

**Company Number: 02710865**

**Charity Number: 1011117**

**St Andrew's Hospice Limited  
(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements  
For the year ended 31 March 2021**

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**St Andrew's Hospice Limited**  
**(A Company Limited by Guarantee)**

**CHARITY INFORMATION**  
**For the year ended 31 March 2021**

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**Company number**

02710865

**Charity number**

1011117

**Registered Office**

St Andrew's Hospice  
Peaks Lane  
Grimsby  
DN32 9RP

**Vice Presidents**

Mrs S Brydges  
Mr I Davey  
Mr H Greenwood

**Directors**

Ms Rachel Harvey Chair  
Mr I Hargreaves Vice Chair  
Mr D R Hatfield  
Mr S A Oldridge (Resigned 13/08/20)  
Mr J Scaife  
Mr N Tranter  
Mrs J Bake  
Mr Adam Millson  
Ms Peggy Anne Spaight  
Ms Lauren Pilgrim  
Mr Mark Wade  
Mr Marc Esmiley (Appointed 10/05/21)

**Secretary**

Mr S A Oldridge (Resigned 13/08/20)  
Mr Adam Millson (Appointed 13/08/20)

**Senior Management Team**

Michelle Rollinson  
Geoff Jago  
Lesley Charlesworth-Browne  
Lynn Andrews  
Karen Higgins  
Shelley Lambert  
Jacqui Hall

Chief Executive  
Head of Finance & Support Services  
Deputy CEO  
Director of Care (Left 5/5/2020)  
Director of Clinical Services  
Director of Governance & Quality  
Head of Workforce and Development

**Solicitors**

Wilkin Chapman Grange  
New Oxford House  
Town Hall Square  
Grimsby  
DN31 1HE

**Auditors**

BHP LLP  
Rievaulx House  
1 St Mary's Court  
York  
YO24 1AH

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**STATEMENT FROM CHAIR OF TRUSTEES**

This last year has seen the benefit of emphasis on our Grant fundraising. Within the year we achieved and spent income of £154,798 on various projects that we would not have been able to fund ourselves. As an example we were pleased to receive funding from BBC Children in Need to support our Children's Hospice at Home programme, Help for Health and Yor4Good both funded our replacement of the 20 year old boilers heating the Children's Unit. East Coast Community Fund made a big contribution to our Children's Unit refurbishment and JP Morgan Chase donated Digital Consultancy time.

It is in the nature of Grant Fundraising that it takes time to build up a pipeline of incoming funds. We are confident, based on what we already have agreed and our plans for further development, that we will continue our progress in the 21-22 financial year and have accordingly budgeted for £180,000 of income received and spent on our Charitable Objects.

The NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose. St Andrews received £1,244,993 of this essential help. Additional Covid funding (Furlough, Retail Grants etc) brought total Covid related income to £1.9m

We were very grateful to receive £282,169 this year from the NHS England Children's Hospice Grant programme.

Our Trading Company income of £899,869 was unfortunately £1.1 million pounds down on the previous, year – pre-pandemic, albeit we received nearly half a million in Covid related government support. Given the amount of trading days lost because of restrictions this was inevitable and therefore not surprising. Since we re-opened our shops mid-April our takings have been very high, as has the amount of goods donated, and we are looking forward to a successful year ahead.

Expenditure over the year fell by 7% or £346,358 (from £5,271,882 to £4,925,524). This reflects both reduced activity and cost control.

At the end of the year we generated a surplus of £250,544 compared to a budgeted loss of £494,270. This favourable difference of £744,814 is due to the substantial funding from NHSE and Central Government. Without this support our losses would have been survivable but very damaging to our sustainability in future years.

At the time of writing this statement in July 2021 the hospice has weathered the the Covid-19 crisis and continued to serve our community while keeping staff and patients safe. We have learned a great deal about adaptability, perseverance and resilience as well as business continuity under very difficult circumstances. We feel we can face the future with renewed confidence.

I would like to thank my fellow Board members and our amazing staff and volunteers for their hard work and determination in keeping St Andrew's thriving and for continuing to delivery high standards of care and support for our patients and community.

  
Rachel Harvey  
Chair, St Andrew's Hospice

# **St Andrew's Hospice Limited** **(A Company Limited by Guarantee)**

## **Trustees' Report** **For the year ended 31 March 2021**

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### **REPORT OF THE TRUSTEES**

The Trustees present their annual report, strategic report and the audited consolidated financial statements of the charity and its subsidiary for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

### **Company status**

The charity is constituted as a company limited by guarantee and is therefore governed by its Memorandum and Articles of Association. The liability of the members in the event of the company being wound up is limited to £1. The company is a registered charity and acts entirely as a non-profit making organisation.

### **Objectives and activities**

The charity was registered in 1980, after the formation of a group of dedicated local people in 1979, their inspiration being prompted by a local conference on the growth of the Hospice movement. They all felt that if there was a better way to respond to the needs of the terminally ill and their families, then every effort should be made, however daunting the challenge. As early as 1980, day care was offered once a week in 'borrowed' premises. A property was purchased in 1983, and by December 1986 both in-patient and day care for adults was operational. It wasn't until 1999 that the need for care of children and young people was identified, and the children's unit opened in 2001. After a lengthy period of planning and fundraising in April 2014 we started the redevelopment of our site in Peaks Lane. This project is now complete and offers much improved facilities for our patients.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

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

The main areas of our charitable activities are caring for people of all ages with a progressive life-limiting illness and also supporting their families and carers. All care is offered without charge to patients.

Information included in the other sections of the Report of the Directors identifies, in more detail, the public benefit that the Hospice provides. Much of it is taken from our Quality Accounts which are prepared annually for NHS England.

### **Our primary aim**

St Andrew's Hospice provides specialist palliative and end of life care for children, young people and adults who have a progressive life-limiting illness. Specialist palliative care is defined as providing management of pain and psychological, social, spiritual support to those with a progressive, life-limiting illness. It helps them to live their life to the full and includes the support to their families and friends both during their illness and into bereavement.

**St Andrew's Hospice Limited**  
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**Trustees' Report**  
**For the year ended 31 March 2021**

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**REPORT OF THE TRUSTEES (Continued)**

**Our philosophy**

- To provide specialist care for patients with severe and progressive disease, where curative treatment is no longer possible.
- To demonstrate concern for the whole care of the patient, and to offer support not only to the patient, but also to those who care for them, both during illness and into bereavement.
- To communicate and liaise with all involved in the care of the patient, ensuring an integrated, seamless service is provided.
- To value the dignity and individuality of all patients and their rights to self-determination.
- To provide a flexible approach to care, wherever possible, in a manner and place of the patient's choosing: support in the early stages, in-patient and day care, clinics and support at home.
- To generate commitment and teamwork, bringing together the expertise and skills of an interdisciplinary caring team to meet the highest possible standards, addressing the patients' medical, nursing, social, emotional and spiritual needs, thereby enhancing the quality of life of the patient, and supporting those who care for them.
- To provide continuing education and training opportunities for all staff in order to develop commitment, expertise, specialism, innovation and the sharing of knowledge.
- To develop St Andrew's Hospice as an education, training and resource unit offering placements to students from all disciplines.
- To ensure the quality and standard of service is of a consistently high level, undertaking regular audit and responding to changing needs.
- To provide the most effective care in the most cost efficient manner.
- To be respected by health care professionals for the excellence of our service; to be respected by the public for our open and ethical behaviour, and for our dedication to the highest possible standards of care.

**Our criteria for care**

Anyone, of any age with a progressive life-limiting illness can access the services offered at St Andrew's Hospice. All care is offered without charge to patients.

**Driving force**

There are currently many local people not accessing hospice care due to their lack of understanding regarding the care that hospices deliver.

We want to change peoples' perceptions regarding hospice care. We can offer our expert service to benefit many more local people.

**REPORT OF THE TRUSTEES (Continued)**



**Identified priorities for 2020-21**

**System-wide Approach To Palliative And End Of Life Care Services**

There is an impetus towards collaboration and integration from the national bodies within the health sector, driven by sustainability and transformation partnerships (STPs) and integrated care systems (ICSs). System-wide working approaches are presenting providers and the wider health and care sector with opportunities to come together to effectively build relationships and by working collaboratively, at a local level, deliver joined up, higher-quality care and support for local communities.

A collaborative approach can improve communication, save time, reduce duplication of effort, improve working relationships and provide a better experience for people who use health and social care services.

As part of the system wide improvement for Palliative and End of Life Care Services, the hospice has become integral and is taking a key responsibility in the Northern Lincolnshire End of Life Steering Group. The group has been established to provide system-wide accountability for the strategic development and sustained improvement of End of Life care across the populations of North and North East Lincolnshire CCGs. It aims to ensure that services across Northern Lincolnshire are delivered consistently and robustly in accordance with national guidance.

There has been substantial support and enthusiasm from system partners to accelerate delivery in End of Life care across Northern Lincolnshire. Whilst some challenges remain, there is significant appetite to work collectively to overcome these and deliver change.



## **REPORT OF THE TRUSTEES (Continued)**

A work plan has been developed to provide overview and focus to the identified areas of improvement that will lead to a sustained transformation of services to support people with a palliative diagnosis and to those who care for them. As a lead provider of palliative and end of life care, the hospice is integral to the development of the following key work streams:

### **Enhanced leadership**

One of the first tasks is to confirm the collective strategy and agree the framework for measuring the improvement across the identified work streams. By coming together we can utilise the expertise and collective resources, hold each other to account, to provide improved experiences through a collective governance structure where end of life care is prioritised and seen as an integral part of all services.

### **Delivery of a patient-centred partnership model**

The aim is to design and deliver a community based integrated model of care, to ensure patients and those who care for them get access to the right services, in the right place, at the right time. The pathway has been mapped, identifying gaps in skills, provision, or resources. The approach is to collectively develop to meet these unmet needs.

### **Improved Communication and Coordination**

Good communication and coordinating care services for a dying person improves their end of life care and the bereavement experience of those important to them. It is essential when caring for people at end of life that care plans detailing expressed wishes are considered and shared across the multidisciplinary teams to avoid misunderstanding, unnecessary distress or inappropriate care to be delivered.

### **Recommended Summary Plan for Emergency Care and Treatment (ReSPECT)**

The ReSPECT process creates personalised recommendations for a person's clinical care and treatment in a future emergency in which they are unable to make or express choices. These recommendations are created through conversations between a person, their families, and their health and care professionals to understand what matters to them and what is realistic in terms of their care and treatment.

This process is being rolled out across the UK and staff at St Andrew's are being trained to understand the document and how to facilitate conversations with patients and their families and carers.

### **Electronic Palliative Care Co-ordination System (EPaCCS)**

The Electronic Palliative Care Co-ordination System (EPaCCS) enables the recording and sharing of a patient's care preferences and key details about their care. This has been developed to support joined-up care for patients in the last months, weeks and days of life and is being rolled out across North East Lincolnshire. Staff are being trained to use this system and provide vital information to healthcare professionals 24 hours a day, 7 days a week across the region to support patient wishes.

### **Consistent and coordinated education**

The hospice is contributing to a new system wide approach to palliative care education. We are launching a new set of competencies to support all staff in delivering high quality, evidence based care. The hospice will deliver teaching and training as part of this programme to professionals from a wide variety of health and social care settings.



## **REPORT OF THE TRUSTEES (Continued)**

### **Development Of Children's Unit Hospice At Home**

We have seen first-hand how the Covid-19 pandemic and lockdown has hugely and immediately affected the children using our services, with families living in rural outlying areas in some cases particularly affected. Many of our children require daily medication and personal care, with their carers having to fill the gap which has added a further challenge to already difficult circumstances. In some cases children have had their care through other providers reduced or cancelled. As a result we have reviewed our service offer not only to recognise the current challenges but also look to future needs in order to protect the most vulnerable children in our community.

Our review has led to developing a new 'hospice at home' service in response to the current situation and in response to feedback we have received from patients and families. The service once fully rolled out will include:

**Respite at home:** families book a time slot on identified days for support to be delivered at home. This can include supporting families with trips/appointments, giving parents time to spend with siblings and delivering therapeutic play to the child.

**Traditional day care:** including weekends, and be pre-bookable. Children will have a set number they can book throughout the year. Emergency slots will be available. Much of this work has had to be paused due to Covid

**Programme of events:** e.g. oncology days, family splash days, bereavement support, sibling events.

**Range of therapeutic groups:** e.g. art, music, life skills.

**Education days:** weekly during term time, for children who are fully or partially home educated; enabling socialisation, supported learning & educational trips.

**Programme of educational events:** for families and other professionals

### **Quality Improvement Of Information To Utilise More Effectively, To Inform Decision Making**

#### **Outcome Assessment and Complexity Collaborative (OACC)**

The Outcome Assessment and Complexity Collaborative (OACC) are a set of palliative outcome measures, which were introduced to the hospice in 2018. We have been working with Hull York Medical School as part of their RESOLVE project to make better use of the information these outcome measures give us. This will allow us to target and improve symptom management for patients whilst providing evidence of the impact of our services.

#### **Quality improvement through the use of information: using data, statistics and metrics to inform and support effective decision making**

Further embedding of our data management software, Vantage. This enables us to record, integrate, track, interrogate, report and measure important data sets relating to a range of key hospice functions and activities.

Further embedding and participation in the Hospice UK Patient Safety Data Benchmarking. Quality indicators are useful to demonstrate safe and harm-free care. The primary purpose of the Hospice UK Patient safety data collection is to provide assurance and support improvement in patient safety. Benchmarking, as a component of quality management, offers a continuous process by which an organisation can measure and compare its outcomes over time with peer organisations and use the findings to inform management decision making.

Over 2020-21 St Andrew's Hospice has engaged in the provision of information (utilising Vantage and other collection methods) in order to support and participate in sector benchmarking. This will provide improved evidence based decision making at an Operational and Strategic level.

## **REPORT OF THE TRUSTEES (Continued)**

Since 2019-20 the Hospice UK inpatient patient safety measures project collects three core patient safety metrics and two patient activity metrics:

- Falls
- Pressure ulcers
- Medication incidents
- Bed occupancy
- Throughput

In 2020-21 the above patient safety metrics will be captured in a more user-friendly way and will inform practice and stakeholders in a variety of ways. From an individual learning perspective, staff will be able to see where the majority of their incidents are and work to improve them. From a unit perspective, managers will have a better oversight of the themes within their units and be able to identify the work that needs to be undertaken for improvement. From an organisational perspective, we will be able to benchmark ourselves with a truly reflective picture of a like-for-like hospice, knowing that that the work undertaken by hospices with Hospice UK will ensure the data is captured the same way throughout the sector. Having the ability to do this will not only provide clarity but is also crucial for learning opportunities, to improve practice and promote a culture of openness and transparency. This data will also be available for our patients and Trustees to provide quality assurance of the high level of care St Andrew's Hospice gives.

### **Data warehousing project**

Building on the experience gained as a result of the work to build a data dashboard using Microsoft BI, we have started a much more ambitious piece of work. We realised the potential that would come from a full data warehouse, in meeting the needs not just of our internal data users but of our external partners within the locality and nationally. Traditionally, data needed for monitoring the quality of the care we give has been extracted and processed manually. This was partly automated by the BI project but was necessarily limited by the data sources available. We have been working with Navigo, a local mental health service provider, to use their expertise in digging deeper into the data held in SystmOne, our main patient data database, and the records kept in the Vantage database. This will create a near real-time dashboard of all the essential metrics and leave the option open to further develop the scope of data that we can mine and display. At the time of writing this project has completed its scoping phase, delayed by the pandemic, and is starting the delivery stage part supported by a grant from Spark Fund

As we work ever more closely across the localities in which we provide services, we will be able to provide our stakeholders with access to the performance information that they need without having to divert human resources from the main task of patient care.

### **Approach**

We recognise the immense pressure placed upon individuals and their families and friends who have a progressive life-limiting illness. By working with them at the earliest opportunity we can assist in supporting the patient, and their family and friends, throughout their illness, enabling them to live life to their full potential.

**St Andrew's Hospice Limited**  
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**Trustees' Report**  
**For the year ended 31 March 2021**

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**REPORT OF THE TRUSTEES (Continued)**

**Services**

People of any age, for whom curative treatment is not possible, require active, total care delivered by a multi-professional team who will consider their physical, emotional, social and spiritual symptoms. The care of family members and friends is also integral and this is what makes hospice care unique in that it encompasses not only the patient but those close to them.

We care not only for patients with cancer, but for anyone with a progressive life-limiting illness.

We accept referrals from any source, however permission is sought from the patients' General Practitioner before assessment is undertaken.

Patients accessing services in either the Adult or Children's unit do so for symptom control, respite, rehabilitation or terminal care.

The clinical team at St Andrew's Hospice consists of clinicians with expertise and training in palliative care. As well as a palliative care consultant, specialist doctors and nurses, a wide range of therapists and allied healthcare professionals are employed, such as complementary therapists, a creative therapist, physiotherapist, family support workers and lymphedema specialists to support the clinical team. The clinical team is fully integrated with the administrative staff, and closely supported by volunteers in all departments.

Patients accessing either the Adult or Children's services have access to a comprehensive range of facilities and care, including lymphedema care, physiotherapy, creative therapies, emotional and social support, sensory equipment, spa pool, and so the list goes on.

Families and carers can access emotional, social and bereavement support as well as Carers and Children and Young Peoples Groups. Parent and Patient/Carer Forums are established and are working well, ensuring that patients and carers have input into service delivery planning and facility design.

**Adult services**

Care within Adult Services is available to any patient, 18 years upwards, who fits our criteria for care.

In-Patient Unit

We provide twelve in-patient single en-suite bedrooms.

Wellbeing

We have introduced a new way of providing day services which offers a flexible service to our patients. It is no longer appropriate to talk about "places" as patients can access a range of activities and services across the week. In light of the Pandemic this service is under constant review as we seek ways of safely supporting our service users.

**Child and adolescent services**

Care within Children's Services is available to patients up to the age of 25 years. Beyond this age, if appropriate, patients are transferred to Adult Services.

In-Patient Unit

We provide 4 in-patient single bedrooms.

Day Unit

A 20 place per week unit for children and adolescents. We are looking to further integrate the adult and children's provision.

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**REPORT OF THE TRUSTEES (Continued)**

**Regulation**

After a successful CQC Transitional Monitoring Approach contact we now do not expect an imminent inspection.

Other regulators to which we are registered are the Gambling Commission, for the St Andrew's Hospice Lottery, and the Charity Commission. The Gambling Commission carried out an inspection five years ago and no material issues were identified.

**Fundraising**

Over the past several years since the 2015 Etherington report, the world of charity fundraising has seen scrutiny around some of its practices (although no hospices were found to be involved in any poor practice).

The subsequent introduction of the Code of Fundraising Practice by the Fund Raising Regulator (which includes protections for vulnerable people), is a means by which charities can voluntarily register and demonstrate their commitment to good practice. St Andrew's Hospice Ltd has chosen to voluntarily register with the Fund Raising Regulator and is compliant with the code.

St Andrew's Hospice engages only thoroughly vetted 3<sup>rd</sup> party commercial participators for the purposes of fundraising i.e. our lottery, and, monitors their activity routinely and collaboratively.

No complaints have been received in 2020-21 in respect of our fundraising practices under the code.

**Volunteers**

To deliver a high standard of care to patients, their families and friends, we rely heavily on a dedicated 'army' of volunteers who help across all areas of activity. We have approximately 500 volunteers, who work in all clinical areas, reception, administration, retail, gardening team, reception, catering, fundraising, marketing and household departments.

**Relationships**

We are committed to working collaboratively with our colleagues both within the statutory and the voluntary sector, to ensure a seamless service for patients and their families and to prevent duplication of services, thereby delivering care in the most cost effective and efficient way possible.

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**REPORT OF THE TRUSTEES (Continued)**

**Financial review**

**Income**

The Directors wish to thank all our supporters for their continued work and generosity. Our income decreased by £187,658 or 4% this year to £4,936,274 (2020: £5,123,932). Given the massive impact on our Trading income over the course of the pandemic this was a very good outcome and the result of the essential support we received from NHSE and the Furlough scheme.

Our Trading Company income of £899,869 was £1,118,857 down on last year. The number of lost trading days was the cause of this. So far since re-opening in April we are performing strongly.

Our lottery income decreased by 5% this year to £372,493 (2020: £393,293). Lottery expenses, which are included in Fundraising/Retail, have increased by £1,620 to £69,676 (2020 £68,056) which reflects a number of small cost increases. A Lottery Management Contract is in place for 2021-22 which includes provision for recruitment though given the circumstances we are unlikely to do any face to face recruitment.

**Expenditure**

Expenditure over the year fell by 7% or £346,358 (from £5,271,882 to £4,925,524). The Board is absolutely determined to control expenditure while committed to investing in both patient care and in building sustainable income streams.

**Pay policy for senior staff**

Remuneration of key staff is decided by a Board committee comprising the Chair and the Vice Chair

**Principal risks and uncertainties**

**Risk management**

We have identified the risks below as the principle organisational risks:

- Information Technology (IT)
- Fire/disaster/pandemic
- Negative publicity
- Reduced income/referrals
- Succession planning/ageing workforce/recruitment and retention of staff
- Lack of/reliance upon suitable volunteers
- Training
- Security

The above risks are recorded on our organisational risk register which lists mitigating measures and which is brought to the attention of the Board at each Board Meeting. There is a detailed Business Continuity plan which addresses identified risks.

We have further developed a Governance Framework which identifies areas of risk/compliance across the organisation. It is the responsibility of the Board to ensure that those areas identified are monitored on a regular basis to give assurance that our controls and mitigation measures are effective.

Since the Pandemic we have expanded our Risk Register but were generally pleased that the framework of incident management worked well.

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**Trustees' Report**  
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**REPORT OF THE TRUSTEES (Continued)**

**Reserves**

The term 'reserves' is used to describe our income funds that are freely available to help us meet our objectives.

Our policy states that we aim to hold free reserves of between 6 and 12 months annual cash running costs.

It is recognised that we need to have sufficient cash and reserves to absorb short-term fluctuations and larger setbacks in income receipts. We recognise the importance of ensuring that we have a free reserves buffer in place in order to provide uninterrupted palliative care services to the local community. About 70% of our normal expenditure is in the form of salaries. Our cash reserves at the end of the year were £2,136,637 (2020: £2,461,083) which is equivalent to about five months running costs (2020 six months). Our net current assets (cash + debtors – creditors) at the end of March 2021 were £2,928,965, equivalent to about 7 months running costs. It should be noted however that in addition to our cash deposits we hold £1,904,665 in readily convertible investments (available within 1 week). We hold a further £440,071 in term and notice accounts which means that our effective running cost cover is just over £4.5m or around 12 months.

As at the year end the free reserves held by the group were £4,833,630 (2020: £4,269,035).

**Investment policy**

The charity's Memorandum and Articles of Association gives the Directors power to invest monies of the charity in or on such investments, securities or property as may be thought fit, subject nevertheless to such conditions (if any) and such consents (if any) as may from time to time be imposed or required by law.

The Board of Trustees takes a balanced risk attitude towards investment. As interest rates have continued to perform poorly the Board has resolved to increase the investment with Tilney by a further £1 million. Four hundred thousand was moved pre year end and the balance will be fed in over the next few months. The Board has maintained its limit of 40% exposure to Equities. As we close down the other Bank Accounts, other than the Co-op, we have opened a Flagstone Account which enables us to allocate funds to a wide range of Bank Accounts, including Term and Notice Accounts and secure FSCS protection for a much higher proportion of our cash.

The current investments are cash deposits with:

The Co-operative Bank Plc  
Santander  
NatWest Bank plc  
Flagstone

And

Funds under management by Tilney

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**REPORT OF THE TRUSTEES (Continued)**

**Structure, governance & management**

***Structure and decision making process***

The Board of Trustees is the governing body of St Andrew's Hospice, which currently comprises eleven members and meets twelve times a year. In accordance with Covid restrictions these meetings currently take place on Zoom. Trustees are elected for a three year period and may be re-elected. The Chief Executive attends Board meetings, accompanied by senior managers. Other staff attend as required. Authority for management of the Hospice is delegated to the Chief Executive and Senior Management Team (who are not Trustees of St Andrew's Hospice Limited).

***Trustees' induction and training***

New Trustees are appointed after interview with the Chair, Trustees and the Chief Executive. An Enhanced Disclosure and Barring Check is also conducted and two references are taken up. Trustees also declare they are fit and willing to undertake the responsibilities and duties of a charity trustee and complete the HMRC Fit and Proper Persons' Test.

They are given a Trustee Induction Pack which includes documents relating to the operational framework of the Hospice, Memorandum and Articles and financial reports, in addition to pertinent documents from the Charity Commission. They are appointed by a fellow Trustee who acts as a mentor. Additionally, new Trustees are invited to attend a meeting with the Senior Management Team and attend the various committees.

When any training requirements are identified, Trustees attend training courses and conferences. These include Induction Days for Trustees at Help the Hospices, training on how to conduct inspections, along with other courses as applicable.

**Internal controls**

We, the Trustees, confirm that internal control procedures are in place in order to provide assurance against material misstatement or loss. They include:

- Comprehensive system of annual budgets, approved by the Trustees, and monthly financial reporting of actual results against budget.
- Financial policies and procedures which are kept under constant review.

**Subsidiary**

The charity's wholly owned trading subsidiary, St Andrew's Hospice (Trading) Limited, carries out non-charitable trading activities on behalf of the charity, and makes gift aid payments of its profits to the charity over the year.

**Plans for future periods**

At the time of preparing this report the Charity has embarked on a redevelopment and redesign of our Children's Services. We are extensively refurbishing the unit at Peaks Lane and increasing to five bedrooms from four as well as expanding our Hospice at Home service. We believe that this will improve access to our services and extend the ways in which patients and their families can benefit from what we can provide.

We are in the first year of our three year strategic plan and are confident that we will deliver against our ambition to improve the reach and quality of our services as well as embracing the digital technologies we need to meet the challenges of the coming years.



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**REPORT OF THE TRUSTEES (Continued)**

**Trustees' responsibilities in relation to the financial statements**

The trustees (who are also directors of St Andrews Hospice Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Statement as to disclosure to the auditor**

In so far as the trustees are aware:

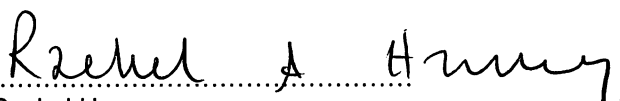
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

**Auditor**

BHP LLP were appointed during the year ending March 2021 and in accordance with section 487(2) of the Companies Act 2006 are deemed to be re-appointed annually.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

The Trustees' Report was approved by the Board of Trustees and signed on its behalf by:

  
.....  
Rachel Harvey  
**Chair, St Andrew's Hospice**  
Date: 9<sup>th</sup> August 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST ANDREW'S HOSPICE LIMITED**  
**For the year ended 31 March 2021**

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**Opinion**

We have audited the financial statements of St Andrew's Hospice Limited (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise consolidated statement of financial activities, the Consolidated balance sheet, the Company balance sheet, the Consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

**Other information**

The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST ANDREW'S HOSPICE LIMITED**  
**For the year ended 31 March 2021**

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**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 14, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group and parent charitable company through discussions with management and trustees, and from our knowledge and experience of this organisation;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group and parent charitable company, including the Charities Act 2011, the Companies Act 2006, data protection, health and safety legislation (including CQC documentation) and employment law;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and trustees;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit of the group and parent charitable company.

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

- making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST ANDREW'S HOSPICE LIMITED**  
**For the year ended 31 March 2021**

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To address the risks of fraud through management bias and override controls, we:

- performed analytical procedures to identify any unusual or unexpected variances;
- tested journal entries to identify unusual transactions;
- assessed whether judgments and assumptions made in determining the accounting estimates set out in note 1 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

  
Jane Marshall (Aug 16, 2021 16:03 GMT+1)

*Jane Marshall (Senior Statutory Auditor)*

*For and on behalf of BHP LLP, Statutory Auditor*  
*Chartered Accountants*  
*Statutory Auditor*

*Rievaulx House*  
*1 St Mary's Court*  
*Blossom Street*  
*York*  
*YO24 1AH*

Date: Aug 16, 2021

BHP LLP are eligible to act as an auditor in terms of section 1212 of Companies Act 2006.

**St Andrews Hospice Ltd Consolidated statement of financial activities (incorporating the income and expenditure account)  
for the year ended 31 March 2021**

		<b>2021 Unrestricted Funds</b>	<b>2021 Restricted Funds</b>	<b>2021 Total Funds</b>	<b>2020 Unrestricted Funds as restated</b>	<b>2020 Restricted Funds</b>	<b>2020 Total Funds as restated</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>							
Donations		499,109	144,343	643,452	445,479	270,431	715,910
Legacies		303,380	4,000	307,380	568,650	365	569,015
<b>Income from charitable activities</b>							
Department of Health Funding		-	282,169	282,169	-	273,950	273,950
Children's Unit		-	-	-	-	-	-
Health Authority		586,070	117,683	703,753	648,437	119,905	768,342
Provision of care		-	271,802	271,802	-	100,314	100,314
NHSE COVID funding		-	1,244,993	1,244,993	123,462	-	123,462
<b>Other trading activities</b>							
Income from retail operations	5	303,860	104,310	408,170	1,348,213	670,513	2,018,726
Fundraising events and lottery	4	262,133	125,913	388,046	319,677	148,867	468,544
<b>Income from Investments</b>							
	3	21,477	-	21,477	18,288	-	18,288
<b>Other Income</b>							
Coronavirus job retention scheme grant income		316,986	-	316,986	-	-	-
Other Coronavirus grant income		235,665	95,725	331,390	-	-	-
Other Income		16,656	-	16,656	38,061	29,320	67,381
<b>Total Income</b>		<b>2,545,336</b>	<b>2,390,938</b>	<b>4,936,274</b>	<b>3,510,267</b>	<b>1,613,665</b>	<b>5,123,932</b>
<b>Expenditure</b>							
<b>Expenditure on charitable activities</b>							
Adult in-patient services		468,097	653,208	1,121,305	1,117,330	-	1,117,330
Adult day care services		279,682	-	279,682	278,799	-	278,799
Children's in-patient services		-	1,033,866	1,033,866	-	1,095,105	1,095,105
Children's day care services		-	346,125	346,125	-	366,524	366,524
Lymphoedema services		111,637	-	111,637	116,116	-	116,116
Family support bereavement services		209,799	-	209,799	217,866	-	217,866
<b>Expenditure on raising funds</b>							
Investment Management fees		11,139	-	11,139	-	-	-
Fundraising and retail		1,454,232	357,739	1,811,971	1,634,112	446,030	2,080,142
<b>Total Expenditure</b>	6	<b>2,534,586</b>	<b>2,390,938</b>	<b>4,925,524</b>	<b>3,364,223</b>	<b>1,907,659</b>	<b>5,271,882</b>
<b>Taxation on Trading profit</b>		<b>78,087</b>	<b>-</b>	<b>78,087</b>	<b>(104,756)</b>	<b>-</b>	<b>(104,756)</b>
<b>Net income before net gains/(losses) on Investments</b>		<b>88,837</b>	<b>-</b>	<b>88,837</b>	<b>41,288</b>	<b>(293,994)</b>	<b>(252,706)</b>
Net gains/loss on investments	10	161,707	-	161,707	(27,770)	-	(27,770)
<b>Net income /(expenditure) before transfers</b>		<b>250,544</b>	<b>-</b>	<b>250,544</b>	<b>13,518</b>	<b>(293,994)</b>	<b>(280,476)</b>
Transfers between funds		-	-	-	(293,994)	293,994	-
<b>Net movement in funds for the year</b>		<b>250,544</b>	<b>-</b>	<b>250,544</b>	<b>(280,476)</b>	<b>-</b>	<b>(280,476)</b>
Funds brought forward at the beginning of year	16	10,014,304	-	10,014,304	10,294,780	-	10,294,780
<b>Funds carried forward at end of the year</b>	16	<b>10,264,848</b>	<b>-</b>	<b>10,264,848</b>	<b>10,014,304</b>	<b>-</b>	<b>10,014,304</b>

The results for the year all relate to continuing operations.

**St Andrews Hospice Ltd year ended 31st March 2021**  
**CONSOLIDATED AND CHARITY BALANCE SHEETS**

		GROUP	GROUP	CHARITY	CHARITY
		2021	as restated	2021	as restated
	Note	£	2020	£	2020
		£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	8	5,427,921	5,734,167	5,401,187	5,670,938
Intangible assets	9	3,297	11,102	3,297	11,102
Investments	10	1,904,665	1,236,995	1,909,665	1,241,995
		<b>7,335,883</b>	<b>6,982,264</b>	<b>7,314,149</b>	<b>6,924,035</b>
<b>Current assets</b>					
Debtors	11	867,507	1,305,070	1,010,698	1,020,326
Cash on deposit, at bank and in hand	12	2,136,637	2,461,083	2,060,106	2,342,202
Current asset investments		440,071	-	440,071	-
		<b>3,444,215</b>	<b>3,766,153</b>	<b>3,510,875</b>	<b>3,362,528</b>
<b>Creditors: amounts falling due within one year</b>	13	<b>515,250</b>	<b>734,113</b>	<b>472,534</b>	<b>557,516</b>
<b>Net current assets</b>		<b>2,928,965</b>	<b>3,032,040</b>	<b>3,038,341</b>	<b>2,805,012</b>
<b>Total net assets</b>		<b>10,264,848</b>	<b>10,014,304</b>	<b>10,352,490</b>	<b>9,729,047</b>
<b>Charity funds</b>	16				
Restricted funds					
Unrestricted funds					
General funds		10,137,398	10,014,304	10,225,040	9,729,047
Revaluation reserve		127,450	-	127,450	-
<b>Total funds</b>		<b>10,264,848</b>	<b>10,014,304</b>	<b>10,352,490</b>	<b>9,729,047</b>

As permitted by s408 Companies Act 2006, the charitable company has not presented its own profit and loss accounts and related notes. The charitable company's loss for the year was £623,443 (2020: deficit of £565,733 as restated).

The notes on pages 19 to 34 form part of these financial statements

These financial statements were approved by the Board of Trustees on 9th of August 2021 and were authorised for issue and signed on its behalf by

*Rachel A Harvey*

Ms Rachel Harvey  
**Chair of the Trustees**

*Adam Millson*

Adam Millson (Aug 16, 2021 14:55 GMT+1)

Mr A Millson  
**Trustee**

**St Andrew's Hospice Limited**  
**Consolidated cash flow statement**  
**for the year ended 31 March 2021**

		2021	2020
	Note	£	£
Cash flows from operating activities		677,088	144,412
Income taxes paid		(21,230)	-
<b>Net cash provided by operating activities</b>		<b>655,858</b>	<b>144,412</b>
<b>Cash flows from investing activities</b>			
Interest received		21,477	18,288
Purchase of tangible fixed assets	8	(55,747)	(68,860)
Purchase of Investment - Tilney	10	(647,240)	1,039
Proceeds on disposal of investments	10	141,277	-
Purchase of Current Asset investments		(440,071)	-
<b>Net cash used in investing activities</b>		<b>(980,304)</b>	<b>(49,533)</b>
<b>Change in cash and cash equivalents at the beginning of the year</b>		<b>(324,446)</b>	<b>94,879</b>
Cash and cash equivalents at the beginning of the year	18	2,461,083	2,366,204
<b>Cash and cash equivalents at the end of the year</b>	<b>18</b>	<b>2,136,637</b>	<b>2,461,083</b>

Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021	2020
	£	£
Net income for the year	250,544	(280,476)
(Gains)/losses on investments	(161,707)	27,770
Taxation on trading profit	(78,087)	104,756
Depreciation charge	361,993	457,658
Amortisation charge	7,805	7,805
Interest received	(21,477)	(18,288)
Loss on disposal of fixed assets	-	-
(Increase)/decrease in debtors	437,563	(163,120)
(Decrease)/Increase in creditors	(119,546)	8,307
<b>Net cash inflow from operating activities</b>	<b>677,088</b>	<b>144,412</b>



**St Andrew's Hospice Limited**  
**(A Company Limited by Guarantee)**

**Trustees' Report and Financial Statements**  
**For the year ended 31 March 2021**

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**NOTES TO THE FINANCIAL STATEMENTS**

**1 Accounting policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

**Company information**

St Andrews Hospice Limited is a company limited by guarantee, the liability of the Directors is limited to one pound, and a charity registered in England and Wales. The registered office is St Andrews Hospice, Peaks Lane, Grimsby, DN32 9RP.

**Accounting convention**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

St Andrews Hospice Limited constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The Consolidated statement of financial activities (SOFA) and Consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of financial activities in these financial statements.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**Prior Year Adjustment**

In preparing the financial statements for the year ended 31 March, errors were identified that were sufficient to warrant restatement. The effect and nature of the restatement are disclosed in note 23.

**Going concern**

The charitable company meets its daily working capital requirements through its bank account which has funds of £2.1m at 31 March 2021. Given the charitable company's favourable fundraising record and the level of free reserves available at the year end, the Directors consider that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Accordingly the financial statements have been prepared on a going concern basis.

## **1 Accounting Policies (continued)**

### **Fund accounting**

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the charity

Restricted funds can only be used for particular restricted purposes within the objectives of the charity. These arise when funds are subject to specific restrictive conditions imposed by funders/donors or by the purpose of the grant. The purpose and use of the restricted funds is set out in note 16.

### **Income**

Income is recognised in the year in which entitlement arises, receipt is probable and the amount can be reliably measured. Income is deferred:

- where the charitable company has to fulfil conditions before becoming entitled to it,
- where the income is received specifically for expenditure in a future accounting period
- where donations, sponsorship and entry fees are received in anticipation of an event to be held in a future accounting period.

### **Legacies**

Pecuniary and residuary legacies are recognised when there is sufficient evidence of entitlement to the legacy, receipt is probable and it can be measured with sufficient reliability.

### **Gifts in Kind and volunteers' contributions**

St Andrew's benefits greatly from a variety of gifts in kind and voluntary contributions. Gifts donated for resale are included as income when they are sold. Fixed assets donated to the charity are included as donation income at market value at the time of receipt. Consumables and small items donated for fundraising activities are not recognised in the financial statements. No amounts are included in the financial statements for services donated by volunteers.

### **Expenditure and irrecoverable VAT**

Expenditure is included in the Statement of Financial Activities on an accruals basis inclusive of any VAT that cannot be recovered. Expenditure is allocated directly to a particular activity where costs relate directly to that activity.

Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources.

### **Cost of generating funds**

These include the salaries, direct expenditure and overhead costs of the fundraising team as well as lottery and event costs, investment management costs and the cost of our retail operations.

### **Charitable activity costs**

These include the salaries, direct expenditure and overhead costs of the care and support team.

### **Operating leases**

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight line basis over the term of the lease.

### **Pensions**

The charity operates a defined contribution scheme for the employees of both the Charity and its trading subsidiary. Contributions are charged as an expense to the Statement of Financial Activities in the period in which they fall due.

## **1 Accounting Policies (continued)**

### **Staff costs**

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received. Termination benefits are recognised immediately as an expense when the company is demonstrably committed to terminate the employment of an employee or to provide termination benefits

### **Investments**

Investments (other than investments in subsidiaries) are stated at market value at the balance sheet date.

The investments managed by Tilney, see note 10, are held to generate returns and gains for the group and accordingly is designated as fair value through profit and loss ("FVTPL"). Under this designation the portfolio is revalued at each period end to its fair value, as determined by reference to quoted market prices with any gains or losses going through the Statement of Financial Activities.

Investments in subsidiaries are stated at cost and the Directors review the carrying value annually for indications of impairment.

### **Intangible fixed assets other than goodwill**

Intangible assets are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	Shorter of the life of the license or 3 years
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### **Fixed assets and depreciation**

Fixed assets are stated at cost. Depreciation is provided to write off the cost less the estimated residual value of tangible fixed assets by equal instalments over their estimated useful economic lives as follows:

Freehold property	2-4% straight line
Leasehold property	33% straight line
Fixtures, fittings and equipment	20%-33% straight line
Motor vehicles	25% straight line

Assets under the course of construction are not depreciated until brought into use.

### **Impairment policy**

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease

### **Stocks**

Purchased goods for resale are valued at the lower of cost and net realisable value.

Donated items of stock for resale are not included in the financial statements until they are sold as the Directors consider it impractical to assess the amount of donated stock held as there is no system in place to record these items or value them until they are sold. The value of these goods to the charity is instead recognised when they are sold in the shops.

## **1 Accounting Policies (continued)**

### **Tax**

St Andrew's Hospice Limited is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Hospice is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising to the extent that such income or gains are applied exclusively to charitable purposes.

The trading subsidiary is liable to corporation tax on their chargeable profits. Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date.

### **Financial instruments**

The group has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

### **Creditors, loans and provisions**

Creditors, loans and provisions are recognised where the group has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are recognised when, and only when, the group's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

## **1 Accounting Policies (continued)**

### **Critical accounting estimates and judgements**

In the application of the group's accounting policies, the Directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

### **Depreciation of tangible assets**

Depreciation policies have been set according to management's experience of the useful lives and residual values of the assets in each category, something which is reviewed annually.

The charity incurs expenditure on creating tangible fixed assets for use in the charity with costs being incurred over a number of months. The Directors believe it is possible to segregate these costs into identifiable projects, and as such no depreciation is charged on that project until it is brought into use.

### **Legacies**

Legacies are only recognised as income when notification has been received from the solicitors, the charity has established its legal entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

### **Going Concern**

Because of the potential impact of the Covid-19 pandemic the Board has instituted a process by which it reviews three forecasts for the Financial Year following the one in which the accounts are compiled. The Board also has sight of regularly updated forecasts for the current period. Based on a review of the most likely outcome, it has made the decision that the business can be considered a going concern and the accounts prepared on that basis.

# St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021

## 2 Net Income

	2021 £	2020 £
<b>Net income is stated after charging:</b>		
Depreciation of tangible fixed assets	361,993	457,658
Amortisation of intangible fixed assets	7,805	7,805
Loss on disposal of fixed assets	-	-
Auditor's remuneration - audit of charity and subsidiary company accounts	13,125	9,600
Auditor's remuneration - Non audit services	1,800	-

## 3 Income from Investments

	Unrestricted 2021 £	Unrestricted 2020 £
Dividend income	17,102	-
Interest receivable from GILTs	-	4,410
Interest from building societies and banks	4,375	13,878
	<b>21,477</b>	<b>18,288</b>

## 4 Fundraising events and lottery

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Events	14,592	961	15,553	68,117	7,134	75,251
Lottery	247,541	124,952	372,493	251,560	141,733	393,293
	<b>262,133</b>	<b>125,913</b>	<b>388,046</b>	<b>319,677</b>	<b>148,867</b>	<b>468,544</b>

## 5 Income from retail operations

	Unrestricted £	Restricted £	Total 2021 £	Unrestricted £	Restricted £	Total 2020 £
Shops	279,402	104,310	383,712	1,203,788	661,908	1,865,696
Tearooms	-	-	-	21,770	8,605	30,375
Catering	24,458	-	24,458	122,655	-	122,655
	<b>303,860</b>	<b>104,310</b>	<b>408,170</b>	<b>1,348,213</b>	<b>670,513</b>	<b>2,018,726</b>

**St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021**

**6 Total Expenditure**

Year ended 31 March 2021

Costs directly allocated to activities	Adult in-patient services	Adult day care services	Children's in-patient services	Children's day care services	Lymphoedema services	Bereavement services	Fundraising	Retail	Investment management fees	Total 2021	£
	£	£	£	£	£	£	£	£	£	£	£
Clinical and fundraising staff costs	749,012	187,253	679,618	226,539	73,374	124,541	200,049	853,725	-	3,094,111	
Clinical Supplies	25,001	6,250	30,633	10,211	907	1,577	117	-	-	74,696	
Training	3,707	927	(3,265)	(1,088)	341	5,789	79	543	-	7,033	
Goods for Resale	-	-	-	-	-	-	-	42,844	-	42,844	
Professional Fees	2,363	1,074	2,363	1,074	322	859	2,687	5,217	-	15,959	
<b>Support Costs</b>											
Premises	81,539	20,967	76,880	25,627	9,319	18,638	25,886	335,047	-	593,903	
IT & Communications	43,380	11,155	40,901	13,634	4,958	9,915	34,373	11,247	-	169,563	
PR & Marketing	2,742	705	2,585	862	313	627	95,420	1,192	-	104,446	
Management & Finance	113,085	25,535	105,789	36,479	10,944	25,535	47,424	27,355	11,139	403,285	
Catering Supplies	-	-	-	-	-	-	-	-	-	-	
Vehicles & Travel	4,744	1,220	4,473	1,491	542	1,084	1,021	35,311	-	49,886	
Depreciation & amortisation	95,732	24,596	93,889	31,296	10,617	21,234	54,063	38,371	-	369,798	
<b>Total Resources Expended</b>	<b>1,121,305</b>	<b>279,682</b>	<b>1,033,866</b>	<b>346,125</b>	<b>111,637</b>	<b>209,799</b>	<b>461,119</b>	<b>1,350,852</b>	<b>11,139</b>	<b>4,925,524</b>	

**6 Total Expenditure**

Year ended 31 March 2020

Costs directly allocated to activities	Adult in-patient services	Adult day care services	Children's in-patient services	Children's day care services	Lymphoedema services	Bereavement services	Fundraising	Retail	Investment management fees	Total 2020	£
	£	£	£	£	£	£	£	£	£	£	£
Clinical and fundraising staff costs	718,594	179,648	699,130	233,043	72,364	138,177	198,447	844,755	-	3,084,158	
Clinical Supplies	64,914	16,228	71,584	23,861	6,451	3,888	-	-	-	186,926	
Training	9,755	2,439	15,720	5,240	2,458	2,398	1,209	3,006	-	42,225	
Goods for Resale	-	-	-	-	-	-	-	129,414	-	129,414	
Professional Fees	2,759	1,254	2,759	1,254	376	1,003	3,135	5,088	-	17,628	
<b>Support Costs</b>											
Premises	67,056	17,242	63,222	21,074	7,663	15,327	21,287	449,512	-	662,383	
IT & Communications	26,101	6,712	24,609	8,203	2,983	5,966	24,221	12,690	-	111,485	
PR & Marketing	3,001	772	2,829	943	343	686	102,939	16,965	-	128,478	
Management & Finance	107,447	24,262	100,515	34,660	10,398	24,262	45,059	29,686	-	376,289	
Catering Supplies	-	-	-	-	-	-	-	-	-	-	
Vehicles & Travel	7,639	1,964	7,203	2,401	873	1,746	889	44,714	-	67,429	
Depreciation & amortisation	110,064	28,278	107,534	35,845	12,207	24,413	54,243	92,883	-	465,467	
<b>Total Resources Expended</b>	<b>1,117,330</b>	<b>278,799</b>	<b>1,095,105</b>	<b>366,524</b>	<b>116,116</b>	<b>217,866</b>	<b>451,429</b>	<b>1,628,713</b>	<b>-</b>	<b>5,271,882</b>	



# St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021

## 7 Staff numbers and costs

The average number of staff employed by the charitable group during the year was as follows:

	Average		Average	
	FTE	Headcount	FTE	Headcount
	2021	2021	2020	2020
	No.	No.	No.	No.
Charitable activities	68	86	72	87
Fundraising and shops	35	40	31	37
Management and administration	15	19	15	19
	<b>118</b>	<b>145</b>	<b>118</b>	<b>143</b>

The aggregate payroll costs of these persons was as follows:

	2021	2020
	£	£
Wages and salaries	2,843,212	2,872,591
Social security costs	195,297	190,709
Other pension costs	120,196	120,152
	<b>3,158,705</b>	<b>3,183,452</b>

The Directors do not receive any remuneration. During the year no expenses were paid to Directors (2020: £nil). Directors are not included in the average number of employees.

The number of higher paid employees is disclosed below.

	2021	2020
	No.	No.
£60,000 to £70,000	1	1

Employer contributions into a money purchase scheme for this individual were £4,852 (2020: £4,840).

The key management personnel of the charity (and group) comprise the Directors and the senior management team which comprises 7 individuals (2020: 5). The total remuneration of the key management personnel employed by the charity (and group) were £408,659 (2020: £280,249).

Pension contributions of £15,773 were outstanding at 31st March (2020: £16,875).

# St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021

## 8 TANGIBLE FIXED ASSETS

### GROUP

	Leasehold property	Freehold property	Furniture and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
At 1 April 2020	432,564	7,714,801	1,241,364	92,250	9,480,979
Additions	-	41,600	14,147	-	55,747
Disposals	(71,099)	-	-	-	(71,099)
At 31 March 2021	<b>361,465</b>	<b>7,756,401</b>	<b>1,255,511</b>	<b>92,250</b>	<b>9,465,627</b>
<b>Depreciation</b>					
At 1 April 2020	381,330	2,187,736	1,085,496	92,250	3,746,812
Provided for in the year	28,996	259,807	73,190	-	361,993
Disposals	(71,099)	-	-	-	(71,099)
At 31 March 2021	<b>339,227</b>	<b>2,447,543</b>	<b>1,158,686</b>	<b>92,250</b>	<b>4,037,706</b>
<b>Net book amount</b>					
At 31 March 2021	<b>22,238</b>	<b>5,308,858</b>	<b>96,825</b>	<b>-</b>	<b>5,427,921</b>
At 31 March 2020	51,234	5,527,065	155,868	-	5,734,167

### CHARITY

	Leasehold property	Freehold property	Furniture and fittings	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
As at 1 April 2020 (as previously state)	-	7,664,801	1,071,876	92,250	8,828,927
Prior year adjustment	-	50,000	-	-	50,000
At 1 April 2020 (as restated)	-	7,714,801	1,071,876	92,250	8,878,927
Additions	-	41,600	14,147	-	55,747
Disposals	-	-	-	-	-
At 31 March 2021	<b>-</b>	<b>7,756,401</b>	<b>1,086,023</b>	<b>92,250</b>	<b>8,934,674</b>
<b>Depreciation</b>					
As at 1 April 2020 (as previously state)	-	2,169,611	928,003	92,250	3,189,864
Prior year adjustment	-	18,125	-	-	18,125
At 1 April 2020 (as restated)	-	2,187,736	928,003	92,250	3,207,989
Provided for in the year	-	259,807	65,691	-	325,498
Disposals	-	-	-	-	-
At 31 March 2021	<b>-</b>	<b>2,447,543</b>	<b>993,694</b>	<b>92,250</b>	<b>3,533,487</b>
<b>Net book amount</b>					
At 31 March 2021	<b>-</b>	<b>5,308,858</b>	<b>92,329</b>	<b>-</b>	<b>5,401,187</b>
At 31 March 2020	-	5,527,065	143,873	-	5,670,938

**St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021**

**9 INTANGIBLE FIXED ASSETS**

**Group and Charity**

	Software	Total
	£	£
<b>Cost</b>		
At 1 April 2020	98,846	98,846
Additions	-	-
Disposals	-	-
At 31 March 2021	<b>98,846</b>	<b>98,846</b>
<b>Amortisation</b>		
At 1 April 2020	87,744	87,744
Provided for in the year	7,805	7,805
Disposals	-	-
At 31 March 2021	<b>95,549</b>	<b>95,549</b>
<b>Net book amount</b>		
At 31 March 2021	<b>3,297</b>	<b>3,297</b>
At 31 March 2020	11,102	11,102

**St Andrews Hospice Ltd**  
**Notes to the Financial Statements for the Year Ended 31 March 2021**

**10 Investments**

Group	Other investments £	Listed investments £	Cash held in investment portfolio £	Total £
<i>Valuation</i>				
At 1 April 2020	-	1,088,136	148,859	<b>1,236,995</b>
Additions	100,000	547,240	-	<b>647,240</b>
Disposals	-	(119,527)	(21,750)	<b>(141,277)</b>
Revaluations	-	161,707	-	<b>161,707</b>
<b>At 31 March 2021</b>	<b>100,000</b>	<b>1,677,556</b>	<b>127,109</b>	<b>1,904,665</b>

Company	Investment in subsidiary companies £	Other investments £	Listed investments £	Cash held in investment portfolio £	Total £
<i>Cost or valuation</i>					
At 1 April	5,000	-	1,088,136	148,859	<b>1,241,995</b>
Additions	-	100,000	547,240	-	<b>647,240</b>
Disposals	-	-	(119,527)	(21,750)	<b>(141,277)</b>
Revaluations	-	-	161,707	-	<b>161,707</b>
<b>At 31 March 2021</b>	<b>5,000</b>	<b>100,000</b>	<b>1,677,556</b>	<b>127,109</b>	<b>1,909,665</b>

The historical cost of listed investments as at 31 March 2021 was £1,550,106 (2020: £1,253,954)

**Principal subsidiaries**

The company owns 100% of the issued share capital of St Andrew's Hospice (Trading) Limited, incorporated in England and Wales.

Details relating to the subsidiary, and financial results for the year are shown below:

Company Number	02775647
Registered office	St. Andrews Hospice, Peaks Lane, Grimsby, DN32 9RP
Principal activity	Sale of donated goods
Included in consolidation	Yes
Income	899,868
Expenditure	(1,272,770)
Profit/(Loss) for the year	(372,901)
Net Assets	(82,644)

# St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021

## 11 Debtors

	Group Due within one year 2021 £	Due within one year 2020 £	Charity Due within one year 2021 £	Due within one year 2020 as restated £
Trade debtors	155,006	57,980	155,006	55,705
Prepayments & Accrued Income	406,055	724,223	342,120	653,815
Other debtors	276,261	477,691	255,506	181,347
VAT receivable	30,185	45,176	18,892	34,597
Amounts due from subsidiary undertakings	-	-	239,174	94,862
	<b>867,507</b>	<b>1,305,070</b>	<b>1,010,698</b>	<b>1,020,326</b>

## 12 Cash at bank, in hand and on deposit

	Group 2021 £	2020 £	Charity 2021 £	2020 £
Interest bearing bank and deposits	2,135,692	2,459,707	2,059,426	2,341,854
Cash in hand	945	1,376	680	348
	<b>2,136,637</b>	<b>2,461,083</b>	<b>2,060,106</b>	<b>2,342,202</b>

## 13 Creditors: amounts falling due within one year

	Group 2021 £	2020 as restated £	Charity 2021 £	2020 £
Bank overdraft	-	-	-	-
Trade creditors	91,073	190,275	64,135	156,065
Taxation and social security	5,439	104,756	-	-
Accruals and deferred income	343,203	354,274	332,864	336,671
Other Creditors	-	20,137	-	109
Advanced lottery receipts	75,535	64,671	75,535	64,671
	<b>515,250</b>	<b>734,113</b>	<b>472,534</b>	<b>557,516</b>

## 14 Financial Instruments

	2021 £	2020 £
<b>Carrying value of financial assets</b>		
Financial assets carried at amortised costs	3,004,144	3,766,153
Financial assets carried at fair value	1,804,665	1,236,995
<b>Carrying value of Financial Liabilities</b>		
Financial Liabilities carried at amortised cost	515,250	734,113

## 15 Commitments

Total commitments under non-cancellable operating leases are as follows:

### Group and Charity

	Land and buildings 2021 £	Other 2021 £	Land and buildings 2020 £	Other 2020 £
Within one year	224,746	6,459	201,425	5,243
More than one year and less than 5 years	524,926	20,254	419,517	-
In more than 5 years	59,083	-	14,058	-
	<b>808,755</b>	<b>26,713</b>	<b>635,000</b>	<b>5,243</b>

16 Statement of funds

Group

	As at 1 April 2020 as restated £	Income £	Expenditure £	Transfers £	Changes in market value £	As at 31 March 2021 £
<b>Unrestricted funds</b>						
General funds	10,014,304	2,545,336	(2,456,499)	34,257	-	10,137,398
Investment funds	-	-	-	(34,257)	161,707	127,450
						-
<b>Total unrestricted funds</b>	<b>10,014,304</b>	<b>2,545,336</b>	<b>(2,456,499)</b>	<b>-</b>	<b>161,707</b>	<b>10,264,848</b>
<b>Restricted funds</b>						
Children's Unit	-	1,145,052	(1,145,052)	-	-	-
Adult Unit	-	893	(893)	-	-	-
Hospice UK/NHSE	-	1,244,993	(1,244,993)	-	-	-
	-	2,390,938	(2,390,938)	-	-	-
<b>Total funds</b>	<b>10,014,304</b>	<b>4,936,274</b>	<b>(4,847,437)</b>	<b>-</b>	<b>161,707</b>	<b>10,264,848</b>

Unrestricted funds

General funds - These represent the free reserves and fixed assets of the charity that are not designated or restricted for particular

Revaluation reserve - this represents the difference between the market value of the investments at 31 March 2021 and their cost.

Restricted funds

Children's unit - Any restricted income is spent during the year. It comprises elements of Trading income, together with Department of Health, Health Authority and Commissioned services.

Adults' unit - The amount received was a donation for a specific item. It was spent within the year.

Hospice UK - The NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

17 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

Group

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	5,431,218	1,904,665	2,928,965	10,264,848
	5,431,218	1,904,665	2,928,965	10,264,848

Fund balances at 31 March 2020 are represented by:

Group

	Fixed assets £	Investments £	Net current assets as restated £	Total £
Restricted funds	-	-	-	-
Unrestricted funds	5,745,269	1,236,995	3,032,040	10,014,304
	5,745,269	1,236,995	3,032,040	10,014,304

**St Andrews Hospice Ltd Notes to the Financial Statements for the Year Ended 31 March 2021****18 Analysis of net cash funds**

	At beginning of year £	Cashflow £	At end of year £
Cash in hand	1,376	(431)	945
Cash on short term deposit	2,459,707	(324,015)	2,135,692
<b>Net cash funds</b>	<b>2,461,083</b>	<b>(324,446)</b>	<b>2,136,637</b>

**19 Contingent liabilities**

The group had no contingent liabilities at 31 March 2021 or at March 2020.

**20 Capital Commitments**

The group had capital commitments at 31 March 2021 of £nil (2020: £nil).

**21 Related parties**

During the year the Charity was supplied services by First Media Solutions Ltd, a company of which Mr I Hargreaves is Managing Director and shareholder, amounting to £216 (2020: £3,516). Mr Hargreaves was appointed a Trustee of the Charitable company on 21 March 2016. There was no outstanding balance at the year end (2020: £420).

St Andrew's Hospice (Trading) Limited is a wholly owned subsidiary of St Andrew's Hospice Limited. Some of the trustees are also directors of the company. At the year end, amounts owed by St Andrew's Hospice (Trading) Limited were £239,174 (2020: £94,862 as restated).

All the above transactions were carried out at arm's length.

**22 Control**

The Directors are of the opinion the Charity has no ultimate controlling party.

**23 Prior year adjustment**

During the preparation of the 2021 accounts it was identified that distributions made under gift aid from St Andrew's Hospice (Trading) Limited to the parent charitable company within the 2020 accounts should not have been paid as the subsidiary had insufficient reserves to make the distribution. A prior year adjustment has therefore been made in relation to the £368,783 gift aid distribution made. The effect of this impacts only the Charitable Company rather than the Group consolidated figures. Amounts due from subsidiary undertakings in Debtors has been restated from £495,520 to £126,737. The deficit for the charity for the 2020 year, as disclosed on the Balance Sheet has also been restated from a deficit of £196,950 to a deficit of £565,733.

A prior year adjustment has also been made within the Financial Statements of St Andrew's Hospice (Trading) Ltd, including the tax impact of this adjustment. The impact of this on the Group accounts is that Taxation and Social Security creditors have been restated from £21,230 to £104,756. The comparative deficit for the year for the Group as shown on the Statement of Financial Activities has been restated from £196,016 to a deficit of £280,476.

It was also identified that freehold property held on the Balance Sheet of St Andrew's Hospice (Trading) Ltd was not registered with the Land Registry as being owned by the company. Instead it was registered as being owned by the parent charitable company, St Andrew's Hospice Limited. A prior year adjustment has been made to reflect the correct ownership of the property in both companies' Balance Sheets resulting. For the parent charitable company the result of this is in an increase in charity fixed assets by £31,875 and a matching decrease to debtors. There is no impact on opening reserves as a result of this adjustment.