operational support for areas such as financial management and reporting,, these costs are recharged to the charity. The charity is not financially dependent upon the support of any individuals, corporations or specific classes of donors. No funds are held by the charity on behalf of individuals.

Risk management

The major risks to which the charity is exposed, which include financial, operational and reputational, have been identified and reviewed with systems established to mitigate them. The charity relies on and benefits from the financial control framework of HCT.

Risks have been carefully considered and mitigating procedures put in place. The Trustees are confident that reliance can be placed on the management arrangements in place which include independent examination to minimise any risk to the Charity. The Charity has no investment assets so there is no associated risk with an investment portfolio. Procedures are in place to ensure that both spending and financial commitments remain in line with income. The committee on a quarterly basis monitors both income and expenditure in order that any trends can be identified at an early stage in order to avoid unforeseen calls on reserves. Governance of income and expenditure follows the Trust's Standing Financial Instructions.

Forward Look

The Charity continues to regularly review spending plans to reflect the changing needs of the NHS in Hertfordshire and the surrounding counties. The objective is to support our staff and to enhance facilities for patient care, ensuring that both the needs of the service and the objectives of the charitable fund are met.

In future, the Charity will continue to:

1. Review options for future specific grants from NHS Charities Together
2. Ensure the effective utilisation of monies received by the charity as a share of the COVID-19 national fundraising
3. Develop annual expenditure plans across all funds
4. Ensure the maintenance of adequate resource across funds whilst seeking to maximise the use of the resources

In addition, the Charity has been successful in bidding for a Development Grant from NHS Charities Together that it will utilise to increase its communication and fundraising capabilities, to ensure that the Charity remains sustainable in future.

We will continue to work hard to support the needs of our patients, staff and carers, enhancing the care that they are able to receive from the NHS. We are hugely grateful for the support that we receive from our donors and our local population; their support makes everything that we do possible. Your support makes these plans possible and to help us please do consider making a donation (see page 29).

Statement of Trustee's responsibilities

Under charity law, the Trust Board are responsible for preparing the Trustee's Annual Report and Accounts for each financial year that show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the board of directors:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the recommendations of SORP have been followed, subject to any material departures disclosed and explained in the financial statements
4. State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The trust board are required to act in accordance with the trust deed and the rules of the charity within the framework of trust law. The trust board are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trust board to ensure that, where any statements of accounts are prepared by the trust board under section 132(1) of the Charities Act 2011. Those directors have general responsibility for taking such steps as are reasonably open to the trust board to safeguard the assets of the charity and detect fraud and other irregularities.

The trust board confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 18 to 28 attached have been compiled from, and are in accordance with the financial records maintained by the trust board.

Approved by the Trustees on, and signed on their behalf by:



Chair of Charitable Funds Committee
Date: 30th June 2023



Director of Finance
Date: 30th June 2023

Independent examiner's report to the corporate trustee of Hertfordshire Community NHS Funds Held on Trust

I report on the accounts of Hertfordshire Community NHS Funds Held on Trust (the "charity") for the year ended 31 March 2023, which are set out on pages 18 to 28.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in

accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them 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 charity's trustee as a body, for my work, for this report or for the opinions I have formed.

Grant Thornton UK LLP
Chartered Accountants

London

Statement of financial activities for the year ended 31 March 2023

Recommended categories by activity	2022/23			2021/22	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total Funds £'000
Incoming resources					
Income and endowments from:					
Donations and legacies	45	-	-	45	359
Investments	4	3	1	9	0
Other	15	-	-	15	14
Total	64	3	1	69	373
Resources expended					
Expenditure on:					
Charitable activities	-	-	-	-	-
Patients welfare and amenities	15	-	-	15	3
Staff welfare and amenities	9	-	-	9	208
Community Welfare	230	-	-	230	215
Separate material item of expense	19	-	-	19	10
Governance	9	4	2	15	14
Other	30	2	1	33	28
Total	312	6	3	320	478
Net income/(expenditure)	(248)	(3)	(2)	(251)	(105)
Transfers between funds	0	0	0	0	0
Net movement in funds	(248)	(3)	(2)	(251)	(105)
Reconciliation of funds:					
Total funds brought forward	485	142	60	687	792
Total funds carried forward	237	139	58	434	687

Balance sheet as at 31 March 2023

		2022/23			2021/22		
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total prior year	
Note	£'000	£'000	£'000	£'000	£'000	£'000	
Current assets							
	Investments	12	256	150	62	468	466
	Cash at bank and in hand	14	7	4	2	13	352
	Total current assets		263	154	64	481	818
Creditors: amounts falling due within one year							
		15	25	15	6	46	131
Total net assets or liabilities			237	139	58	434	687
Funds of the Charity							
	Endowment funds	16	-		58	58	60
	Restricted income funds	16		139		139	142
	Unrestricted funds	16	237		-	237	485
	Total funds		237	139	58	434	687

The Notes on Pages 20 to 28 form part of these Accounts

Duly Authorised and Signed on behalf of the Trustees:

Signature:




Name:

Linda Sheridan

David Bacon

Position:

Chair of Charitable Funds
Committee

Director of Finance

Dated:

30th June 2023

30th June 2023

Notes to the accounts

1. Basis of preparation

1.1 Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

1.2 Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.3. Structure of funds

The Hertfordshire Community NHS Trust Charitable Fund is registered as an umbrella fund, encompassing four special funds whose names and objects are:

1. [Garston Manor Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Rehabilitation Needs Of Physically Disabled People Within The Area Served By Hertfordshire Community NHS Trust
 2. [Gossoms End Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Gossoms End Elderly Care Unit At Hertfordshire Community NHS Trust
 3. [Harpenden Memorial Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly for Harpenden Memorial Hospital at St Albans and The Hertfordshire Community NHS Trust
- [The John Lawrence Fund \(Cheshunt Hospital\) \(Endowment fund\)](#)
For the General Purposes of Cheshunt Hospital

1.4 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.6 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

2. Accounting Policies

2.1 Income recognition

All income is recognised and included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- Entitlement: control over the rights or other access to the economic benefit has passed to the charity.
- Probable: it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
- Measurement: the monetary value or amount of both the income and the costs to complete the transaction can be measured reliably.

Income from legacies is accounted for as incoming resources once the receipt of the legacy becomes probable. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled or are within the Charity's control to fulfil.

The Charity received no gifts in kind.

2.2 Expenditure recognition

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
- 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.

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies.

Support costs are those costs that do not relate directly to a single activity. These include some staff costs, costs of administration and internal and external examination/audit costs. Support costs have been apportioned between fundraising costs and charitable activities based on fund balances. Support and governance costs are apportioned across all funds based on the average fund balance for the year.

Costs of charitable activities comprise all costs in the pursuit of the charitable objects of the

Charity. These costs, where not wholly attributable, are apportioned between the categories of expense in addition to the direct costs. The total costs of each category of expense include an apportionment of support costs as shown in note 9.

2.3 Realised gains and losses

There are no realised gains or losses in 2022-23 (nil in 2021-22).

2.4 Investments

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value.

2.4 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.5 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.

2.6 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. There are no amounts which are owed in more than a year.

2.7 Events after the end of the reporting period

No events (either adjusting or non-adjusting) occurred after the end of the reporting period for 2022-23 (nil in 2021-22).

3. Related party transactions

The Hertfordshire Community NHS Trust manages the Hertfordshire Community NHS Trust Charitable Fund, a corporate body established by order of the Secretary of State for Health. As such, The trust is the ultimate controlling party and the Trust board of the charity are the Directors of the trust, as detailed in page 11 of this Annual Report and Accounts.

Details of The Hertfordshire Community NHS Trust are:

	2022/23		2021/22	
	Turnover £000	Adjusted Financial Performance £000	Turnover £000	Adjusted Financial Performance £000
Nature of Business:				
Provision of Healthcare	139,383	223	153,407	1,320

The Trust's auditors (Grant Thornton UK LLP) confirmed that the Trust's accounts gave a true and fair view of the financial performance and were prepared in accordance with the National Health Service Act 2006 and associated accounts directions.

The main beneficiaries of the charity are the patients, staff and visitors of The Hertfordshire Community NHS Trust. The charity has provided grant funding for items purchased on behalf of these beneficiaries, which is included in the total expenditure on patients, staff and visitors totalling £272,000 as detailed in note 6 of these accounts.

Expenditure of the charity is considered to be a grant to The Hertfordshire Community NHS Trust, as the staff, patients and visitors of the trust are the ultimate beneficiaries.

The trust board received no remuneration or re-imbursement of expenses from the charitable fund during 2022-23 (nil in 2021-22).

The Trustees have requested to be notified of individual income and expenditure over £5k. In addition, Fund Managers must seek prior approval from the Charitable Funds Committee for any proposed expenditure of £5k and above and have Director of Finance approval, unless it relates specifically to the donation of equipment by the Friends of hospitals.

4. Details of income – Donations and Legacies

	2022/23			2021/22	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total funds £'000
Donations and gifts	23	-	-	23	3
Legacies	-	-	-	-	-
General grants provided by government/other charities	22	-	-	22	356
Other (Governance Transfer)	15	-	-	15	14
Total	60	-	-	60	373

In 2022/23 there was one individual donations over £5k; (2021/22: 0), and no legacy income (2021/22: £0k). Income of £22k was received from NHS Charities Together (2021/2 £356k).

5. Investment income

	2022/23			2021/22	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Interest Income	4	3	1	9	-
Total	4	3	1	9	-

6. Charitable expenditure

All charitable expenditure is classified as grant funded activities.

Expenditure policy

As in previous years Fund Managers have been encouraged to utilise all funds for the various purposes of the charity. This should be taken to include all areas of expenditure of the constituent bodies, except for any expenditure that is necessary for the achievement of statutory functions. (Expenditure which is necessary for the achievement of statutory functions must be funded from exchequer funds, not from funds held on Trust.)

Restricted funds

Although there is clearly a surplus of non-restricted reserves against the above criteria, the level of restricted funds is reviewed on an on-going basis.

	2022/23			2021/22	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Patients welfare and amenities	15	-	-	15	3
Staff welfare and amenities	9	-	-	9	208
Community Welfare	230	-	-	230	215
Other	19	-	-	19	10
Total	273	-	-	273	436

In 2022/23 there was 6 individual items of expenditure over £5k (2021/22 11) of which 6 were on behalf of NHS Charities Together (2021/2: 5).

7. Analysis of other material items of expenditure

	2022/23			2021/22	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Transfers to third party charities	-	-	-	-	-
Total	-	-	-	-	-

8. Allocation of support costs and overheads

	2022/23			2021/22	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Governance	9	4	2	15	14
Audit Fee	3	2	1	6	6
Bank Charges	0	0	0	0	0
Admin Fees	28	-	-	28	22
Prior Year Write Back	-	-	-	-	-
Total other expenditure	40	6	3	49	42

Management and administration were provided in part by ELFS Shared Services.

Management and administration charged is apportioned across all funds as a percentage of each fund's balance in relation to the total funds' balance. The charge is transferred to the General fund.

9 Trustee's remunerations, benefits and expenses

The trust board give their time freely and receive no remuneration for the work that they undertake as trustees.

10 Analysis of staff costs

The charity does not directly employ any staff. However, the funds from NHS Charities Together contain an administration support grant to cover staff costs. Costs relating to a part time member of the NHS Trust's staff of £28,000 have been recharged to the Charity, to be covered by the support grant.

11 Independent examiner's remuneration

The Independent examiner's remuneration of £6,000 exclusive of VAT (2021/22 £5,590) related solely to the independent examination with no other additional work undertaken.

12 Analysis of current asset investments

The Trust does not allocate its assets and liabilities to specific funds or categories of funds

	2022/23	2021/22
	£'000	£'000
Cash or cash equivalents	468	466
Total	466	466

13 Analysis of debtors

The Charity did not hold any Debtors at the end of 2022/23 or 2021/22

14 Analysis of cash and cash equivalents

	2022/23	2021/22
	£'000	£'000
Cash at bank and on hand	12	352
Total	12	352

15 Analysis of liabilities

The values below are due within one year. The Charity does not hold any liabilities that are due after a year.

	2022/23	2021/22
	£'000	£'000
Accruals and deferred income	46	131
Total	46	131

16. Analysis of unrestricted and restricted fund movements

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	60	1	(3)	0	0	58
Mrs J E Royle, deceased	R	Benefit staff/patients	32	1	(2)	0	0	31
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	65	2	(3)	0	0	64
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	17	0	(1)	0	0	16
Others (Sixteen funds)	R		28	1	(1)	0	0	28
General Funds	U	Community Trust staff use	3	15	(28)	0	0	10
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	45	1	(2)	0	0	44
Child Development Centre	U	Benefit staff/patients	3	11	(1)	0	0	13
South Locality Integrated Team	U	Benefit staff/patients	24	1	(1)	0	0	24
Palliative Care	U	Cancer support	19	0	(1)	0	0	18
Herts & Essex Inpatients	U	Benefit staff/patients	12	0	(1)	0	0	11
Danesbury	U	Benefit staff/patients	27	12	(15)	0	0	24
COVID Staff Support	U	Benefit staff/patients	35	0	(1)	0	0	34
Covid Ics Grant	U	Community Welfare	285	22	(259)	0	0	48
Others (Fourteen funds)	U		32	1	(1)	0	0	32
Total Funds			687	69	- 322	-	-	434

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

16.1 The Covid ICS Grant fund is the NHS Charities Together (CT) fund. Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.2 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs. There were no administration costs incurred against this fund in 2020/21. £21,646.55 has been incurred 21/22, and £27,503.17 incurred in 2022/23

17 Reserves policy

Extracts from final Reserves policy first dated and agreed on 19 September 2007 and as amended on 22 April 2009:

There is no legal definition of "reserves" in relation to charities and no specific legal rule

about the amount or proportion of a charity's income funds which it is allowed to hold as a reserve.

This definition of reserves excludes:

- permanent endowment
- expendable endowment
- restricted income funds
- designated funds
- fixed assets held for charity use which could only be realised by disposal.

Common reasons for holding reserves

The following is a list of common reasons for holding reserves:

- To ensure continuity in the event of a large variation of income
- To spend in emergencies
- To pay for specific future projects
- To bridge cash flow problem and other risks (e.g. winding up)
- To cover specific liabilities, e.g. pension/contractual commitments and any potential costs of winding-up

A free reserve would need to allow for payment of creditors and any winding-up costs, without impacting on designated funds.

Trust Policy on free reserves

It was agreed by the Trustees in April 2009 that a reasonable level of reserves for this Charity, based on the above considerations, is estimated to be £15,000.

Ways in which to support our charity

Our staff and the public can help to raise funds for the charity, by:

- Fundraise with your school, local club or group.
- Fundraise with your workplace or company. From a one-off fundraising event, your support will make a huge difference and we will support you every step of the way.
- Cheques can be sent to and should be made payable to. Please include your name and address so we can send a thank you letter for your support

Donations can be made in the following ways:

Direct into bank account

Bank: NatWest

Sort code: 60-70-80

Account number: 10014306

Account name: Hertfordshire Community NHS Trust

Reference: Please state 'Charity - General Fund'

By post

Cheques payable to: Please write on the back of the cheque which fund you would like to donate to, e.g. General Fund, and send to: Finance, Hertfordshire Community NHS Trust Headquarters, Howard Court, 14 Tewin Road, Welwyn Garden City, Herts, AL7 1BW

thank you!

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales - Charity number 1061325

Accounts

HERTFORDSHIRE COMMUNITY NHS TRUST

FUNDS HELD ON TRUST

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2022

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TRUSTEE'S REPORT

Report of the Trustees for the year ended 31 March 2022

The Trustees are pleased to present the annual report together with the financial statements of the Hertfordshire Community NHS Trust Charitable Funds (the Charity) for the year ended 31 March 2022. The annual report and financial statements comply with the accounting and reporting by charities: statement of recommended practice applicable to charities preparing their accounts in accordance with the financial reporting standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Charities Act 2011 and the UK generally accepted accounting practice

Chair's Report

As chair of Hertfordshire Community NHS Trust Charitable Fund, I am pleased to welcome you to the 2021/22 Annual Report and Accounts. We hope you find this a useful guide to the important role our charity plays in supporting NHS patients, their carers, families and staff.

The charity's work is only possible thanks to the generous support of NHS Charities Together, patients, staff and local people. Thanks to your efforts, we received £373,000 of income over the last year. Key highlights of our year include provision of:

1. New flooring to one of our properties, Starfish House, where children and young people requiring mental health support are seen, meaning that the environment for them is more pleasant and conducive to the support being provided.
2. The provision of coffee machines across the various sites that the Trust operates from to ensure that staff dealing with the Covid pandemic have access to hot drinks during their breaks. This has meant that staff are more refreshed from their breaks and continue to provide the high-quality care to which the Trust aspires.
3. The ability to provide a seasonal 'Thank You' for our staff, helping to ensure staff feel valued and that they see Hertfordshire Community Trust as the place to work.

More details of these schemes are included under 'Highlights' below.

I would like to take this opportunity to thank those individuals who have served as trustees during the last year and to welcome those who will play an important role going forward.

I would also like to thank everyone who has helped raise money for the charity or given their energy, time and skills to make a difference during this financial year. I hope that, like me, you will be inspired by our plans to help and want to be part of our story. Your donations made this work possible and your future donations are the key to our continued success.

If you would like to donate, details about how to do this are on page 28.

On behalf of the many patients who have benefitted from your generosity, thank you for your continued support.



Chair



Outstanding services
healthier communities

Date 15th December 2022

Review of Objectives and Charitable Activities 2021/22

The Trustees confirm that they have referred to the guidance contained in the charity commission's general guidance on public benefit when reviewing the charity's activities and objectives and in planning future activities.

The Trustees shall hold the charitable fund, and use the income where applicable, and at their discretion the capital, for any charitable purpose or purposes relating to the National Health Service. Within the single registered charity, there are several funds, each managed by a fund manager. Specific criteria document that funds should only be spent in line with the purposes of the fund. This criterion is for internal guidance only and has no legal standing.

However, expenditure from funds given by the public must be seen as being appropriate and in line with their wishes. Unless legacies or donations specify that the funds must be used for a specific purpose, which confers a restriction on how the funds are to be used, donations and legacies are used in line with charity commission guidelines for the general purposes of the charity. This means that the charity will spend the funds wherever possible in accordance with the donor's wishes but retains the right to use discretionally.

As well as administering the funds held on Trust for the specific benefit of patients of Hertfordshire Community NHS Trust (HCT), the Charity also hosts the NHS Charities Together funds for Hertfordshire and West Essex Integrated Care System (HWEICS). This has significantly increased the income and expenditure through the Trust for the 2020/21 and 2021/22 financial years and these funds are included within the financial statements.

NHS Charities Together, of which the Charity is a member, distributes funds raised for the NHS, and the funds the Charity administers were raised in response to the Covid-19 pandemic, such as those raised by the Captain Tom Charity.

For the purposes of this report, only the outcomes from those funds received from NHS Charities Together for the specific benefit of HCT have been included in this part of this Trustees report. Reports on the administration and outcomes of the funds for the wider HWEICS are submitted regularly to NHS Charities Together and are not considered here.

Highlights and case studies

During the year, the funds continued to support a wide range of charitable and health related activities benefiting both patients and staff. In general, they are used to purchase additional goods and services that the NHS is unable to provide. Charitable funds were used to purchase much needed equipment across the Trust, the case studies below provide further details on how charitable funds have been used within the Trust, and the significant difference this has made to the quality of care and the services provided. In particular, it was encouraged that the funds received from NHS Charities Together were spent on enhancing the well-being of NHS Staff, volunteers and patients impacted by COVID-19, as part of the Trust's COVID-19 response; such as:

1. Funding well-being packs/gifts for staff and volunteers on wards/departments (this could include food/meal deliveries and refreshments, wash kits, overnight stay kits, furniture for rest rooms, etc.)
2. Supporting patients mental health through isolation with electronic communication devices so they can talk to family and friends
3. Benevolence
4. Other items as identified by members and their NHS bodies that enhance the well-being of NHS staff, volunteers and patients impacted by COVID-19

Starfish House

The Charity paid for the provision of new flooring.



The Service Manager has said 'Step2 is a Child and Adolescent Mental Health Service. We work with CYP aged 0 to 19 who present with mild to moderate mental health difficulties and we work across the county of Hertfordshire. We have just the one base which is Starfish House in Stevenage, children comment that it is nice to visit Starfish House because it doesn't feel like a clinic and is more welcoming; it is an old house.

Previously the house was used as a children's home and each room was carpeted. The carpet in the Starfish Room was laid in 1994, it was stained and very very stinky. We had to give the room a good airing every morning. The carpet in the corridor and admin rooms were ripped and hazardous, there were also sections just missing with concrete on show.

We chose a light grey flooring which brightened the rooms up and, made it look fresh and didn't smell of anything nasty

It is a much nicer place to work and to talk about your mental health as a result of the new floor.'

Staff 'Thank You' vouchers

The grant from NHS Charities Together funded a Gift Voucher for all staff members, that was presented with a seasonal card signed by the Chair and Chief Executive. The People and Organisational Development Lead said 'All staff received a surprise £20 gift card prior to Christmas 2021, to say thank you for their continued hard work during these challenging times. These were very much appreciated by staff.'



Thank you for all your hard work over the last year, which we know has been challenging for many. As a token of our appreciation, please use the enclosed voucher to buy a small treat of your choice.

Whatever these holidays mean to you, we hope you manage to take some time to relax. And whatever your role, never forget the difference you make every day.

With best wishes,

Linda Sheridan
Chair

Elliot Howard-Jones
Chief Executive



Coffee Machines

Twenty three tea and coffee machines were installed across the Trust's main hospital and community sites, with over 1,000 of our staff benefitting from having access to free hot drinks provided by the machines.



Kirsty from the Community Nursing Team and Charlie, Operational Manager, at Peace Children Centre commented that staff have really appreciated the coffee machines at sites.

'It is great to come in to the office, and get a hot drink without having to worry about bringing your own tea/coffee. It makes staff feel valued and appreciated by the trust'.

Financial Review for the year ended 31 March 2022

The financial statements have been prepared under the historic cost convention and in accordance with the Financial Reporting Standard applicable in the United Kingdom and the Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Practice. The detailed statements can be found on pages 17 to 27 of this report.

The charity is constituted of 31 individual funds as at 31 March 2022 which had a balance or any financial transactions within the financial year (31 in 2020/21).

Donations we received

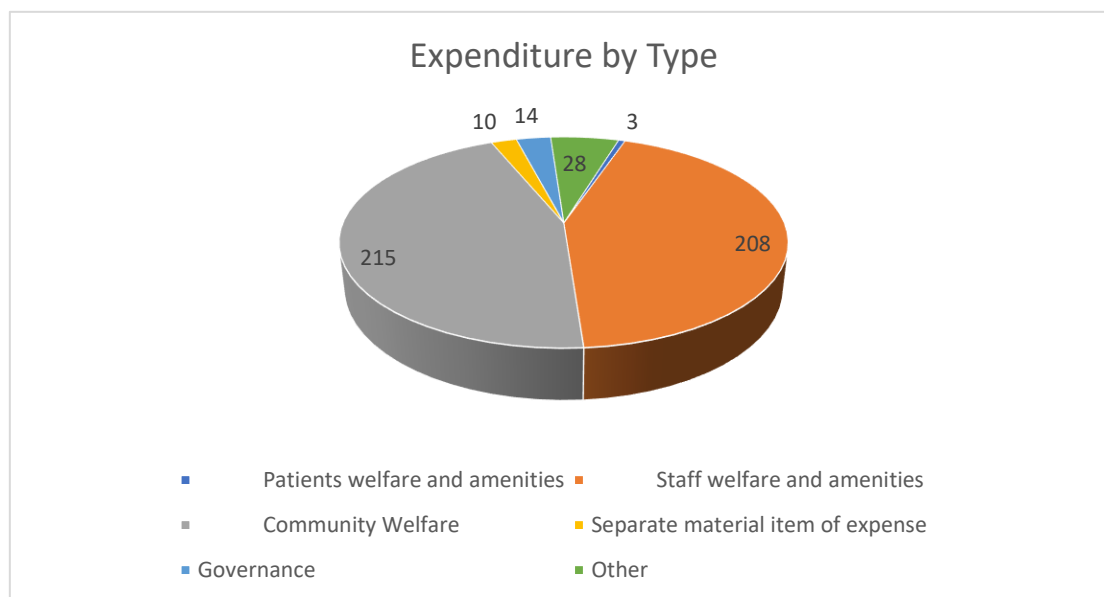
The charity received income for the year totalling £373,000, compared to £623,000 in 2020/21. As described above, this income was principally related to donations received from NHS Charities Together (£356,000 in 2021/22 and £554,160 in 2020/21).

Other sources of income are comprised of donations, legacies, and interest.

How we spent our funds

Total expenditure in year was £478,000 (2020/21 £372,000). Of this, £236,000 related to NHS Charities Together funds held for HWEICS (2020/21 £240,000). Expenditure for the staff and patients of HCT was therefore £242,000 (2020/21 £132,000).

Total expenditure across the charity is depicted in the chart below.



Reference and Administration Details

Full Legal Name of Charity	Hertfordshire Community NHS Trust –Funds Held on Trust.
Working Name of Charity	Hertfordshire Health Charitable Funds
Registered number of Charity	1061325
Date of Registration	18 January 2007
Value Added Tax	The Charity is not separately registered for Value Added Tax (VAT) purposes
Principal Office of Charity	Hertfordshire Community NHS Trust Unit 1A Howard Court, 14 Tewin Road Welwyn Garden City, Hertfordshire AL7 1BW
Day to Day Administration of the Charity carried out by	ELFS Shared Services Viscount House, Commercial Road, Darwen Lancashire BB3 0FG
Independent Examiners (Statutory)	Grant Thornton UK LLP 30 Finsbury Square, London EC2A 1AG
Auditors (Internal)	RSM Risk Assurance Services LLP The Pinnacle, 170 Midsummer Boulevard Milton Keynes, Bucks MK9 1BP
Bankers	Lloyds TSB Bank plc 49 Howardsgate Welwyn Garden City, Hertfordshire AL8 6BA Royal Bank of Scotland Group 36 St. Andrew Square, Edinburgh EH2 2AD

Structure, Governance and Management of the Charity

Hertfordshire Community NHS Trust Board acts as a Corporate Trustee of Hertfordshire Health Charitable Funds.

Specific Objects of the Charity

The Trustees shall hold the trust fund upon trust to apply the income and, at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the National Health Service within the area served by Hertfordshire Community NHS Trust. Hertfordshire Health Charitable Funds are registered at the Charity Commission for the following purposes:

1. General charitable purposes
2. Education and Training
3. Medical/Health/Sickness
4. Sport and Recreation The beneficiaries are listed as:
 - i. Other defined groups

The method of operation may be either to make grants to individuals or to make grants to organisations and to act as an umbrella or resource buddy.

Governing Document/Nature of Governing Body

The Charity's governing document is a Declaration of Trust, made by the Trustees of the Charitable Fund on 21 February 1997.

With effect from 1 April 2002, the Charity was administered by South East Hertfordshire PCT, acting as a single corporate Trustee until 30 September 2006 in accordance with Statutory Instrument No.597.

From 1 October 2006, with the merger of the eight Hertfordshire PCTs into East and North Hertfordshire PCT and West Hertfordshire PCT, East and North Hertfordshire PCT became the Trustee until 31 March 2010.

As from 1 April 2010 following the dissolution of East & North Hertfordshire PCT and West Hertfordshire PCT and the establishment of Hertfordshire PCT, all the assets of East & North Hertfordshire PCT were transferred to Hertfordshire PCT.

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010 the assets of Hertfordshire Charitable Funds were transferred from Hertfordshire PCT to the Community NHS Trust and the NHS Trust's Board operates as the corporate trustees.

Hertfordshire PCT was abolished on 31 March 2013 in accordance with the Health and Social Care Act 2012. All balances on PCT funds had been expended by this date.

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

Recruitment and Appointment of Trustees

Hertfordshire Community NHS Trust– Funds Held on Trust is governed by the Board of Hertfordshire Community NHS Trust which operates as a corporate trustee. The responsibility for the identification, implementation and monitoring of the strategic direction of the charity is performed by the trust board of directors, along with the day to day running of the charity.

The Board comprises of Non-Executive Directors and Executive Directors of Hertfordshire Community NHS Trust, and their appointment and definition of each is as follows:

Non-Executive Director Appointed by the NHS England / Improvement, normally for a fixed term period up to four years, following open advertisement.

Executive Director Appointed by the Trust on standard employment contracts, following open advertisement; the appointments are terminable with notice in accordance with normal employment legislation.

There are no formal training procedures in place for members of the trust board relating specifically to the charity. However, briefings from NHS Charities Together are included in the papers for Charitable Funds Committee meetings.

The Trust Board has established a Charitable Funds Committee to manage and monitor arrangements for the control and management of the trust's charitable funds and fundraising activities.

The Trustees have delegated day-to-day administration of the Charity to ELFS Shared Services, overseen by the charitable funds finance lead, with the Trust's Director of Finance having responsibility for financial control. The Charitable Fund has adopted the internal controls of Hertfordshire Community NHS Trust

Board members who served as Corporate Trustee during 2021/22*

Chair

Dr Linda Sheridan

Non-Executive Directors

Rukshana Kapasi (from 1st July 2021)

Jeff Phillips

Richard Rolt

Sarah Wren

Luke Edwards (Non-Executive Director (associate))

Rohan Sivanandan (Non-Executive Director(associate))(until October 2021)

Executive Directors

Elliot Howard-Jones Chief Executive Officer

David Bacon Director of Finance, Systems and Estates

Dr Elizabeth Kendrick Medical Director

Sarah Browne Director of Nursing and Quality

1. All Board members were in place from 1st April 2021 to 31st March 2022 unless otherwise stated

Charitable Funds Committee (CFC)

The Charitable Fund Committee (CFC) is a formally established committee accountable to the corporate Trustee/Board of directors, to provide assurance to the Board (the corporate Trustee) on the arrangements for control and management of the charity. A Non-Executive Director chairs the committee. Membership of the Committee, is shown below:

Two Non Executive Directors

Director of Finance

Director of Nursing and Quality

Deputy Director of Finance

Head of Communications & Engagement

Head of Financial Control

Financial management

The charity manages its charitable activity spending through appointed fundholders for the individual funds. These fundholders manage the funds on a day-to-day basis with agreed authorisation limits, and in accordance with the trust's standing financial instructions and orders.

The charity receives expenditure applications from staff throughout the year that are authorised by the fund holder and submitted to the charitable funds finance lead, who reviews all applications to ensure that they meet the objectives of the charity. Where an application exceeds £5,000, the application is presented to the Charitable Funds Committee for approval, following the approval of the Director of Finance, unless the expenditure relates specifically to a donation for equipment by the Friends of hospitals. Where any expenditure is considered inappropriate, feedback is given to the fund manager.

The charity does not directly employ any staff; where staff are employed by Hertfordshire Community NHS Trust or ELFS Shared Services and provide day to day operational support for areas such as financial management and reporting,, these costs are recharged to the charity. The charity is not financially dependent upon the support of any individuals, corporations or specific classes of donors. No funds are held by the charity on behalf of individuals.

Risk management

The major risks to which the charity is exposed, which include financial, operational and reputational, have been identified and reviewed with systems established to mitigate them. The charity relies on and benefits from the financial control framework of HCT.

Risks have been carefully considered and mitigating procedures put in place. The Trustees are confident that reliance can be placed on the management arrangements in place which include independent examination to minimise any risk to the Charity. The Charity has no investment assets so there is no associated risk with an investment portfolio. Procedures are in place to ensure that both spending and financial commitments remain in line with income. The committee on a quarterly basis monitors both income and expenditure in order that any trends can be identified at an early stage in order to avoid unforeseen calls on reserves. Governance of income and expenditure follows the Trust's Standing Financial Instructions.

Forward Look

The Charity continues to regularly review spending plans to reflect the changing needs of the NHS in Hertfordshire and the surrounding counties. The objective is to support our staff and to enhance facilities for patient care, ensuring that both the needs of the service and the objectives of the charitable fund are met.

In future, the trust will continue to:

1. Review options for future specific grants from NHS Charities Together
2. Ensure the effective utilisation of monies received by the charity as a share of the COVID-19 national fundraising
3. Develop annual expenditure plans across all funds
4. Ensure the maintenance of adequate resource across funds whilst seeking to maximise the use of the resources

We will continue to work hard to support the needs of our patients, staff and carers, enhancing the care that they are able to receive from the NHS. We are hugely grateful for the support that we receive from our donors and our local population; their support makes everything that we do possible. Your support makes these plans possible and to help us please do consider making a donation (see page 28).

Statement of Trustee's responsibilities

Under charity law, the Trust Board are responsible for preparing the Trustee's Annual Report and Accounts for each financial year that show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the board of directors:

1. Select suitable accounting policies and apply them consistently
2. Make judgements and estimates that are reasonable and prudent
3. State whether the recommendations of SORP have been followed, subject to any material departures disclosed and explained in the financial statements
4. State whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
5. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue its activities

The trust board are required to act in accordance with the trust deed and the rules of the charity within the framework of trust law. The trust board are responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the trust board to ensure that, where any statements of accounts are prepared by the trust board under section 132(1) of the Charities Act 2011. Those directors have general responsibility for taking such steps as are reasonably open to the trust board to safeguard the assets of the charity and detect fraud and other irregularities.

The trust board confirm that they have met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 17 to 27 attached have been compiled from, and are in accordance with the financial records maintained by the trust board.

Approved by the Trustees on 6th December 2022, and signed on their behalf by:



Chair of Charitable Funds Committee

Date: 15th December 2022



Director of Finance

Date: 15th December 2022

Independent examiner's report to the corporate trustee of Hertfordshire Community NHS Funds Held on Trust

I report on the accounts of Hertfordshire Community NHS Funds Held on Trust (the "charity") for the year ended 31 March 2022, which are set out on pages to 27.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 149 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in

accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them 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 charity's trustee as a body, for my work, for this report or for the opinions I have formed.

Paul Dossett

PAUL DOSSETT CIPFA

Grant Thornton UK LLP
Chartered Accountants

London

Date 15/12/2022

Statement of financial activities for the year ended 31 March 2022

	2021/22			2020/21	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total Funds £'000
Incoming resources (Note 3)					
Income and endowments from:					
Donations and legacies	359	-	-	359	607
Investments	-	-	-	-	1
Other	14	-	-	14	16
Total	373	-	-	373	623
Resources expended (Note 6)					
Expenditure on:					
Charitable activities	-	-	-	-	-
Patients welfare and amenities	3	-	-	3	7
Staff welfare and amenities	93	115	-	208	0
Covid Recovery	-	-	-	-	78
Community Welfare	215	-	-	215	240
Separate material item of expense	10	-	-	10	4
Governance	6	6	2	14	16
Other	24	3	1	28	27
Total	351	124	3	478	372
Net income/(expenditure)	22	- 124	- 3	- 105	251
Transfers between funds	-	-	-	-	-
Net movement in funds	22	- 124	- 3	- 105	251
Reconciliation of funds:					
Total funds brought forward	463	266	63	792	541
Total funds carried forward	485	142	60	687	792

Balance sheet as at 31 March 2022

	2021/22				2020/21
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
Note	£'000	£'000	£'000	£'000	£'000
Current assets					
Investments	12	366	70	30	466
Cash at bank and in hand	14	248	73	31	430
Total current assets		614	143	61	818
Creditors: amounts falling due within one year					
	15	129	1	0	131
Total net assets or liabilities		485	142	60	687
Funds of the Charity					
Endowment funds	17	-		60	63
Restricted income funds	17		142		266
Unrestricted funds		485		-	463
Total funds		485	142	60	687

The Notes on Pages 19 to 27 form part of these Accounts

Duly Authorised and Signed on behalf of the Trustees:

Signature:




Name:

Linda Sheridan

David Bacon

Position:

Chair of Charitable Funds
Committee

Director of Finance

Dated:

15th December 2022

15th December 2022

Notes to the accounts

1. Basis of preparation

1.1 Accounting convention

The financial statements have been prepared under the historic cost convention. The financial statements have been prepared in accordance with the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011, and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

1.2 Going Concern

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. There are no material uncertainties affecting the current year's accounts.

1.3. Structure of funds

The Hertfordshire Community NHS Trust Charitable Fund is registered as an umbrella fund, encompassing four special funds whose names and objects are:

1. [Garston Manor Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Rehabilitation Needs Of Physically Disabled People Within The Area Served By Hertfordshire Community NHS Trust
 2. [Gossoms End Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly For Gossoms End Elderly Care Unit At Hertfordshire Community NHS Trust
 3. [Harpenden Memorial Charitable Fund \(restricted purposes\)](#)
For Any Charitable Purpose or Purposes Relating to The National Health Service Wholly or Mainly for Harpenden Memorial Hospital at St Albans and The Hertfordshire Community NHS Trust
- [The John Lawrence Fund \(Cheshunt Hospital\) \(Endowment fund\)](#)
For the General Purposes of Cheshunt Hospital

1.4 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

1.5 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

1.6 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

2. Accounting Policies

2.1 Income recognition

All income is recognised and included in full in the Statement of Financial Activities as soon as the following three factors can be met:

- Entitlement: control over the rights or other access to the economic benefit has passed to the charity.
- Probable: it is more likely than not that the economic benefits associated with the transaction or gift will flow to the charity.
- Measurement: the monetary value or amount of both the income and the costs to complete the transaction can be measured reliably.

Income from legacies is accounted for as incoming resources once the receipt of the legacy becomes probable. This will be once confirmation has been received from the representatives of the estates that payment of the legacy will be made, or property transferred and once all conditions attached to the legacy have been fulfilled or are within the Charity's control to fulfil.

The Charity received no gifts in kind.

2.2 Expenditure recognition

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
- 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.

Grants payable are payments made to third parties (including NHS bodies) in the furtherance of the charitable objectives. They are accounted for on an accruals basis where the conditions for their payment have been met or where a third party has a reasonable expectation that they will receive the grant. This includes grants paid to NHS bodies.

Support costs are those costs that do not relate directly to a single activity. These include some staff costs, costs of administration and internal and external examination/audit costs. Support costs have been apportioned between fundraising costs and charitable activities based on fund balances. Support and governance costs are apportioned across all funds based on the average fund balance for the year.

Costs of charitable activities comprise all costs in the pursuit of the charitable objects of the

Charity. These costs, where not wholly attributable, are apportioned between the categories of expense in addition to the direct costs. The total costs of each category of expense include an apportionment of support costs as shown in note 9.

2.3 Realised gains and losses

There are no realised gains or losses in 2021-22 (nil in 2020-21).

2.4 Investments

Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

They are valued at fair value.

2.4 Debtors

Debtors are amounts owed to the charity. They are measured on the basis of their recoverable amount.

2.5 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.

2.6 Creditors

Creditors are amounts owed by the charity. They are measured at the amount that the Charity expects to have to pay to settle the debt. There are no amounts which are owed in more than a year.

2.7 Events after the end of the reporting period

No events (either adjusting or non-adjusting) occurred after the end of the reporting period for 2021-22 (nil in 2020-21).

3. Related party transactions

The Hertfordshire Community NHS Trust manages the Hertfordshire Community NHS Trust Charitable Fund, a corporate body established by order of the Secretary of State for Health. As such, The trust is the ultimate controlling party and the Trust board of the charity are the Directors of the trust, as detailed in page 11 of this Annual Report and Accounts.

Details of The Hertfordshire Community NHS Trust are:

	2021/22		2020/21	
	Turnover £000	Adjusted Financial Performance £000	Turnover £000	Adjusted Financial Performance £000
Nature of Business:				
Provision of Healthcare	153,407	1,320	130,711	284

The Trust's auditors (Grant Thornton UK LLP) confirmed that the Trust's accounts gave a true and fair view of the financial performance and were prepared in accordance with the National Health Service Act 2006 and associated accounts directions.

The main beneficiaries of the charity are the patients, staff and visitors of The Hertfordshire Community NHS Trust. The charity has provided grant funding for items purchased on behalf of these beneficiaries, which is included in the total expenditure on patients, staff and visitors totalling £321,000 as detailed in note 17 of these accounts.

Expenditure of the charity is considered to be a grant to The Hertfordshire Community NHS Trust, as the staff, patients and visitors of the trust are the ultimate beneficiaries.

The trust board received no remuneration or re-imburement of expenses from the charitable fund during 2021-22 (nil in 2020-21).

The Trustees have requested to be notified of individual income and expenditure over £5k. In addition, Fund Managers must seek prior approval from the Charitable Funds Committee for any proposed expenditure of £5k and above and have Director of Finance approval, unless it relates specifically to the donation of equipment by the Friends of hospitals.

4. Details of income – Donations and Legacies

	2021/22			2020/21	
	Unrestricted funds £'000	Restricted income funds £'000	Endowment funds £'000	Total funds £'000	Total funds £'000
Donations and gifts	3	-	-	3	39
Legacies	-	-	-	-	11
General grants provided by government/other charities	356	-	-	356	556
Other (Governance Transfer)	14	-	-	14	16
Total	373	-	-	373	623

In 2021/22 there was no individual donations over £5k; (2020/21: 26), and no legacy income (2020/21: £11k). Income of £356k was received from NHS Charities Together (2020/21 £556k).

5. Investment income

	2021/22			2020/21	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Interest Income	-	-	-	-	1
Total	-	-	-	-	1

6. Charitable expenditure

All charitable expenditure is classified as grant funded activities.

Expenditure policy

As in previous years Fund Managers have been encouraged to utilise all funds for the various purposes of the charity. This should be taken to include all areas of expenditure of the constituent bodies, except for any expenditure that is necessary for the achievement of statutory functions. (Expenditure which is necessary for the achievement of statutory functions must be funded from exchequer funds, not from funds held on Trust.)

Restricted funds

Although there is clearly a surplus of non-restricted reserves against the above criteria, the level of restricted funds is reviewed on an on-going basis.

	2021/22			2020/21	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Patients welfare and amenities	3	-	-	3	7
Staff welfare and amenities	93	115	-	208	0
Covid Recovery	-	-	-	-	78
Community Welfare	215	-	-	215	240
Other	10	-	-	10	4
Total	321	115	-	436	330

In 2021/22 there was 11 individual items of expenditure over £5k (2020/21 26) of which 5 were on behalf of NHS Charities Together (2020/21: 10).

7. Analysis of other material items of expenditure

	2021/22			2020/21	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Transfers to third party charities	-	-	-	-	23
Total	-	-	-	-	23

8. Allocation of support costs and overheads

	2021/22			2020/21	
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Total funds
	£'000	£'000	£'000	£'000	£'000
Governance	6	6	2	14	16
Audit Fee	3	3	1	6	6
Bank Charges	0	0	0	0	0
Admin Fees	22	-	-	22	-
Prior Year Write Back	-	-	-	-	2
Total other expenditure	30	9	3	42	20

Management and administration were provided in part by ELFS Shared Services.

Management and administration charged is apportioned across all funds as a percentage of each fund's balance in relation to the total funds' balance. The charge is transferred to the General fund.

9 Trustee's remunerations, benefits and expenses

The trust board give their time freely and receive no remuneration for the work that they undertake as trustees.

10 Analysis of staff costs

The charity does not directly employ any staff. However, the funds from NHS Charities Together contain an administration support grant to cover staff costs. Costs relating to a part time member of the NHS Trust's staff of £22,000 have been recharged to the Charity, to be covered by the support grant.

11 Independent examiner's remuneration

The Independent examiner's remuneration of £5,590 exclusive of VAT (2020/21 £5,000) related solely to the independent examination with no other additional work undertaken.

12 Analysis of current asset investments

The Trust does not allocate its assets and liabilities to specific funds or categories of funds

	2021/22	2020/21
	£'000	£'000
Cash or cash equivalents	466	466
Total	466	466

13 Analysis of debtors

The Charity did not hold any Debtors at the end of 2021/22 or 2020/21

14 Analysis of cash and cash equivalents

	2021/22	2020/21
	£'000	£'000
Cash at bank and on hand	352	430
Total	352	430

15 Analysis of liabilities

The values below are due within one year. The Charity does not hold any liabilities that are due after a year.

	2021/22	2020/21
	£'000	£'000
Accruals and deferred income	131	105
Total	131	105

16. Analysis of unrestricted and restricted fund movements

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	£'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	63	0	- 3	-	-	60
Mrs J E Royle, deceased	R	Benefit staff/patients	34	0	- 1	-	-	32
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	68	0	- 3	-	-	65
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	17	0	- 1	-	-	17
Others (Sixteen funds)	R		147	0	- 119	-	-	28
General Funds	U	Community Trust staff use	50	15	- 62	-	-	3
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	47	0	- 2	-	-	45
South Locality Integrated Team	U	Benefit staff/patients	25	0	- 1	-	-	24
Palliative Care	U	Cancer support	20	0	- 2	-	-	19
Herts & Essex Inpatients	U	Benefit staff/patients	14	0	- 2	-	-	12
Danesbury	U	Benefit staff/patients	32	1	- 6	-	-	27
COVID Staff Support	U	Benefit staff/patients	73	-	- 38	-	-	35
Covid Ics Grant	U	Community Welfare	165	356	- 236	-	-	285
Others (Fourteen funds)	U		36	1	- 3	-	-	35
Total Funds			792	373	- 478	-	-	687

* Key: PE - permanent endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

16.1 The Covid ICS Grant fund is the NHS Charities Together (CT) fund. Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS).

16.2 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs.

There were no administration costs incurred against this fund in 2020/21. £21,646.55 has been incurred 21/22

16.3 £356,000.00 allocated by NHS Charities Together to H&WE ICS based on grant proposals developed by H&WE ICS and to be made to a number of Community and Voluntary Sector organisations across H&WE ICS. Each organisation is required to meet the conditions of the grant as determined by H&WE ICS to receive payment from the fund.

17 Reserves policy

Extracts from final Reserves policy first dated and agreed on 19 September 2007 and as amended on 22 April 2009:

There is no legal definition of "reserves" in relation to charities and no specific legal rule about the amount or proportion of a charity's income funds which it is allowed to hold as a reserve.

This definition of reserves excludes:

- permanent endowment
- expendable endowment
- restricted income funds
- designated funds
- fixed assets held for charity use which could only be realised by disposal.

Common reasons for holding reserves

The following is a list of common reasons for holding reserves:

- To ensure continuity in the event of a large variation of income
- To spend in emergencies
- To pay for specific future projects
- To bridge cash flow problem and other risks (e.g. winding up)
- To cover specific liabilities, e.g. pension/contractual commitments and any potential costs of winding-up

A free reserve would need to allow for payment of creditors and any winding-up costs, without impacting on designated funds.

Trust Policy on free reserves

It was agreed by the Trustees in April 2009 that a reasonable level of reserves for this Charity, based on the above considerations, is estimated to be £15,000.

Ways in which to support our charity

Our staff and the public can help to raise funds for the charity, by:

- Fundraise with your school, local club or group.
- Fundraise with your workplace or company. From a one-off fundraising event, your support will make a huge difference and we will support you every step of the way.
- Cheques can be sent to and should be made payable to. Please include your name and address so we can send a thank you letter for your support

Donations can be made in the following ways:

Direct into bank account

Bank: NatWest

Sort code: 60-70-80

Account number: 10014306

Account name: Hertfordshire Community NHS Trust

Reference: Please state 'Charity - General Fund'

By post

Cheques payable to: Please write on the back of the cheque which fund you would like to donate to, e.g. General Fund, and send to: Finance, Hertfordshire Community NHS Trust Headquarters, Howard Court, 14 Tewin Road, Welwyn Garden City, Herts, AL7 1BW

thank you!

HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND

England & Wales - Charity number 1061325

Accounts



**HERTFORDSHIRE
COMMUNITY NHS TRUST**

-

FUNDS HELD ON TRUST

**ANNUAL REPORT AND
FINANCIAL STATEMENTS**

2020/21

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REGISTRATION DETAILS

Full Legal Name of Charity	Hertfordshire Community NHS Trust – Funds Held on Trust.
Working Name of Charity	Hertfordshire Health Charitable Funds.
Registered number of Charity	1061325
Date of Registration	18 January 2007
Value Added Tax	The Charity is not separately registered for Value Added Tax (VAT) purposes
Principal Office of Charity	Hertfordshire Community NHS Trust Unit 1A Howard Court 14 Tewin Road Welwyn Garden City Hertfordshire AL7 1BW
Day to Day Administration of the Charity carried out by	ELFS Shared Services Viscount House Commercial Road Darwen Lancashire BB3 0FG
Independent Examiners (Statutory)	Grant Thornton UK LLP 30 Finsbury Square, London EC2A 1AG
Auditors (Internal)	RSM Risk Assurance Services LLP The Pinnacle 170 Midsummer Boulevard Milton Keynes Bucks MK9 1BP
Bankers	Lloyds TSB Bank plc 49 Howardsgate Welwyn Garden City Hertfordshire AL8 6BA Royal Bank of Scotland Group 36 St. Andrew Square Edinburgh EH2 2AD

STRUCTURE, GOVERNANCE AND MANAGEMENT OF THE CHARITY

Hertfordshire Community NHS Trust Board acts as a Corporate Trustee of Hertfordshire Health Charitable Funds.

OBJECTS OF THE CHARITY

The Trustees shall hold the trust fund upon trust to apply the income and, at their discretion, so far as may be permissible, the capital for any charitable purpose or purposes relating to the National Health Service within the area served by Hertfordshire Community NHS Trust.

Hertfordshire Health Charitable Funds are registered at the Charity Commission for the following purposes:

- i. General charitable purposes
- ii. Education and Training
- iii. Medical/Health/Sickness
- iv. Sport and Recreation

The beneficiaries are listed as:

- i. Other defined groups

The method of operation may be either to make grants to individuals or to make grants to organisations and to act as an umbrella or resource buddy. In practice when the charity makes grants to organisations they are likely to be NHS organisations.

GOVERNING DOCUMENT / NATURE OF GOVERNING BODY

The Charity's governing document is a Declaration of Trust, made by the Trustees of the Charitable Fund on 21 February 1997.

With effect from 1 April 2002, the Charity was administered by South East Hertfordshire PCT, acting as a single corporate Trustee until 30 September 2006 in accordance with Statutory Instrument No.597.

From 1 October 2006, with the merger of the eight Hertfordshire PCTs into East and North Hertfordshire PCT and West Hertfordshire PCT, East and North Hertfordshire PCT became the Trustee until 31 March 2010.

As from 1 April 2010 following the dissolution of East & North Hertfordshire PCT and West Hertfordshire PCT and the establishment of Hertfordshire PCT, all the assets of East & North Hertfordshire PCT were transferred to Hertfordshire PCT.

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010 the assets of Hertfordshire Charitable Funds were transferred from Hertfordshire PCT to the Community NHS Trust and the NHS Trust's Board operates as the corporate trustees.

Hertfordshire PCT was abolished on 31 March 2013 in accordance with the Health and Social Care Act 2012. All balances on PCT funds had been expended by this date.

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

RECRUITMENT AND APPOINTMENT OF TRUSTEE

Hertfordshire Community NHS Trust– Funds Held on Trust is governed by the Board of Hertfordshire Community NHS Trust which operates as a corporate trustee. The Board comprises of Non-Executive Directors and Executive Directors of Hertfordshire Community NHS Trust, and their appointment and definition of each is as follows:

Non-Executive Director

Appointed by the NHS England / Improvement, normally for a fixed term period up to four years, following open advertisement.

Executive Director

Appointed by the Trust on standard employment contracts, following open advertisement; the appointments are terminable with notice in accordance with normal employment legislation.

HERTFORDSHIRE COMMUNITY NHS TRUST
TRUSTEES WHO SERVED DURING THE YEAR 2020/21

Name	Title	Dates
Dr Linda Sheridan	Trust Chair	1/4/20-31/3/21
Sarah Wren	Non-Executive Director	1/4/20-31/3/21
Richard Rolt	Non-Executive Director	1/4/20-31/3/21
Jeff Phillips	Non-Executive Director	1/4/20-31/3/21
Luke Edwards	Associate Non-Executive Director - Non-voting	1/6/20-31/3/21
<u>Executive Directors</u>		
Clare Hawkins	Chief Executive Officer	1/04/20-31/10/20
Elliot Howard-Jones	Chief Executive Officer	1/11/20-31/3/21
David Bacon	Director of Finance	1/4/20-31/3/21
Dr Elizabeth Kendrick	Medical Director	1/4/20-31/3/21
Sarah Browne	Director of Nursing and Quality	1/4/20-31/3/21

STRUCTURE CHART

Hertfordshire Community NHS Trust (The Trustees)



**Individual Fund
Managers**

THE HISTORY OF HERTFORDSHIRE HEALTH CHARITABLE FUNDS 2001/02 TO 2020/21

With the dissolution of the North West Thames Regional Health Authority on the 1st April 1996, funds totalling £381,000 and Potters Bar land were transferred to the two Hertfordshire Health Authorities as follows: -

East and North Hertfordshire Health Authority £204,000

West Hertfordshire Health Authority £177,000 + Potters Bar land

On 1 April 2001, £476,000 was transferred to Hertfordshire Health Authority as a result of the merger of the East & North Hertfordshire and West Hertfordshire Health Authorities. By the end of 2001/02 the funds totalled £594,000; the increase was largely due to clinical services and the relevant designated charitable funds transferring from Hertfordshire and Essex NHS Trusts to the Hertfordshire Primary Care Trusts in 2001.

Some of the transferred unrestricted funds may go back to the start of the National Health Service.

SOUTH EAST HERTFORDSHIRE PRIMARY CARE TRUST

As South East Hertfordshire Primary Care Trust already hosted Financial Services for the 8 Primary Care Trusts (PCT) in Hertfordshire it was therefore considered to be in the best position to also manage the financial arrangements of the charitable funds and was appointed the corporate Trustee as from April 2002.

It was agreed with the Charity Commission that the existing Registered Number 1061325 should be retained and that the Hertfordshire Health Charitable Funds should be recorded as a working name so that potential donors could trace the charity on the register.

On 1 October 2006 the eight Primary Care Trusts in Hertfordshire then merged to create two Primary Care Trusts, East & North Hertfordshire, and West Hertfordshire. South East Hertfordshire PCT, along with three other PCTs, merged to form East & North Hertfordshire Primary Care Trust.

EAST AND NORTH HERTFORDSHIRE PRIMARY CARE TRUST

It was agreed that East and North Hertfordshire Primary Care Trust should host the charitable funds and manage its financial arrangements as the successor organisation to South East Hertfordshire PCT.

In order to operate this change a Transfer of Staff, Property, Rights and Liabilities Order 2006 was requested and received.

The Charity Commission was notified, and it was agreed that the existing Registered Number would be retained and that the working name of Hertfordshire Health Charitable Funds would also remain.

On 1 October 2006 the value of the funds at the time of the merger was £609,000.

HERTFORDSHIRE PRIMARY CARE TRUST

On 31 March 2010 East and North Hertfordshire Primary Care Trust and West Hertfordshire Primary Care Trust were dissolved and Hertfordshire Primary Care Trust was established on 1 April 2010. As the successor to the dissolved Primary Care Trusts it was agreed that Hertfordshire Primary Care Trust should host and manage the financial arrangements of the charitable funds whilst retaining the working name and registered number. On 1 April 2010 the value of the funds at the time of the merger of the Primary Care Trusts was £681,000.

Under the Health and Social Care Act 2012 Primary Care Trusts were abolished on 31 March 2013. All balances on PCT funds had been expended by this date.

HERTFORDSHIRE COMMUNITY NHS TRUST

With the establishment of Hertfordshire Community NHS Trust on 1 November 2010, it was agreed that the Community NHS Trust should host the charitable funds and manage the financial arrangements. This was based on the NHS Trust employing the majority of staff and the majority of funds (restricted and unrestricted) relating to Community Trust services. The working name of Hertfordshire Health Charitable Funds and the registration number remained the same. On 1 November 2010 the value of the funds at the time of the transfer to Hertfordshire Community NHS Trust was £677,723. The funds summary as at 31 October 2010 was as follows:

	£k
Opening Balance – 1 April 2010	681
Donations	41
Legacies	8
Investment Income – Interest	1
Charitable Expenditure	(53)
Closing Balance – 31 October 2010	<u>678</u>

As from 1 November 2010 a General Fund was set up in respect of Hertfordshire Community NHS Trust and £122,201.32 was transferred from the General Funds of the former East & North Hertfordshire and West Hertfordshire PCTs. The value of the transfer of funds was based on the apportionment of the total number of staff employed by each organization as at 31 October 2010.

FINANCIAL REVIEW OF THE YEAR 2020/21

1.0 INTRODUCTION

- 1.1** The attached Statement of Financial Activities details income and expenditure in respect of the Hertfordshire Health Charitable Funds for the year ended 31 March 2021. In addition, a Balance Sheet as at 31 March 2021 is also attached.
- 1.2** The Statements represent part of the information that will be submitted to the Charity Commission for the financial year 2020/21, following an independent examination, as gross income is not more than £1,000k. The audit exemption criteria are that gross income is not more than £1million or that gross assets are not more than £3.26million and gross income is not more than £250k.
- 1.3** An attached Statement of Fund Balances as at 31 March 2021 is also included, sub-totalled by service to show funds within each service. The full set of the financial statements, examined by an independent examiner, have been prepared in accordance with applicable United Kingdom accounting standards and the Statement of Recommended Practice "Accounting and Reporting by Charities" in accordance with the Financial Reporting Standard (FRS 102) issued on 16 July 2014. Copies of the financial statements can be obtained from the Deputy Director of Finance, Systems and Estates, Hertfordshire Community NHS Trust, Howard Court, 14 Tewin Road, Welwyn Garden City, AL7 1BW.

2.0 KEY FACTS 2020/21

- 2.1** The Trust is a member of the NHS Charities Together. The Charity is a forum for nationwide fundraising and advocacy campaigns, provides advice and guidance to its members, bespoke conferences and training days covering issues and development opportunities for NHS Charities, as well as access to online resources and support through exclusive member pages on the website. NHS Charities together also provides the collective voice of NHS Charities and impact they make. Membership gives the Committee exclusive access to the NHS Big Tea campaign, which is the largest fundraising collaboration of individual charities nationally.
- 2.2** The Trust has agreed to host the NHS Charities Together funds for Hertfordshire and West Essex Integrated Care System. This has significantly increased the income and expenditure through the Trust in 2020/21.
- 2.3** The Trust has received £623k incoming resources; an increase of £587k from last year, including income received and distributed for the NHS Charities Together.
- 2.4** Donations are received on an ad-hoc basis and are not planned or agreed but reflect the wishes of former patients and patients' relatives. In 2020/21, additional income was received and distributed for the NHS Charities Together, which has made a material difference to the scale of transactions through the Charity
- 2.5** Legacies are usually received unexpectedly from solicitors. In 2020/21 £11k in legacies were received.

- 2.6** Total resources expended have increased by £328k in 2020/21, this included expenditure of c£78k on Covid Recovery and £240k on Community Welfare, on behalf of NHS Charities Together.
- 2.7** There was no debtor balance in 2020/21 (2019/20: £0k).
- 2.8** Investments increased by £1k in 2020/21 (2019/20: £3k)
- 2.9** Cash at bank and in hand has increased £347k (2019/20: £101k)
- 2.10** Creditors are £105k (2019/20: £8k). This comprises balances owed to various suppliers.
- 2.11** With the establishment of Hertfordshire Community NHS Trust from 1 November 2010 the hosting arrangements and management of financial arrangements were transferred to the Trust. The Board of the Trust acts as the corporate trustees of the Charitable Funds from this date. With the abolishment of the PCT on 31 March 2013 all funds relate to Hertfordshire Community NHS Trust.

3.0 GOVERNANCE COSTS

- 3.1** Management and administration were provided in part by ELFS Shared Services.
- 3.2** Management and administration charged is apportioned across all funds as a percentage of each fund's balance in relation to the total funds' balance. The charge is transferred to the General fund.

4.0 TRANSACTIONS OVER £5k

- 4.1** The Trustees have requested to be notified of individual income and expenditure over £5k. In addition, Fund Managers must seek prior approval from the Charitable Funds Committee for any proposed expenditure of £5k and above and have Director of Finance approval, unless it relates specifically to the donation of equipment by the Friends of hospitals.

4.2 INCOME

In 2020/21 there was 26 individual donations over £5k; (2019/20: £6k). Donations and legacies income was £50k in 2020/21 (2019/20: £17k). The remainder of the income of £556k was from NHS Charities Together.

4.3 EXPENDITURE

In 2020/21 there was 26 individual items of expenditure over £5k for of which 10 were on behalf of NHS Charities Together (2019/20: £6k).

5.0 COMMUNITY TRUST FUND BALANCES AS AT 31 March 2021

Detailed transaction reports are available online to all Fund Managers providing the current position.

6.0 RESERVES POLICY

Extracts from final Reserves policy first dated and agreed on 19 September 2007 and as amended on 22 April 2009:

There is no legal definition of "reserves" in relation to charities and no specific legal rule about the amount or proportion of a charity's income funds which it is allowed to hold as a reserve.

This definition of reserves excludes:

- permanent endowment
- expendable endowment
- restricted income funds
- designated funds
- fixed assets held for charity use which could only be realised by disposal.

Common reasons for holding reserves

The following is a list of common reasons for holding reserves:

- To ensure continuity in the event of a large variation of income
- To spend in emergencies
- To pay for specific future projects
- To bridge cash flow problem and other risks (e.g. winding up)
- To cover specific liabilities, e.g. pension/contractual commitments and any potential costs of winding-up

A free reserve would need to allow for payment of creditors and any winding-up costs, without impacting on designated funds.

Trust Policy on free reserves

It was agreed by the Trustees in April 2009 that a reasonable level of reserves for this Charity, based on the above considerations, is estimated to be £15,000.

As at the 31 March 2021, the total funds of the Charity were £792k, being £63k Endowment fund, £266k Restricted fund and £463k Unrestricted fund. There are no fixed assets, no Debtors and Creditors were £105k.

The unrestricted funds balance of £463k comprises of 22 designated funds. The restricted funds balance of £266k also comprises of 19 designated funds. There is one Endowment fund for the value of £63k.

Expenditure policy

As in previous years Fund Managers have been encouraged to utilise all funds for the various purposes of the charity. This should be taken to include all areas of expenditure of the constituent

bodies, except for any expenditure that is necessary for the achievement of statutory functions. (Expenditure which is necessary for the achievement of statutory functions must be funded from exchequer funds, not from funds held on Trust.)

Restricted funds

Although there is clearly a surplus of non-restricted reserves against the above criteria, the level of restricted funds is reviewed on an on-going basis.

7.0 MATERIAL INVESTMENTS

7.1 The Charitable Funds hold no fixed asset investments but do hold short-term deposits with Lloyds Banks plc, which are included in Current Assets.

8.0 RISK MANAGEMENT

8.1 Major risks to which the charity may be exposed, as identified by the Trustees, have been reviewed and procedures have been established to manage those risks.

The risks that have been considered include, but are not limited to:

- Governance and management
- Operational
- Finance
- External factors

The most significant risks to which the charity may be exposed are:

- The Charity exhausts its funds
- Income raised does not appear in the funds accounts
- Low investment rates
- Expenditure is spent outside of the restrictions contained within the relevant designated funds

FUNDS OF HERTFORDSHIRE HEALTH CHARITABLE FUNDS AS AT 31 March 2021

	Unrestricted Fund	Restricted Fund	Endowment Fund	Total at 31 March 2021
	£000	£000	£000	£000
Total Funds	463	266	63	792

REVIEW OF OBJECTIVES & CHARITABLE ACTIVITIES 2020/21

When planning activities for the year the Trustees have considered the Charity Commission’s guidance on public benefit and in particular the specific guidance for the advancement of health and saving of lives. This has been demonstrated by the purchase of medical equipment to provide relief to the sick and promote health.

Principal charitable activities, in the form of resources expended, are detailed

in the table below

Area of Expenditure	£000
Community Welfare	
BAME Recovery	50
Carers in Hertford	9
Communities First	5
Payments on behalf of NHS Charities Together	129
Other	47
Total Community Welfare	240
Covid-19 Recovery	78
Administration Charges	14
Patients Welfare And Amenities	7
Audit Fees	6
Other	27
Total Expenditure 2020/21	372

FORWARD LOOK

The accounts demonstrate various large sums unspent during the year. The restricted and endowment funds must be spent in accordance with the specific purposes of these funds. The Charitable Funds Committee continues to review how funds can be utilised more effectively in the coming year.

The Trust is a member of NHS Charities Together. The Charity is a forum for nationwide fundraising and advocacy campaigns, provides advice and guidance to its members, bespoke conferences and training days covering issues and development opportunities for NHS Charities, as well as access to online resources and support through exclusive member pages on the website. NHS Charities Together is also responsible for administering and distributing the funds raised by Captain Tom Moore. It provides the collective voice of NHS Charities and impact they make. Membership gives the Committee exclusive access to the NHS Big Tea campaign, which is the largest fundraising collaboration of individual charities nationally.

In 2020/21 The trustees of NHS Charities Together have authorised various grants to HCT as an individual organisation and to the Herts and West Essex ICS which HCT are holding and administering on behalf of the ICS.

Further Grants will be dependent on reporting of scheme spend and activity to date, to NHS Charities Together and to the continued success of the appeal and at the Trustee’s discretion.

FUNDS HELD ON TRUST
ANNUAL ACCOUNT 2020-21
NATIONAL HEALTH SERVICE
HERTFORDSHIRE COMMUNITY NHS TRUST

NATIONAL HEALTH SERVICE

HERTFORDSHIRE COMMUNITY NHS TRUST

FUNDS HELD ON TRUST ANNUAL ACCOUNT 2020-21

The accounts of the Funds Held on Trust by the Community NHS Trust

FOREWORD

These accounts have been prepared by the Trustees in accordance with applicable law, namely the Charities Acts 1993, 2006 and 2011, and United Kingdom Accounting Standards.

STATUTORY BACKGROUND

The Community NHS Trust is the corporate trustee of the funds held on trust under paragraph 12(2) of Schedule 5A of the NHS Act 1977 (as inserted by the Health Act 1999)

The Hertfordshire Community NHS Trust charitable funds held on trust are registered with the Charity Commission as one umbrella fund, but they are designated to Hertfordshire Community NHS Trust; they were transferred to East and North Hertfordshire Primary Care Trust from 1 October 2006 and then to Hertfordshire PCT on 1 April 2010 before being transferred to Hertfordshire Community NHS Trust on 1 November 2010; they also include funds transferred from the former Hertfordshire Health Authorities that do not relate to the hospitals below (received from the former North West Thames Regional Health Authority); they include funds in respect of the following hospitals:-

Cheshunt Community Hospital
Danesbury Home
Herts and Essex Hospital
Queen Victoria Memorial Hospital

During the 2020/21 Financial year, some funds previously received and administered by Hertfordshire Community NHS Trust Charitable Funds were transferred to Central London Community Hospitals NHS Charitable Funds; where the funds were related to the operational services, that had transferred to Central London Community Hospitals NHS Trust during 2019/20.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the Hertfordshire Community NHS Trust.

Statement of Trustee's responsibilities in respect of the Trustee's Annual Report and Accounts

Under charity law, the Trustee is responsible for preparing the Trustee's annual report and accounts for each financial year which show a true and fair view of the state of affairs of the charity and of the excess of expenditure over income for that period.

In preparing these financial statements, generally accepted accounting practice requires that the Trustee:

- selects suitable accounting policies and then apply them consistently
- makes judgments and estimates that are reasonable and prudent
- states whether the recommendations of the SORP FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements
- states whether the financial statements comply with the trust deed, subject to any material departures disclosed and explained in the financial statements
- prepares the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustee is required to act in accordance with the trust deed and the rules of the charity, within the framework of trust law. The Trustee is responsible for keeping proper accounting records, sufficient to disclose at any time, with reasonable accuracy, the financial position of the charity at that time, and to enable the Trustee to ensure that, where any statements of accounts are prepared by the Trustee under section 132(1) of the Charities Act 2011, those statements of accounts comply with the requirements of regulations under that provision.

The Trustee has general responsibility for taking such steps as are reasonably open to the Trustee to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Signed on behalf of the Trustee:

Elliot Howard-Jones, Chief Executive

Dated: 27th January 2022

David Bacon, Director of Finance

Dated: 27th January 2022

Independent examiner's report to the corporate trustee of Hertfordshire Community NHS Funds Held on Trust

I report on the accounts of Hertfordshire Community NHS Funds Held on Trust (the "charity") for the year ended 31 March 2021, which are set out on pages 20 – 48.

Independent examiner's statement

In connection with my examination, no other matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011;
 - to prepare accounts which accord with the accounting records; and
 - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008

have not been met, or

to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Basis of independent examiner's statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as corporate trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement above.

Respective responsibilities of corporate trustee and examiner

The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 149(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 149 of the Charities Act 2011;

to follow the procedures laid down in the general Directions given by the Charity Commission under section 149(5) of the Charities Act 2011; and

to state whether particular matters have come to my attention.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) issued in October 2019 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2019.

Use of this report

This report is in respect of an examination carried out under section 149(3) of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them 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 charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Paul Dossett

Grant Thornton UK LLP
Chartered Accountants

London

Date 28/01/2022

	HERTFORDSHIRE COMMUNITY NHS TRUST CHARITABLE FUND			Charity No - (if any)	1061325	
	Annual accounts for the period					
	Period start date		Apr-20	To	Period end date	Mar-21
Section A Statement of financial activities						
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£'000	£'000	£'000	£'000	£'000
Incoming resources (Note 3)		F01	F02	F03	F04	F05
Income and endowments from:						
Donations and legacies	S01	589	18	-	607	17
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	0	0	0	1	4
Separate material item of income	S05	-	-	-	-	-
Other	S06	16	-	-	16	16
Total	S07	605	18	0	623	36
Resources expended (Note 4)						
Expenditure on:						
Raising funds	S08	-	-	-	-	0
Charitable activities	S09	-	-	-	-	-
Patients' welfare, and amenities		7	-	-	7	14
Staff welfare and amenities		0	-	-	0	7
Covid Recovery		78	-	-	78	-
Community Welfare		240	-	-	240	-
Separate material item of expense	S10	4	-	-	4	1
Governance		6	8	2	16	16
Other	S11	9	17	1	27	6
Total	S12	345	25	3	372	44

Net income/(expenditure) before investment gains/(losses)	S13	260	-	7	-	3	251	-	9
Net gains/(losses) on investments	S14			-			-		-
Net income/(expenditure)	S15	260	-	7	-	3	251	-	9
Extraordinary items	S16	-	-	-	-	-	-	-	-
Transfers between funds	S17	-	-	-	-	-	-	-	-
Other recognised gains/(losses):									
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-	-	-	-
Net movement in funds	S20	260	-	7	-	3	251	-	9
Reconciliation of funds:									
Total funds brought forward	S21	203		273		66	541		549
Total funds carried forward	S22	463		266		63	792		541

Section B Balance sheet						
	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total prior year
		£'000	£'000	£'000	£'000	£'000
Fixed assets		F01	F02	F03	F04	F05
Intangible assets	B01	-	-	-	-	-
Tangible assets	B02	-	-	-	-	-
Heritage assets	B03	-	-	-	-	-
Investments (Note 8)	B04	-	-	-	-	-
Total fixed assets	B05	-	-	-	-	-
Current assets						
Stocks (Note 9)	B06	-	-	-	-	-
Debtors (Note 10)	B07	-	-	-	-	0
Investments (Note 8.4)	B08	272	157	37	466	465
Cash at bank and in hand (Note 12)	B09	291	112	27	430	83
Total current assets	B10	564	269	64	896	548
Creditors: amounts falling due within one year (Note 11)	B11	101	3	1	105	8
Net current assets/ (liabilities)	B12	463	266	63	792	541
Total assets less current liabilities	B13	463	266	63	792	541
Creditors: amounts falling due after one year (Note 11)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	463	266	63	792	541

Funds of the Charity						
Endowment funds (Note 15)	B17	-		63	63	66
Restricted income funds (Note 15)	B18		266		266	272
Unrestricted funds	B19	463		-	463	203
Revaluation reserve	B20				-	-
Total funds	B21	463	266	63	792	541

The Notes on pages 24 to 48 form part of these Accounts.

Signed on behalf of the Trustees:

Elliot Howard-Jones, Chief Executive:

Dated: 27th January 2022

David Bacon, Director of Finance:

Dated: 27th January 2022

CHARITABLE TRUST ANNUAL ACCOUNT 2020/21 - HERTFORDSHIRE COMMUNITY NHS TRUST				
Section C	Notes to the Account			
Note 1 Basis of preparation				
1.1 Basis of accounting				
These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.				
The accounts have been prepared in accordance with:				
• and with*	✓	the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014		
• and with*	✓	the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)		
• and with the Charities Act 2011.				
The charity constitutes a public benefit entity as defined by FRS 102*				✓
* -Tick as appropriate				
1.2 Going concern				
<i>If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:</i>				
An explanation as to those factors that support the conclusion that the charity is a going concern;		<i>It is anticipated that the charity will continue to operate and fulfil its objectives</i>		
Disclosure of any uncertainties that make the going concern assumption doubtful;		<i>Not applicable</i>		
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.		<i>Not applicable</i>		
1.3 Change of accounting policy				
The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.				

Yes*	✓	* -Tick as appropriate			
No*					
Please disclose:					
<i>(i) the nature of the change in accounting policy;</i>					
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>					
<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>					
1.4 Changes to accounting estimates					
No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).					
Yes*	✓	* -Tick as appropriate			
No*					
Please disclose:					
<i>(i) the nature of any changes;</i>					
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>					
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>					
1.5 Material prior year errors					
No material prior year error has been identified in the reporting period (3.47 FRS 102 SORP).					
Yes*	✓	* -Tick as appropriate			
No*					
Please disclose:					
<i>(i) the nature of the prior period error;</i>					
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>					
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>					

Section C		Notes to the accounts			(cont)		
Note 2		Accounting policies					
2.1 INCOME							
<i>This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.</i>							
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when:						
	· the charity becomes entitled to the resources;			Yes	No	N/a	
	· it is more likely than not that the trustees will receive the resources; and						
	· the monetary value can be measured with sufficient reliability.						
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.						
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).			Yes	No	N/a	
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).			✓			
Legacies	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.			Yes	No	N/a	
				✓			
Government grants	The charity has received government grants in the reporting period			Yes	No	N/a	
					✓		
Tax reclaims on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.			Yes	No	N/a	
						✓	
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.			Yes	No	N/a	
						✓	
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.						

	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.		Yes	No	N/a
					✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.		Yes	No	N/a
					✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.		Yes	No	N/a
					✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.		Yes	No	N/a
					✓
Donated services and facilities	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.		Yes	No	N/a
			✓		
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.		Yes	No	N/a
			✓		
Support costs	The charity has incurred expenditure on support costs.		Yes	No	N/a
			✓		
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.				
Income from interest, royalties, and dividends	This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.		Yes	No	N/a
			✓		
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.		Yes	No	N/a
			✓		
	Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.		Yes	No	N/a
					✓
			Yes	No	N/a

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.				✓
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No		N/a
					✓
2.2 EXPENDITURE AND LIABILITIES					
Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No		N/a
		✓			
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No		N/a
		✓			
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No		N/a
		✓			
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No		N/a
					✓
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No		N/a
		✓			
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes	No		N/a
					✓
Deferred income	No material item of deferred income has been included in the accounts.	Yes	No		N/a
			✓		
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No		N/a
		✓			
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No		N/a
		✓			
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS 102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS 102 SORP.	Yes	No		N/a
		✓			
2.3 ASSETS					

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least £5,000 (based on prior year statement).		Yes	No	N/a
	They are valued at cost.				✓
	The depreciation rates and methods used are disclosed in note 14.				
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15		Yes	No	N/a
					✓
	They are valued at cost.				
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical, or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.		Yes	No	N/a
					✓
			Yes	No	N/a
	They are valued at cost.				✓
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.		Yes	No	N/a
					✓
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments		Yes	No	N/a
			✓		
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.		Yes	No	N/a
					✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.		Yes	No	N/a
					✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.		Yes	No	N/a
					✓
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.		Yes	No	N/a
			✓		
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.		Yes	No	N/a
			✓		

				Yes	No	N/a
	They are valued at fair value except where they qualify as basic financial instruments.			✓		
Policies adopted, additional to or different from those above						

Note 3 Analysis of income

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year
		£'000	£'000	£'000	£'000	£'000
Donations and legacies:	Donations and gifts	32	7	-	39	17
	Gift Aid	-	-	-	-	-
	Legacies	0	11	-	11	-
	General grants provided by government/other charities	556	-	-	556	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities, and services	-	-	-	-	-
	Other (Governance Transfer)	16	-	-	16	16
	Total	605	18	-	623	32
Charitable activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	0	0	0	1	4
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
	Total	0	0	0	1	4
Separate material		-	-	-	-	-
		-	-	-	-	-

item of income:		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		605	18	0	623	36
Other information:						
	All income in the prior year was unrestricted except for: (please provide description and amounts)					
	Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.					
	Within the income items above the following items are material: (please disclose the nature, amount, and any prior year amounts)					

Section C		Notes to the accounts					(cont)				
Note 4		Analysis of expenditure									
	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year					
		£'000	£'000	£'000	£'000	£'000					
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	0					
	Incurred seeking legacies	-	-	-	-	-					
	Incurred seeking grants	-	-	-	-	-					
	Operating membership schemes and social lotteries	-	-	-	-	-					
	Staging fundraising events	-	-	-	-	-					
	Fundraising agents	-	-	-	-	-					
	Operating charity shops	-	-	-	-	-					
	Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-					
	Advertising, marketing, direct mail, and publicity	-	-	-	-	-					
	Start-up costs incurred in generating new source of future income					-					
	Database development costs	-	-	-	-	-					
	Other trading activities										
	Investment management costs:	-	-	-	-	-					
	Portfolio management costs	-	-	-	-	-					
Cost of obtaining investment advice	-	-	-	-	-						
Investment administration costs	-	-	-	-	-						
Intellectual property licencing costs	-	-	-	-	-						
Rent collection, property repairs and maintenance charges	-	-	-	-	-						
Total expenditure on raising funds		-	-	-	-	0					
Expenditure on	Patients', welfare, and amenities	7	-	-	7	14					

charitable activities	Staff welfare and amenities	0	-	-	0	7					
	Covid Recovery	78	-	-	78	-					
	Community Welfare	240	-	-	240	-					
	Other	4	-	-	4	1					
		-	-	-	-	-					
	Total expenditure on charitable activities	330	-	-	330	22					
Separate material item of expense	Transfers to third party charities	9	14	-	23	-	Contract for work shifted to separate NHS Trust				
		-	-	-	-	-					
		-	-	-	-	-					
	Total	9	14	-	23	-					
Other											
	Governance	6	8	2	16	16					
	Audit Fee	2	3	1	6	6					
	Bank Charges	0	0	0	0	0					
	Prior Year Write Back	-	2	-	-	2	-				
	Total other expenditure	6	11	3	20	22					
	TOTAL EXPENDITURE	345	25	3	372	44					
Other information:											
Analysis of expenditure on charitable activities											
Activity or programme	Activities undertaken directly		Grant funding of activities	Support Costs	Total this year	Total prior year					
	£'000		£'000	£'000	£'000	£'000					
Activity 1											
Activity 2											
Other											
Total											
Prior year expenditure on charitable activities can be analysed as follows:	20/21 b/fwd Accrual balance written back to general fund in year (£2,470.59)										
Within the expenditure items above the following items are material: (please disclose the nature, amount, and any prior year amounts)											

Section C		Notes to the accounts			(cont)	
Note 7 Support Costs						
<i>Please complete this note if the charity has analysed its expenses using activity categories and has support costs.</i>						
Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation
	£'000	£'000	£'000	£'000	£'000	(Describe method)
Governance	-	16		-	16	
Audit Fee	-	6		-	6	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	22		-	22	
<i>Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.</i>		Apportionment of costs has been based on individual fund balances as a percentage of the total balance				
Note 10 Details of certain items of expenditure						
10.1 Fees for examination of the accounts						
<i>Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid, please enter '0' in the appropriate box(es).</i>						
				This year	Prior year	
				£'000	£'000	
Independent examiner's fees				0	0	
Assurance services other than audit or independent examination						
Tax advisory fees						
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner						

Section C		Notes to the accounts					(cont)	
Note 8		Investment assets						
8.1 Fixed assets investments (please provide for each class of investment)								
	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total		
	£'000	£'000	£'000	£'000	£'000	£'000		
Carrying (fair) value at beginning of period	-	-	-	-	-	-		
Add: additions to investments during period*	-	-	-	-	-	-		
Less: disposals at carrying value	-	-	-	-	-	-		
Less: impairments	-	-	-	-	-	-		
Add: Reversal of impairments	-	-	-	-	-	-		
Add/(deduct): transfer in/(out) in the period	-	-	-	-	-	-		
Add/(deduct): net gain/(loss) on revaluation	-	-	-	-	-	-		
Carrying (fair) value at end of year	-	-	-	-	-	-		
*Please specify additions resulting from acquisitions through business combinations, if any.								
<p><i>Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.</i></p>								

8.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.							
Analysis of investments							
				Fair value at year end	Cost less impairment		
				£'000	£'000		
Cash or cash equivalents				-	-		
Listed investments				-	-		
Investment properties				-	-		
Social investments				-	-		
Other investments				-	-		
Total				-	-		
Grand total (Fair value at year end + Cost less impairment)							
8.3 If your charity holds investment properties, please complete the following note:							
(i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity							
(ii) Name or independent valuer, if applicable, and relevant qualifications							
(iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds							
(iv) Explain any contractual obligations for the purchase, construction, or development of investment property or for repairs, maintenance, or enhancements							
8.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.							

Analysis of current asset investments			This year	Prior year	
			£'000	£'000	
			-	-	
Cash or cash equivalents			466	465	
Listed investments			-	-	
Investment properties			-	-	
Social investments			-	-	
Other investments			466	465	
Total					
8.5 Guarantees					
Please provide details and amount of any guarantee made to or on behalf of a third party	None				
Name of the entity or entities benefitting from those guarantees					
Please explain how the guarantee furthers the charity's aims					
8.6 Concessionary loans					
Amount of concessionary loans made (Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information).	<i>Description</i>			This year £'000	Prior year £'000
	None				
	Total				
Amount of concessionary loans received (Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information).	<i>Description</i>			This year £'000	Prior year £'000
	None				
	Total				

Terms and conditions e.g. interest rate, security provided	N/A
Value of any concessionary loans which have been committed but not taken up at the reporting date	
Amounts payable within 1 year	
Amounts payable after more than 1 year	
Amounts receivable within 1 year	
Amounts receivable after more than 1 year	
8.7 Additional information	
Please provide information about the significance of investments to the charity's financial position or performance e.g. terms and conditions of loans or the use of hedging to manage financial risk.	N/A
For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.	N/A
Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.	N/A

Section C		Notes to the accounts				(cont)
Note 9		Stocks				
9.1 Please state the carrying amount of stock and work in progress analysed between activities. N/A						
	Stock		Donated goods		Work in progress	
	For distribution	For resale	For distribution	For resale		
	£'000	£'000	£'000	£'000	£'000	
Charitable activities:						
<i>Opening</i>	-	-	-	-	-	
<i>Added in period</i>	-	-	-	-	-	
<i>Expensed in period</i>	-	-	-	-	-	
<i>Impaired</i>	-	-	-	-	-	
<i>Closing</i>	-	-	-	-	-	
Other trading activities:						
<i>Opening</i>	-	-	-	-	-	
<i>Added in period</i>	-	-	-	-	-	
<i>Expensed in period</i>	-	-	-	-	-	
<i>Impaired</i>	-	-	-	-	-	
<i>Closing</i>	-	-	-	-	-	
Other:						
<i>Opening</i>	-	-	-	-	-	
<i>Added in period</i>	-	-	-	-	-	
<i>Expensed in period</i>	-	-	-	-	-	
<i>Impaired</i>	-	-	-	-	-	

<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
<i>Total previous year</i>	-	-	-	-	-
9.2 Please specify the carrying amount of any stocks pledged as security for liabilities					
Note 10 Debtors and prepayments					
10.1 Analysis of debtors				This year	Prior year
				£'000	£'000
				-	-
Trade debtors				-	-
Prepayments and accrued income				-	-
Other debtors				-	0
Total				-	0
10.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)					
				This year	Prior year
				£'000	£'000
				-	-
Trade debtors				-	-
Prepayments and accrued income				-	-
Other debtors				-	-
				-	-
Total				-	-

Section C		Notes to the accounts		(cont)	
Note 11	Creditors and accruals				
11.1 Analysis of creditors					
		Amounts falling due within one year		Amounts falling due after more than one year	
		This year	Prior year	This year	Prior year
		£'000	£'000	£'000	£'000
Accruals for grants payable		-	-	-	-
Bank loans and overdrafts		-	-	-	-
Trade creditors		-	-	-	-
Payments received on account for contracts or performance-related grants		-	-	-	-
Accruals and deferred income		105	8	-	-
Taxation and social security		-	-	-	-
Other creditors		-	-	-	-
Total		105	8	-	-
11.2 Deferred income					
		N/A			
<i>Please explain the reasons why income is deferred.</i>					
Not applicable					
Movement in deferred income account					
				This year	Prior year
				£'000	£'000
Balance at the start of the reporting period				-	-
Amounts added in current period				-	-
Amounts released to income from previous periods				-	-
Balance at the end of the reporting period				-	-

Section C		Notes to the accounts		(cont)	
Note 12		Cash at bank and in hand			
				This year	Prior year
				£'000	£'000
Short term cash investments (less than 3 months maturity date)				-	-
Short term deposits					
Cash at bank and on hand				430	83
Other					-
Total				430	83
Note 13		Fair value of assets and liabilities			
13.1		Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.			
		N/A			
13.2		Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.			
		N/A			
Note 14		Events after the end of the reporting period			
No events have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period that would require adjustment to the Financial Statements.					

<p>Please provide details of the nature of the event</p>	
<p>Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made</p>	

Section C		Notes to the accounts						
(cont)								
Note 15		Charity funds						
15.1		Details of material funds held and movements during the CURRENT reporting period						
<p>Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.</p>								
<p>* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds</p>								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	£'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	66	0	- 3	-	-	63
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	71	0	- 3	-	-	68
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	18	0	- 1	-	-	17
Irene Swanwick-Harpenden	R	Benefit staff/patients	115	7	- 5	-	-	118
Mrs J E Royle, deceased	R	Benefit staff/patients	35	0	- 1	-	-	34
Others (Fifteen funds)	R		33	11	- 15	-	-	29
General Funds	U	Community Trust staff use	35	18	- 3	-	-	50
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	49	0	- 2	-	-	47
Queen Victoria Mem Hosp	U	Benefit staff/patients	14	0	- 6	-	-	8
Denise Hull	U	Special Needs children	10	0	- 0	-	-	9
Palliative Care	U	Cancer support	22	0	- 2	-	-	20
Wheelchair Services	U	Benefit staff/patients	9	0	- 0	-	-	8

Herts & Essex Inpatients	U	Benefit staff/patients	12	3	-	1	-	-	14
St Albans Integrated Team	U	Benefit staff/patients	5	-	-	5	-	-	-
South Locality Integrated Team	U	Benefit staff/patients	26	0	-	1	-	-	25
Child Development Centre	U	Benefit staff/patients	4	0	-	0	-	-	3
Danesbury	U	Benefit staff/patients	7	27	-	1	-	-	32
COVID Staff Support	U	Benefit staff/patients	-	151	-	78	-	-	73
Covid ICS Grant	U	Community Welfare	-	405	-	240	-	-	165
Others (Nine funds)	U		12	0	-	5	-	-	8
Total Funds			541	623	-	372	-	-	792

15.1.1 The Covid ICS Grant fund is the NHS Charities Together (CT) fund. Hertfordshire Community Trust is the statutory reporting body for this fund on behalf of Hertfordshire and West Essex Integrated Care System (H&WE ICS). The fund balance reported as at 31st March 2021 of £405,160.00 consists of two allocated fund balances

15.1.1.1 £49,160.00 allocated to HCT in relation to the administration costs as the host reporting statutory body. The allocation was made in full in 2020/21 and was granted to cover eighteen months administration costs. There were no administration costs incurred against this fund in 2020/21

15.1.1.2 £356,000.00 allocated by NHS Charities Together to H&WE ICS based on grant proposals developed by H&WE ICS and to be made to a number of Community and Voluntary Sector organisations across H&WE ICS. Each organisation is required to meet the conditions of the grant as determined by H&WE ICS to receive payment from the fund. As at 31st March 2021 payments totalling £239,688.72 had been made.

Section C Notes to the accounts (cont)								
Note 15 Charity funds (cont)								
15.2 Details of material funds held and movements during the PREVIOUS reporting period								
<i>Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.</i>								
<i>* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds</i>								
Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward	Income	Expenditure	Transfers	Gains and losses	Fund balances carried forward
			£'000	£'000	£'000	£'000	£'000	£'000
John Lawrence, deceased	PE	Benefit of Cheshunt Community Hospital/grave maintenance	68	0	- 3	-	-	66
Mrs Shirley Jago, deceased	R	Benefit staff/patients, Harpenden Memorial	74	0	- 3	-	-	71
Harpenden Mem Hosp	R	Benefit staff/patients, Harpenden Memorial	19	0	- 1	-	-	18
Irene Swanwick-Harpenden	R	Benefit staff/patients	119	1	- 5	-	-	115
Mrs J E Royle, deceased	R	Benefit staff/patients	36	0	- 2	-	-	35
Others (Fourteen funds)	R		38	0	- 5	-	-	33
General Funds	U	Community Trust staff use	18	18	- 2	-	-	35
Francis Keats, deceased	U	Benefit of Herts & Essex Hospital	51	0	- 2	-	-	49
Queen Victoria Mem Hosp	U	Benefit staff/patients	15	0	- 1	-	-	14
Denise Hull	U	Special Needs children	10	0	- 0	-	-	10
Palliative Care	U	Cancer support	28	0	- 5	-	-	22
Wheelchair Services	U	Benefit staff/patients	9	0	- 0	-	-	9

Herts & Essex Inpatients	U	Benefit staff/patients	13	0	-	2	-	-	12
St Albans Integrated Team	U	Benefit staff/patients	5	0	-	0	-	-	5
South Locality Integrated Team	U	Benefit staff/patients	27	0	-	1	-	-	26
Child Development Centre	U	Benefit staff/patients	4	0	-	0	-	-	4
Others (ten funds)	U		17	14	-	13	-	-	19
Total Funds			549	36	-	44	-	-	541