

Extraordinary Public Board 6 December 2023

06/12/2023 09:00 - 09:15



Agenda Topic	Presenter	Time	Page
1. Apologies of absence For noting	Trust Chair		
2. Declarations of Interest For noting	Trust Chair		
3. Charity Annual Accounts For approval	Martin Armstrong, Chief Financial Officer	09:00-09:05	2
4. ICS Urgent Care strategy consultation For discussion	Lucy Davies, Chief Operating Officer	09:05-09:15	33
5. Any other business	Chair		

Report Coversheet



East and North
Hertfordshire
NHS Trust

Meeting	Public Trust Board		Agenda Item	3
Report title	Charity Annual Report and Accounts 2022/23		Meeting Date	06/12/2023
Presenter	Financial Controller			
Author	Deputy Financial Controller			
Responsible Director	Martin Armstrong, Finance Director		Approval Date	
Purpose <i>(tick one box only)</i> [See note 8]	To Note	<input type="checkbox"/>	Approval	<input checked="" type="checkbox"/>
	Discussion	<input type="checkbox"/>	Decision	<input type="checkbox"/>
Report Summary:				
<p>The Charity Annual Report and Accounts have been finalised for 2022/23. Enclosed with this report are the final versions and the draft audit completion letter and ISA 260 report from BDO following their audit of the Annual Report and financial statements for the year end 31 March 2023.</p> <p>The audit identified 2 misstatements within the accounts that exceed the trivial threshold of £1,600 but were under the materiality threshold of £32,000. These misstatements relate to accounting for transactions in the correct period across the financial year end and have been unadjusted.</p> <p>There are also 2 recommendation findings that have been agreed to be implemented relating to the input of dates into the Harlequin accounting system and the process for identifying transactions to be accounted for in the correct financial year. There are no outstanding recommendations from prior years.</p> <p>The Board are asked to approve the Charity Annual Report and Accounts.</p>				
Impact: where significant implication(s) need highlighting				
Compliance with statutory reporting requirements.				
Risk:				
N/A				
Report previously considered by & date(s):				
N/A				
Recommendation	The Board are asked to APPROVE the Charity Annual Report and Accounts.			

To be trusted to provide consistently outstanding care and exemplary service



Annual Report

2022/23

♥ In loving memory of Thea Florence Harris (12/10/2017 - 11/06/2023)

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Foreword by the Chair of the Charity Trust Committee



On behalf of the Trustee, I am delighted to present the annual report and accounts for the East and North Hertfordshire Hospitals' Charity 2022-23. Thanks to support from the local community, the charity has had another successful year and has recovered back to pre-covid levels of income and activity.

Throughout the year our clinical teams have suggested many projects and services that they felt would improve or enhance patient, staff and visitor experience, across our four hospitals and satellite sites. We have spent a combined £1.2m to deliver these benefits and more detail can be found within this report. I was particularly impressed with the new cardiovascular equipment, which means local children no longer need to travel to London for treatment. I also enjoyed seeing coverage of the therapy ponies, who visit our patients every other month, on BBC Breakfast.

As in previous years we continued to thank staff for their exceptional efforts and funded a lively thank you week in July, which included both staff awards celebrations and a free meal for all staff, with food at the Lister and MVCC donated by the wonderful Rapid Relief.

Our fundraising income was £1.1m. This was partly raised through our mass participation events programme, which we were pleased to bring back to full capacity after covid. This included the long awaited return of the Lister abseil, which saw 100 daring participants abseil down the side of our tower block. We also held Moor Park 10k and Fun Runs which saw 900 runners raising a combined £44k for Mount Vernon Cancer Centre. I was also especially pleased to open our first ever Rainbow Run which saw 320 colourful participants having fun and raising over £15k in our new flagship family focused running event, which featured on ITV Anglia News.

Special mention must also be given to our online crowd funding event, which saw us raise over £103k in 36 hours, from a massive 650 donors. Funds were raised for our sunshine appeal, taking us a step closer to building an outside terrace on our intensive care

unit. I was proud to see the team win an award from the Chartered Institute of Fundraising for their work on this appeal.

Our largest source of funds for 2022-23 was Trusts and Foundations and we are especially grateful to these philanthropic donors who have supported projects such as our youth volunteering service, butterfly volunteer service and the planned refurbishment of Mount Vernon Postgraduate Centre. Thanks must also be given to our local community, who took on a variety of challenges, from wing walks to swimathons and bake sales to Reggae nights these have together raised over £150,000. You can read about some of these events year in 'our year in pictures' later on in this report.

On behalf of the trustee I'd like to thank everyone associated with the charity – our staff, volunteers, supporters and partners as we look ahead to the next year, working together to deliver above and beyond.

Thank you

Dr David Buckle

Chair of the Charity Trustee Committee
On behalf of the Corporate Trustee





Our charity



The Trustee presents its annual report and financial statement audited by the independent auditor for the year ended 31 March 2023, which has been prepared in accordance with the Charities Act 2011 and the Charities Statement of Recommended Practices (FRS 102).

East and North Hertfordshire Hospitals' Charity exists to enhance the experience for all patients within the East and North Hertfordshire NHS Trust (ENHT). The four hospitals we support are the Lister in Stevenage, the New QEII in Welwyn Garden City, Hertford County in Hertford and Mount Vernon Cancer Centre in Northwood, with more than 550,000 people cared for at our hospitals every year.

We raise funds to purchase the very best equipment; so that our staff can undertake cutting-edge research and to purchase those special extras - all to ensure our patients receive gold-standard treatment and care. Importantly, we only fundraise for projects that are outside of statutory funding responsibilities of the Trust. Everything we do goes above and beyond.

As always we are most grateful to our donors and the support we receive from patients saying thank you for the care they received, friends and family that wish to remember a loved one, staff fundraisers and trusts, foundations and corporates that believe in our vision.

 **Thank you.**

Our year in pictures



Sky TV donated two days of time volunteering at LJMC building a tree seat and a nature area; a team of nurses (pictured) and grateful patients completed the Tough Mudder challenge; Sam and his team climbed Mount Snowdon with their police dogs, raising over £2,000; Hannah and Rosie completed a variety of challenges to raise funds for the safeguarding team and we received thousands of Easter eggs for our patients from the local community.



The High Sheriff of Hertfordshire visited the Lister to hear about our incredible work and 320 people took part in our Rainbow Run, raising over £15,000 for our hospitals.



Sue did an abseil raising over £500; a local company donated 100 gowns for children in hospital and Sally held a Ska, Reggae and Latin night, raising over £5,500 for our cancer services.



The ladies from Chesfield Downs Golf Club donated £10,000 after a year of fundraising; Airbus held a cake competition and biz4Biz donated £4,000 after fundraising at their awards gala evening.



Anna held a netball tournament raising over £2,500; a team from Modina cycled from London to Brighton raising over £1,200 for our Butterfly Volunteer Service and Stacey swam 1,000 lengths raising over £180 for the children's ward.



Our volunteer Ann (pictured centre) raised over £6,000 selling raffle tickets to raise funds for the children's wards; Alyssa Smith Jewellery donated £1 from every order to the early pregnancy unit and hundreds of local people and companies donated Christmas presents and decorations.



Aubrey asked for donations to the cardiology team instead of presents for his 90th birthday; Carl cycled from London to Paris; we were the chosen charity for Rock at the Castle and also Todd in the Hole festival (pictured) which raised over £2,500 for our children's wards; Christine held an open garden for LJMC and our crowdfunding campaign raised over £100k for our sunshine appeal.



The Rajani brothers donated Reco bras for our breast cancer unit.



Maternity Voices Partnership raised funds to buy a coffee for all our midwives; a local supermarket donated activities for patients with dementia; National Citizen Service students (pictured) raised over £1,700 in six days and Ashwell Masonic Lodge raised nearly £5,000 for men's mental health services.



Generous supporters donated nappies, dummies and teddy bears for our children's wards and neonatal unit.



Moor Park 10k and Fun Runs (pictured) saw 900 people raising over £44,000 for Mount Vernon Cancer Centre; Todd in the Hole festival donated over £2,500 to our children's wards; Kathy took on a wing walk to raise funds for the Butterfly Volunteer Service and our children's wards; a staff team from the emergency department completed the Three Peaks Challenge, raising over £4,000 and Hertfordshire firefighter, Andrew, completed an incredible 20,000 push-up challenge raising over £1,000.



100 people abseiled down the side of the 11-storey Lister Hospital tower block, raising £48k; a supporter ran the Rome marathon to raise funds for LJMC and Romilly (pictured) asked for donations instead of presents for her 4th birthday.

Our performance

We said we would...	We did it!
Trial new ways of fundraising	Our online crowd funding match funding campaign was a great success and with the support of 131 champions we raised over £103k in 36 hours
Complete our fundraising for the Sunshine Appeal	We have raised 80% of the funds needed to deliver the Sunshine Appeal and are confident the rest can be raised in 23/24.
Rebuild our fundraising activity and mass participation event programme after the impact of COVID-19	Three mass participation events raised close to £100k with a combined 1,300 attendees across all events.
Update our charity strategy for 2022 – 2025	A new strategy was approved by the board and the team are well underway, delivering against its objectives.
Increase our brand's profile in the local community	We have secured more press coverage than ever this year, with 93 published stories including featuring on BBC Look East, BBC Breakfast and ITV News Anglia.
Review the effectiveness of our customer relationship management system	We have identified a new data management system and begun a full migration of our data.



The year ahead

Our charity's strategic aims for 2023-24 are to:

Ensure our income streams are diverse and sustainable; including growing our lottery offers

Deliver projects that make a meaningful difference to patients and staff, this will include finishing our Sunshine Appeal

Deliver a simple donation process and best practice donor care; this will include embedding a new CRM

Improving our profile and supporting a philanthropic culture, this will include developing and delivering a legacy strategy



Our fundraising year in numbers

In 2022/23 we raised £1,074,518



We spent £1.185m on charitable activity

We spent £351k on fundraising activity

*For more details on our charitable activity spending see our full annual report, available on our website www.enhcharity.org.uk and published on the Charity Commission website.

How we spent our money in 2022/23



Every year the charity supports the Trust to provide high quality compassionate care by...

1. Enhancing patient and visitor experience by funding:

- Equipment
- Research
- Volunteering
- Improvements to the hospital environment
- Projects to improve connectivity
- Projects to enhance patient experience
- Green projects

Helping meet the Trust's strategic themes of:

Quality

Seamless services

Continuous improvement



2. Enhancing staff experience by funding:

- Training
- Improvements to the hospital environment
- Reward and recognition schemes

Helping meet the Trust's strategic themes of:

Thriving people



This year the charity spent **£190k** on staff wellbeing projects and **£995k** on charitable activities for the benefit of patients, at the East and North Hertfordshire NHS Trust, including Gift in Kind donations valued at **£64k**

We enhance patient and visitor experience by...

purchasing equipment that is above and beyond the obligation of the NHS, enabling our staff to do more and faster.

This year we have purchased:

📍 A cardiovascular ultrasound machine for children so they do not have to travel to London for treatment. It's also readily available in an emergency

- 📍 Relaxation chairs for patients with cancer
- 📍 Trolleys so patients can watch TV in hospital
- 📍 A child manikin for resuscitation simulation training and teaching
- 📍 A 3D printer to print personalised masks for patients so radiation doses can distribute comfortably across the skin
- 📍 Folding guest beds so visitors can stay overnight with their loved ones



Consultant obstetrician, Dr Rachel Wooldridge said: "We are delighted that thanks to a very generous legacy, we have been able to purchase a LifeStart resuscitator trolley which will help us give even better care to our premature babies."

Patient and visitor experience - equipment

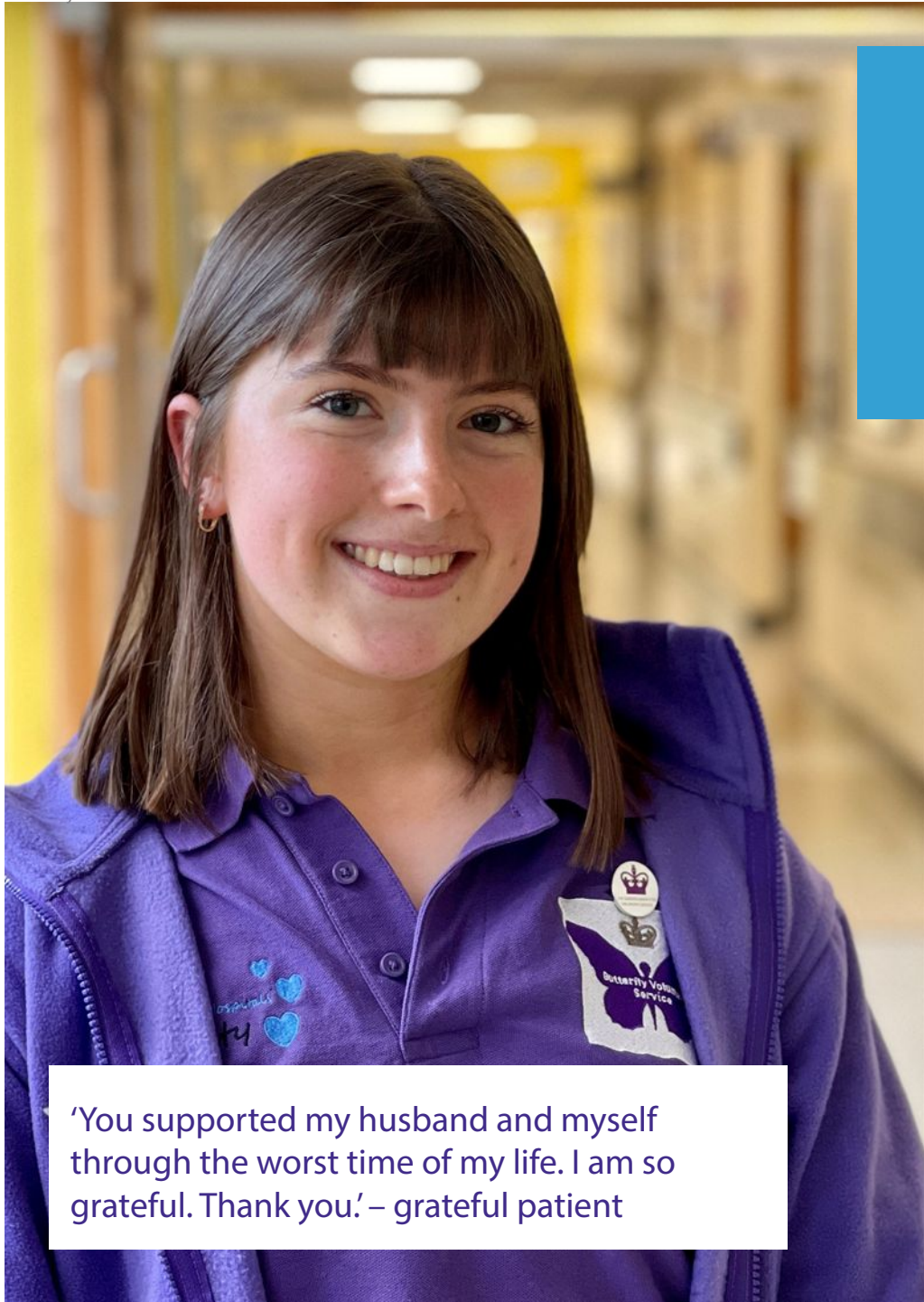
Thanks to the generosity of our donors we have also purchased:

- CD players, so our Butterfly volunteers can play music to patients who are dying
- Audio visual equipment for all staff in the library, so we can livestream, support enhanced teaching and enable greater audience capacity
- A central venous simulator for children's ward staff training
- A muscle strength tester for patients with cancer
- A Kangaroo cuddle chair so parents can easily cuddle their babies who are in neonatal care, in partnership with the neonatal families group
- An AI contouring package to support treatment plans and outline organs at risk for patients receiving radiotherapy treatment
- 3 scalp cooling machines for patients having chemotherapy to help reduce risk of hair loss
- A LifeStart resuscitator so newborn babies can be resuscitated whilst still attached to their mother's umbilical cord



Consultant paediatrician Dr Anshoo Dhelaria:
"This equipment now forms the backbone of our paediatric cardiology services and children can be diagnosed here at the Lister without the additional distress to them and their families of having to be referred to London."

Patient and visitor experience - equipment



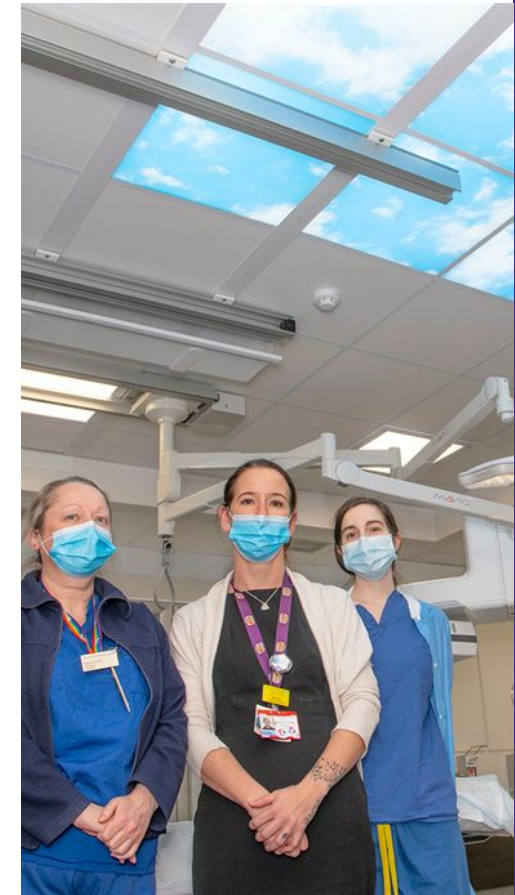
'You supported my husband and myself through the worst time of my life. I am so grateful. Thank you.' – grateful patient

We deliver volunteering projects including:

- A youth volunteering project to support 16-18 year old volunteers in the NHS, in partnership with NHSCT
- Thank you celebrations for our volunteers
- The Butterfly Volunteer Service which provides companionship to patients at the end of life

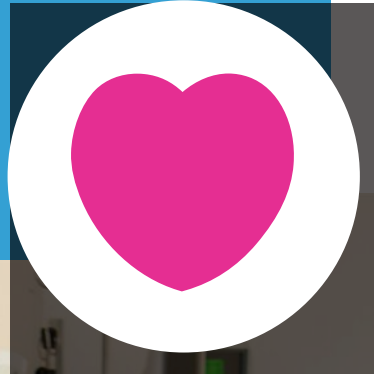
We enhance the environment by funding:

- Ceiling lights across the hospital so patients can see images of the sky, instead of blank tiles, when lying down
- A green gym at Mount Vernon Cancer Centre (MVCC)
- Wall art at MVCC to provide a nicer waiting area for patients waiting to have a CT scan
- New furniture and decoration at our satellite renal centres, in partnership with LAKPA



We champion connectivity by funding:

- A video messaging service so parents can keep in touch with their babies in the neonatal unit
- Free patient Wi-Fi across the hospital



'The messaging service is wonderful - parents are always connected and feedback is overwhelmingly positive.' - neonatal senior sister

We enhance patient and visitor experience by funding:

- A new staff member to support our patients with dementia
- A staff member to provide additional support services for men with cancer
- Cancer hair care services so patients with cancer can be supported through the effects of chemotherapy
- Special parties for our young patients who have diabetes and cancer
- The dying wishes scheme for patients at the end of life
- Complementary therapies at the Lynda Jackson Macmillan Centre for patients who are being treated for cancer
- Sky TV on the wards
- Reco bras for our patients with cancer to support them after breast surgery
- Therapy ponies to visit our wards and make our patients smile
- Gifts for patients on special occasions like Christmas and Easter





We champion green projects by funding:

- A health ranger at MVCC to improve the outdoor environment and provide opportunities for staff and patients to make nature connections and improve their health and wellbeing whilst on site
- A wellbeing map at Mount Vernon Cancer Centre to help people access green spaces for their health and wellbeing

We enhance staff experience by funding:

Training, including:

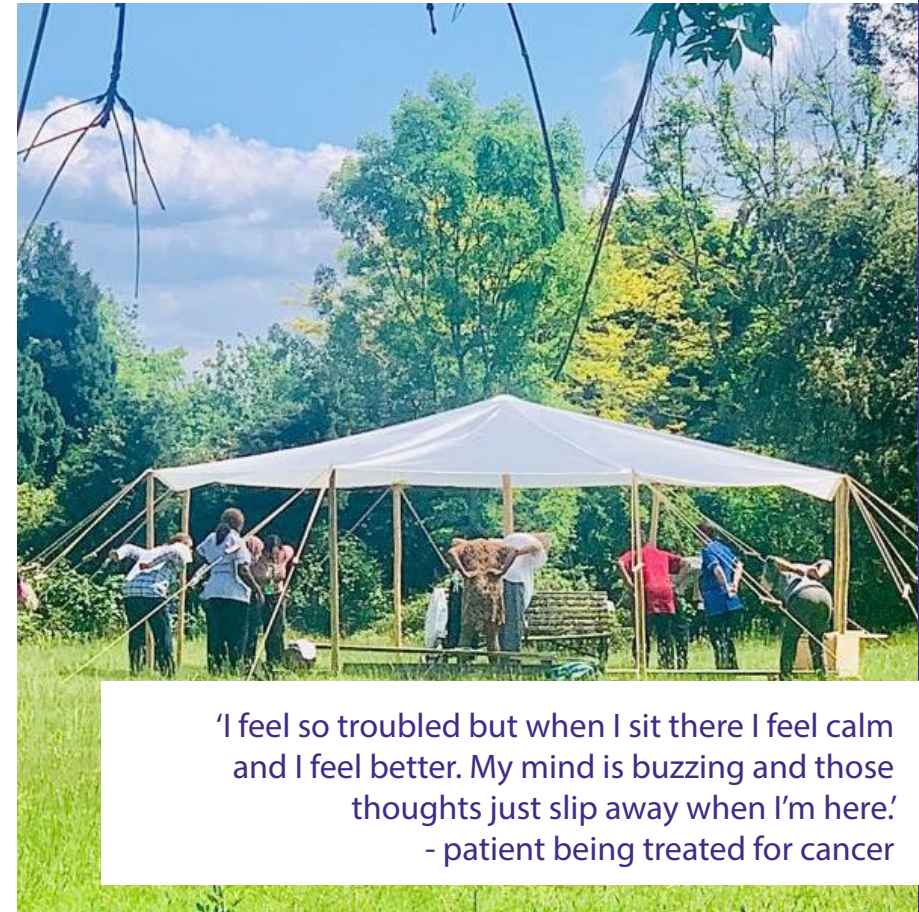
- 45 staff training courses, enabling staff to access expertise that is above and beyond the standard level of training that they need to do their roles
- A bursary to support staff to access continued professional development, in partnership with Walter Cooper

Enhancing the environment, by providing:

- Refurbished staff rest areas
- Picnic benches
- A variety of Christmas wishes for staff such as toasters, coffee machines and amenities, in partnership with Friends of Lister Hospital

Supporting reward and recognition, by funding:

- The Daisy recognition programme so our nurses and midwives can nominate a colleague for their exceptional work - 24 awards were given this year
- Thank you week, where staff at all sites received ice creams, cakes and other celebration events, in partnership with Rapid Relief
- A coffee for all our midwives in celebration of their hard work in partnership with Lister Maternity Voices Partnership
- International day of the nurse, midwife, AHP and clinical support workers celebrations



'I feel so troubled but when I sit there I feel calm and I feel better. My mind is buzzing and those thoughts just slip away when I'm here.'
- patient being treated for cancer



Structure, governance and management

The Charity has a Corporate Trustee, the East and North Hertfordshire NHS Trust. The NHS Trust Board of Directors, which comprises six Non-Executive Directors (including Trust Chair) and nine Directors, represent the NHS Trust in this matter. The NHS Trust Board, as Corporate Trustee, delegates responsibility (as set out in the Trusts Standing Financial Instructions) to a Board Committee, the Charity Trustee Committee (CTC). This committee meets four times a year and the Chair of the Committee reports to the Trust Board, as Corporate Trustee, following each meeting.

The strategy of the East & North Hertfordshire NHS Trust Charitable Fund is to support East & North Hertfordshire NHS Trust by providing funds to benefit patients and support staff to feel valued. It does this by purchasing supplementary and complementary equipment or services that the Trust is unable to provide funding for via exchequer sources. The Charity carries out fundraising activities and relies upon the generosity of the local community, patients and their relatives and other donors who are familiar with, or who are sympathetic and generous in their support to their local NHS service.

The Charity Director is responsible for the day-to-day management of charitable funds, working with a Charity Management Committee to ensure the funds are spent in line with service priorities and donor wishes. The Trustee relies on the Charity Management Committee to ensure the effective use of charitable funds earmarked for clinical areas by applying their local or specialist knowledge.

Our fundraising practices

By being transparent in our communications, and respectful of our supporters needs and wishes, we believe that our supporters are treated fairly, with their wishes at heart of all we do. This includes responsible use of personal data. We review all new planned fundraising activity to ensure that it is fair and that the reasons for processing data are clearly communicated. This enables supporters to control how their data is used and be confident in sharing it with us.

Protecting vulnerable people

Putting our supporters at the heart of our fundraising means also being sensitive and responsive to those people we come in to contact with during our fundraising who may be in vulnerable circumstances. We have controls in place to protect vulnerable individuals in a non-discriminatory and inclusive way, without any undue pressure or persistence and while respecting their right to privacy.

Fundraising standards

East and North Hertfordshire Hospitals Charity voluntarily subscribes to the Fundraising Regulator and its Code of Fundraising Practice. We are also a member of NHS Charities Together. We use the Code and NHSCT guidelines as a framework for training our fundraising staff. We are also signed up to the Fundraising Preference Service, which enables people to opt out of receiving fundraising communications from us. We received and actioned one requests from this service this year.

Our fundraisers

To ensure our standards are maintained and our supporters receive the best possible experience, we employ skilled fundraisers who are trained to be respectful of our supporters needs and experience and put their wishes at heart of all we do.

We monitor our fundraising activities to ensure that our supporters have a great experience and are treated fairly. If we find cause for concern, we investigate and take appropriate action. Another way we raise funds is via local corporate partner organisations who, among other things, provide charitable contributions to us from the sale of their goods or services and fundraise from customers and employees. We carry out due diligence on our corporate partners and we expect them to follow the Code of Fundraising Practice.

We do not pay any third-party fundraisers.

Feedback and complaints

We recognise the value of listening to and learning from the feedback we receive, including complaints. In 2022/23, we received no complaints directly related to our fundraising activities. We provide details of how to contact us on our website and in our communications.

Trustee responsibility in relation to the financial statements

The Charity Trustee is responsible for preparing a Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England and Wales requires the Charity Trustee to prepare financial statements for each year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing the financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principals in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements:
- the financial statements are prepared on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is responsible for keeping proper accounting records that 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 2011, the applicable Charities (Accounts and



Reports) Regulations, and of the provisions of the Trust Deed. They are also responsible for the safeguarding of the assets of the Charity and taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustee is responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

Constitution, objects and power

The Trustee has been appointed under section 11 of the NHS and Community Care Act 1990. The East and North Hertfordshire NHS Trust Charitable Funds held on trust are registered with the Charity Commission, number 1053338.

The objectives of the Charity are prescribed by section 93 of the National Health Service Act 1977 - in particular for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the service provided by the East and North Hertfordshire NHS Trust. All new Trustees are given appropriate induction on their responsibilities as a Trustee, as laid down in guidance by the Charity Commission. The Trustees receive training on their duties and training was delivered in-person to the Trustees on 1st February 2023 at a Trust Board Seminar.

Risk management

The Charity Trustee Committee, on behalf of the Trustee, ensures that the Charity has met its obligations or risk management as set out in the Trust's Risk Management

Strategy. It has a framework for risk identification and has reviewed the strategic business and operational risks that the Charity faces. The Trustee regularly reviews the risks and the Charity Team ensures actions are taken to mitigate the risks and monitor these. The Charity continued to review and strengthen its governance arrangements during 2022-2023. The principal risk for the charity is the risk to the generation of income and not holding enough funds available to run the charity, pay staff or deliver charitable projects. This risk remains constant is regularly reviewed by the Charity Trustees Committee and by the Trusts Risk Management Group.

Public benefit statement

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 and have due regard for the Charity Commission’s general guidance on public benefit. Our Charity’s objective is to support any charitable purpose relating to East and North Hertfordshire NHS Trust, including research. The Trustees ensure that this purpose is carried out for public benefit by working to the following aim. ‘Our Charity’s core function is to make a real positive impact on patient care within our Trust. We continue to help our hospitals innovate, improve and, most importantly, provide excellent care to our community above and beyond NHS funding. By supporting great science, excellent patient care and staff well-being within the East and North Hertfordshire NHS Trust, we are helping our local community to be healthier by providing the best care we can.

The Charity does not provide facilities directly to the public but provides facilities for the hospital and, in so doing, for the patients and staff of the hospitals.

Reserves and reserve policy

The Trustee recognises its obligation to ensure that funds received by the Charity should be spent effectively in accordance with the funds’ objectives. The Charity’s reserves comprise of those funds that are freely available for its general purposes. The reserves are held at a level that will ensure the charity can pay their committed expenditure. The Trustee considers it prudent that reserves should be sufficient to avoid the necessity of realising fixed assets held for the Charity’s use. The total funds held by the Charity at 31st March 2023 were £2,777k. £890k of these funds were classed as restricted leaving £1,887k as unrestricted. Within the unrestricted balance of £1,887k, £790k of funds are held for general purposes. Whilst the Charity doesn’t specify a minimum holding level, this balance is continuously monitored to ensure there is a level of funds available to ensure the financial stability of the Charity.

Investment policy

The Investment Policy is to ensure the creation of sufficient income and capital growth to enable the Charity to carry out its purposes consistently year by year with due and proper consideration of future needs and maintenance of, if possible, an enhancement of the value of the invested funds while they are retained. With regard to investments, the Trustee excludes the tobacco sector, as defined by those companies that derive their income from such

trading. The Trustee also excludes companies that derive more than 10% of their revenues from the manufacture of alcoholic beverages, armaments, gambling, high interest rate lending or pornography.

Reference and administrative information

Corporate Trustee

East and North Hertfordshire NHS Trust

Principal office

Management Suite Lister Hospital Coreys Mill Lane Stevenage SG1 4AB

Auditors

BDO LLP 16 The Havens Ransomes Europark Ipswich Suffolk IP3 9SJ

Bankers

Lloyds Bank Plc Stevenage Branch 3 Town Square Stevenage SG1 1BG

Investment advisors

Rathbone Brothers PLC 8 Finsbury Circus London EC2M 7AZ

Charity number

1053338

Corporate Trustee

The Charity is the legal responsibility of a sole Corporate Trustee – East and North Hertfordshire NHS Trust. The Non-Executive and Executive Directors for the Trust for the year ending 31st March 2022 were as follows:

Ellen Schroder*	Chair
Adam Sewell-Jones	Chief Executive
Val Moore*	Non-executive Director
Jonathan Silver	Non-executive Director
Peter Carter	Non-executive Director
David Buckle*	Associate Non-executive Director
Karen McConnell	Non-executive Director
Michael Chilvers	Medical Director
Martin Armstrong*	Director of Finance
Rachael Corser*	Director of Nursing (until 1 September 2022)

Theresa Murphy	Chief Nurse (from 2 September 2022)
Julie Smith	Chief Operating Officer (until 18 April 2022)
Lucy Davies	Chief Operating Officer (from 19 April 2022)
Thomas Pounds	Chief People Officer
Mark Stanton	Chief Information Officer
Biraj Parmar	Non-executive Director (until 7 September 2022)

The Board delegates responsibility for oversight of the Charitable Funds to the Charity Trustee Committee, the membership of which comprised of those members annotated with an*

Finance report

In the 2022/23 financial year the Charity received a total income of £1,075k - £745k of donations, grants and legacy income, £256k from other trading activities and investment income of £74k. The Charity is indebted to the generosity of patients, their families and carers, well-wishers and friends who have donated so generously to the work of the Charity.

The overall financial performance of the Charity recorded a net decrease in funds of £719k compared to the previous years decrease of £433k as the Charity aims to meet its spending objectives. The valuation of the investment fund has been valued at £258k lower than at the start of the year. This relates to economic difficulties experienced in 2022/23 which impacted investment funds.

Events since the year end and future plans

The Trustee does not expect any significant changes in the objectives of the Charity in the forthcoming year and intends to continue to manage all charitable income and expenditure within best practice guidelines of the Charities Commission. The Trustee continues to be mindful of the impact that NHS priorities may have on current charitable fund priorities.

Statement of Trustee’s responsibilities

The Trustee is responsible for preparing the Trustee’s Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity law requires the Trustee to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the net income or expenditure, of the Charity for the year. In preparing those financial statements the Trustee is required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the

- Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustee is also responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, and regulations made thereunder. The Trustee is also responsible for safeguarding the assets of the Charity and therefore takes reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees declare that:

- a) so far as each of the Trustees at the time of the report are aware, there is no relevant information of which the Auditors are unaware, and
- b) they have taken all steps they ought to have taken to make themselves aware of any information and to establish that the Auditors are aware of this information

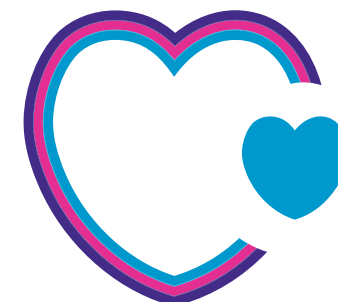
By Order of the Trustee:

(Signed) Date: 03.11.22

Chief Executive – East and North Hertfordshire NHS Trust

(Signed) Date: 03.11.22

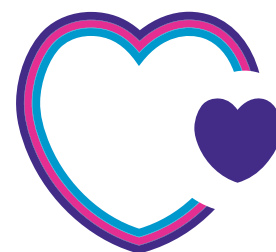
Trust Chairman – East and North Hertfordshire NHS Trust



East and North Hertfordshire Hospital
Charitable Funds

Annual Accounts

For the year ending 31 March 2023



EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

Statement of Financial Activities for the year ended 31 March 2023

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22	
Note	Unrestricted Funds £'000	Restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000 (Restated)*	Restricted Funds £'000 (Restated)*	Total Funds £'000 (Restated)*	
Income and endowments	2.0						
Donations, legacies and Grants	2.1	482	263	745	835	147	982
Income from other trading activities	2.2	171	85	256	240	51	291
Income from investments	2.3	74	0	74	66	0	66
Income from charitable activities		727	348	1,075	1,141	198	1,339
Expenditure on charitable activities	3.0						
Expenditure on raising funds	3.1	(349)	(2)	(351)	(345)	(3)	(348)
Expenditure on charitable activities	3.2	(845)	(308)	(1,153)	(1,113)	(420)	(1,533)
Other expenditure	3.3	(19)	(13)	(32)	(5)	0	(5)
Total Expenditure on charitable activities		(1,213)	(323)	(1,536)	(1,463)	(423)	(1,886)
Net (losses)/gains on investments	6.1	(208)	(50)	(258)	81	33	114
Net income/(expenditure)		(694)	(25)	(719)	(241)	(192)	(433)
Net movement in funds		(694)	(25)	(719)	(241)	(192)	(433)
Reconciliation of Funds							
Total funds brought forward		2,581	915	3,496	2,822	1,107	3,929
Movement of funds in year		(694)	(25)	(719)	(241)	(192)	(433)
Total funds carried forward		1,887	890	2,777	2,581	915	3,496

* Please see note 13 for details of the 21-22 restatement

The notes on pages 37 to 42 form part of these accounts.

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

Balance Sheet as at 31 March 2023

	2022/23	2021/22	
Notes	Total Funds £'000	Total Funds £'000 (Restated)	
Fixed Assets			
Investments	6.0	2,928	3,187
Total Fixed Assets		2,928	3,187
Current Assets			
Receivables	7.1	47	48
Cash at bank and in hand	7.2	147	638
Total Current Assets		194	686
Current Liabilities			
Payables: Amounts falling due within one year	8	(345)	(377)
Net Current Assets/(Liabilities)		(151)	309
Net Assets		2,777	3,496
Funds of the Charity			
Unrestricted funds	10	1,887	2,581
Restricted funds	11	890	915
Total Funds		2,777	3,496

The notes on pages 37 to 43 form part of these accounts.

Signed on behalf of the corporate trustee:

Signature: Chief Executive

Adam Sewell-Jones
Print Name

Ellen Schroder

Date:

03.11.22

03.11.22

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND**Statement of cash flows for the year ended 31 March 2023**

	Notes	Total Funds	
		2022/23	2021/22
		£'000	£'000
Net cash used in operating activities	9	(566)	(249)
Cash flow from investing activities			
Interest and dividends received		74	66
Proceeds from sale of investments		0	0
Purchase of investments		0	0
Net cash inflow/(outflow)from investing activities		74	66
CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR		(492)	(183)
Cash and cash equivalents beginning of period		638	821
CASH AND CASH EQUIVALENTS AT END OF PERIOD		147	638

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND**Notes to the Accounts****Note 1 Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts. The financial statements have been prepared in accordance 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 (FRS102), effective 1 January 2019; and the Charities Act 2011.

The Charity constitutes a public benefit entity as defined by FRS102.

The Trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are nineteen restricted funds held by the Charity, of which 4 have insignificant balances. The names of the fourteen funds over £1k and their purpose are disclosed in note 11.1 to the accounts.

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created a fund for a specific purpose.

(c) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the Charitable Trust has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that those conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the Charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

Grants payable are payments made to third parties in the furtherance of the charitable objects of the Charitable Trust. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the one-year or multi-year grant. Grant awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the Trust.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

Notes to the Accounts (cont.)

(f) Allocation of support and governance costs

Support and governance costs have been allocated between expenditure on raising fund and charitable activities. Governance costs comprise all costs involving the public accountability of the Charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on the number of individual grant awards made in recognition that the administrative costs of awarding, monitoring and assessing research grants, salary support grants and postgraduate scholarships are broadly equivalent. The allocation of support and governance costs are analysed in note 3.4.

(g) Costs of raising funds

The costs of generating funds consist of Fundraiser salaries, merchandise purchases, raffle prizes and lotto winnings as well as direct costs to events as shown in note 3.1. Also included is the allocated support and governance costs.

(h) Charitable activities

Costs of charitable activities include allocated governance costs, capital expenditure and an apportionment of support costs as shown in note 3.2

(i) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

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

(j) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) Accounting judgements and estimates

The Trustee does not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure.

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

	Unrestricted Funds	Restricted Funds	Total 2022/23	Unrestricted Funds (Restated)	Restricted Funds (Restated)	Total 2021/22 (Restated)
	£'000	£'000	£'000	£'000	£'000	£'000
2 Income and endowments						
2.1 Donations and legacies						
Donations	429	54	483	266	11	277
Legacies	32	0	32	480	56	535
Grants Received from Trusts and Foundations	21	209	230	89	80	170
	<u>482</u>	<u>263</u>	<u>745</u>	<u>835</u>	<u>147</u>	<u>982</u>
2.2 Income from other trading activities						
Events	88	85	173	152	51	203
Lottery and Raffles	30	0	30	35	0	35
Merchandise Sales	1	0	1	3	0	3
Gift Aid	53	0	53	50	0	50
	<u>171</u>	<u>85</u>	<u>256</u>	<u>240</u>	<u>51</u>	<u>291</u>
2.3 Income from investments						
Income from Equity Investments	74	0	74	66	0	66
Interest on cash deposits	0	0	0	0	0	0
	<u>74</u>	<u>0</u>	<u>74</u>	<u>66</u>	<u>0</u>	<u>66</u>
3 Expenditure on charitable activities						
3.1 Expenditure on raising funds						
Fundraising Salaries	173	0	173	208	0	208
Fundraising expenditure	40	1	41	31	3	34
Just Giving charges	7	1	8	9	0	9
Lottery	14	0	14	14	0	14
Prizes & raffles	0	0	0	0	0	0
Merchandise Purchases	0	0	0	0	0	0
Support and Governance cost	115	0	115	83	0	83
	<u>349</u>	<u>2</u>	<u>351</u>	<u>345</u>	<u>3</u>	<u>348</u>
3.2 Expenditure on charitable activities						
Patient Welfare, Equip, Ward Extras and Services	347	138	485	426	187	613
Research Salary, Travel, Equipment & Training	12	131	143	29	63	92
Staff Education, Training & Equipment	126	11	138	65	17	82
Capital Equipment/Building Works/Refurbishments	146	27	173	410	153	563
Wifi Project Expenditure	30	0	30	27	0	27
Support and Governance cost	184	0	184	156	0	156
	<u>845</u>	<u>308</u>	<u>1,153</u>	<u>1,113</u>	<u>420</u>	<u>1,533</u>
3.3 Other expenditure						
Fundraising Software	19	13	32	5	0	5
	<u>19</u>	<u>13</u>	<u>32</u>	<u>5</u>	<u>0</u>	<u>5</u>

All staff costs were paid by East and North Herts NHS Trust and recharged to the Charity

3.4 Allocation of support and governance cost

Support and overhead costs are allocated between fundraising activities and charitable activities. Governance costs are those support costs which relate to the strategic and day to day management of a charity. The bases of allocation used is direct allocation - where a cost is wholly attributable to a particular activity. All of the costs below relate to governance.

	Charitable Activity £'000	Fundraising Activity £'000	Total cost 2022/23 £'000	Charitable Activity £'000	Fundraising Activity £'000	Total cost 2021/22 £'000
Finance Management/Admin Costs	59	0	59	53	0	53
Management & Administration	60	0	60	56	0	56
Audit Fees*	29	0	29	11	0	11
Membership	2	0	2	7	0	7
Travel Expenditure	0	0	0	0	0	0
Stationery & Printing	1	0	1	0	0	0
Overhead Costs	33	115	148	29	83	112
	<u>184</u>	<u>115</u>	<u>299</u>	<u>156</u>	<u>83</u>	<u>239</u>

*Audit fees disclosed above are inclusive of VAT, the fees total £24k exclusive of VAT.

4 Details of certain items of expenditure

4.1 Trustee expenses

There were no trustee expenses during the current or prior year.

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

4.2	Fees for audit of the accounts	Total	Total
		2022/23	2021/22
		£'000	£'000
	Auditor's fee for reporting on accounts.	29	11
		<u>29</u>	<u>11</u>
	The fee disclosed above is inclusive of VAT, the fees total £24k (£9k 2021/22) exclusive of VAT.		
5	Paid Employees		
	The Charity did not employ staff during the current or prior year.		
6	Investment Assets	Total	Total
		2022/23	2021/22
		£'000	£'000
	Carrying (market) value 1 April 2022	3,187	3,072
	Cash at 1 April 2022	0	0
	Add : Additions to investments at cost	0	0
	Less : Disposals at opening value	0	0
	Funds drawdown	0	0
	(Loss) /gain on investments	(258)	114
	Cash	0	0
	Carrying (market) value at 31 March 2023	<u>2,928</u>	<u>3,187</u>
	Total	Total	
		2022/23	2021/22
		£'000	£'000
7	Debtors, prepayments and cash		
7.1	Debtors		
	Prepayments	4	2
	Accrued income	43	46
	Total debtors falling due within one year	<u>47</u>	<u>48</u>
7.2	Cash in bank and Deposit Account		
	Deposit Account	147	638
	Current Account	0	0
	Petty cash	0	0
	Total cash at bank and in hand	<u>147</u>	<u>638</u>
	Total	Total	
		2022/23	2021/22
		£'000	£'000
8	Creditors falling due within one year		
	Intercompany	305	375
	Other creditors and deferred income	40	2
	Total creditors falling due within one year	<u>345</u>	<u>377</u>

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

9	Reconciliation of net movement in funds to net cash flow from operating activities	Total	Total				
		2022/23	2021/22				
		£'000	£'000				
	Net movement in funds	(719)	(434)				
	Add back depreciation charge	0	0				
	Deduct interest income shown in investing activities	(74)	(86)				
	Deduct gains/add back losses on investments	258	(114)				
	Funds drawdown						
	Decrease/(increase) in debtors	1	8				
	Increase /(decrease) in creditors	(31)	357				
	Net cash used in operating activities	<u>(566)</u>	<u>(249)</u>				
10	Unrestricted Funds						
10.1	The following funds are unrestricted and have material balances						
	FUND NAME	OBJECTIVES OF FUND					
	General Purposes	Patient & Staff Welfare, Medical Equipment, Research					
	Mount Vernon Cancer Centre	Patient & Staff Welfare, Medical Equipment, Research					
	General Renal Fund	Patient & Staff Welfare, Medical Equipment, Research					
	Cancer Research - M/V	Patient & Staff Welfare, Medical Equipment, Research					
	Lynda Jackson Macmillan Cancer Support	Patient Welfare					
	Covid 19	Patient & Staff Welfare, Medical Equipment, Research					
	Lister MacMillan Cancer Centre	Patient & Staff Welfare, Medical Equipment, Research					
	UROLOGY	Patient & Staff Welfare and Medical Equipment					
	General Fund - Children	Patient Welfare - Research for Cancer Patients					
	Fund balances at 31.3.22	Income	Fund Transfer				
	£'000	£'000	£'000				
	Expenditure	Gains / (losses)	Fund balances at 31.3.23				
	£'000	£'000	£'000				
	(Restated)						
	General Purposes	722	93	(354)	(34)	427	
	Mount Vernon Cancer Centre	644	44	(283)	(42)	363	
	General Renal Fund	256	10	(9)	(28)	229	
	Cancer Research - M/V	208	0	(3)	(2)	183	
	Lynda Jackson Macmillan Cancer Supp	132	95	(93)	0	134	
	Covid 19	130	5	(12)	(13)	110	
	UROLOGY	89	11	(24)	(6)	50	
	General Fund - Children	24	189	(50)	(19)	144	
	Chart Lodge	28	0	(2)	(3)	23	
	Other Funds	368	281	(384)	(41)	224	
		<u>2,581</u>	<u>727</u>	<u>0</u>	<u>(1,213)</u>	<u>(208)</u>	<u>1,887</u>
11	Restricted Funds						
11.1	The following funds are restricted at 31 March 2023, and the objectives of these funds are stated below						
	FUND NAME	OBJECTIVES OF FUND					
	A John Bush Legacy	Staff welfare and staff area improvement and Research					
	B Lister MacMillan Cancer Centre	Funds and Grants used for end of life care at Lister Hospital					
	C Butterfly Appeal	End of Life service					
	D Mount Vernon Post Grad	For renovation of the Mount Vernon Post Grad Centre					
	E Sunshine Appeal	Staff and patient area improvement					
	F NHS Charities Together	Staff welfare and staff area improvement					
	G Forget-Me-Not Appeal	Funds used for Elderly Care Services at Lister Hospital					
	H Magic of Play	Funds used for Childrens welfare					
	I NHS Charities Together-Development Fund	Grant received to facilitate Charity Team's development					
	J LAKPA	For use for Renal patients needs					
	K Mount Vernon Cancer Centre Restricted	Funds for the Scalp Coolers campaign					
	L Patient Transport Lounge	Funds used for Patient Transport Lounge					
	M Stroke Therapy Rehab Kitchen	Funds for the Stroke Rehab Kitchen					
	N Safe Space	Funds used for Childrens welfare					
	Fund balances at 31.3.22	Income	Fund Transfer				
	£'000	£'000	£'000				
	Expenditure	Gains / (losses)	Fund balances at 31.3.23				
	£'000	£'000	£'000				
	(Restated)						
	A John Bush Legacy	476	0	(131)	-37	308	
	B Lister MacMillan Cancer Centre	67	47	(34)	-9	71	
	C Butterfly Appeal	123	32	(56)	0	98	
	D Mount Vernon Post Grad	0	100	0	0	100	
	E Sunshine Appeal	95	67	(12)	0	150	
	F NHS Charities Together	88	29	(35)	0	82	
	G Forget-Me-Not Appeal	50	0	(3)	0	47	
	H Magic of Play	9	15	(3)	-2	19	
	I LAKPA	4	20	(17)	0	7	
	J Mount Vernon Cancer Centre Restrict	2	13	(14)	0	1	
	K Voluntary Services NHSE	0	16	(5)	-1	10	
	L Patient Transport Lounge	1	0	0	0	1	
	M Stroke Therapy Rehab Kitchen	0	5	0	0	5	
	N Safe Space	0	11	0	0	11	
	O Other Funds	20	(7)	(10)	-1	2	
		<u>915</u>	<u>348</u>	<u>0</u>	<u>(323)</u>	<u>890</u>	
11.2	Total fund movement	Fund balances at 31.3.22	Incoming resources	Outgoing resources	Gains / (losses)	Fund balances at 31.3.23	
		£'000	£'000	£'000	£'000	£'000	
	Fund totals	3,496	1,075	(1,536)	(258)	2,777	
11.3	Commitments and Contingencies						
	The Charity has committed staff costs for the following areas: Lynda Jackson Macmillan Centre of £11k per month based at Mount Vernon Hospital.						
	There are active fundraising appeals to raise funds to continue these services.						

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

12 Transactions with related parties

12.1 No remuneration or other benefits were paid to a trustee.

12.2 No loans were made payable or due to the Charity.

12.3 Other transaction with trustees or related parties:

Name of the trustee; Relationship to charity; Nature of transaction; Value:
Included in the £1,1133k is £304k in accruals

East & North Hertfordshire NHS Trust
Corporate Trustee
Contributions to NHS
2022/23 £1,133k (2021/22 £1,446k)

Name of the trustee; Relationship to charity; Nature of transaction; Value:
£1,855

Mr David Buckles
Trustee/Chair
Donation

Name of the trustee; Relationship to charity; Nature of transaction; Value:
£408

Mrs Rachel Corser
Trustee/Chair
Donation

Name of the trustee; Relationship to charity; Nature of transaction; Value:
£2,306

Ms Theresa Murphy
Trustee/Chair
Donation

Name of the trustee;
Thomas Pounds

EAST AND NORTH HERTFORDSHIRE NHS TRUST CHARITABLE FUND

13 Prior Period Adjustment - restatement of Statement of Financial Activities

The East and North Hertfordshire NHS Trust Charitable Fund financial statements classify income and expenditure into restricted and unrestricted categories. In the 2021 financial statements, the balances on the funds in these categories were reported incorrectly in error. The 2021 figures have been restated to reflect the accurate classification.

	As previously reported			Adjustment			Restated		
	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22	2021/22
	Unrestricted Funds £'000	restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000	restricted Funds £'000	Total Funds £'000	Unrestricted Funds £'000	restricted Funds £'000	Total Funds £'000
Income and endowments									
Donations, legacies and Grants	773	209	982	62	(62)	0	835	147	982
Income from other trading activities	240	51	291	0	0	0	240	51	291
Income from investments	66	0	66	0	0	0	66	0	66
Income from charitable activities	1,079	260	1,339	62	(62)	0	1,141	198	1,339
Expenditure on charitable activities									
Expenditure on raising funds	(345)	(3)	(348)	0	0	0	(345)	(3)	(348)
Expenditure on charitable activities	(1,142)	(391)	(1,533)	29	(29)	0	(1,113)	(420)	(1,533)
Other expenditure	(5)	0	(5)	0	0	0	(5)	0	(5)
Total Expenditure on charitable activities	(1,492)	(394)	(1,886)	29	(29)	0	(1,463)	(423)	(1,886)
Net (losses)/gains on investments	81	33	114	0	0	0	81	33	114
Net income/(expenditure)	(332)	(101)	(433)	91	(91)	0	(241)	(192)	(433)
Net movement in funds	(332)	(101)	(433)	91	(91)	0	(241)	(192)	(433)
Reconciliation of Funds									
Total funds brought forward	2,822	1,107	3,929	0	0	0	2,822	1,107	3,929
Movement of funds in year	(332)	(101)	(433)	91	(91)	0	(241)	(192)	(433)
Total funds carried forward	2,490	1,006	3,496	91	-91	0	2,581	915	3,496



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The East and North Hertfordshire Charitable Fund is a registered charity in England and Wales, registered charity number 1053338.

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Private and Confidential

The Trustee
East and North Hertfordshire NHS Trust Charitable Fund
Management Suite Lister Hospital
Coreys Mill Lane
Stevenage
SG1 4AB

30 November 2023

Dear Madams/Sirs

DRAFT Audit Completion Letter for the external audit of the financial statements for year ended 31 March 2023

Following our recent audit of your financial statements, we are writing to advise you of the significant findings from the audit as well as communicate other points as considered necessary.

Response to significant risks

As set out in our planning letter dated 3 October 2023, we had identified the following areas of significant risk. We have added our response to each:

- Management override of controls - ISA (UK) 240 requires us to presume that the risk of management override of controls is present and significant in all entities. We are required to respond to this risk by testing the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements. We will review accounting estimates for evidence of possible bias and will obtain an understanding of the business rationale for significant transactions that are outside the normal course of business for the entity or that otherwise appear to be unusual. We are also required to consider the need to perform other additional procedures to respond to the identified risk of management override of controls.

There is one management letter point from the prior year in relation to the approval of journals which has been responded to within the "Update on prior year findings" section of our report. No other significant issues have been noted from our work in response to this risk.

- Income recognition - ISA (UK) 240 requires us to presume that there are risks of fraud in revenue recognition. These risks may arise from the use of inappropriate accounting policies, failure to apply the company's stated accounting policies or from an inappropriate use of estimates in calculating revenue. As a consequence our audit work will be designed to focus on these areas. In particular, we consider that this significant risk applies to:
 - Donations, legacies and grant income - There is a risk that this income is not complete or recognised in the correct accounting period.

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There is one unadjusted misstatement to income as presented within the “Audit adjustments” section of our report. No other significant issues have been noted from our work in response to this risk.

- Classification of funds - There is a risk that income and/or expenditure is allocated to the incorrect fund.

A prior period adjustment has been made to correct the classification of funds as explained within the “Prior Period Adjustments” section of our report. No other significant issues have been noted from our work in response to this risk.

Audit findings

We have set out on the attached schedule the significant findings that we noted from our audit procedures to date, together with our recommendations where appropriate. We should appreciate your comments as to how you propose to deal with the matters raised in this letter. If you require any further information or advice, please contact us.

Materiality

Materiality for the Charity was set at £32,000. As set out in our planning letter dated 3 October 2023, we considered misstatements of less than £1,600 to be trivial, unless the misstatement is indicative of fraud. There have been no changes to these materiality or trivial levels.

Audit adjustments

Two unadjusted misstatements have been identified which exceed the trivial threshold. These are as follows:

Description of proposed audit adjustment	Assets Dr/(Cr)	Liabilities Dr/(Cr)	Funds Dr/(Cr)	SOFA Dr/(Cr)
During the audit, it was identified that purchase invoices received in the last few days of March 2023 were only recognised in April 2023. We have extrapolated this error to reach the figure given here.		(3,985)		3,985
During the audit, it was identified that income from the Hospice Lottery for the month of March 2023 was only being recognised in April 2023. As per discussion with management, the March invoice is missed because the amount is received after year end and this was the case for FY22. The amount received for March 2022 amounted to £0.34. We have extrapolated this error to reach the figure given here.	2,907			(2,907)

Prior Period Adjustments

One prior period adjustment has been identified during the course of the audit and has been reflected within the financial statements as follows:

1. The closing balance of the restricted and unrestricted funds was incorrect for the 2022 financial year due to the incorrect report being used. The opening balances of the unrestricted and restricted funds have been restated and the prior period error has been disclosed in a note separately in the financial statements.

Fraud and error

We have discussed possible risks of material misstatement arising from fraud with Kelly Campbell (Financial controller of East and North Hertfordshire NHS trust) who has confirmed that she is not aware of any actual, suspected or alleged instances of fraud during the financial year or subsequently.

Whilst the directors have ultimate responsibility for prevention and detection of fraud, we are required to obtain reasonable assurance that the financial statements are free from material misstatement, including those arising as a result of fraud. Our audit procedures did not identify any fraud.

Please let us know if there are any actual, suspected or alleged instances of fraud or error of which you are aware.

Independence

We confirm that the firm and its partners and staff involved in the audit remain independent in accordance with the FRC's Ethical Standard.

Going concern

The accounts have been prepared on a going concern basis. The Trustees are not aware of any material conditions that cast significant doubt upon the charity's ability to continue as a going concern. The budgeted forecasts for the 2023 were tabled at the Charity and Trust Committee on 06/03/2023 and the committee approved the budgets.

The Charity recorded net expenditure of £719k for the 2023 financial year and is forecast to make a net deficit of £453k for the 2024 financial year. The most significant creditor at year end was payable to the Trust with a total liability of £304k. Fundamentally the charity does not have significant expenditure commitments and therefore only approves expenditure in line with cash funds available, with its only purpose being to support the Trust's activities. Therefore the Charity is considered to be a going concern.

We have not identified any other issues in relation to the Trustees' assessment of the applicability of the going concern basis of accounting and the Charity's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements.

Laws and regulations

We did not identify any non-compliance with laws and regulations that could have a material impact on the financial statements.

Related parties

Whilst you are responsible for the completeness of the disclosure of related party transactions in the financial statements, we are also required to consider related party transactions in the context of fraud as they may present greater risk for management override or concealment or fraud. We did not identify any significant matters in connection with related parties.

As the purpose of the audit is to form an opinion on the company's financial statements, you will appreciate that our audit cannot necessarily be expected to disclose all matters that may be of interest to you and, as a result, the matters reported may not be the only ones which exist.

We have prepared this report for your use only. It should not be disclosed to any other person without our express permission in writing. We do not accept responsibility for this report to any other person and we hereby disclaim any and all such liability.

We would like to take this opportunity to thank you and your staff for your help and co-operation during the course of our audit.

Final completion letter

This letter remains draft until the point at which the audit opinion is signed by BDO. We will provide you with an updated completion letter at the same time as the accounts being signed which will include final conclusions on all matters. Should any significant changes to this letter be made, we will draw your attention to these.

Yours faithfully

For and on behalf of BDO LLP



Schedule of findings to date

Current year findings:

Area	Current year finding	Potential impact	Recommendation	Audited entity comments
Effective date on a single journal posted was in the future.	A future date was entered for the effective date on a single journal in error. The audit team was able to ensure that this was a genuine journal. Despite the date error, the transaction was still recognised in the correct financial period.	An incorrect effective date in other instances could lead to transactions being recorded in the wrong period or a lack of traceability for transactions and when they should apply.	A process should be introduced to prevent future dates being entered. Dates entered should be reviewed for accuracy.	Agreed.
Income and expenditure cut-off process	During our testing of income and expenditure, it was identified that items had been recorded in the incorrect period. No formal process was identified for ensuring that the cut-off of all items is correct.	Although the extrapolated errors were immaterial in the current year, this may not always be the case leading to a material error in the financial statements.	Introduce a formal process for ensuring that the cut-off of all items is correct.	Agreed.

Update on prior year findings:

Prior Year Finding	Potential impact	Recommendation	Prior Year ENH Comment	Current Year Finding
Journal approval/ creator	Potential for erroneous or fraudulent journals to go unnoticed.	While there is no functionality in the Harlequin system to enable journal approvals by another user, all journals should be formally approved and this approval documented. A regular review of all posted journals should be undertaken by senior management to ensure that all journals posted have been approved.	We agree with the recommendation and will document email approvals.	During the planning of the audit, we saw evidence of an email journal approval by Kelly Campbell. As such, we sought to obtain such evidence for all journals selected for testing within our detailed journals testing. We saw significant improvements with documented email approvals for all journals selected for testing from ~December onwards. These were not in place before this date however and, therefore ,we report that this process was not in place for all of the financial year.
Password controls		Management should seek to change the Harlequin system settings so password parameters in line with the policy are enforced by the system.	We agree with the recommendation. We have now added this functionality to Harlequin.	This has been incorporated into Harlequin with passwords now changed monthly. This recommendation no longer remains.

Prior Year Finding	Potential impact	Recommendation	Prior Year ENH Comment	Current Year Finding
Bank reconciliation	The total reconciling items will continue to grow in number and value and it will become harder for the Charity to understand if it's cashbook is accurate or needs adjustment.	When the monthly bank reconciliation is performed reconciling items identified that will not be resolved the following month due to timing differences should be adjusted as required.	Agreed We agree with the recommendation. We have cleared many of the year end items now and we are currently working with Harlequin with a view to using the 'bank reconciliation' facility which will assist us with the process.	The prior year reconciling items have all cleared in the current year and the bank reconciliation now appears up to date. Finding cleared.

Report Coversheet



East and North
Hertfordshire
NHS Trust

Meeting	Public Trust Board		Agenda Item	4
Report title	ICS UEC Strategy consultation		Meeting Date	6 December 2023
Presenter	Lucy Davies, Chief Operating Officer			
Author	Lucy Davies, Chief Operating Officer			
Responsible Director	Lucy Davies, Chief Operating Officer		Approval Date	
Purpose <i>(tick one box only)</i> [See note 8]	To Note	<input type="checkbox"/>	Approval	<input type="checkbox"/>
	Discussion	<input checked="" type="checkbox"/>	Decision	<input type="checkbox"/>
Report Summary:				
Board feedback is sought on the enclosed draft ICS UEC strategy that the ICB are consulting on. Key questions that the ICB have posed are:				
<ul style="list-style-type: none"> Is the vision set out in the strategy compelling and are the core strategic priorities for transforming and improving urgent and emergency care in HWE relevant and meaningful, and do they resonate with you, your team or organisation? Do you have suggested areas for development or amendment? Is there anything missing from the strategy? How will the strategy affect the work of your team/organisation/partnership? What work is your HCP currently doing that is aligned to delivering these strategic priorities? Where are there currently gaps and how could these be addressed? 				
Impact: where significant implication(s) need highlighting				
Risk:				
Report previously considered by & date(s):				
Email to Board members on 24 November from Stuart Dalton with the strategy consultation slides.				
Recommendation	The Board is asked to NOTE the ICS UEC Strategy consultation paper and highlight any key points to feedback on the draft strategy.			

To be trusted to provide consistently outstanding care and exemplary service



Hertfordshire and
West Essex Integrated
Care System

Developing an Urgent and Emergency Care (UEC) strategy for Hertfordshire and West Essex

**Working together
for a healthier future**



Urgent and emergency care

Emergency	<ul style="list-style-type: none">• Life-threatening illnesses or accidents which need immediate, intensive treatment.• Services that should be accessed in an emergency include ambulance (via 999) and emergency departments.
Urgent	<ul style="list-style-type: none">• An illness or injury that needs urgent attention but is not a life-threatening situation.• Urgent care services include a phone consultation through the NHS111 Clinical Assessment Service, pharmacy advice, in- and out-of-hours GP appointments, and/or referral to an urgent treatment centre (UTC).• If the user isn't sure what service is needed, NHS111 can help to assess and direct to the appropriate service/s.



Who are we?

Hertfordshire and west Essex (HWE) Integrated Care System is a partnership of all parts of the NHS, the councils (county and district), the voluntary, community, faith and social enterprise (VCFSE) sector, and professional bodies that have a shared purpose of ensuring people living in HWE get the support they need, when they need it.

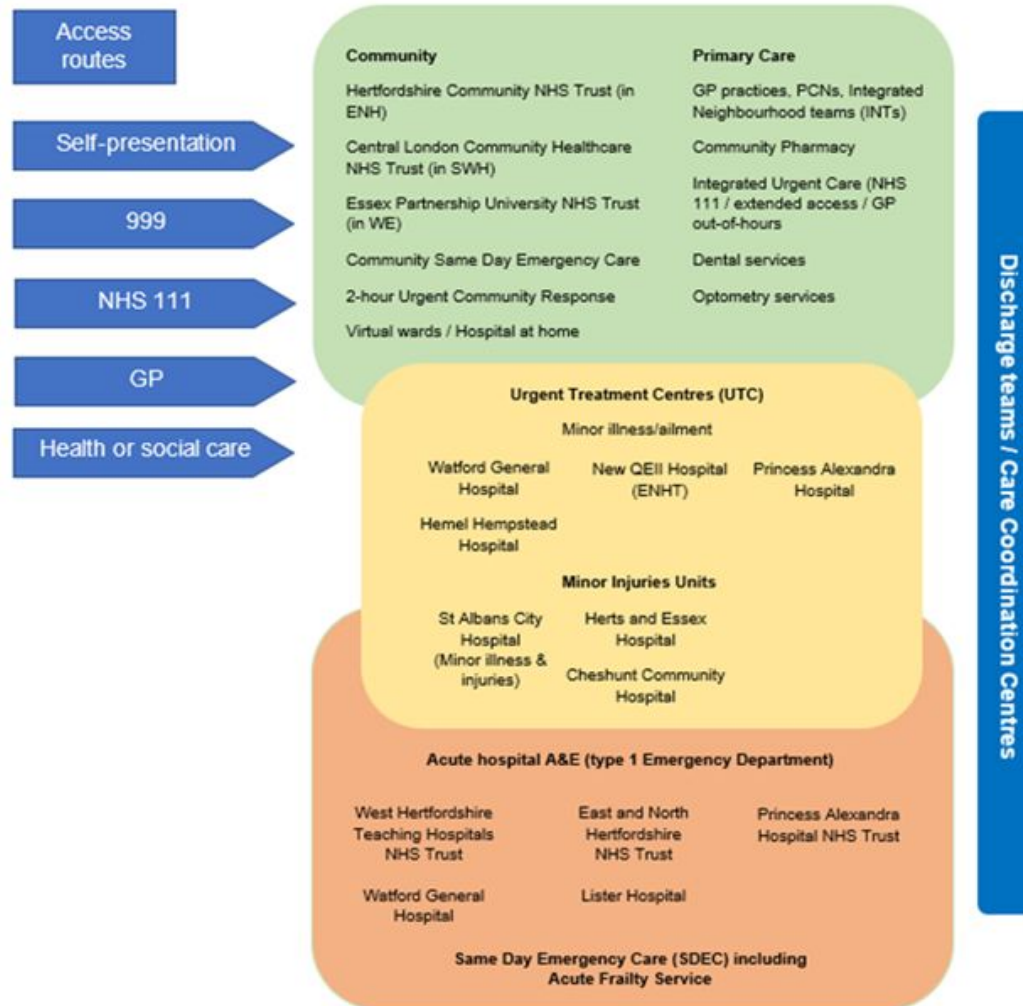


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Who are we?

The urgent and emergency care system is complex with several providers delivering urgent and emergency care across Hertfordshire and west Essex.



Urgent and emergency care – the challenge

More people are using urgent and emergency care services than ever before.

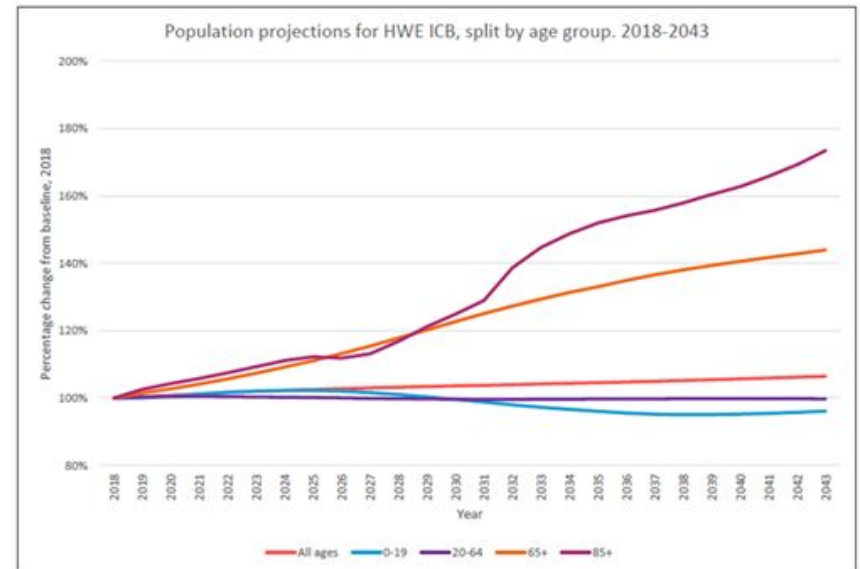


1 in 5 people attend the Emergency Department every year in Hertfordshire and west Essex, with over half a million attendances.

Retaining and recruiting staff is difficult.

Those living in the most deprived neighbourhoods are twice as likely to go to A&E than those living in the least deprived neighbourhoods.

An ageing population with increasing numbers of elderly, frail individuals with complex health and social care needs.



Why do we need a strategy for urgent and emergency care?

- The health and care system in Hertfordshire and west Essex needs to deliver safe, sustainable urgent and emergency care for all who need it.
- We need to do things differently to meet demand and improve performance in waiting times.
- We need to ensure that when people have urgent and emergency care needs they then get the right care, in the right place, the first time they try to access it.



What we have done so far to develop our strategy

Panel 1: Organised ourselves as a system so that we are all clear on the need for UEC improvement and transformation

Panel 2: Population needs analysis to help build a comprehensive picture of who needs to access urgent and emergency care, where need is greatest, and who could be better cared for differently

Panel 3: Mapped the national and local strategic context for urgent and emergency care services

Panel 4: Produced a vision statement for urgent and emergency care transformation and core strategic priorities

Panel 5: Stakeholder discussions with system leaders, senior clinicians, transformation colleagues, commissioners, place leads, and other health and care partners

Panel 6: Surveyed the public, with targeted engagement work planned

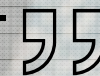
Panel 7: Sought feedback from the ICB Patient Engagement Forum



Our vision for urgent and emergency care



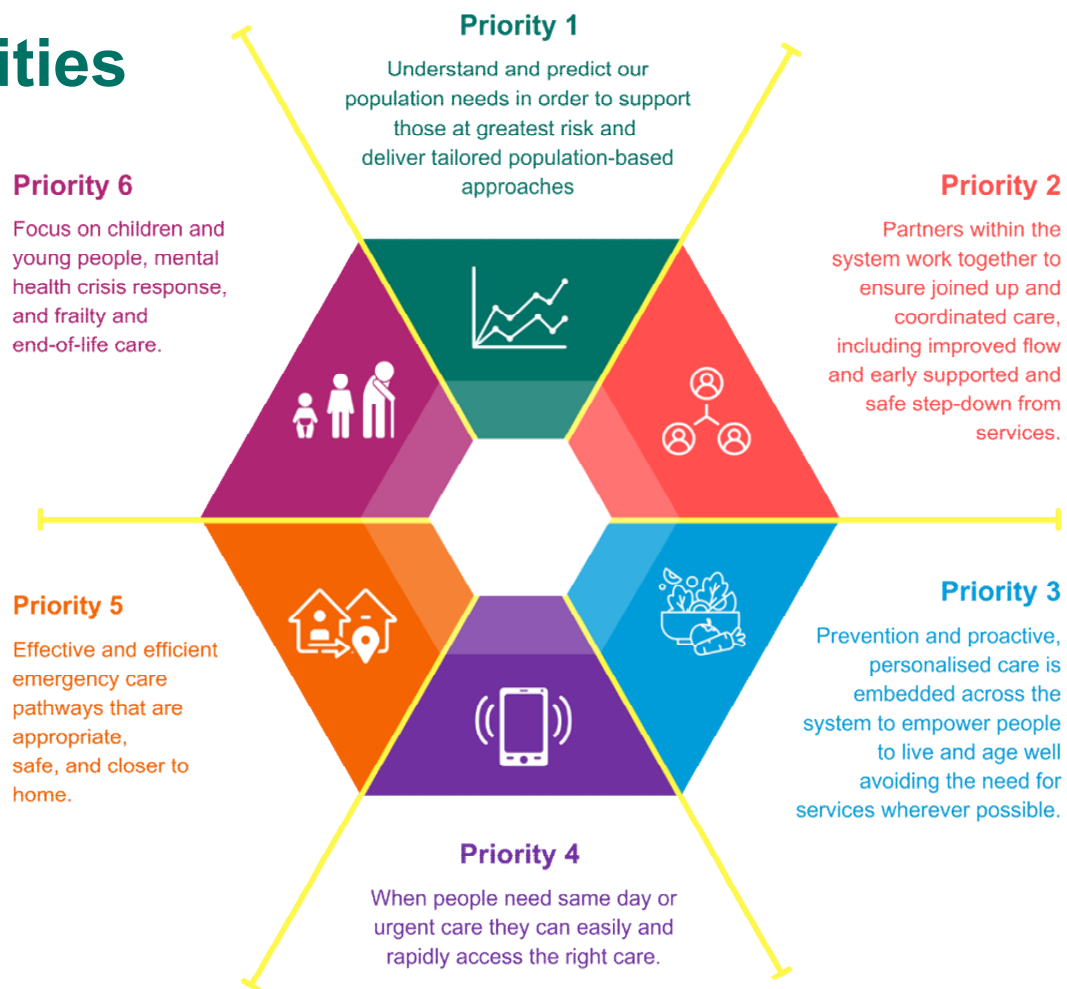
For everyone in Hertfordshire and West Essex to be able to understand and rapidly access safe, tailored, high quality, and sustainable urgent and emergency care which is received at the right place and time for them to remain well and independent.



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Six core UEC strategic priorities



Hertfordshire and West Essex Integrated Care System



Priority 1: Support those at greatest risk and deliver tailored care.

What can our population expect

- The health and care system uses data tools to understand and predict people's urgent medical and care needs.
- Local teams use data to find those at risk of deteriorating health and target proactive support to prevent hospital admissions.
- To access to a variety of urgent care services that are shaped by successful models elsewhere and adapted to fit local needs.
- The health and care system adjusts and improves its services to make sure everyone has equal access and good health outcomes.

We will

- Use data-driven methods to study our communities' urgent healthcare needs.
- Engage and learn from our communities, especially those facing health inequalities.
- Use predictive models and techniques to identify those at greatest risk or rising risk, of deterioration and unplanned care.
- Proactively use remote monitoring and health technology to target community services and prevent deterioration.
- Understand the profiles of high intensity users to evaluate different interventions and optimise their care.
- Use data to find health disparities and gaps in care and apply our collective preventative resource and tailored evidence-based care to specific communities and cohorts.
- Follow patient journeys to better link different services together.
- Evaluate our services and interventions to see how they impact different groups of people, and how we can improve them.



Priority 2: Join up and co-ordinate care to improve flow, and early supported and safe-step down from services

What can our population expect

- Shorter waits for ambulances and in emergency departments.
- To access the right care, at the right time, with connected teams and information.
- Seamless, safe hospital discharge to get people home as soon as they are ready.
- Shorter hospital stays to reduce harm and the ability to make decisions about long-term care needs in their own surroundings when out of crisis.
- That hospital beds, including mental health inpatient beds, are available for those in need.

We will

- Ensure optimal discharge planning, starting on admission with daily reviews and a discharge-to-assess model that promotes home-based care and prompt access to therapy, integrated with virtual ward/hospital at home to facilitate early supported discharge.
- Provide care transfer hubs with the right staff, leadership, and processes to facilitate safe discharge and access to intermediate care.
- Ensure sufficient intermediate care capacity that is both timely and appropriate to reduce hospital admissions and maximise independent living.
- A 24/7 System Co-ordination Centre (SCC) to oversee system pressures, clinical risk, and manage patient flow redirecting patients away from pressure points to services with better capacity.
- Modelling to forecast pressures and predict risks to pre-empt planning and enable proactive co-ordination by the SCC. As well as understand where to invest to achieve the best outcomes.



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Priority 3: Embed prevention, and deliver proactive, personalised care.

What can our population expect

- To feel empowered to manage minor illnesses and some minor injuries on their own.
- All parts of the health and care system support them to lead longer, healthier lives through adopting healthier habits, earlier identification and proactive management of disease, mental health needs, and frailty.
- To have the knowledge, skills, and confidence to recognise the signs and symptoms of deterioration in their health and seek timely help to stay well at home.
- To be given the opportunity to plan their future care so that it is focused on what's most important to them and that they die in their place of choice.

We will

- Create consistent public awareness campaigns so people know which services to use and when, using resources like Healthier Together.
- Encourage uptake of NHS health checks to support healthy ageing and increase numbers of health checks delivered for those with severe mental illness, learning disabilities and frailty.
- Develop mental health initiatives for suicide prevention, mental health training for the workforce, and early intervention for low-level mental health need (IAPT)
- Focus on falls and fracture prevention, promoting self-referral to falls prevention services and strengthening links with voluntary sector, systematic medication reviews, and development of fracture liaison service.
- Support Integrated Neighbourhood Teams to design proactive care models.
- Test and learn from remote monitoring pilots supporting early deterioration monitoring and sensor devices to predict falls or early decline.
- Embed advanced care planning to set out patient preferences and prioritise for clinical care.



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Priority 4: Ensure people can easily and rapidly access the right urgent care.

What can our population expect

- A less confusing urgent care system with clear, consolidated access points to empower individuals to make informed decisions about their urgent health needs and be guided seamlessly to the right care first time
- Access to same-day care that is most appropriate for their needs and is convenient and available 24/7
- Reduced waiting times for assessment and treatment, avoiding unnecessary ED and hospital visits
- Greater capacity for GPs to provide relationship-based care to support people dealing with complex long-term conditions, frailty, or social and psychological needs.

We will

- Optimise same day emergency care (SDEC) provision with streamlined digital access and expanded pathways.
- Review urgent treatment centres and learn from integrated multi-provider models
- Ensure 24/7 integrated urgent care with consolidated access points, consistent initial assessment, streamlined referrals. Virtual networking of services to enable consistent diagnostics and expert advice.
- Expand specialist clinical expertise in NHS 111 (mental health and paediatric)
- Trial and test new models of integrated urgent care, including possible integration of NHS 111 call handling for general practice
- Develop and evaluate PCN-level pilots of same day access in areas of high need e.g., Harlow, Stevenage, and Hertsmere.
- Implement Modern General Practice access, trial advanced telephony, e-consultation trials, and AI for navigation and referral direction.
- Effectively integrate community pharmacy, redirecting people with minor ailments



Priority 5: Provide effective and efficient emergency care closer to home

What can our population expect

- If they call 999 with a life or limb-threatening illness or accident which requires immediate, intensive treatment, an ambulance is reliably dispatched within minutes, and they will be seen rapidly in ED.
- If they do not have an immediate, life-threatening need, they will be safely navigated to alternative out of hospital care that is comprehensive, co-ordinated, and effective to manage their urgent needs and provide acute-level care at home.
- People will no longer need to repeat information to multiple different health and care professionals.
- Older people and those with complex health needs can expect to live independently for longer in their own homes and experience better health outcomes.

We will

- Create a Single Point of Access, helping patients stay at home, receive follow-up care, or access the right setting the first time
- Ambulance services will further breakdown C2 emergency calls to identify cases that could be dealt with by alternative services and automated redirection of calls to community services to provide alternatives to conveyance for non-critical cases.
- Provide the unscheduled care hub with a live system to proactively identify ambulance calls suitable for an alternative service and for ambulance crew to 'call before convey' and find the most appropriate care.
- Establish direct referral pathways between ambulance services and hospitals e.g. SDEC and fractured hips
- Expand urgent community response services, maximising referrals from all sources through a single point of access.
- Develop and evaluate our virtual ward/hospital at home services and increase the number of appropriate referrals



Priority 6: Focus on children and young people, mental health crisis response, and frailty and end-of-life care

What can our population expect

- Families of children and young children feel empowered to self-care and know when and how to seek the most appropriate care.
- Clear routes to responsive services in primary care and community settings so that families no longer perceive ED to be their best option.
- Appropriate specialist support when they experience a mental health crisis, and that crisis cafes or sanctuaries are available in all communities to those who need it.
- Older frail people are assessed quickly by a team of professionals on arrival at ED who can respond to their specific needs and prevent unwanted or unnecessary admission to hospital.
- We identify people approaching the end of their life and support them to receive the care they choose, in the settings they wish to be in, to improve quality of life and patient and family experience.

We will

- Empower families to self-care through evidence-based technologies, working with health visitors, early years settings, and VCFSE partners to coproduce targeted communications.
- Ensure clear routes to same day access, redirect low-acuity cases from ED to the most appropriate community or primary care setting.
- Establish 24/7 all-age crisis support, including mental health expertise in NHS111 and the unscheduled care hub.
- Scope a mental health urgent assessment centre to provide an appropriate alternative to ED.
- Develop alternative falls pathways providing acute care or support in the community for those who fall.
- Provide out of hours clinical support for care homes, targeting our urgent care response.
- Implement an integrated acute frailty service.



The key enablers to deliver the priorities



Ensure an integrated workforce operating flexibly across the urgent and emergency care system, empowered to innovate and embrace new and alternative pathways of care



Better use of digital technology to enable self-care, convenient access, remote monitoring, and care with smooth data interoperability and sharing between system partners



Empower our population to make informed decisions when accessing same day and urgent care



Clinical and professional leadership for transformational change with a culture of innovation, evaluation, and sharing best practice



Hertfordshire and West Essex Integrated Care System



Delivering the priorities

- There will be an ICS UEC Delivery Plan produced each year to progressively implement the intent of this strategy
- The Integrated Care Board (ICB) will lead on delivery of system-wide transformation
- The ICB will support HCPs in setting the strategic direction, design principles, and providing tools for delivery
- Key UEC performance metrics and relevant population health outcomes will be monitored.



Questions to consider

- Is the vision set out in the strategy compelling and are the core strategic priorities for transforming and improving urgent and emergency care in HWE relevant and meaningful, and do they resonate with you, your team or organisation?
- Do you have suggested areas for development or amendment?
- Is there anything missing from the strategy?
- How will the strategy affect the work of your team/organisation/partnership?
- What work is your HCP currently doing that is aligned to delivering these strategic priorities?
- Where are there currently gaps and how could these be addressed?

