



**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 NHSTrust.

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 £000	Restricted Fund £000	Endowment Fund £000	Total at 31 March 2021 £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
<u>Community Welfare</u>	
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

 <div>CHARITY COMMISSION FOR ENGLAND AND WALES</div>	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) the nature of the change in accounting policy;					
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and					
(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.					
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) the nature of any changes;					
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and					
(iii) where practicable, the effect of the change in one or more future periods.					
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) the nature of the prior period error;					
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and					
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.					

Section C		Notes to the accounts			(cont)	
Note 2		Accounting policies				
2.1 INCOME						
		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.				
Recognition of income		These are included in the Statement of Financial Activities (SoFA) when:				
		· the charity becomes entitled to the resources;			Yes	No
		· 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
		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
					✓	
Government grants		The charity has received government grants in the reporting period			Yes	No
						✓
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
						✓
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
						✓
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.							
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.							

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).	Description					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).	Description					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:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other trading activities:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-
Closing	-	-	-	-	-
Other:					
Opening	-	-	-	-	-
Added in period	-	-	-	-	-
Expensed in period	-	-	-	-	-
Impaired	-	-	-	-	-

<i>Closing</i>	-	-	-	-	-
Total this year	-	-	-	-	-
Total previous year	-	-	-	-	-
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					
<i>Movement in deferred income account</i>				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								
<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	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