

## **Hertford St Andrew Community Trust**

### **Report of the Trustees for the year ended 31<sup>st</sup> December 2022**

The Trustees present their report and financial statements for the year ended 31<sup>st</sup> December 2022.

#### **Reference and Administrative Information**

Charity Name: Hertford St Andrew Community Trust a Charitable Incorporated Organisation (CIO)

Charity registration number: 1148533

Registered Office and  
Operational address: St Andrew's Church  
St Andrew Street  
Hertford SG14 1HZ

#### **The trustees of the charity at the date that this report was approved were:**

Mr R Taylor                      Chairman  
Mr M Fry  
Mrs C Muhr  
Mrs P Probert  
Mrs L Ramsay  
Mrs J Sharman  
Mr D Spring  
Mr R Willis

**Hon. Treasurer:** Mrs Shirley Taylor

**Centre Administrator:** Mrs Christine Williams

#### **Our Aims and Objectives**

##### Purposes and Aims

Our charity's purposes as set out in the objects contained in the CIO's constitution are to:

- benefit the residents of Hertford and its neighbourhood by bringing them together with local authorities, voluntary and other organisations to advance education and provide facilities for recreation and leisure time occupations and
- to establish a community centre for such activities.

The aim of the charity is to promote well-being for the residents of Hertford and its environs.

## Ensuring our work delivers our aims

We review our aims, objectives and activities each year. We look at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes.

## The focus of our work

The Trustees have worked on maintaining and improving the condition of the St Andrew's Centre and the facilities within it, as well as compliance with legal requirements. As restrictions were relaxed on the use of community facilities and people became less concerned about meeting together in enclosed spaces as the Covid-19 pandemic declined, attention turned to encouraging the renewed use of the St Andrew's Centre by groups and organisations which used it pre-pandemic and finding new users.

## **How our activities deliver public benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties. All our charitable activities focus on the promotion of facilities and opportunities for the advancement of education, recreation and leisure activities for the residents of Hertford and its environs through the use of the St Andrew's Centre and are undertaken to further our charitable purposes for the public benefit. Our objects limit the services we provide to those who are resident in Hertford and the neighbourhood.

## Principal Funding Sources

The principal funding source for the charity is currently hire charges paid by users of the Centre. In 2022 this source was enhanced by the use of the Centre for the Covid-19 vaccination programme by a group of local doctors' surgeries. That use ceased in 2022.

## Investment Policy

Funds received have been placed in bank accounts with Lloyds Bank Plc.

## Reserves Policy

£3,000 has been placed in an interest-bearing deposit account as a reserve for repairs, renewal and redecoration of the St Andrew's Centre.

## **Plans for Future Periods**

The trustees keep under review opportunities to increase the use of the Centre in line with the objectives of the CIO. They will seek to improve its marketing material and opportunities to advertise the Centre more widely.

## **Structure, Governance and Management**

Until 25<sup>th</sup> June 2020 the organisation was a charitable company limited by guarantee, incorporated on 7<sup>th</sup> June 2011 and registered as a charity on 13<sup>th</sup> August 2012. The company was established under Articles of Association containing the objects and powers of the charitable company and governance. On 25<sup>th</sup> June 2020 the charity converted to a Charitable Incorporated Organisation (CIO), the constitution of which contains like objects and powers as those in the Articles of Association so far as compatible with charity law.

### Appointment of Trustees

Under the requirements of the Constitution of the CIO one third of the trustees must retire from office at each annual general meeting. In every case a retiring trustee may be re-elected.

All trustees give their time voluntarily and received no benefits from the charity, although it is noted that the sum paid by the charity to Hertford St Andrew PCC by way of contribution towards the running costs of the Centre incurred by the PCC included £475 towards the remuneration of Mrs P Probert, one of the trustees, as Parish Administrator employed by the PCC.

The trustees retiring at the annual general meeting offer themselves for re-election.

### Trustee Induction and Training

All new trustees are encouraged to read and understand the Constitution of the CIO, the latest trustees' report and accounts and the Charity Commissioner's Guide "the Essential Trustee".

### Risk Management

Internal control risks are minimised by the implementation of procedures for authorisation of all transactions. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre.

### Organisational Structure

The CIO has a board of trustees which currently stands at 8 members who meet quarterly and are responsible for the strategic directions and policy of the charity. The Centre Administrator and the Treasurer are invited to attend trustee meetings but have no voting rights.

### Related Parties

The charity has built links with local authorities and other voluntary organisations in Hertford and its environs towards the achievement of the charity's objectives and aims and is a member of CDA Herts which gives access to the East Herts Village and Community Hall Forum and the advice and guidance provided by ACRE. This was particularly useful in adapting the Centre and practices to comply with UK government directives during the pandemic, but also provides guidance about other health & safety and statutory compliance matters.

### **Responsibilities of the Trustees**

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act or other relevant legislation. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Members of the Board of Trustees

The trustees who served during the year are set out on page 1.

**This report is prepared in accordance the Charities (Accounts and Reports) Regulations 2008**

*Richard N Taylor*

**Mr R N Taylor (Trustee)**

HERTFORD ST ANDREW COMMUNITY TRUST  
Charity No 1148533

ANNUAL REPORT  
AND  
FINANCIAL STATEMENTS  
OF THE  
HERTFORD ST ANDREW COMMUNITY TRUST  
(a charitable incorporated organisation)  
For the year to  
31 December 2023

TRUSTEES:  
Mr R Taylor (Chair)  
Mr M Fry  
Mrs C Muhr  
Mrs P Probert  
Mrs L Ramsay  
Mrs J Sharman  
Mr D Spring  
Mr R Willis

BANK:  
Lloyds Bank plc  
5-6 Market Place  
Hertford SG14 1DS

INDEPENDENT EXAMINER:  
Mr R Paddock  
86 Ware Road  
Hertford SG13 7HN

HONORARY TREASURER:  
Mrs S Taylor

**REPORT AND FINANCIAL STATEMENTS 2023**

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## HONORARY TREASURER'S REPORT

This report should be read in conjunction with the Trustees' Annual Report, produced for circulation at the Annual General Meeting, which summarises the main activities of the Trust during the year ended 31 December 2023.

The St Andrew's Centre, St Andrew Street, Hertford SG14 1HZ has been used and enjoyed by a variety of users since its completion in late 2013. The Centre is run by the Hertford St Andrew Community Trust, formerly a company limited by guarantee but since 25 June 2020 a charitable incorporated organisation. Under the management agreement between the Trust and the Parochial Church Council of Hertford St Andrew (PCC), the Trust has made a contribution of £6,284 towards the running costs of the Centre incurred by the PCC.

The Statement of Financial Activities on page 3 summarises the income and expenditure for the period (separately detailed in Notes 2 and 3 respectively). The balance sheet on page 4 shows the assets and liabilities of the Trust and how these are apportioned between various types of fund.

The accounts for the year ended 31 December 2023 show total income of £16,257 (2022: £18,413) and total expenditure of £17,530 (2022: £25,694) to give a net loss of £1,273 (2022 net loss of £7,281). It is to be noted that in 2022 the Trust made an additional payment to the PCC of £10,000 under the provisions of the management agreement relating to the Centre.

There were grants (restricted funds) received by the Trust during 2020 of which £500 is carried forward at 31 December 2023.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
Hertford St Andrew Community Trust

On accounts for the year  
ended

31<sup>st</sup> December 2023

Charity no  
(if any)

1148533

Set out on pages

1-7

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and  
basis of report

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

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

Independent  
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

*Ralph Paddock*

Date:

21 MAY 2024

Name:

RALPH PADDOCK

Relevant professional  
qualification(s) or body  
(if any):

CHARTERED PUBLIC FINANCE ACCOUNTANTS

Address:

86 WARE ROAD, HERTFORD,

HERTS,

SG13 7HN



STATEMENT OF FINANCIAL ACTIVITIES  
Period ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>INCOMING RESOURCES</b>					
Incoming resource from grants and donors	2(a)	50	542	592	1,797
Activities for generating funds	2(b)	5,653	-	5,653	14,920
Fund Raising Income		-	-	-	<u>18</u>
<b>Total Incoming Resources</b>		<b><u>5,703</u></b>	<b><u>542</u></b>	<b><u>6,245</u></b>	<b><u>16,735</u></b>
<b>RESOURCES EXPENDED</b>					
Trust Activities	3	11,049	133	11,182	15,695
Costs of generating funds		-	-	-	-
<b>Total Resources Expended</b>		<b><u>11,049</u></b>	<b><u>133</u></b>	<b><u>11,182</u></b>	<b><u>15,695</u></b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-5,346</b>	<b>409</b>	<b>-4,937</b>	<b>1,040</b>
Funds brought forward at 1 January		<u>19,880</u>	<u>91</u>	<u>19,971</u>	<u>18,931</u>
<b>Funds carried forward at 31 December</b>		<b><u>14,534</u></b>	<b><u>500</u></b>	<b><u>15,034</u></b>	<b><u>19,971</u></b>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

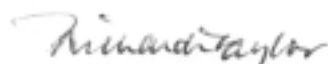
**BALANCE SHEET**

As at 31 December 2022

	Note	31 December 2023 £	31 December 2022 £
<b>CURRENT ASSETS</b>			
Debtors	4	1,309	1,145
Cash at Bank (Current A/c)		2,267	17,696
Cash at Bank (Deposit A/c)		<u>18,109</u>	<u>3,005</u>
		21,685	21,846
<b>CREDITORS:</b> amounts falling due within one year	5	(6,324)	(4,772)
Receipts in Advance	5	-	(440)
<b>NET ASSETS</b>		<b><u>15,361</u></b>	<b><u>16,634</u></b>
 <b>FUNDS</b>			
Unrestricted		14,861	16,134
Restricted		<u>500</u>	<u>500</u>
	6	<b><u>15,361</u></b>	<b><u>16,634</u></b>

The Trustees acknowledge their responsibilities for complying with the requirements of the Charities Act 2011 with respect to accounting records and the preparation of accounts.

The financial statements were approved by the Trustees and signed on their behalf by



Richard Taylor (Chair of Trustees)

Date of Approval: 17 July 2024

The notes on pages 5 to 7 form part of these accounts.

**NOTES TO THE ACCOUNTS****1. ACCOUNTING POLICIES**

These accounts have been prepared:

- (a) under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.
- (b) in accordance with the Charities Act 2011 and 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.

The accounts present a true and fair view and the particular accounting policies adopted by the Trustees are described below.

*Funds*

Unrestricted funds represent the funds of the Trustees that are not subject to any restrictions regarding their use and are available for application on the general purposes of the trustees.

The accounts include all transactions, assets and liabilities for which the Trustees are responsible in law.

*Incoming Resources*

Grants to the Trust are accounted for as soon as the Trust is notified of its legal entitlement and the amount due. Income from hiring is accounted for on an accruals basis.

*Fixed Assets*

The Trust does not own the St Andrew's Centre but under a Management Agreement dated 30 October 2020 with the Parochial Church Council of Hertford St Andrew (PCC) the Trust undertakes to promote and manage the use of the Centre in accordance with the objects of the Trust and to bear the running costs of the Centre and maintain it in good condition.

*Current Assets*

Amounts owing to the Trust at 31 December 2020 in respect of hire income are shown as debtors.

**2. INCOMING RESOURCES**

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
2(a) Incoming resources from donors	50	42	92	441
Grants received	-	500	500	1,356
2(b) Activities for generating funds				
Hiring Income	5,653	-	5,653	14,920
Fundraising	-	-	-	18
<b>TOTAL INCOMING RESOURCES</b>	<b><u>5,703</u></b>	<b><u>542</u></b>	<b><u>6,245</u></b>	<b><u>16,735</u></b>
<b>2019</b>	<b><u>15,379</u></b>	<b><u>1,356</u></b>		<b><u>16,735</u></b>

### 3. RESOURCES EXPENDED

Centre Activities	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Staff Costs inc Table Tennis Coach	5,050	-	5,050	7,783
Equipment	31	-	31	228
Maintenance	1,937	42	1,979	2,048
Utilities & Insurance	3,445	91	3,536	3,553
Holiday at Home	-	-	-	1,027
Miscellaneous	<u>586</u>	<u>-</u>	<u>586</u>	<u>1,056</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>11,049</u></b>	<b><u>133</u></b>	<b><u>11,182</u></b>	<b><u>15,695</u></b>
<b>2019</b>	<b><u>14,430</u></b>	<b><u>1,265</u></b>		<b><u>15,695</u></b>

Staff costs represent the sum paid to Hertford St Andrew PCC for two people employed by the PCC and seconded to the Trust plus Table Tennis coach expenses.

### 4. DEBTORS

	2020 £	2019 £
Accrued Income	<u>554</u>	<u>1,084</u>
	<u>554</u>	<u>1,084</u>

### 5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Receipts in advance	-	68
Accruals – cheques not presented	170	-
Other Creditors – Chubb Alarm & Lighting works in 2020	<u>795</u>	<u>-</u>
	<u>965</u>	<u>68</u>

### 6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Total £
Current assets	15,499	500	15,999
Current liabilities	<u>(965)</u>	<u>-</u>	<u>(965)</u>
	<u>14,534</u>	<u>500</u>	<u>15,034</u>

Restricted Funds are given to the Trust for specific purposes and it is the duty of the Trust to ensure that the money is spent only in that area. At 31 December 2020 there is £500 remaining to be carried forward from a grant received in 2020 from Hertfordshire County Council (Cllr Bob Deering) towards the cost of the Holiday at Home summer event for the elderly. This event was cancelled due to the Covid-19 pandemic and Cllr Deering has allowed the Trust to keep the grant to put towards the same event to be held in 2021.

**7. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS**

No trustee received any remuneration during the accounting period. However, the contribution of £3,480 towards the running costs of the Centre paid to Hertford St Andrew PCC included £475 towards the remuneration of Mrs P Probert (Trustee) as Parish Administrator employed by the PCC.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the Trust during the accounting period.

**8. TAXATION**

As a charity, the Trust is exempt from tax on income and gains falling within Part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Trust.

**9. CHARITABLE INCORPORATED ORGANISATION**

The Trust is registered with the Charity Commission as a charitable incorporated organisation under the Charities Act 2011. The sole member of the Trust is Hertford St Andrew Parochial Church Council. In the event of the Trust being wound up, the liability is £10 per member of the Trust.