

Registered number: 02906838
Charity number: 1035600

NIGHTINGALE HOUSE HOSPICE

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**



NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

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NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 DECEMBER 2023

| | |
|----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Trustees | Mrs E Griffiths, Chair Dr N Braid, Vice Chair Mrs A Brebner Mr C Burgoyne Mr R Cole Dr J Duguid Mr G Greasley His Honour R P Hughes Mrs C Jones (appointed 8 June 2023, resigned 10 June 2024) Mrs J Lowe Mr A Morse (resigned 24 May 2023) Mr R C Thomas Mrs C Varley (resigned 7 May 2024) Mr P R Weston |
| Company registered number | 02906838 |
| Charity registered number | 1035600 |
| Registered office | Nightingale House Chester Road Wrexham LL11 2SJ |
| Key Management Personnel | Steve Parry - Chief Executive Officer Lauren Emberton - Deputy Chief Executive Officer Mandy Cunningham - Director of Clinical and Patient Services Laura Parry - Director of Income Generation Robert Cole - Director of Finance Samantha Scott - Director of Operations Melissa Everett - Medical Director |
| Independent auditors | WR Partners Chartered Accountants Belmont House Shrewsbury Business Park Shrewsbury Shropshire SY2 6LG |

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
(CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

| | |
|----------------------------|---------------------------------------------------------------------------------|
| Bankers | Barclays Bank plc Raymond Court Princes Drive Colwyn Bay LL29 8HT |
| Solicitors | DTM Legal Archway House Station Road Chester Cheshire CH1 3DR |
| Investment Managers | Brewin Dolphin 1 The Avenue Spinningfields Square Manchester M3 3AP |

NIGHTINGALE HOUSE HOSPICE
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their Annual Report together with the audited financial statements of the Charity for the year from 1 January 2023 to 31 December 2023. The Annual Report serves the purposes of both a Trustees' Report and a Directors' Report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the second edition Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (October 2019).

Objectives and activities

a. Policies and objectives

The object of the Charity is to provide services for individuals and their families living within North East Wales and the border areas who are living with a diagnosis of progressive and/or life limiting illness, delivered, when possible, in the location of their choice and always within the resources available to Nightingale House Hospice.

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)'.

b. Strategies for achieving objectives

To monitor standards of patient and family care and establish a programme of continual review and improvement in line with local, regional and national specialist palliative care strategies and standards.

To ensure all services are provided in safe, pleasant and well maintained premises appropriate and fit for purpose in collaboration with other health and social care providers.

To ensure equity of access to hospice services for patients and families identified within our organisations' aims.

The strategies employed to achieve the Charity's objectives and to ensure we deliver public benefit are:

- Maintenance of a suitably qualified and experienced multi disciplinary team
- Corporate and clinical governance monitoring
- Quality assurance audits locally and nationally peer reviewed
- A programme of staff development and training

c. Activities undertaken to achieve objectives

Following an assessment of physical, emotional, social and spiritual needs, services will be delivered by a multi-disciplinary team, trained and competent to meet the needs of all patients, including those with complex, specialist needs.

To provide the highest quality of health care in an appropriate and safe environment and through developing collaborative working partnerships with Health and Social Care providers within the local community.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and activities (continued)

d. Volunteers

The Charity is dependent on the help of approximately 441 active volunteers who provide incredible levels of support. Volunteers assist in all areas of the hospice and income generation, and are a very important part of the organisation.

e. Main activities undertaken to further the Charity's purposes for the public benefit

Monitor standards of patient and family care and establish a programme of continual review and improvement in line with local, regional and national specialist palliative care strategies and standards.

The Trustees have given due consideration to the Charity Commission's guidance on public benefit when reviewing the objectives and in deciding what activities the Charity undertakes. The Trustees are satisfied that the achievements and planned activities contribute to the objectives they have set.

Strategic report

Achievements and performance

a. Key performance indicators

Financial performance is monitored monthly by the executive management team. It is also reviewed and discussed at quarterly finance committee meetings and at all formal board meetings.

b. Review of activities

The Hospice met its objective of providing a comprehensive range of quality services to its patients free at the point of delivery.

c. Investment policy and performance

According to the Memorandum and Articles of Association, the Trustees have the power to invest such part of the funds as they may see fit. Current funds are invested to generate income and capital growth with diversified risk. The portfolio therefore comprises of cash and fixed interest investments and global equities.

Funds are managed by Brewin Dolphin under their Income and Growth Return Category. This category is well diversified by asset class. The portfolio will be generally measured against the APCIMS Balanced Index but will be managed to our individual needs.

Interest and dividend income of £32K (2022: £27K) earned in the year was reinvested in the portfolio. It is the policy of the Board to invest reserves where possible in order to augment income and offset inflationary trends.

Funds are invested so as to generate income and capital growth within a "Balanced" benchmark and a low Risk Category of 6.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Strategic report (continued)

Financial review

a. Going concern

The Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the Board to maintain free cash/quasi cash reserves at a minimum level equating to 6 months expenditure in order to ensure continuity of service in view of variable receipts, funding levels and the uncertain times we are operating in.

At the year end the total funds are £8,833,945 (2022: £7,903,989) of which £2,144,447 (2022: £1,694,196) are restricted funds, consisting primarily of fixed assets, and £6,689,498 (2022: £6,209,793) relate to unrestricted reserves.

These unrestricted reserves have been designated as follows:

| 2023 | |
|--------------------------------------------|--------------------|
| General reserves | £ 6,689,498 |
| <i>Less designated funds:</i> | |
| Tangible fixed assets Hospice | £ 3,607,516 |
| Subsidiaries | £ 110,348 |
| Property maintenance and repair | £ 50,000 |
| Modernisation fund for planned development | £ 229,129 |
| Balance | £ 2,692,505 |

The balance of unrestricted reserves is to cover 7 months running costs at the Hospice.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Result for the Year

The Charity reported a positive income for the year before movement in investment assets of £847k. Positive movements in the stock market valuations resulted in a net gain on our investment of £83k which in turn created an overall surplus of £930k at year end.

Fixed Asset Investments held at 31 December 2023 were valued at £1.35 million. The figure includes income of £32k which was reinvested in the fund.

Total Income for 2023 of £6.48 million was up £997k on the amount in 2022

The principal funding sources for the year aside from the trading subsidiaries were Local Health Board Core funding of £917k, grants of £669k and legacies and bequests of £955k.

Expenses increased by £381k in the year to £5.6 million – equivalent to 7.2%. Staff costs equate to 63% of the total expenditure.

The average number of employees during the year was 121, which is 7 higher on the level in 2022 (114).

During 2023 our total charitable expenditure was at £4 million equivalent to 71% of total expenditure.

Group net assets stand at £8.8m which is an increase of £930k compared to 2022. Cash held as working capital at the year end was £1.1 million.

Subsidiary Companies:

Nightingale House Lottery Limited achieved a net profit of £471k compared to £497k in 2022. The profits were gifted to the charity under the Gift Aid scheme.

Nightingale House Promotions Limited made a profit of £198k for the year (£57K profit in 2022).

c. Principal risks and uncertainties

Primary risks involve a failure to set a budget which is both achievable and ensures that the objectives of the Charity are met, a failure to accurately report the ongoing financial performance of the Charity in a timely fashion, reserves being jeopardised by poor cash management and investment losses due to unforeseen severe market conditions, and financial loss caused by fraud or theft.

The Trustees have assessed the major risks to which the Charity and the Group is exposed, in particular those related to the operations and finances of the Charity and the Group, and are satisfied that systems and procedures are in place to manage our exposure to the major risks.

The current cost of living crisis continues to impact the UK and Nightingale House Hospice during 2023, and like many other charities and businesses throughout the UK, our income streams have been impacted however the innovative fundraising initiatives and changes to retail have meant that there was no shortfall during the year.

2024 will continue to be a challenge with a budgeted small surplus and every effort will be made to mitigate losses. The Trustees and Executive Management Team have always been prudent with regards to financial management, and it is anticipated that this economic storm will continue to be weathered. If difficult trading conditions continue, then the services offered will be reviewed and realigned within budgets available.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

d. Financial risk management objectives and policies

The primary financial risk management objectives and policies centre on robust budgetary control and financial reporting, a robust reserve, cash management and investment policy, and a strong anti fraud and error infrastructure.

e. Principal funding

The principal sources of funding in the year have been Restricted Grants, Fundraising (which includes Donations, Campaigns and Events), followed by Statutory income, Lottery income, Retail, Gifts in Wills, and Gift Aid.

Structure, governance and management

a. Constitution

The Charity and the Group is registered as a charitable (private) company limited by guarantee and was set up by a Memorandum of Association on 4 March 1994. The company was incorporated in Wrexham, UK.

The Charity and the Group is constituted under a Memorandum of Association dated 4 March 1994 and is a registered charity (number 1035600). Each member undertakes to contribute a maximum of £10 to the Charity's assets should it be wound up.

b. Methods of appointment or election of Trustees

As set out in the Articles of Association no person shall be appointed a Trustee unless they have attained the age of 18 years and been recommended by the trustees not less than fourteen nor more than thirty five days before the date appointed for the general meeting. Trustees nominated are representative of the skills and experience needed by the Trustee Board to ensure a balance of professional expertise. In accordance with the Articles of Association any Trustee appointed outside of this time period can only hold office to the following general meeting at which they have to stand for election.

Trustees are elected for a period of three years. Prior to the annual general meeting the Trustees nearing the end of their term are asked whether they wish to continue for a further period of three years. Those willing are reappointed at the annual general meeting. The minimum number of trustees shall not be less than five.

All Trustees give their time voluntarily and receive no benefits from the Charity.

c. Policies adopted for the induction and training of Trustees

Upon being appointed, Trustees are provided with induction training as are staff and volunteers. Half day Board of Trustees meetings which are held twice a year provide opportunity for Trustee training updates on regulatory compliance and service developments. Additional information is supplied upon appointment, by means of the New Trustee Folder which is issued to all new Trustees.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management (continued)

d. Organisational structure and decision making

The organisation is commonly known as Nightingale House Hospice and is governed by a Board of Trustees which is responsible for setting the strategic direction of the organisation and for establishing policy. The Board meets quarterly, as do other committees which cover:

- Strategy (meet every six months)
- Clinical
- Finance
- Human Resources
- Fundraising and Lottery
- Retail and Catering

There are also quarterly sub-committees for Health and Safety, Facilities and Information Governance & IT.

e. Pay policy for key management personnel

The remuneration of senior staff is based on market rates and is reviewed annually by the Trustees.

f. Related party relationships

The Charity has two subsidiaries Nightingale House Lottery Limited and Nightingale House Promotions Limited. Nightingale House Lottery Limited and Nightingale House Promotions Limited gift aid their profits to the charity. Nightingale House Lottery Limited administers a weekly lottery and other raffles and draws. Nightingale House Promotions Limited operates the charity shops, cafes, e commerce, gift shop and sale of merchandise.

g. Financial risk management

The Trustees have assessed the major risks to which the Group and the Company are exposed, in particular those related to the operations and finances of the Group and the Company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

h. Trustees' indemnities

Trustee indemnity insurance is in place for the Trustees.

Plans for future periods

Hospice 5 Year Strategic Plan (2024 – 2029)

The Strategic Plan for the hospice from 2024 – 2029 includes:

- Increasing the number of individuals able to access hospice services
- Improve the patient environment
- Increase community presence to increase more palliative care patients
- Increase Fundraising Income and develop new ideas to maintain lottery contribution
- Increase community engagement and grow corporate partnerships
- To deliver the Retail sales plan that achieves budgeted contribution through the existing retail estate

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods (continued)

Clinical

During 2023, the Hospice modernisation program continued and focused completing the final phase which is our Inpatient Ward. The exciting new plans include 12 individual patient rooms created across 2 wings and will provide an excellent environment and up to date facilities for the delivery of exceptional patient care to our community.

Nightingale House has a strong partnership with Supportive Care UK to deliver the highest level of consultant support for our patients. As an independent charitable Hospice, it is imperative that we are able to continue to develop skills and provide the very best care to those that need it. This exciting partnership with Supportive Care UK continues to ensure that Nightingale House has access to the very best consultant support for a sustainable model for the future delivery of patient services.

The Hospice has continuously reviewed and adapted to ensure the safety of our vulnerable patients has been protected and it remains a significant achievement that we have continued to provide all of our services throughout the inpatient refurbishment during 2023.

Our direct referral service has proved to be a huge success, easing the burden on professional colleagues and providing timely support to those in need. The Patient Flow Team continues to triage all referrals and ensure timely intervention and support is provided.

The Hospice really has been a hive of activity for our patients across all of our outpatient and inpatient services throughout the year and we remain committed to providing exceptional patient care to our community in newly refurbished facilities.

Information on fundraising practices

All fundraising activities are completed by the Nightingale House Fundraising Team apart from the sale of Lottery entries where 1 part time, self-employed canvasser is involved, although canvassing activity has been limited with venues throughout 2023.

We comply with the Code of Fundraising Practice issued by the Fundraising Regulator. The Lottery canvassers are issued with guidelines laid out by Nightingale House and they also must abide by the Gambling Commission regulations.

All activities of Lottery canvassers are monitored – dates worked, locations attended, sales made. All Lottery sales are followed up by the Nightingale House Lottery Team to ensure quality standards are maintained. No Lottery complaints were received during 2023 (Nil in 2022).

Our Privacy Policy (<https://www.nightingalehouse.co.uk/privacy-policy/>) includes the use of personal data for fundraising purposes. This Policy also includes details of the hospice's Data Protection Officer should individuals have any concerns regarding the use of their data. All fundraising documentation i.e., gift aid forms, flyers, registration forms, standard letters, etc. contain a link to the Privacy Policy and instructions of how to opt out of future communication.

We also review annually the personal data we hold regarding our supporters to ensure that, where possible, the data is accurate, up to date and not retained longer than necessary.

Future fundraising plans include:

- New fundraising events to increase community support / engagement
- Designated resource to build relationships with corporate supporters / donors
- Continued development of overseas challenge events

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Plans for future periods (continued)

- Continued development of on line giving facilities

The fundamental principles upon which the Charity carries out fundraising activities are as follows:

- Legal
- Open
- Honest
- Respectful

Funds held as custodian

There were no funds held as custodian.

Retail

As stated earlier in this report (under subsidiary companies) Nightingale House Promotions Limited made a profit of £198k for the year.

Following a review of our retail premises in 2021, we have seen improved performance year on year despite the challenging financial environment, we expect this to continue into 2024.

The ongoing performance of all our retail outlets will continue to be closely monitored. There are no plans in place for any new retail premises unless a suitable opportunity presents itself.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

Auditors

The auditors, WR Partners, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:



Mrs E Griffiths
Chair of Trustees

Date: 31/7/24

NIGHTINGALE HOUSE HOSPICE
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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NIGHTINGALE HOUSE HOSPICE

Opinion

We have audited the financial statements of Nightingale House Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of 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 of the parent charitable company's affairs as at 31 December 2023 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.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 the 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.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NIGHTINGALE HOUSE HOSPICE
(CONTINUED)

Other information

The other information comprises the information included in the Annual report other than the financial statements and our Auditors' report thereon. The Trustees are responsible for the other information contained within the Annual 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.

Opinion 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 including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

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

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

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NIGHTINGALE HOUSE HOSPICE
(CONTINUED)

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the 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 Group's and the 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 the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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 Auditors' 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- The audit team obtained an understanding of the legal and regulatory frameworks that are applicable to the Group and determined that the most significant are those that relate to the reporting framework (FRS102 and the Companies Act 2006), the relevant tax compliance regulations, employment law, Health and Safety Regulations and the EU General Data Protection Regulation (GDPR).
- We understood how the Group is complying with these frameworks by making enquiries of management and those responsible for legal and compliance procedures. We reviewed board minutes to identify any recorded instances of irregularity or non compliance that might have a material impact on the financial statements.
- We assessed the susceptibility of the Group's financial statements to material misstatement, including how fraud might occur by meeting with key management to understand where they are considered there was susceptibility to fraud. Based on our understanding our procedures involved enquiries of management and those charged with governance, manual journal testing, cashbook reviews for large and unusual items and the challenge of significant estimates used in preparing financial statements.

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 for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

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INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NIGHTINGALE HOUSE HOSPICE
(CONTINUED)

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 Auditors' 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Malpass BSC FCA (Senior statutory auditor)

for and on behalf of

WR Partners

Chartered Accountants

Statutory Auditors

Belmont House

Shrewsbury Business Park

Shrewsbury

Shropshire

SY2 6LG

Date:

27th August 2024

NIGHTINGALE HOUSE HOSPICE
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**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND
EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 DECEMBER 2023**

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Income from: | | | | | |
| Donations and legacies | 4 | 3,305,296 | - | 3,305,296 | 3,021,878 |
| Charitable activities | 5 | - | 669,164 | 669,164 | 48,938 |
| Other trading activities | 6 | 2,408,033 | - | 2,408,033 | 2,368,840 |
| Investments | 7 | 98,184 | - | 98,184 | 44,364 |
| Total income | | 5,811,513 | 669,164 | 6,480,677 | 5,484,020 |
| Expenditure on: | | | | | |
| Raising funds | 8 | 1,630,688 | - | 1,630,688 | 1,597,382 |
| Charitable activities | | 3,783,891 | 218,913 | 4,002,804 | 3,654,668 |
| Total expenditure | | 5,414,579 | 218,913 | 5,633,492 | 5,252,050 |
| Net gains/(losses) on investments | | 82,771 | - | 82,771 | (187,344) |
| Net movement in funds | | 479,705 | 450,251 | 929,956 | 44,626 |
| Reconciliation of funds: | | | | | |
| Total funds brought forward | | 6,209,793 | 1,694,196 | 7,903,989 | 7,859,363 |
| Net movement in funds | | 479,705 | 450,251 | 929,956 | 44,626 |
| Total funds carried forward | | 6,689,498 | 2,144,447 | 8,833,945 | 7,903,989 |

The Consolidated statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 21 to 45 form part of these financial statements.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)
REGISTERED NUMBER: 02906838

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|------------------------------------------------|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 5,847,604 | 4,049,389 |
| Investments | 14 | 1,345,146 | 1,245,325 |
| | | <u>7,192,750</u> | <u>5,294,714</u> |
| Current assets | | | |
| Stocks | 15 | 17,213 | 13,053 |
| Debtors | 16 | 1,181,132 | 568,238 |
| Cash at bank and in hand | | 1,124,094 | 2,619,751 |
| | | <u>2,322,439</u> | <u>3,201,042</u> |
| Creditors: amounts falling due within one year | 17 | (671,659) | (581,917) |
| Net current assets | | <u>1,650,780</u> | <u>2,619,125</u> |
| Total assets less current liabilities | | <u>8,843,530</u> | <u>7,913,839</u> |
| Provisions for liabilities | 18 | (9,585) | (9,850) |
| Total net assets | | <u><u>8,833,945</u></u> | <u><u>7,903,989</u></u> |
| Charity funds | | | |
| Restricted funds | 19 | 2,144,447 | 1,694,196 |
| Unrestricted funds | 19 | 6,689,498 | 6,209,793 |
| Total funds | | <u><u>8,833,945</u></u> | <u><u>7,903,989</u></u> |

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs E Griffiths
 (Chair of Trustees)
 Date: 31/7/24



Dr N Braid
 (Trustee)

The notes on pages 21 to 45 form part of these financial statements.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)
REGISTERED NUMBER: 02906838

CHARITY BALANCE SHEET
AS AT 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|------------------------------------------------|------|-------------------------|-------------------------|
| Fixed assets | | | |
| Tangible assets | 13 | 5,737,257 | 3,914,019 |
| Investments | 14 | 1,345,146 | 1,245,325 |
| | | <u>7,082,403</u> | <u>5,159,344</u> |
| Current assets | | | |
| Stocks | 15 | 3,605 | 3,344 |
| Debtors | 16 | 1,360,017 | 1,358,876 |
| Cash at bank and in hand | | 610,336 | 1,657,960 |
| | | <u>1,973,958</u> | <u>3,020,180</u> |
| Creditors: amounts falling due within one year | 17 | (519,679) | (374,969) |
| Net current assets | | <u>1,454,279</u> | <u>2,645,211</u> |
| Total assets less current liabilities | | <u>8,536,682</u> | <u>7,804,555</u> |
| Provisions for liabilities | | (9,585) | (9,850) |
| Total net assets | | <u><u>8,527,097</u></u> | <u><u>7,794,705</u></u> |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)
REGISTERED NUMBER: 02906838

CHARITY BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|----------------------|------|------------------|-----------|
| Charity funds | | | |
| Restricted funds | 19 | 2,144,447 | 1,694,196 |
| Unrestricted funds | 19 | 6,382,650 | 6,100,509 |
| Total funds | | 8,527,097 | 7,794,705 |

The Charity's net movement in funds for the year was £732,392 (2022 - £(12,708)).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



Mrs E Griffiths
(Chair of Trustees)

Date: **31/1/24**



Dr N Braid
(Trustee)

The notes on pages 21 to 45 form part of these financial statements.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

| | Note | 2023 £ | 2022 £ |
|---------------------------------------------------------|------|--------------------|----------------|
| Cash flows from operating activities | | | |
| Net cash used in operating activities | 21 | 598,612 | 539,002 |
| Cash flows from investing activities | | | |
| Dividends, interests and rents from investments | | 98,184 | 44,364 |
| Proceeds from the sale of tangible fixed assets | | - | 14,647 |
| Purchase of tangible fixed assets | | (2,192,453) | (273,843) |
| Net cash used in investing activities | | (2,094,269) | (214,832) |
| Change in cash and cash equivalents in the year | | (1,495,657) | 324,170 |
| Cash and cash equivalents at the beginning of the year | | 2,619,751 | 2,295,581 |
| Cash and cash equivalents at the end of the year | 22 | 1,124,094 | 2,619,751 |

The notes on pages 21 to 45 form part of these financial statements

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

The Charity is a company limited by guarantee incorporated in England and Wales. The registered address and the members of the company are named on page 1. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the Charity.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Nightingale House Hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Group and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Group 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.

2.2 Basis of consolidation

The financial statements consolidate the accounts of Nightingale House Hospice and all of its subsidiary undertakings ('subsidiaries').

The Charity has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its own income and expenditure account.

The income and expenditure account for the year dealt with in the accounts of the Charity was a surplus of £658,640 (2022: deficit of £12,708).

2.3 Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements as explained in the Trustees' Report.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.4 Income

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.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

| | |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| Freehold property | - 50 years |
| Long-term leasehold property | - Over the shorter of the remaining lease term or remaining lease term or remaining expected useful life of the asset on a straight line basis |
| | Modernisation Project - Over 20 years |
| Plant and machinery | - Over 5 - 10 years straight line |
| Motor vehicles | - Over 3-5 years on a straight line basis |
| Fixtures and fittings | - Over 3-10 years on a straight line basis |
| Office equipment | - Over 3 years on straight line basis |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

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

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.12 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.14 Pensions

The Charity contributes to the National Health Service Pension Scheme (a defined contribution scheme) for those employees who are eligible, a defined contribution group pension plan under auto enrolment and contributes to the personal pension plans of other participating employees.

2.15 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. In the opinion of the trustees there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|----------------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Gift Aid on Donations | 157,477 | - | 157,477 | 109,326 |
| Donations | 533,286 | 249,059 | 782,345 | 482,382 |
| GAYE (donations via companies) | 2,030 | - | 2,030 | 1,980 |
| Challenge Activities | 142,264 | - | 142,264 | 212,081 |
| Legacies and Bequests | 880,945 | - | 880,945 | 1,025,129 |
| Collections | 34,991 | - | 34,991 | 38,574 |
| Covenants | 2,103 | - | 2,103 | 1,828 |
| Legacies | 73,752 | - | 73,752 | - |
| BetsiCadwaladr University LHB - Core funding | 916,708 | - | 916,708 | 931,675 |
| Profits Transferred Under Gift Aid | 312,681 | - | 312,681 | 218,903 |
| Total 2023 | 3,305,296 | - | 3,305,296 | 3,021,878 |
| <i>Total 2022</i> | <i>2,963,017</i> | <i>58,861</i> | <i>3,021,878</i> | |

5. Income from charitable activities

| | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|-------------------|----------------------------------|-----------------------------|-----------------------------|
| Grant income | 669,164 | 669,164 | 48,938 |
| Total 2023 | 669,164 | 669,164 | 48,938 |
| <i>Total 2022</i> | <i>48,938</i> | <i>48,938</i> | |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

6. Income from other trading activities

Income from non charitable trading activities

| | Unrestricted funds 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|------------------------------------------|----------------------------------------------|---------------------------------------|---------------------------------------|
| Catering services | 3,096 | 3,096 | 2,581 |
| Fundraising | 254,246 | 254,246 | 198,892 |
| Merchandise | 10,476 | 10,476 | 17,705 |
| Rental | 12,000 | 12,000 | 12,000 |
| Miscellaneous income | 10,635 | 10,635 | 66,517 |
| Campaign income | 56,370 | 56,370 | 65,779 |
| Income from Nightingale House Promotions | 1,297,374 | 1,297,374 | 1,202,161 |
| Income from Nightingale House Lottery | 763,836 | 763,836 | 803,205 |
| Total 2023 | <u>2,408,033</u> | <u>2,408,033</u> | <u>2,368,840</u> |
| <i>Total 2022</i> | <u>2,368,840</u> | <u>2,368,840</u> | |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|-------------------|------------------------------------|-----------------------------|-----------------------------|
| Dividends | 32,069 | 32,069 | 27,191 |
| Bank Interest | 47,510 | 47,510 | 1,450 |
| Feed in Tariff | 18,605 | 18,605 | 15,723 |
| Total 2023 | 98,184 | 98,184 | 44,364 |
| <i>Total 2022</i> | <i>44,364</i> | <i>44,364</i> | |

8. Expenditure on raising funds

Other charitable trading expenses

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|--------------------------------------------------|------------------------------------|-----------------------------|-----------------------------|
| Nightingale House Hospice - fundraising expenses | 212,361 | 212,361 | 145,971 |
| Nightingale House Promotions - expenses | 537,540 | 537,540 | 586,471 |
| Nightingale House Lottery - expenses | 249,302 | 249,302 | 251,350 |
| Subsidiary companies - staff costs | 600,968 | 600,968 | 581,940 |
| Subsidiary companies - depreciation | 30,517 | 30,517 | 31,650 |
| Total 2023 | 1,630,688 | 1,630,688 | 1,597,382 |
| <i>Total 2022</i> | <i>1,597,382</i> | <i>1,597,382</i> | |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Analysis of expenditure by activities

| | Activities undertaken directly 2023 £ | Support costs 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|-----------------------|--------------------------------------------------------------|-----------------------------------------|---------------------------------------|---------------------------------------|
| Charitable activities | 403,484 | 3,599,320 | 4,002,804 | 3,654,668 |
| Total 2023 | <u>403,484</u> | <u>3,599,320</u> | <u>4,002,804</u> | <u>3,654,668</u> |
| <i>Total 2022</i> | <u>354,239</u> | <u>3,300,429</u> | <u>3,654,668</u> | |

Analysis of direct costs

| | Charitable activities 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|--------------------------------------------------|-------------------------------------------------|---------------------------------------|---------------------------------------|
| Travel | 1,040 | 1,040 | 1,005 |
| Ambulance running costs & other Hospice vehicles | 11,121 | 11,121 | 9,583 |
| Educational training | 26,888 | 26,888 | 15,841 |
| Repairs and renewals | 99,320 | 99,320 | 78,391 |
| Insurance | 13,828 | 13,828 | 17,728 |
| Audit and accountancy | 22,896 | 22,896 | 18,969 |
| Legal and professional | 150,671 | 150,671 | 146,667 |
| Equipment lease | 60,946 | 60,946 | 50,393 |
| Bank charges & interest | 16,774 | 16,774 | 15,662 |
| Total 2023 | <u>403,484</u> | <u>403,484</u> | <u>354,239</u> |
| <i>Total 2022</i> | <u>354,239</u> | <u>354,239</u> | |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

9. Analysis of expenditure by activities (continued)

Analysis of support costs

| | Charitable activities 2023 £ | Total funds 2023 £ | <i>Total funds 2022 £</i> |
|-------------------------------------|-------------------------------------------------|---------------------------------------|---------------------------------------|
| Staff costs (includes agency costs) | 2,928,755 | 2,928,755 | 2,780,381 |
| Depreciation | 265,173 | 265,173 | 265,299 |
| General running costs | 378,183 | 378,183 | 229,216 |
| Catering provisions | 27,209 | 27,209 | 25,533 |
| Total 2023 | <u>3,599,320</u> | <u>3,599,320</u> | <u>3,300,429</u> |
| <i>Total 2022</i> | <u>3,300,429</u> | <u>3,300,429</u> | |

10. Auditors' remuneration

| | 2023 £ | <i>2022 £</i> |
|----------------------------------------------------------------------------------|-------------------|-------------------|
| Fees payable to the Group's auditor for the audit of the Group's annual accounts | 15,650 | 14,500 |
| Accounts preparation and other services | 3,950 | 3,650 |

11. Staff costs

| | Group 2023 £ | <i>Group 2022 £</i> | Charity 2023 £ | <i>Charity 2022 £</i> |
|------------------------------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Wages and salaries | 3,131,570 | 3,030,708 | 2,584,292 | 2,497,943 |
| Social security costs | 253,021 | 227,729 | 212,484 | 190,928 |
| Contribution to defined contribution pension schemes | 145,132 | 103,884 | 131,979 | 91,510 |
| | <u>3,529,723</u> | <u>3,362,321</u> | <u>2,928,755</u> | <u>2,780,381</u> |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

11. Staff costs (continued)

The average number of persons employed by the Charity during the year was as follows:

| | Group 2023 No. | <i>Group 2022 No.</i> | Charity 2023 No. | <i>Charity 2022 No.</i> |
|--------------------------------|-------------------------------|-------------------------------|---------------------------------|---------------------------------|
| Clinical and domiciliary | 56 | 53 | 56 | 53 |
| Fundraising | 15 | 14 | 15 | 14 |
| Commercial trading operations | 30 | 30 | - | - |
| Administration and maintenance | 20 | 17 | 20 | 17 |
| | 121 | 114 | 91 | 84 |

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

| | Group 2023 No. | <i>Group 2022 No.</i> |
|-------------------------------|-------------------------------|-------------------------------|
| In the band £60,001 - £70,000 | 1 | - |

Total remuneration of the personnel considered to be key management of the group was £292,109 (2022: £232,531).

12. Trustees' remuneration and expenses

During the year, one Trustee has been paid remuneration or has received other benefits from an employment with the Charity. The remuneration was paid to the Trustee for their role as Director of Finance following approval from the Charity Commission.

Remuneration of £12,968 (2022 - £3,019) and national insurance contributions of £534 (2022 - £108) were paid to the Trustee in respect of his employment.

During the year ended 31 December 2023, no Trustee expenses have been incurred (2022 - £Nil).

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Tangible fixed assets

Group

| | Freehold property £ | Leasehold property & improvements £ | Motor vehicles £ | Plant, Fixtures and Equipment £ | Assets under construction £ | Total £ |
|--------------------------|---------------------------|----------------------------------------------|------------------------|------------------------------------------|-----------------------------------|------------|
| Cost or valuation | | | | | | |
| At 1 January 2023 | 5,000 | 5,513,861 | 60,025 | 1,437,870 | 85,650 | 7,102,406 |
| Additions | - | 5,407 | - | 12,991 | 2,174,055 | 2,192,453 |
| Disposals | - | (161,474) | - | (191,182) | - | (352,656) |
| At 31 December 2023 | 5,000 | 5,357,794 | 60,025 | 1,259,679 | 2,259,705 | 8,942,203 |
| Depreciation | | | | | | |
| At 1 January 2023 | - | 1,878,943 | 46,164 | 1,127,910 | - | 3,053,017 |
| Charge for the year | - | 197,953 | 7,852 | 89,888 | - | 295,693 |
| On disposals | - | (67,831) | - | (186,280) | - | (254,111) |
| At 31 December 2023 | - | 2,009,065 | 54,016 | 1,031,518 | - | 3,094,599 |
| Net book value | | | | | | |
| At 31 December 2023 | 5,000 | 3,348,729 | 6,009 | 228,161 | 2,259,705 | 5,847,604 |
| At 31 December 2022 | 5,000 | 3,634,918 | 13,861 | 309,960 | 85,650 | 4,049,389 |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Tangible fixed assets (continued)

Charity

| | Freehold property £ | Leasehold property & improvements £ | Motor vehicles £ | Plant, Fixtures and Equipment £ | Assets under construction £ | Total £ |
|--------------------------|---------------------------|----------------------------------------------|------------------------|------------------------------------------|-----------------------------------|------------|
| Cost or valuation | | | | | | |
| At 1 January 2023 | 5,000 | 5,513,091 | 39,692 | 1,084,264 | 85,650 | 6,727,697 |
| Additions | - | 5,407 | - | 7,496 | 2,174,055 | 2,186,958 |
| Disposals | - | (161,474) | - | (191,182) | - | (352,656) |
| At 31 December 2023 | 5,000 | 5,357,024 | 39,692 | 900,578 | 2,259,705 | 8,561,999 |
| Depreciation | | | | | | |
| At 1 January 2023 | - | 1,878,173 | 25,831 | 909,674 | - | 2,813,678 |
| Charge for the year | - | 197,953 | 7,852 | 59,370 | - | 265,175 |
| On disposals | - | (67,831) | - | (186,280) | - | (254,111) |
| At 31 December 2023 | - | 2,008,295 | 33,683 | 782,764 | - | 2,824,742 |
| Net book value | | | | | | |
| At 31 December 2023 | 5,000 | 3,348,729 | 6,009 | 117,814 | 2,259,705 | 5,737,257 |
| At 31 December 2022 | 5,000 | 3,634,918 | 13,861 | 174,590 | 85,650 | 3,914,019 |

NIGHTINGALE HOUSE HOSPICE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. Fixed asset investments

| Group | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 January 2023 | 1,245,325 |
| Additions | 484,931 |
| Disposals | (446,811) |
| Revaluations | 61,701 |
| At 31 December 2023 | <u>1,345,146</u> |
| Net book value | |
| At 31 December 2023 | <u>1,345,146</u> |
| At 31 December 2022 | <u>1,245,325</u> |

| Charity | Listed investments £ |
|--------------------------|-------------------------------------|
| Cost or valuation | |
| At 1 January 2023 | 1,245,325 |
| Additions | 484,931 |
| Disposals | (446,811) |
| Revaluations | 61,701 |
| At 31 December 2023 | <u>1,345,146</u> |
| Net book value | |
| At 31 December 2023 | <u>1,345,146</u> |
| At 31 December 2022 | <u>1,245,325</u> |

NIGHTINGALE HOUSE HOSPICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Stocks

| | Group 2023 £ | <i>Group 2022 £</i> | Charity 2023 £ | <i>Charity 2022 £</i> |
|-------------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Finished goods and goods for resale | 17,213 | 13,053 | 3,605 | 3,344 |

16. Debtors

| | Group 2023 £ | <i>Group 2022 £</i> | Charity 2023 £ | <i>Charity 2022 £</i> |
|------------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Due within one year | | | | |
| Trade debtors | 48,601 | 27,188 | 48,601 | 27,188 |
| Amounts owed by group undertakings | - | - | 215,914 | 832,877 |
| Other debtors | 1,004,719 | 440,502 | 1,004,036 | 440,500 |
| Prepayments and accrued income | 84,593 | 83,272 | 48,247 | 41,035 |
| Tax recoverable | 43,219 | 17,276 | 43,219 | 17,276 |
| | 1,181,132 | 568,238 | 1,360,017 | 1,358,876 |

17. Creditors: Amounts falling due within one year

| | Group 2023 £ | <i>Group 2022 £</i> | Charity 2023 £ | <i>Charity 2022 £</i> |
|------------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Payments received on account | 76,075 | 90,169 | 520 | 12,817 |
| Trade creditors | 115,599 | 135,226 | 100,667 | 114,226 |
| Other taxation and social security | 82,889 | 91,886 | 71,363 | 81,077 |
| Other creditors | 38,777 | 34,719 | 38,777 | 34,719 |
| Accruals and deferred income | 358,319 | 229,917 | 308,352 | 132,130 |
| | 671,659 | 581,917 | 519,679 | 374,969 |

Payments on account relate to Lottery stakes received in advance. These are released in full to the profit and loss account as and when players are entered into the weekly cash prize draw.

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NOTES TO THE FINANCIAL STATEMENTS
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18. Provisions

Group

| | Pension provision £ |
|----------------------------|------------------------------------|
| At 1 January 2023 | 9,850 |
| Amounts used | (265) |
| | <hr/> |
| At 31 December 2022 | 9,585 |
| | <hr/> <hr/> |

Charity

| | Pension provision £ |
|----------------------------|------------------------------------|
| At 1 January 2023 | 9,850 |
| Amounts used | (265) |
| | <hr/> |
| At 31 December 2022 | 9,585 |
| | <hr/> <hr/> |

Pension Provision

The calculation of the cost of the early retirement is based on the capital cost of providing enhanced pensions with allowance for future investment returns in excess of price inflation.

NIGHTINGALE HOUSE HOSPICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds

Statement of funds - current year

| | Balance at 1 January 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 December 2023 £ |
|--------------------------------------|--------------------------------------|------------------|--------------------|--------------------------|-------------------------|-------------------------------------------|
| Unrestricted funds | | | | | | |
| Designated funds | | | | | | |
| Tangible fixed assets | 2,268,323 | - | - | 1,339,193 | - | 3,607,516 |
| Property maintenance and repair | 50,000 | - | - | - | - | 50,000 |
| Subsidiaries - tangible fixed assets | 135,370 | 5,495 | (30,517) | - | - | 110,348 |
| Modernisation Fund | 1,500,000 | - | - | (1,270,871) | - | 229,129 |
| | <u>3,953,693</u> | <u>5,495</u> | <u>(30,517)</u> | <u>68,322</u> | <u>-</u> | <u>3,996,993</u> |
| General funds | | | | | | |
| Charity Funds | <u>2,256,100</u> | <u>5,806,018</u> | <u>(5,384,062)</u> | <u>(68,322)</u> | <u>82,771</u> | <u>2,692,505</u> |
| Total Unrestricted funds | <u>6,209,793</u> | <u>5,811,513</u> | <u>(5,414,579)</u> | <u>-</u> | <u>82,771</u> | <u>6,689,498</u> |

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds (continued)

Restricted funds

| | | | | | | |
|--------------------------------|-------------------------|-------------------------|---------------------------|-----------------|----------------------|-------------------------|
| Hospice Property Fund | 984,735 | - | (56,304) | - | - | 928,431 |
| Welsh Assembly Grant - capital | 155,461 | - | (22,672) | - | - | 132,789 |
| Phase 1 Development Income | 153,858 | - | (9,140) | - | - | 144,718 |
| Phase 2 Development Income | 341,892 | - | (19,087) | - | - | 322,805 |
| Phase 3 Development Income | 9,750 | - | (500) | - | - | 9,250 |
| Phase 4 Development income | - | 594,224 | (2,476) | - | - | 591,748 |
| Sundry Restricted Funds (<£5k) | 19,636 | 5,159 | (18,953) | - | - | 5,842 |
| CIN | - | 33,200 | (33,200) | - | - | - |
| The Albert Hunt Trust | 8,864 | - | - | - | - | 8,864 |
| In memory donation | 20,000 | - | (20,000) | - | - | - |
| Welsh Government | - | 36,581 | (36,581) | - | - | - |
| | <u>1,694,196</u> | <u>669,164</u> | <u>(218,913)</u> | <u>-</u> | <u>-</u> | <u>2,144,447</u> |
| Total of funds | <u><u>7,903,989</u></u> | <u><u>6,480,677</u></u> | <u><u>(5,633,492)</u></u> | <u><u>-</u></u> | <u><u>82,771</u></u> | <u><u>8,833,945</u></u> |

NIGHTINGALE HOUSE HOSPICE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

19. Statement of funds (continued)

Statement of funds - prior year

| | <i>Balance at 1 January 2022 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Gains/ (Losses) £</i> | <i>Balance at 31 December 2022 £</i> |
|--------------------------------------|------------------------------------------------|---------------------|--------------------------|-----------------------------------|----------------------------------|------------------------------------------------------|
| Unrestricted funds | | | | | | |
| Designated funds | | | | | | |
| Tangible fixed assets | 2,176,121 | - | - | 92,202 | - | 2,268,323 |
| Property maintenance and repair | 100,000 | - | - | (50,000) | - | 50,000 |
| Subsidiaries - tangible fixed assets | 161,700 | - | - | (26,330) | - | 135,370 |
| Modernisation Fund | 580,927 | - | - | 919,073 | - | 1,500,000 |
| | <u>3,018,748</u> | <u>-</u> | <u>-</u> | <u>934,945</u> | <u>-</u> | <u>3,953,693</u> |
| General funds | | | | | | |
| Charity Funds | <u>3,067,755</u> | <u>5,376,221</u> | <u>(5,070,587)</u> | <u>(929,945)</u> | <u>(187,344)</u> | <u>2,256,100</u> |
| Total Unrestricted funds | <u>6,086,503</u> | <u>5,376,221</u> | <u>(5,070,587)</u> | <u>5,000</u> | <u>(187,344)</u> | <u>6,209,793</u> |

NIGHTINGALE HOUSE HOSPICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds (continued)

Restricted funds

| | | | | | | |
|--------------------------------|------------------|------------------|--------------------|----------------|------------------|------------------|
| Hospice Property Fund | 1,041,039 | - | (56,304) | - | - | 984,735 |
| Welsh Assembly Grant - capital | 178,133 | - | (22,672) | - | - | 155,461 |
| Staff Fund | 280 | - | (280) | - | - | - |
| Phase 1 Development Income | 162,998 | - | (9,140) | - | - | 153,858 |
| Phase 2 Development Income | 360,979 | - | (19,087) | - | - | 341,892 |
| Phase 3 Development Income | - | 10,000 | (250) | - | - | 9,750 |
| Children in Need | - | 30,000 | (30,000) | - | - | - |
| Awyr Las | 3,036 | - | (3,036) | - | - | - |
| Sundry Restricted Funds (<£5k) | 6,395 | 28,861 | (15,620) | - | - | 19,636 |
| The Albert Hunt Trust | 10,000 | - | (1,136) | - | - | 8,864 |
| Screwfix Foundation | 5,000 | - | (5,000) | - | - | - |
| DTCC Corporate Donation | 5,000 | - | - | (5,000) | - | - |
| In memory donation | - | 20,000 | - | - | - | 20,000 |
| Welsh Government | - | 18,938 | (18,938) | - | - | - |
| | <u>1,772,860</u> | <u>107,799</u> | <u>(181,463)</u> | <u>(5,000)</u> | <u>-</u> | <u>1,694,196</u> |
| Total of funds | <u>7,859,363</u> | <u>5,484,020</u> | <u>(5,252,050)</u> | <u>-</u> | <u>(187,344)</u> | <u>7,903,989</u> |

NIGHTINGALE HOUSE HOSPICE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Restricted Funds

The Hospice Property Fund was set up initially in 1994 from grants received for the construction of the Hospice building. Since 1994 additional grants have been received for refurbishment and improvements of the building and also the building of a new annex. These grants have been fully spent and the value carried forward relates to the value within Fixed Assets – Long Leasehold Property.

Welsh Assembly funding was part of a three year development plan for the Hospice. Grants received relate to specific capital projects. The amount carried forward relates to capital expenditure.

For all capital expenditure the amounts carried forward relate to either the net book value of the assets purchased or monies unspent at the year end. If a grant or donation was received towards the capital cost and the monies have been fully spent, then so long as no other restrictions are outstanding, the net book value may be transferred out of restricted funds to unrestricted funds.

Phase 1 fund relates to grants and donations received towards Phase 1 of the redevelopment.

Phase 2 fund relates to grants and donations received towards Phase 2 of the redevelopment including a significant contribution from The Bradbury Foundation.

Phase 3 fund relates to grants and donations received towards phase 3 of the redevelopment.

Phase 4 fund relates to grants and donations received towards phase 4 of the redevelopment including significant contributions from The Bradbury Foundation, The Bernard Sunley Foundation and The Sir Donald and Lady Edna Wilson Charitable Trust.

Sundry restricted funds represent a number of smaller donations (= to or <£5k) received in the year for specific purposes.

The Albert Hunt Trust fund is towards Here to Help Community information points.

Welsh Government income relates to a bereavement support grant.

Designated Funds

The property maintenance and repair fund was established in 2005 to provide towards future repair costs.

Tangible fixed assets represents the net book value of tangible fixed assets at 31 December 2023 purchased using unrestricted funds.

The modernisation fund represents the contribution to be made by the Hospice to the phase 4 modernisation.

General Fund

The General Reserve includes the reserves of the Promotions Company which amount to £298,699 and the reserves of the Lottery Company which amount to £8,149.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|----------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Tangible fixed assets | 3,717,863 | 2,129,741 | 5,847,604 |
| Fixed asset investments | 1,345,146 | - | 1,345,146 |
| Current assets | 2,307,733 | 14,706 | 2,322,439 |
| Creditors due within one year | (671,659) | - | (671,659) |
| Provisions for liabilities and charges | (9,585) | - | (9,585) |
| Total | 6,689,498 | 2,144,447 | 8,833,945 |

Analysis of net assets between funds - prior year

| | <i>Unrestricted funds 2022 £</i> | <i>Restricted funds 2022 £</i> | <i>Total funds 2022 £</i> |
|----------------------------------------|----------------------------------------------|--------------------------------------------|---------------------------------------|
| Tangible fixed assets | 2,403,693 | 1,645,696 | 4,049,389 |
| Fixed asset investments | 1,245,325 | - | 1,245,325 |
| Current assets | 3,152,542 | 48,500 | 3,201,042 |
| Creditors due within one year | (581,917) | - | (581,917) |
| Provisions for liabilities and charges | (9,850) | - | (9,850) |
| Total | 6,209,793 | 1,694,196 | 7,903,989 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

21. Reconciliation of net movement in funds to net cash flow from operating activities

| | Group 2023 £ | <i>Group 2022 £</i> |
|--------------------------------------------------------------------|-----------------------------|-----------------------------|
| Net income for the year (as per Statement of Financial Activities) | 929,956 | 44,626 |
| Adjustments for: | | |
| Depreciation charges | 295,693 | 296,950 |
| Dividends, interests and rents from investments | (98,184) | (44,364) |
| Loss/(profit) on the sale of fixed assets | 98,545 | (6,173) |
| Decrease/(increase) in stocks | (4,160) | 7,506 |
| Decrease/(increase) in debtors | (612,894) | 34,644 |
| Increase in creditors & provisions | 89,477 | 29,108 |
| (Gain)/loss on disposal of investments | (99,821) | 176,705 |
| Net cash provided by operating activities | 598,612 | 539,002 |

22. Analysis of cash and cash equivalents

| | Group 2023 £ | <i>Group 2022 £</i> |
|----------------------------------------|-----------------------------|-----------------------------|
| Cash in hand | 1,124,094 | 2,619,751 |
| Total cash and cash equivalents | 1,124,094 | 2,619,751 |

23. Analysis of changes in net debt

| | At 1 January 2023 £ | Cash flows £ | At 31 December 2023 £ |
|--------------------------|----------------------------------------|-------------------------|------------------------------------------|
| Cash at bank and in hand | 2,619,751 | (1,495,657) | 1,124,094 |
| | 2,619,751 | (1,495,657) | 1,124,094 |

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

24. Contingent liabilities

A restricted grant of £300,000 was received in 2007 from the Big Lottery towards the cost of the new annex at the Hospice. The terms and conditions of the grant remain in force for the remaining term of the lease which expires in 2119 and included the requirement to potentially refund the grant if the annex is sold or no longer used for charitable purposes. The land is held under licence from Betsi Cadwaladr University Local Health Board.

25. Pension commitments

The charitable company makes contributions to certain pensions scheme for its employees. One of the schemes for eligible employees is the NHS Superannuation Scheme (a defined contribution scheme). The level of contributions to this scheme is determined annually by the NHS Pensions Agency. The hospice has no further liability beyond the contributions determined. The rate of employer contribution during the year was 14.38% and the charge for the year was £89,335 (2022: £48,259). The amount outstanding relating to this scheme at 31 December 2023 was £15,462 (2022: £10,497) and this was paid in January 2024.

The Hospice also contributes to a group scheme under auto-enrolment with NOW Pensions and to certain participating employees' personal pension plans. The charge for the period was £54,516 (2022: £54,099). The amount outstanding at 31 December 2023 was £12,886 (2022: £14,667) and this was paid in January 2024.

The Hospice also contributes to a private pension for certain participating employees. The charge for the period was £1,630 (2022: £3,212). The amount outstanding at 31 December 2023 was £75 (2022: £827) and this was paid in January 2024.

26. Operating lease commitments

At 31 December 2023 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | Group 2023 £ | <i>Group 2022 £</i> | Charity 2023 £ | <i>Charity 2022 £</i> |
|----------------------------------------------|-----------------------------|-----------------------------|-------------------------------|-------------------------------|
| Not later than 1 year | 121,757 | 146,843 | 21,049 | 21,049 |
| Later than 1 year and not later than 5 years | 262,993 | 376,083 | 2,576 | 23,625 |
| Later than 5 years | 46,395 | 52,396 | - | - |
| | 431,145 | 575,322 | 23,625 | 44,674 |

NIGHTINGALE HOUSE HOSPICE
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NOTES TO THE FINANCIAL STATEMENTS
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27. Related party transactions

During the year, the Charity made purchases of £Nil (2022: £70) from Cutting Edge Landscape Maintenance (WM) Ltd. The managing director of this company is married to a Trustee. The balance outstanding at year end was £Nil (2022: £Nil).

During the year, the Charity made purchases of £3,627 (2022: £Nil) from DTM Legal LLP for the provision of legal services. A Trustee of the Charity and his spouse are Designated Members of this company. The balance outstanding at year end was £Nil (2022: £Nil).

The Charity has not entered into any other related party transaction during the year, nor are there any outstanding balances owing between related parties and the Charity at 31 December 2023.