FOREST HOLME HOSPICE CHARITY

England & Wales · Charity number 1038021

Details

Other names	FRIENDS OF FOREST HOLME
Status	Registered
Legal form	Other
Registered	1994-05-25
Register	View on the Charity Commission register

Contact

Address	Forest Holme 5 Seldown Road Poole BH15 1TS
Phone	01202 670644
Email	fundraising@forestholmehospice.org.uk
Website	www.forestholmehospice.org.uk

Activities

Objects: TO RELIEVE THE SUFFERING OF PEOPLE WITH ANY CHRONIC OR POTENTIALLY LIFE THREATENING DISEASE SUCH AS CANCER AND TO SUPPORT THEIR CARERS

Activities: The Charity administers funds for the provision of patient care and staff welfare at Forest Holme, a residential establishment for palliative care.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives, Other Charitable Purposes
- **Who:** Other Defined Groups, The General Public/mankind

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Geography

- **Area of benefit:** NOT DEFINED IN PRACTICE THE COUNTY OF DORSET
- Dorset
- Poole

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,127,183	£888,059	£2,547,291	4
2024-03-31	£1,221,000	£1,320,000	£2,351,000	3
2023-03-31	£1,169,000	£876,000	£2,373,000	3
2022-03-31	£859,000	£857,000	£2,113,000	8
2021-03-31	£981,000	£680,000	£2,063,000	7

Trustees

Name	Role	Appointed
Richard MacMillan	Chair	2022-03-17
Angela Smith		2018-09-20
Carla Louise Hobby		2024-05-16
Charlotte Elizabeth Lilley		2022-01-13
Dr Beverley Jayne Lee		2018-11-22
Karen Margaret Johnson		2019-07-25
Lavina Clarke		2022-11-17
Lewis Ercolo Hamm		2022-11-17
Lynn Marie Cherrett		2022-01-13

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FOREST HOLME HOSPICE CHARITY

England & Wales - Charity number 1038021

Accounts

Forest Holme Hospice Charity

Annual Report and Financial Statements
Year Ended 31 March 2025

Charity registration number: 1038021

Forest Holme Hospice Charity

Contents

Trustees' Report	1 to 9
Reference and Administrative Details	1
Statement of Trustees' Responsibilities	10
Independent Auditors' Report	11 to 14
Statement of Financial Activities	15 to 16
Balance Sheet	17
Cash Flow Statement	18
Notes to the Financial Statements	19 to 29

Forest Holme Hospice Charity

Trustees' Report

Reference and Administrative Details

Trustees	Angie Smith, Chair of Trustees Rosemary Lewis, Treasurer and Vice-Chair (Resigned 18th September 2025) Lynn Cherrett Lavina Clarke Lewis Hamm Karen Johnson Dr. Beverly Lee Charlotte Lilley Richard MacMillan, Vice Chair Carla Hobby, Treasurer (Appointed 16th May 2024)
Senior Management / Leadership Team	Hannah O'Hare, Chief Executive Paul Tucker, Communications Manager Sara Fripp, Head of Fundraising Joanne King, Financial Controller
Charity Registration Number	1038021
Principal Office	Forest Holme Hospice Charity 5 Seldown Road Poole Dorset BH15 1TS
Auditor	PKF Francis Clark LLP Chartered Accountants Towngate House 2-8 Parkstone Road Poole Dorset BH15 2PW
Solicitors	Coles Millers Solicitors LLP 44-46 Parkstone Road Poole Dorset BH15 2PG

Forest Holme Hospice Charity

Trustees' Report

The Chair's Welcome

On behalf of Forest Holme Hospice Charity, I am delighted to welcome you to our Annual Report. It is a privilege to reflect on the past year and share the achievements and impact your support has made possible.

We are incredibly grateful for the trust you continue to place in us. Support from local businesses, community groups, and individuals has been both inspiring and humbling. Thanks to your generosity, we have been able to adapt, grow, and continue funding the vital care our community depends on.

This year, the Charity's total income from fundraising and investment returns reached £1,127k, with expenditure totalling £888k. These funds directly enabled improvements in patient care, family support, staff training and wellbeing.

Celebrating 30 Years of Forest Holme Hospice Charity

The year 2024/25 marked a significant milestone as we celebrated our 30th anniversary, three decades of unwavering commitment to specialist palliative and end-of-life care in our local community.

To commemorate this occasion, we hosted a spectacular Strictly Extravaganza at Lighthouse, Poole, raising over £80,000 in support of our work. This dazzling evening of celebration and generosity set the tone for a truly memorable year.

In the spring, our art installation at Merley House touched the hearts of many. Featuring over 1,000 handcrafted stained-glass fritillaria flowers, the display paid tribute to loved ones lost and never forgotten.

We also celebrated the heart of our charity, our people, with anniversary gatherings to honour the invaluable contributions of our dedicated staff and volunteers. Their care, compassion, and professionalism are at the core of everything Forest Holme stands for.

New Initiatives and Community Support

In April, we proudly launched our first-ever podcast, "Life and Loss," designed to foster open conversations about life-limiting illness, dying, death, and grief. With weekly episodes and a mission to reduce stigma and isolation, the podcast has resonated powerfully, reaching 70,000 views on YouTube in its first year.

We also introduced two vital new services: The Bereavement Café, a warm and inclusive space for anyone navigating loss and The Bereavement Befriender Service, offering one-to-one peer support for those who have lost a loved one under Forest Holme’s care.

In addition, our Living With Loss education sessions supported 65 individuals this year, helping them better understand and process early-stage grief.

Sustaining Specialist Care and Emotional Support

Working in partnership with the NHS, we proudly remain the primary funder of the hospice’s counselling and bereavement services, enabling over 1,500 counselling sessions annually and responding to more than 500 referrals. We have currently budgeted £141k to ensure this essential support continues to reach those in need.

Forest Holme Hospice Charity

Trustees' Report

Beyond bereavement care, we have continued funding:

- Therapy support on the inpatient ward
- Nursing roles in both the hospital and community
- A specialist Motor Neurone Disease nurse
- Staff education and wellbeing
- Patient wellbeing and gifts
- Complementary therapy

Our efforts were further recognised this year with a Gold Award in the Community Support category at the BCP Business Awards; a meaningful honour that reflects our ongoing mission to create positive impact.

Looking Ahead: Hospice at Home

As we look to the future, we remain steadfast in our commitment to improve the care the hospice provides. One of our key priorities is the financial support of Hospice at Home, a service that will enable people living in Poole to choose to die at home, if that is their preference.

We have committed to funding this service with £400,000 per year over an initial period of two years, ensuring more people have access to personalised, dignified care in the comfort of their own homes.

As ever, we are deeply grateful to all those who make our work possible; our supporters, donors, partners, volunteers, and staff. Your compassion and commitment allow us to continue making a real difference, one life at a time.

With your continued support, we look forward to building on our progress and meeting the growing needs of our community in the years ahead.

Yours sincerely,

Angie Smith
Chair
Forest Holme Hospice Charity

Forest Holme Hospice Charity

Trustees' Report

The Trustees present their report and financial statements for the year ended 31 March 2025. The reference and administration set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS102).

Our Vision

is for every adult in our community affected by a potentially life limiting illness to have equal access to the support and service they need, whenever and wherever they are, in order to enhance their quality of life.

Our Mission

is to enhance the lives of adults in Dorset with life limiting illnesses through clinical excellence, exceptional service and compassionate care. We are committed to; providing emotional and practical support; supporting innovation and research; striving for equity of service provision; supporting training and education.

Our Values

underpin and influence all areas of our work. We are ambitious to support the provision of world class palliative and end of life care; approachable in our manner; committed to delivering the best possible service in a cost-effective manner; person centred in all that we do to ensure the best possible outcome for the individual; transparent in all that we undertake to deliver our organisation's goals.

Activities and Achievements

Forest Holme Hospice Charity is proud to support Forest Holme Hospice, part of University Hospitals Dorset NHS Foundation Trust, to help provide exemplary Palliative and End of Life Care to over 1,500 patients and their families across Poole, Wimborne and the Isle of Purbeck.

Forest Holme Hospice Charity funded the following services in 2024/25 to achieve its aims:

1. Counselling and Bereavement Support

The charity currently funds the majority of Counselling and Bereavement services at Forest Holme Hospice including; individual and family Bereavement counselling, Palliative care counselling, Oncology patient counselling, Bereavement support groups, Living with Loss, The Bereavement Café, and Cancer patient support groups.

There were over 500 referrals to the Forest Holme counselling and bereavement services in 2024/25. The charity continues to provide funding for permanent and bank contract counsellors as well as funding for various support groups, literature, books and coaching.

2. Palliative Care on the in-patient ward, in the community and within Poole Hospital

During 2024/25 the charity continued to fund several clinical roles at Forest Holme Hospice including; a physiotherapist, a therapy assistant, a specialist nurse within the hospital palliative care team and specialist nursing within the community palliative care team.

3. A range of complementary therapies

The Complementary Therapy team at Forest Holme continues to support patients living with cancer and those receiving palliative care, with demand remaining high. This year, they also began offering treatments to individuals supported by our counselling team who are experiencing the physical effects of grief. We currently fund two part-time therapists based at the hospice. These referrals are from Palliative care nurses, Doctors, The Ladybird unit, Cancer Support Workers and most importantly patients who feel confident enough to self-refer, because the information is being passed onto them at the most important time, just after diagnosis.

*"**oh my goodness, I don't think I have ever felt so relaxed in my life…..I went off into a different world**"* Patient.

4. A Motor Neurone Disease specialist

The Charity continues to part fund a MND Co-ordinator to support people with MND and their families from diagnosis onwards. The MND Co-ordinator is the main point of contact for people with MND in our local community, and their families.

5. Staff development, training and wellbeing

The charity supports staff training and education for clinical teams, including conference attendance, travel costs, and training resources. We also invest in staff wellbeing initiatives, recognising the emotional demands of their roles. These include regular coffee van visits, mindfulness activities, and gestures of thanks and recognition to show our continued appreciation.

6. Patient Welfare

The charity believe that it is often the little things that make the biggest difference. During 2024/25, the charity funded various patient welfare items including; yoga sessions for cancer patients, Christmas gifts for in-patients, a ward drinks 'jolly trolley', daily newspapers, and a full calendar of Christmas activities.

Contribution from Volunteers

Forest Holme Hospice Charity is fortunate to have the support of over 70 dedicated volunteers. Their diverse talents and generosity have been instrumental in propelling our charitable initiatives to the next level.

This year, we proudly recognised the commitment of long-serving volunteers: six individuals received their 5 Years of Service badges, and three were honoured with 10 Years of Service awards. These milestones are a testament to their unwavering dedication and the lasting impact of their contributions.

Our gardening volunteers achieved remarkable success by helping us secure a Gold Award at the Poole in Bloom competition during the summer. An outstanding reflection of their care and creativity in enhancing the hospice environment.

In November 2024, our newly appointed Bereavement Befrienders were recognised with an Andy Jacobs Award for Mental Health and Wellbeing at the Volunteer Centre Dorset celebration evening, an honour that highlights the vital emotional support they bring to those coping with grief.

Forest Holme Hospice Charity

Trustees' Report

Forest Holme Hospice Charity extends heartfelt gratitude to each and every volunteer. Your selfless dedication continues to be the driving force behind our mission to make a lasting difference in the lives of those we serve.

Plans for the future

Looking ahead, Forest Holme Hospice Charity remains committed to expanding access to high-quality, compassionate care for individuals and families affected by life-limiting illness.

Our key priority will be the financial support of a Hospice at Home service, delivered in partnership with University Hospitals Dorset NHS Foundation Trust and Macmillan Caring Locally. This initiative will ensure more people across Poole can receive specialist care at home, giving them the choice to die in comfort and dignity in their preferred setting.

We will also continue to strengthen our bereavement services, with a focus on reaching more individuals in need of emotional and psychological support following the loss of a loved one.

In addition, we remain committed to investing in the hospice's clinical teams, ensuring they are equipped with the training, resources, and wellbeing support needed to continue delivering exceptional care.

Financial Review

Income for the year totalled £1,127k (2023/2024 £1,221k) mainly from donations and legacies £778k (2023/24 £950k), other trading activities £276k (2023/24 £222k) and £73k (2023/24 £49k) received from dividends and interest on investments.

Expenditure totalled £888k (2023/24 £1,320k). The reduction in expenditure is mainly due to the £428k refurbishment costs in the prior year.

Cash balances amount to £1,455k (2023/24 £1,161k) and represent 57.1% (2023/24 49.4%) of all funds invested.

The Trustees have decided to invest a proportion of the charitable funds in Common Investment Funds (CIFs) and would expect these funds to provide long term capital growth and income. CIFs represent 34% (2023/24 38.7%) of all the funds invested. The monies held in the CIF Equity Fund showed an overall decrease in value of 4.7% (2023/24 9.2% increase).

£867k (2023/24 £910k), representing 34% (2023/24 38.7%) of the total funds is invested on behalf of the Charity (COIF) in Common Investment Funds. £1,049k (2023/24 £781k), representing 41.2% (2023/24 33.2%) of the total funds is invested with CCLA in a short-term deposit account.

Expenditure on our charitable purposes represented 66.4% of our total expenditure (compared to 80.5% in 2023/24). Expenditure on administration and fundraising represented 33.6% of total expenditure (compared to 19.5% in 2023/24). The changes in the proportion percentages are mainly due to the refurbishment costs in the prior year.

Forest Holme Hospice Charity

Trustees' Report

GOVERNANCE

Organisational Structure

During 2024/25 Forest Holme Hospice Charity was governed by a Board of ten Trustees who met formally five times during the year. Forest Holme Hospice Charity operates a full strategic planning and budgeting process, with detailed budgets and plans being presented to, and approved by, the Board each year, with performance subsequently reported and assessed against those plans and budgets on a bi-monthly basis. Day-to-day running of the charity is delegated to the Chief Executive, who reports to the Chair of Trustees. Appropriate approval levels are in place within the charity regarding requests for funding.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Forest Holme, which provides palliative and end of life care at home, in the hospice and in University Hospitals Dorset NHS Foundation Trust to those living within the Poole, Wimborne and the Purbeck area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees would expect to hold reserves of a minimum of twelve months' budgeted expenditure. This takes into account the fact that Forest Holme Hospice Charity does not have any committed long-term income, that income levels fluctuate across the year, and a proportion of costs are fixed in nature, all of which have a direct impact on the cash flow of the organisation. Total unrestricted reserves at 31 March 2025 were £2,498k (2023/2024 £2,299k) which includes designated amounts of £800k (2023/2024 £208k). Additional restricted funds of £49k (2023/24 £52k) are held for specific projects.

The Trustees recognise that the level of reserves is above their minimum requirement at present, but they are comfortable with this position due to the impact the cost of living crisis has had, and will continue to have on the charity's resources, the nature of the flow of income and the Charity's medium term commitments having designated £800k for the development of Hospice at Home care.

Appointment of Trustees

New trustees are appointed when existing trustees retire or resign. Trustees are normally expected to have a professional background (e.g. legal, accounting, medical, or health), lived experience or direct involvement in palliative care and have a good understanding of the aims and objectives of the charity and its relationship with University Hospitals Dorset NHS Foundation Trust. In the first instance new Trustees are introduced to the existing Trustees. The potential new Trustee is then invited to a Board meeting as an observer before appointment is confirmed by a majority vote of the existing Trustees held at a special meeting of the Board. Trustees receive introductory training to the Charity and an annual update on good governance. Trustees can serve a maximum of three, three-year terms on the Board before they must retire.

Trustees' Report

Investment Policy

The Trustees have the power to invest in such assets as they see fit. They have decided to invest monies with COIF Charity Funds, managed by CCLA investment Management Ltd. The Investment Policy is reviewed annually by the Board of Trustees.

Risk Management

The major strategic risks to which the Charity is exposed have been identified and considered by the Board of Trustees. They include the fundraising targets not being delivered due to the cost of living crisis, subsequent rise in cost of living and likelihood of a recession (being addressed by scenario planning, cashflow forecasting and excellent stewardship of supporters), University Hospitals Dorset NHS Foundation Trust discontinues investing in End of Life Care (being addressed by working collaboratively with Macmillan Caring Locally and participating in the Pan Dorset Steering Group for Palliative and End of Life Care) and the clarity and parity of NHS commissioning arrangements (being addressed by representing NHS Hospice Charities on NHS England's Commissioning Steering and Sustainability Work Groups.) These risks, amongst many others, are discussed and systems established to help mitigate those risks. The Charity maintains a risk register which is reviewed at each Board meeting by the Trustees.

Income and expenditure is monitored in total and compared with the approved plan on a monthly basis with the Treasurer to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Pay policy for senior staff

There are four key management personnel of the Charity including the Chief Executive, Head of Fundraising, Communications Manager and the Financial Controller who comprise 3.3 full time equivalents. The Chief Executive and Communications Manager are paid in accordance with the NHS (Agenda for Change) salary framework. Subject to satisfactory performance, they also receive annual increments on the anniversary of their appointment until they reach the top of their band. The Head of Fundraising and Financial Controller are directly employed by Forest Holme Hospice Charity. Their salaries are reviewed annually at the start of each financial year. Where senior employees take on significant new responsibilities during the year, salaries are adjusted accordingly.

Fundraising Practice

Forest Holme Hospice Charity is committed to ensuring that our fundraising is undertaken in an accountable, courteous, legal, respectful and transparent manner. We are voluntarily registered with the Fundraising Regulator and all of our activities adhere to the Code of Fundraising Practice. We received no complaints about our fundraising methods during the course of the year. We do not use third party professional fundraisers or commercial participators to undertake any of our fundraising activities and as a small, local charity we feel very strongly that donors are not put under any pressure to donate to our cause, We do not use cold calling to solicit donations, we do not buy or share personal data or allow, anyone else to do so on our behalf. We adhere to best practice with regards to data protection and ensure it is straightforward for anyone to stop all, or particular, contact from us.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 18/09/2025 and signed on its behalf by:

A Smith
Angie Smith
Trustee

Forest Holme Hospice Charity

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 18/09/2025 and signed on its behalf by:

A Smith

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Angie Smith
Trustee

Forest Holme Hospice Charity

Independent Auditor's Report to the Members of Forest Holme Hospice Charity

Opinion

We have audited the financial statements of Forest Holme Hospice Charity (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedure to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that would affect the financial statements. As part of these enquiries we also discussed with management whether there could have been any known instances, allegations or suspicions of fraud.

- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the period.

- Discussed with management if any health and safety incidents have been recorded during the period.

- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.

- Reviewed Board minutes.

- Audited the risk of management override of controls, including through testing journals entries and other adjustments for appropriateness.

- Audited the risk of fraud in revenue recognition (completeness and valuation of legacies), including analytical procedures and substantive testing of legacy income from sources external to the accounting system.

- Reviewed estimates and judgements made in the accounts for any indication of bias.

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. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate omissions, collusion, forgery, misrepresentations, or the override of internal controls. We are also less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in the financial statements.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

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PKF Francis Clark, Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Date: 3 October 2025

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2025
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2025 £ 000	Total 2024 £ 000
Income and Endowments from:					
Donations and legacies	2	778	0	778	950
Other trading activities	3	276	0	276	222
Investment income	4	73	0	73	49
Total income		1,127	0	1,127	1,221
Expenditure on:					
Raising funds	5	(298)	0	(298)	(257)
Charitable activities	6	(587)	(3)	(590)	(1,063)
Total Expenditure		(885)	(3)	(888)	(1,320)
Gains/losses on investment assets	11	(43)	0	(43)	77
Net income/(deficit)		199	(3)	196	(22)
Net movement in funds		199	(3)	196	(22)
Reconciliation of funds					
Total funds brought forward		2,299	52	2,351	2,373
Total funds carried forward	14	2,498	49	2,547	2,351

The notes on pages 19 to 29 form an integral part of these financial statements.

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2025 (continued)
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2024 £ 000
Income and Endowments from:				
Donations and legacies	2	950	0	950
Other trading activities	3	222	0	222
Investment income	4	49	0	49
Total income		1,221	0	1,221
Expenditure on:				
Raising funds	5	(257)	0	(257)
Charitable activities	6	(1,053)	(10)	(1,063)
Total Expenditure		(1,310)	(10)	(1,320)
Gains/losses on investment assets	11	77		77
Net income/(deficit)		(12)	(10)	(22)
Net movement in funds		(12)	(10)	(22)
Reconciliation of funds				
Total funds brought forward		2,311	62	2,373
Total funds carried forward	14	2,299	52	2,351

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2025 is shown in note 14.

Forest Holme Hospice Charity

Balance Sheet

31 March 2025

	Note	2025 £ 000	2024 £ 000
Fixed assets			
Investments	11	867	910
Current assets			
Debtors	12	319	357
Cash at bank and in hand		1,455	1,161
		1,774	1,518
Creditors: Amounts falling due within one year	13	(94)	(77)
Net current assets		1,680	1,441
Net assets		2,547	2,351
Funds of the charity:			
Restricted income funds			
Restricted funds		49	52
Unrestricted income funds			
Unrestricted funds		2,498	2,299
Total funds	14	2,547	2,351

The financial statements on pages 15 to 29 were approved by the trustees, and authorised for issue on 18/09/2025 and signed on their behalf by:

A Smith

Angie Smith
Trustee

The notes on pages 19 to 29 form an integral part of these financial statements.

Forest Holme Hospice Charity

Cash Flow Statement

Year Ended 31 March 2025

	Note	2025 £ 000	2024 £ 000
Cash flows from operating activities			
Net cash income		196	(22)
Adjustments to cash flows from non-cash items			
Investment income	4	(73)	(49)
Revaluation of investments		43	(77)
		166	(148)
Working capital adjustments			
(Increase)/decrease in debtors	12	38	(119)
Increase/(decrease) in creditors	13	17	41
Net cash flows from operating activities		221	(226)
Cash flows from investing activities			
Purchase of investments	11	0	0
Income from dividends	4	73	49
Net cash flows from investing activities		73	49
Net increase/(decrease) in cash and cash equivalents		294	(177)
Cash and cash equivalents at 1 April		1,161	1,338
Cash and cash equivalents at 31 March		1,455	1,161

All the cash flows are derived from continuing operations during the above two periods.

The notes on pages 19 to 29 form an integral part of these financial statements.

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Forest Holme Hospice Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations and legacies

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

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

Grants receivable

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading activities

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Lottery income is accounted for in respect of those draws that have taken place in the year.

Investment income

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Raising funds

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities and their associated support costs. Fundraising costs do not include the costs of disseminating information of support of the charitable activities.

Charitable activities

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further detail of their contribution is provided in the Trustees' report.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Debtors
Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade and other debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

Employees of the Charity whose costs are recharged by University Hospital Dorset are entitled to join the NHS Pension Scheme, a defined benefit scheme. The scheme is not designed to be run in a way that enables bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the charity of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period. There were no outstanding contributions at the year end. The costs of the scheme are included with the associated staff costs and allocated to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

The charity operates a defined contribution pension scheme for direct employees of the charity. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Income from donations and legacies

	Total 2025 £ 000	Total 2024 £ 000
Donations and legacies;		
Donations	344	341
Legacies	372	588
Grants, including capital grants;		
Grants	62	21
	778	950

3 Income from other trading activities

	Total 2025 £ 000	Total 2024 £ 000
Events income;		
Other events income	276	222
	276	222

4 Investment income

	Total 2025 £ 000	Total 2024 £ 000
Income from dividends;		
Dividends receivable from other listed investments	25	24
Interest Income	48	25
	73	49

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Total 2025 £ 000	Total 2024 £ 000
Other direct costs of generating voluntary income	298	257
	298	257

b) Costs of trading activities

	Total 2025 £ 000	Total 2024 £ 000
Events and conferences	0	0
	0	0

6 Expenditure on charitable activities

	Total 2025 £ 000	Total 2024 £ 000
Nursing	171	201
Bereavement Support & Therapy	213	153
Contribution to UHD for Hospice running costs	0	104
Staff welfare / amenities	41	25
Patient welfare / amenities	57	116
Refurbishment	14	428
Hospice at Home	47	0
Podcast	39	20
Miscellaneous	8	16
	590	1,063

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2025 £ 000	2024 £ 000
Audit fees	13	11
	13	11

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2025 £ 000	2024 £ 000
Staff costs during the year were:		
Wages and salaries	151	108
Social security costs	1	10
Pension costs	7	5
	159	123

The monthly average number of person (including senior management / leadership team) employed by the charity during the year expressed as full-time equivalents was as follows:

	2025 No	2024 No
Charity Administration	4	3

The above numbers are for the staff employed direct by the Forest Holme Hospice Charity payroll scheme full time equivalents. Most of the hospice staff continue to be employed by University Hospital Dorset, average number full time equivalents was 10.4 - £479k (*23/24 12-£504k)*

No employee received emoluments of more than £60,000 during the year.

10 Taxation

The charity is a registered charity and therefore exempt from taxation.

11 Fixed asset investments

	2025 £ 000	2024 £ 000
Other investments	867	910

Other investments

	Listed investments £ 000	Total £ 000
Cost or Valuation		
At 1 April 2024	910	910
Revaluation	(43)	(43)
At 31 March 2025	867	867
Net book value		
At 31 March 2025	867	867
At 31 March 2024	910	910

12 Debtors

	2025 £ 000	2024 £ 000
Prepayments	0	0
Accrued	311	351
Gift aid receivable	8	6
	319	357

13 Creditors: amounts falling due within one year

	2025 £ 000	2024 £ 000
Trade creditors	8	20
Other creditors	86	57
	94	77

14 Funds

	Balance at 1 April 2024 £ 000	Incoming resources £ 000	Resources expended £ 000	Transfers £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2025 £ 000
Unrestricted funds						
General						
General unrestricted fund	2,091	1,127	(885)	(592)	(43)	1,698
Designated						
Designated funds	208	0	0	592	0	800
Total unrestricted funds	2,299	1,127	(885)	0	(43)	2,498
Restricted funds						
Restricted funds	52	0	(3)	0	0	49
Total funds	2,351	1,127	(888)	0	(43)	2,547

The unrestricted funds of the charity comprise the unexpended balances of income which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Hospice at Home Fund - this fund represents monies held to enable the people living in Poole to have access to personalised, dignified care in the comfort of their own homes.

	Balance at 1 April 2023 £ 000	Incoming resources £ 000	Resources expended £ 000	Transfers £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2024 £ 000
Unrestricted funds						
General						
General unrestricted fund	1,403	1,221	(882)	272	77	2,091
Designated						
Designated funds	908	0	(428)	(272)	0	208
Total unrestricted funds	2,311	1,221	(1,310)	0	77	2,299
Restricted funds						
Restricted funds	62	0	(10)	0	0	52
Total funds	2,373	1,221	(1,320)	0	77	2,351

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are allocated to staff training, patient welfare and amenities.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds at
	General	Designated	funds	31 March 2025
	£ 000	£ 000	£ 000	£ 000
Fixed asset investments	867	0	0	867
Current assets	925	800	49	1,774
Current liabilities	(94)	0	0	(94)
Total net assets	1,698	800	49	2,547

	Unrestricted funds		Restricted	Total funds at
	General	Designated	funds	31 March 2024
	£ 000	£ 000	£ 000	£ 000
Fixed asset investments	910	0	0	910
Current assets	1,258	208	52	1,518
Current liabilities	(77)	0	0	(77)
Total net assets	2,091	208	52	2,351

16 Related party transactions

During the year the charity made the following related party transactions:

University Hospitals Dorset NHS Foundation Trust (UHD) operates Forest Holme Hospice. Forest Holme Hospice Charity supports the Hospice financially and is committed to pay for certain agreed staff costs and amenities.

The Charity agreed to make a contribution of £479k (2024: £946k including £398k for the refurbishment) towards the general running costs of Forest Holme Hospice during 2024/25.

The following Trustee of the Charity, during the accounting year, was employed by (UHD):
Dr Beverley Lee, Consultant in Palliative Medicine.

Charlotte Lilley, a Trustee, was previously an Associate Solicitor at Coles Miller Solicitors LLP, the Charity's solicitors.

FOREST HOLME HOSPICE CHARITY

England & Wales - Charity number 1038021

Accounts

Forest Holme Hospice Charity

Annual Report and Financial Statements
Year Ended 31 March 2024

Charity registration number: 1038021

Forest Holme Hospice Charity

Contents

Trustees' Report	1 to 7
Reference and Administrative Details	1
Statement of Trustees' Responsibilities	8
Independent Auditors' Report	9 to 12
Statement of Financial Activities	13 to 14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17 to 27

Forest Holme Hospice Charity

Trustees' Report

Reference and Administrative Details

Trustees	Angie Smith, Chair of Trustees Rosemary Lewis, Treasurer and Vice-Chair Lynn Cherrett Lavina Clarke Lewis Hamm Karen Johnson Dr. Beverly Lee Charlotte Lilley Richard MacMillan Carla Hobby (Appointed 16th May 2024)
Senior Management / Leadership Team	Hannah O'Hare, Chief Executive Paul Tucker, Communications Manager Sara Fripp, Fundraising Manager Joanne King, Financial Controller
Charity Registration Number	1038021
Principal Office	Forest Holme Hospice Charity 5 Seldown Road Poole Dorset BH15 1TS
Auditor	PKF Francis Clark LLP Chartered Accountants Towngate House 2-8 Parkstone Road Poole Dorset BH15 2PW
Solicitors	Coles Millers Solicitors LLP 44-46 Parkstone Road Poole Dorset BH15 2PG

Forest Holme Hospice Charity

Trustees' Report

The Chair's Welcome

On behalf of Forest Holme Hospice Charity, I extend a warm welcome to our annual report. It is with great pleasure that I present our achievements and the impact we have made over the past year.

We are deeply grateful for the trust you have placed in us to make a difference in the lives of those affected by life-limiting illnesses and bereavement.

The support from local businesses, community groups, and individuals has been both encouraging and heartwarming. Thanks to your generous contributions, we have been able to adapt and continue investing in the vital care our community relies on.

This year, the Charity's income from fundraising and investment returns was £1,221k, while our expenditure was £1,320k. These funds were essential in making a lasting impact on our patients, their families, and the staff at Forest Holme.

In 2023/24, we allocated £111k towards counselling support, ensuring our care extends into bereavement. We continued to offer complementary therapy treatments for cancer and palliative care patients, and our team was highly commended at the recent Great British Care Awards.

Additionally, £29k was dedicated to supporting patients with Motor Neurone Disease, a debilitating and progressive illness.

We also funded key roles on the inpatient ward and invested £47k in nurse training and development to maintain the highest level of palliative care skills for the future.

Our most significant achievement was completing an internal refurbishment of Forest Holme Hospice. This project, costing £428k, has made a noticeable difference to patients, visitors, and staff. As part of the refurbishment, we installed two patient hoists, added en-suites to the multi-bedded bays, and completed an internal redecoration of the hospice. New equipment was also purchased, including multi-functional chair beds, a complementary therapy couch, riser-recliner chairs, and dining room furniture.

As we move forward, we remain committed to improving the lives of those affected by life-limiting illnesses and bereavement.

With your continued support, we will strive to make an even greater impact in the years to come.

Once again, I extend my deepest gratitude to each and every one of you. Your compassion and generosity have made a real difference in the lives of those we serve.

Together, we can continue to provide the care and support that our community needs.

Sincerely,
Angie Smith
Chair

Forest Holme Hospice Charity

Trustees' Report

Our Vision

is for every adult in our community affected by a potentially life limiting illness to have equal access to the support and service they need, whenever and wherever they are, in order to enhance their quality of life.

Our Mission

is to enhance the lives of adults in Dorset with life limiting illnesses through clinical excellence, exceptional service and compassionate care. We are committed to; providing emotional and practical support; supporting innovation and research; striving for equity of service provision; supporting training and education.

Our Values

underpin and influence all areas of our work. We are: ambitious to support the provision of world class palliative and end of life care; approachable in our manner; committed to delivering the best possible service in a cost-effective manner; person centred in all that we do to ensure the best possible outcome for the individual; transparent in all that we undertake to deliver our organisation's goals.

Trustees Report

The Trustees present their report and financial statements for the year ended 31 March 2024. The reference and administration set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS102).

Forest Holme Hospice Charity is proud to support Forest Holme Hospice, part of University Hospitals Dorset NHS Foundation Trust, to help provide exemplary Palliative and End of Life Care to over 1,500 patients and their families across Poole, Wimborne and the Isle of Purbeck.

Forest Holme Hospice Charity funded the following services in 2023/24 to achieve its aims:

1. Counselling and Bereavement Support

The charity currently funds the majority of Counselling and Bereavement services at Forest Holme Hospice including; individual and family Bereavement counselling, Palliative care counselling, Oncology patient counselling, Bereavement support groups and Cancer patient support groups.

There were a total of 541 referrals to the Forest Holme counselling and bereavement services in 2023/24. The charity continues to provide funding for permanent and bank contract counsellors as well as funding for various support groups, literature, books and coaching.

2. Palliative Care on the in-patient ward, in the community and within Poole Hospital
During 2023/24 the charity continued to fund various clinical roles at Forest Holme Hospice including; overnight health care assistants, 2 ward clerks/receptionists, a therapy assistant, nursing on the inpatient ward, nursing within the hospital palliative care team and specialist nursing within the community palliative care team.

3. A range of complementary therapies
The complementary therapy team based at Forest Holme Hospice were highly commended as part of the Great British Care Awards. The team has seen a positive progression in attitudes and uptake of Complementary Therapy. Referrals have increased, and at present they are receiving 24 new patient referrals a month. These referrals are from Palliative care nurses, Doctors, The Ladybird unit, Cancer Support Workers and most importantly patients who feel confident enough to self-refer, because the information is being passed onto them at the most important time, just after diagnosis.

"I felt so stressed when I came, I now feel like I'm walking on a cloud. Thank you" Patient.

4. A Motor Neurone Disease specialist
The Charity continues to part fund a MND Co-ordinator to support people with MND and their families from diagnosis onwards. The MND Co-ordinator is the main point of contact for people with MND in our local community, and their families.

"I am grateful to have found support in people like Annemieke, who have been invaluable in helping me navigate the complexities of my condition. Annemieke's support and skills extend far beyond my medical care. She offers guidance and counsel for my wife and children as well, recognizing the impact that this condition has on our entire family." Danny.

5. Staff development and training
Forest Holme Hospice Charity funds a full time Developmental Specialist Palliative Care Nurse role to help develop and enhance skills in palliative and end-of-life care.

Alongside this, the charity provided funding for all clinical staff to attend training events and conferences.

6. Patient Welfare
The charity believe that it is often the little things that make the biggest difference. During 2023/24, the charity funded various patient welfare items including; yoga sessions for cancer patients, Christmas gifts for in-patients, a ward drinks 'jolly trolley', daily newspapers, and a full calendar of Christmas activities.

7. Staff Welfare
Boosting morale remains a priority for the charity. The charity fund regular Coffee van visits for staff alongside seasonal treats, team building activities and recognition.

Contribution from Volunteers

Forest Holme Hospice Charity is fortunate to have the support of over 70 dedicated volunteers. Their diverse talents and generosity have been instrumental in propelling our charitable initiatives to the next level. Beyond their individual efforts, our volunteer community has thrived, fostering a sense of belonging and camaraderie. Forest Holme Hospice Charity extends heartfelt gratitude to each volunteer for their selfless dedication, as they remain the driving force behind our impactful journey towards making a difference in the lives of those we serve.

Trustees' Report

Plans for the future

Looking ahead, Forest Holme Hospice Charity envisions a future marked by enhanced support and compassionate care for individuals and families facing life-limiting illnesses. In the coming year, we plan to build on our existing services by offering additional resources to the community, including the launch of our "Life and Loss" podcast series. We will also increase our investment in community nursing care and bereavement support.

Through strategic financial investment, we aim to further strengthen the multidisciplinary team at Forest Holme, which includes skilled healthcare professionals and dedicated volunteers, to provide comprehensive and personalised care. Additionally, Forest Holme Hospice Charity is committed to deepening partnerships with University Hospital Dorset and Macmillan Caring Locally to create a more integrated and holistic approach to end-of-life care.

Financial Review

Income for the year totalled £1,221k (2022/2023 £1,169k) mainly from donations and legacies £950k (2022/23 £947k), other trading activities £222k (2022/23 £191k) and £49k (2022/23 £31k) received from dividends and interest on investments.

Expenditure totalled £1,320k (2022/23 £876k).

Cash balances amount to £1,161k (2022/23 £1,338k) and represent 49.4% (2022/23 56.4%) of all funds invested.

The Trustees have decided to invest a proportion of the charitable funds in Common Investment Funds (CIFs) and would expect these funds to provide long term capital growth and income. CIFs represent 38.7% (2022/23 35.1%) of all the funds invested. The monies held in the CIF Equity Fund showed an overall increase/decrease in value of 9.2% (2022/23 -3.8%).

£910k (2022/23 £833k), representing 38.7% (2022/23 35.1%) of the total funds is invested on behalf of the Charity (COIF) in Common Investment Funds. £781k (2022/23 £387k), representing 33.2% (2022/23 16.3%) of the total funds is invested with CCLA in a short term deposit account.

Expenditure on our charitable purposes represented 80.5% of our total expenditure (compared to 92.0% in 2022/23). Expenditure on administration and fundraising represented 19.5% of total expenditure (compared to 8.0% in 2022/23).

GOVERNANCE

Organisational Structure

During 2023/24 Forest Holme Hospice Charity was governed by a Board of nine Trustees who met formally five times during the year. Forest Holme Hospice Charity operates a full strategic planning and budgeting process, with detailed budgets and plans being presented to, and approved by, the Board each year, with performance subsequently reported and assessed against those plans and budgets on a bi-monthly basis. Day-to-day running of the charity is delegated to the Chief Executive, who reports to the Chair of Trustees. Appropriate approval levels are in place within the charity regarding requests for funding.

Trustees' Report

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Forest Holme, which provides palliative and end of life care at home, in the hospice and in University Hospitals Dorset NHS Foundation Trust to those living within the Poole, Wimborne and the Purbeck area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees would expect to hold reserves of a minimum of twelve months' budgeted expenditure. This takes into account the fact that Forest Holme Hospice Charity does not have any committed long-term income, that income levels fluctuate across the year, and a proportion of costs are fixed in nature, all of which have a direct impact on the cash flow of the organisation. Total unrestricted reserves at 31 March 2024 were £2,299k (2022/2023 £2,311k) which includes designated amounts of £208k (2022/2023 £908k). Additional restricted funds of £52k (2022/23 £62k) are held for specific projects.

The Trustees recognise that the level of reserves is above their minimum requirement at present, but they are comfortable with this position due to the impact the cost of living crisis has had, and will continue to have on the charity's resources, the nature of the flow of income and the Charity's medium term commitments having designated £208k for the development of its services within the community.

Appointment of Trustees

New trustees are appointed when existing trustees retire or resign. Trustees are normally expected to have a professional background (e.g. legal, accounting, medical, or health), lived experience or direct involvement in palliative care and have a good understanding of the aims and objectives of the charity and its relationship with University Hospitals Dorset NHS Foundation Trust. In the first instance new Trustees are introduced to the existing Trustees. The potential new Trustee is then invited to a Board meeting as an observer before appointment is confirmed by a majority vote of the existing Trustees held at a special meeting of the Board. Trustees receive introductory training to the Charity and an annual update on good governance. Trustees can serve a maximum of three, three-year terms on the Board before they must retire.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. They have decided to invest monies with COIF Charity Funds, managed by CCLA investment Management Ltd. The Investment Policy is reviewed annually by the Board of Trustees.

Risk Management

The major strategic risks to which the Charity is exposed have been identified and considered by the Board of Trustees. They include the fundraising targets not being delivered due to the cost of living crisis, subsequent rise in cost of living and likelihood of a recession (being addressed by scenario planning, cashflow forecasting and excellent stewardship of supporters), University Hospitals Dorset NHS Foundation Trust discontinues investing in End of Life Care (being addressed by working collaboratively with Macmillan Caring Locally and participating in the Pan Dorset Steering Group for

Palliative and End of Life Care) and the clarity and parity of NHS commissioning arrangements (being addressed by representing NHS Hospice Charities on NHS England's Commissioning Steering and Sustainability Work Groups.) These risks, amongst many others, are discussed and systems established to help mitigate those risks. The Charity maintains a risk register which is reviewed at each Board meeting by the Trustees.

Income and expenditure is monitored in total and compared with the approved plan on a monthly basis with the Treasurer to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Pay policy for senior staff

There are four key management personnel of the Charity including the Chief Executive, Fundraising Manager, Communications Manager and the Financial Controller who comprise 3.3 full time equivalents. The Chief Executive and Communications Manager are paid in accordance with the NHS (Agenda for Change) salary framework. Subject to satisfactory performance, they also receive annual increments on the anniversary of their appointment until they reach the top of their band. The Fundraising Manager and Financial Controller are directly employed by Forest Holme Hospice Charity. Their salaries are reviewed annually at the start of each financial year. Where senior employees take on significant new responsibilities during the year, salaries are adjusted accordingly.

Fundraising Practice

Forest Holme Hospice Charity is committed to ensuring that our fundraising is undertaken in an accountable, courteous, legal, respectful and transparent manner. We are voluntarily registered with the Fundraising Regulator and all of our activities adhere to the Code of Fundraising Practice. We received no complaints about our fundraising methods during the course of the year. We do not use third party professional fundraisers or commercial participators to undertake any of our fundraising activities and as a small, local charity we feel very strongly that donors are not put under any pressure to donate to our cause, We do not use cold calling to solicit donations, we do not buy or share personal data or allow, anyone else to do so on our behalf. We adhere to best practice with regards to data protection and ensure it is straightforward for anyone to stop all, or particular, contact from us.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 19.9.2024 and signed on its behalf by:

[redacted]

.....

Angie Smith
Trustee

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 19.9.2024 and signed on its behalf by:

[redacted]

.....

Angie Smith
Trustee

Independent Auditor's Report to the Members of Forest Holme Hospice Charity

Opinion

We have audited the financial statements of Forest Holme Hospice Charity (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and employment law. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedure to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that would affect the financial statements. As part of these enquiries we also discussed with management whether there could have been any known instances, allegations or suspicions of fraud.

- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the period.

- Discussed with management if any health and safety incidents have been recorded during the period.

- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.

- Reviewed Board minutes.

- Audited the risk of management override of controls, including through testing journals entries and other adjustments for appropriateness.

- Reviewed estimates and judgements made in the accounts for any indication of bias.

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. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

PKF Francis Clark

.....

PKF Francis Clark, Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Date: 29 November 2024

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2024
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2024 £ 000	Total 2023 £ 000
Income and Endowments from:					
Donations and legacies	2	950	-	950	947
Other trading activities	3	222	-	222	191
Investment income	4	49	-	49	31
Total income		1,221	-	1,221	1,169
Expenditure on:					
Raising funds	5	(257)	-	(257)	(70)
Charitable activities	6	(1,053)	(10)	(1,063)	(806)
Total expenditure		(1,310)	(10)	(1,320)	(876)
Gains/losses on investment assets	11	77	-	77	(33)
Net income		(12)	(10)	(22)	260
Net movement in funds		(12)	(10)	(22)	260
Reconciliation of funds					
Total funds brought forward		2,311	62	2,373	2,113
Total funds carried forward	14	2,299	52	2,351	2,373

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2024 (continued)
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2023 £ 000
Income and Endowments from:				
Donations and legacies	2	855	92	947
Other trading activities	3	191	-	191
Investment income	4	31	-	31
Total income		1,077	92	1,169
Expenditure on:				
Raising funds	5	(70)	-	(70)
Charitable activities	6	(726)	(80)	(806)
Total expenditure		(796)	(80)	(876)
Gains/losses on investment assets	11	(33)	-	(33)
Net income		248	12	260
Net movement in funds		248	12	260
Reconciliation of funds				
Total funds brought forward		2,063	50	2,113
Total funds carried forward	14	2,311	62	2,373

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 14.

Forest Holme Hospice Charity

Balance Sheet

31 March 2024

	Note	2024 £ 000	2023 £ 000
Fixed assets			
Investments	11	910	833
Current assets			
Debtors	12	357	238
Cash at bank and in hand		1,161	1,338
		1,518	1,576
Creditors: Amounts falling due within one year	13	(77)	(36)
Net current assets		1,441	1,540
Net assets		2,351	2,373
Funds of the charity:			
Restricted income funds			
Restricted funds		52	62
Unrestricted income funds			
Unrestricted funds		2,299	2,311
Total funds	14	2,351	2,373

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on 19.9.2024 and signed on their behalf by:

[redacted]

Angie Smith
Trustee

Forest Holme Hospice Charity

Cash Flow Statement

Year Ended 31 March 2024

	Note	2024 £ 000	2023 £ 000
Cash flows from operating activities			
Net cash income		(22)	260
Adjustments to cash flows from non-cash items			
Investment income	4	(49)	(31)
Revaluation of investments		(77)	33
		(148)	262
Working capital adjustments			
Decrease/(increase) in debtors	12	(119)	(39)
(Decrease)/increase in creditors	13	41	1
Net cash flows from operating activities		(226)	224
Cash flows from investing activities			
Income from dividends	4	49	31
Net increase in cash and cash equivalents		(177)	255
Cash and cash equivalents at 1 April		1,338	1,083
Cash and cash equivalents at 31 March		1,161	1,338

All of the cash flows are derived from continuing operations during the above two periods.

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Forest Holme Hospice Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations and legacies

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

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

Grants receivable

Income from government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading activities

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Lottery income is accounted for in respect of those draws that have taken place in the year.

Investment income

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Raising funds

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities and their associated support costs. Fundraising costs do not include the costs of disseminating information of support of the charitable activities.

Charitable activities

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 9 to these financial statements and in the Trustees' report.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Debtors

Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade and other debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions

Employees of the Charity whose costs are recharged by University Hospital Dorset are entitled to join the NHS Pension Scheme, a defined benefit scheme. The scheme is not designed to be run in a way that enables bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the charity of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period. There were no outstanding contributions at the year end. The costs of the scheme are included with the associated staff costs and allocated to raising funds, charitable activties, support and governance costs and charged to the unrestricted funds of the charity.

The charity operates a defined contribution pension scheme for direct employees of the charity. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Income from donations and legacies

	Total 2024 £ 000	Total 2023 £ 000
Donations and legacies;		
Donations	341	318
Legacies	588	410
Grants, including capital grants;		
Grants	21	219
	950	947

3 Income from other trading activities

	Total funds £ 000	Total 2023 £ 000
Events income;		
Other events income	222	191
	222	191

4 Investment income

	Total 2024 £ 000	Total 2023 £ 000
Income from dividends;		
Dividends receivable from other listed investments	24	31
Interest Income	25	-
	49	31

5 Expenditure on raising funds

Costs of generating donations and legacies

	Total 2024 £ 000	Total 2023 £ 000
Other direct costs of generating voluntary income	257	70

6 Expenditure on charitable activities

	Total 2024 £ 000	Total 2023 £ 000
Nursing	201	277
Counsellors & Therapy	153	151
Contribution to UHD for Hospice running costs	104	129
Patient welfare / amenities	116	185
Staff welfare / amenities	25	41
Refurbishment	428	-
Podcast	20	-
Miscellaneous	16	23
	1,063	806

7 Net incoming/outgoing resources

Net incoming/outgoing resources for the year include:

	2024 £ 000	2023 £ 000
Audit fees	11	12

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2024 £ 000	2023 £ 000
Staff costs during the year were:		
Wages and salaries	108	29
Social security costs	10	2
Pension costs	5	1
	123	32

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Charity Administration	3	3

The above numbers are for the staff employed direct by the Forest Holme Hospice payroll scheme which was effective for the full year 23/24 compared to 6 months from October 2022 for 22/23. Most of the hospice staff continue to be employed by University Hospital Dorset, average number full time equivalents was 12 - £504k (22/23 13 - £602k)

No employee received emoluments of more than £60,000 during the year

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Fixed asset investments

	2024 £ 000	2023 £ 000
Other investments	910	833

Other investments

	Listed investments £ 000	Total £ 000
Cost or Valuation		
At 1 April 2023	833	833
Revaluation	77	77
At 31 March 2024	910	910
Net book value		
At 31 March 2024	910	910
At 31 March 2023	833	833

12 Debtors

	2024 £ 000	2023 £ 000
Prepayments	-	3
Accrued income	351	221
Gift aid receivable	6	14
	357	238

13 Creditors: amounts falling due within one year

	2024 £ 000	2023 £ 000
Trade creditors	20	-
Other Creditors	57	36
	77	36

14 Funds

	Balance at 1 April 2023 £ 000	Incoming resources £ 000	Resources expended £ 000	Transfers £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2024 £ 000
Unrestricted funds						
General						
General unrestricted fund	1,403	1,221	(882)	272	77	2,091
Designated						
Designated funds	908	-	(428)	(272)	-	208
Total unrestricted funds	2,311	1,221	(1,310)	-	77	2,299
Restricted funds						
Restricted funds	62	-	(10)	-	-	52
Total funds	2,373	1,221	(1,320)	-	77	2,351

	Balance at 1 April 2022 £ 000	Incoming resources £ 000	Resources expended £ 000	Transfers £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2023 £ 000
Unrestricted funds						
General						
General unrestricted fund	1,471	1,077	(796)	(316)	(33)	1,403
Designated						
Designated funds	592	-	-	316	-	908
Total unrestricted funds	2,063	1,077	(796)	-	(33)	2,311
Restricted						
Restricted funds	50	92	(80)	-	-	62
Total funds	2,113	1,169	(876)	-	(33)	2,373

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are allocated to patient welfare and amenities.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted	Total funds at 31 March
	General	Designated	funds	2024
	£ 000	£ 000	£ 000	£ 000
Fixed asset investments	910	-	-	910
Current assets	1,258	208	52	1,518
Current liabilities	(77)	-	-	(77)
Total net assets	2,091	208	52	2,351

	Unrestricted funds		Restricted	Total funds at 31 March
	General	Designated	funds	2023
	£ 000	£ 000	£ 000	£ 000
Fixed asset investments	833	-	-	833
Current assets	606	908	62	1,576
Current liabilities	(36)	-	-	(36)
Total net assets	1,403	908	62	2,373

16 Related party transactions

During the year the charity made the following related party transactions:

University Hospitals Dorset NHS Foundation Trust (UHD) operates Forest Holme Hospice. UHD supports the Hospice financially and is committed to pay for certain agreed staff costs and amenities.

The Charity agreed to make a contribution of £946k including £398k for the refurbishment (2023: £604k) towards the general running costs of Forest Holme Hospice during 2023/24.

The following Trustee of the Charity, during the accounting year, was employed by (UHD):
Dr Beverley Lee, Consultant in Palliative Medicine.

Charlotte Lilley, a Trustee, is an Associate Solicitor at Coles Miller Solicitors LLP, the Charity's solicitors.

FOREST HOLME HOSPICE CHARITY

England & Wales - Charity number 1038021

Accounts

Forest Holme Hospice Charity

Annual Report and Financial Statements
Year Ended 31 March 2023

Charity registration number: 1038021

Forest Holme Hospice Charity

Contents

Trustees' Report	1 to 7
Reference and Administrative Details	1
Statement of Trustees' Responsibilities	8
Independent Auditors' Report	9 to 12
Statement of Financial Activities	13 to 14
Balance Sheet	15
Cash Flow Statement	16
Notes to the Financial Statements	17 to 26

Forest Holme Hospice Charity

Trustees' Report

Reference and Administrative Details

Trustees	Angie Smith, Chair of Trustees Rosemary Lewis, Treasurer and Vice-Chair Lynn Cherrett Lavina Clarke Lewis Hamm Karen Johnson Dr. Beverly Lee Charlotte Lilley Richard MacMillan
Senior Management / Leadership Team	Hannah O'Hare, Chief Executive Paul Tucker, Communications Manager Sara Fripp, Fundraising Manager
Charity Registration Number	1038021
Principal Office	Forest Holme Hospice Charity 5 Seldown Road Poole Dorset BH15 1TS
Auditor	PKF Francis Clark LLP Chartered Accountants Towngate House 2-8 Parkstone Road Poole Dorset BH15 2PW
Solicitors	Coles Millers Solicitors LLP 44-46 Parkstone Road Poole Dorset BH15 2PG

Forest Holme Hospice Charity

Trustees' Report

The Chair's Welcome

On behalf of Forest Holme Hospice Charity, I would like to extend a warm welcome to our annual report. It is with great pleasure that I present to you the achievements and impact we have made over the past year.

As we emerged from the Covid pandemic we faced numerous challenges, but your unwavering support has allowed us to weather the storm.

We are truly grateful for the trust you have placed in us to make a difference in the lives of those affected by life-limiting illnesses and bereavement.

The pandemic brought forth unforeseen obstacles that tested our resilience. However, with your generous contributions, we have been able to adapt and continue investing in vital care for our community.

The Charity's income from fundraising and investment return was £1,169,000 and we spent £876,000 to make a lasting impact on the lives of our patients, their families, and the staff at Forest Holme.

During 2022/23, we allocated £99,213 towards counselling support, ensuring that the care we provide extends into bereavement. Additionally, £27,641 was dedicated to supporting patients with Motor Neurone Disease, a debilitating and progressive illness.

We also continued to fund roles on the in-patient ward and invested £71,278 in nurse training and development to ensure that we retain the highest level of palliative care skills for the future.

The surplus income has been set aside to invest in a refurbishment at Forest Holme Hospice, which will improve the care environment for visitors to the in-patient ward.

As we move forward, we remain committed to improving the lives of those affected by life-limiting illnesses and bereavement.

With your continued support, we will strive to make an even greater impact in the years to come.

Once again, I extend my deepest gratitude to each and every one of you. Your compassion and generosity have made a real difference in the lives of those we serve.

Together, we can continue to provide the care and support that our community needs.

Sincerely, Angie Smith Chair

Forest Holme Hospice Charity

Trustees' Report

Our Vision

is for every adult in our community affected by a potentially life limiting illness to have equal access to the support and service they need, whenever and wherever they are, in order to enhance their quality of life.

Our Mission

is to enhance the lives of adults in Dorset with life limiting illnesses through clinical excellence, exceptional service and compassionate care. We are committed to; providing emotional and practical support; supporting innovation and research; striving for equity of service provision; supporting training and education.

Our Values

underpin and influence all areas of our work. We are: ambitious to support the provision of world class palliative and end of life care; approachable in our manner; committed to delivering the best possible service in a cost-effective manner; person centred in all that we do to ensure the best possible outcome for the individual; transparent in all that we undertake to deliver our organisation's goals.

Trustees Report

The Trustees present their report and financial statements for the year ended 31 March 2023. The reference and administration set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP FRS102).

Forest Holme Hospice Charity is proud to support Forest Holme Hospice, part of University Hospitals Dorset NHS Foundation Trust, to help provide exemplary Palliative and End of Life Care to over 1,500 patients and their families across Poole, Wimborne and the Isle of Purbeck.

Forest Holme Hospice Charity funded the following services in 2022/23 to achieve its aims:

1. Counselling and Bereavement Support

The charity currently funds the majority of Counselling and Bereavement services at Forest Holme Hospice including; individual and family Bereavement counselling, Palliative care counselling, Oncology patient counselling, Bereavement support groups and Cancer patient support groups.

There were a total of 502 referrals to the Forest Holme counselling and bereavement services in 2022/23. The charity continues to provide funding for permanent and bank contract counsellors as well as funding for various support groups, literature, books and coaching.

2. Palliative Care on the in-patient ward, in the community and within Poole Hospital

During 2022/23 the charity continued to fund various clinical roles at Forest Holme Hospice including; overnight health care assistants, 2 ward clerks/receptionists, a therapy assistant, nursing on the inpatient ward, nursing within the hospital palliative care team and specialist nursing within the community palliative care team.

"It's hard to describe what the people at Forest Holme do. They are exceptional. For us they allowed the family to just be family in the last few days of my Dad's life rather than his carers. They don't just care for the patient, but they provide a warm hug for all family and friends. Thank you." Daughter of a patient supported by Forest Holme Hospice.

3. A range of complementary therapies

The complementary therapy team based at Forest Holme Hospice continue to make exciting developments in reducing the stress and anxiety associated with cancer or other serious illness. They have also seen excellent results when treating patients with Peripheral Neuropathy which is damage to the nerves that carry messages between the brain, the spinal cord and the rest of the body.

The charity continues to fund a part time therapist who provides a range of complementary therapies including Aromatherapy, Reflexology Reiki and Emotional Freedom Techniques.

4. A Motor Neurone Disease specialist

The Charity funds a MND Co-ordinator to support people with MND and their families from diagnosis onwards. The MND Co-ordinator is the main point of contact for people with MND in our local community, and their families.

"I am grateful to have found support in people like Annemieke, who have been invaluable in helping me navigate the complexities of my condition. Annemieke's support and skills extend far beyond my medical care. She offers guidance and counsel for my wife and children as well, recognizing the impact that this condition has on our entire family." Danny.

5. Staff development and training

Forest Holme Hospice Charity funds up 2 full time Developmental Specialist Palliative Care Nurse roles to help develop and enhance skills in palliative and end-of-life care.

In December 2022, one of the nurses who had completed the development role successfully secured a permanent role within the Community Specialist Palliative Care team at Forest Holme.

Alongside this, the charity provided funding for all clinical staff to attend training events and conferences.

6. Patient Welfare

The charity believe that it is often the little things that make the biggest difference. During 2022/23, the charity funded various patient welfare items including; yoga sessions for cancer patients, Christmas gifts for in-patients, a ward drinks 'jolly trolley', daily newspapers, and even a visit from a therapy donkey.

7. Staff Welfare

Boosting morale after the pandemic became a priority. The charity fund regular Coffee van visits for staff alongside seasonal treats, team building activities and recognition.

Contribution from Volunteers

Forest Holme Hospice Charity is fortunate to have the support of over 75 dedicated volunteers. Their diverse talents and generosity have been instrumental in propelling our charitable initiatives to the next level. Beyond their individual efforts, our volunteer community has thrived, fostering a sense of belonging and camaraderie. Forest Holme Hospice Charity extends heartfelt gratitude to each volunteer for their selfless dedication, as they remain the driving force behind our impactful journey towards making a difference in the lives of those we serve.

Forest Holme Hospice Charity

Trustees' Report

Plans for the future

Looking ahead, Forest Holme Hospice Charity envisions a future marked by enhanced support and compassionate care for individuals and families facing life-limiting illnesses. In the upcoming year, our focus is on expanding outreach programs to ensure that our services reach even more communities in need. This will include the launch of our befriender service, enhanced bereavement support and investment into community nursing care. Through financial investment, we aim to further strengthen the multidisciplinary team at Forest Holme, comprising of skilled healthcare professionals and dedicated volunteers, to provide comprehensive and personalised care. Additionally, Forest Holme Hospice Charity is committed to strengthening partnerships with University Hospital Dorset and MacMillian Caring Locally to create a more integrated and holistic approach to end-of-life care.

Financial Review

Income for the year totalled £1,169,000 (2021/2022 £859,000) mainly from donations and legacies £947,000 (2021/22 £694,000), other trading activities £191,000 (2021/22 £145,000) and £31,000 (2021/22 £20,000) received from dividends and interest on investments.

Expenditure totalled £876,000 (2021/22 £857,000).

Cash balances amount to £1,338,000 (2021/22 £1,083,000) and represent 56.4% (2021/22 55.6%) of all funds invested.

The Trustees have decided to invest a proportion of the charitable funds in Common Investment Funds (CIFs) and would expect these funds to provide long term capital growth and income. CIFs represent 35.1% (2021/22 44.4%) of all the funds invested. As per the investment plan agreed in 2019/20, a decision was then made to transfer the remaining two tranches of £150,000 from the CCLA Deposit account into the CIF Equity Fund. The monies held in the CIF Equity Fund showed an overall increase/decrease in value of -3.8% (2021/22 5.9%).

£833,000 (2021/22 £866,000), representing 35.1% (2021/22 44.4%) of the total funds is invested on behalf of the Charity (COIF) in Common Investment Funds. £387,000 (2021/22 £356,000), representing 16.3% (2021/22 18.7%) of the total funds is invested with CCLA in a short term deposit account.

Expenditure on our charitable purposes represented 92.0% of our total expenditure (compared to 77.8% in 2021/22). Expenditure on administration and fundraising represented 8.0% of total expenditure (compared to 22.2% in 2021/22).

GOVERNANCE

Organisational Structure

During 2022/23 Forest Holme Hospice Charity was governed by a Board of nine Trustees who met formally six times during the year. Forest Holme Hospice Charity operates a full strategic planning and budgeting process, with detailed budgets and plans being presented to, and approved by, the Board each year, with performance subsequently reported and assessed against those plans and budgets on a bi-monthly basis. Day-to-day running of the charity is delegated to the Chief Executive, who reports to the Chair of Trustees. Appropriate approval levels are in place within the charity regarding requests for funding.

Forest Holme Hospice Charity

Trustees' Report

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Forest Holme, which provides palliative and end of life care at home, in the hospice and in University Hospitals Dorset NHS Foundation Trust to those living within the Poole, Wimborne and the Purbeck area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Reserves Policy

The Trustees would expect to hold reserves of a minimum of twelve months' budgeted expenditure. This takes into account the fact that Forest Holme Hospice Charity does not have any committed long-term income, that income levels fluctuate across the year, and a proportion of costs are fixed in nature, all of which have a direct impact on the cash flow of the organisation. Total unrestricted reserves at 31 March 2023 were £2,311,000 (2021/2022 £2,063,000) which includes designated amounts of £908,000 (2021/2022 £592,000).

The Trustees recognise that the level of reserves is above their minimum requirement at present, but they are comfortable with this position due to the impact the cost of living crisis has had, and will continue to have on the charity's resources, the nature of the flow of income and the Charity's medium term commitments having designated £700,000 for the refurbishment of Forest Holme Hospice and £208,000 for the development of its services within the community.

Appointment of Trustees

New trustees are appointed when existing trustees retire or resign. Trustees are normally expected to have a professional background (e.g. legal, accounting, medical, or health), lived experience or direct involvement in palliative care and have a good understanding of the aims and objectives of the charity and its relationship with University Hospitals Dorset NHS Foundation Trust. In the first instance new Trustees are introduced to the existing Trustees. The potential new Trustee is then invited to a Board meeting as an observer before appointment is confirmed by a majority vote of the existing Trustees held at a special meeting of the Board. Trustees receive introductory training to the Charity and an annual update on good governance. Trustees can serve a maximum of three, three-year terms on the Board before they must retire.

Investment Policy

The Trustees have the power to invest in such assets as they see fit. They have decided to invest monies with COIF Charity Funds, managed by CCLA investment Management Ltd. The Investment Policy is reviewed annually by the Board of Trustees.

Forest Holme Hospice Charity

Trustees' Report

Risk Management

The major strategic risks to which the Charity is exposed have been identified and considered by the Board of Trustees. They include the fundraising targets not being delivered due to the cost of living crisis, subsequent rise in cost of living and likelihood of a recession (being addressed by scenario planning, cashflow forecasting and excellent stewardship of supporters), University Hospitals Dorset NHS Foundation Trust discontinues investing in End of Life Care (being addressed by working collaboratively with Macmillan Caring Locally and participating in the Pan Dorset Steering Group for Palliative and End of Life Care) and the clarity and parity of NHS commissioning arrangements (being addressed by representing NHS Hospice Charities on NHS England's Commissioning Steering and Sustainability Work Groups.) These risks, amongst many others, are discussed and systems established to help mitigate those risks. The Charity maintains a risk register which is reviewed at each Board meeting by the Trustees.

Income and expenditure is monitored in total and compared with the approved plan on a monthly basis with the Treasurer to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Pay policy for senior staff

There are three key management personnel of the Charity including the Chief Executive, Fundraising Manager, and the Communications Manager who comprise 2.9 full time equivalents. Their posts are paid in accordance with the NHS (Agenda for Change) salary framework. Subject to satisfactory performance, they also receive annual increments on the anniversary of their appointment until they reach the top of their band. Where senior employees take on significant ' new responsibilities during the year, salaries are adjusted accordingly.

Fundraising Practice

Forest Holme Hospice Charity is committed to ensuring that our fundraising is undertaken in an accountable, courteous, legal, respectful and transparent manner. We are voluntarily registered with the Fundraising Regulator and all of our activities adhere to the Code of Fundraising Practice. We received no complaints about our fundraising methods during the course of the year. We do not use third party professional fundraisers or commercial participators to undertake any of our fundraising activities and as a small, local charity we feel very strongly that donors are not put under any pressure to donate to our cause, We do not use cold calling to solicit donations, we do not buy or share personal data or allow, anyone else to do so on our behalf. We adhere to best practice with regards to data protection and ensure it is straightforward for anyone to stop all, or particular, contact from us.

Disclosure of information to auditor

Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 11 January 2024 and signed on its behalf by:

.....
Angie Smith
Trustee

Forest Holme Hospice Charity

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 11 January 2024 and signed on its behalf by:

.....
Angie Smith
Trustee

Forest Holme Hospice Charity

Independent Auditor's Report to the Members of Forest Holme Hospice Charity

Opinion

We have audited the financial statements of Forest Holme Hospice Charity (the 'charity') for the year ended 31 March 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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.

The trustees did not obtain an audit for the period ended 31 March 2022 as the charity was exempt from the requirement for audit. Consequently the prior period comparatives, being those for 31 March 2022 are unaudited.

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 charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were 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 trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the Charities (Accounts and Report) Regulations 2008 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 8), the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

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

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

As part of our audit planning we obtained an understanding of the legal and regulatory framework that is applicable to the Charity. We gained an understanding of the Charity and the sector in which the Charity operates as part of this assessment to identify the key laws and regulations affecting the Charity. As part of this, we reviewed the Charity's website for an indication of any regulations in place and discussed these with the relevant individuals responsible for compliance. The key regulations we identified were Charity legislation, health and safety regulations and breaches of The General Data Protection Regulation ("GDPR"). We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Charities Act 2011 and Charities SORP - FRS 102.

We discussed with management how the compliance with these laws and regulations is monitored and discussed policies and procedures in place. We also identified the individuals who have responsibility for ensuring that the Charity complies with laws and regulations and deals with reporting any issues if they arise. As part of our planning procedures, we assessed the risk of any non-compliance with laws and regulations on the Charity's ability to continue trading and the risk of material misstatement to the accounts.

Based on this understanding we designed our audit procedure to identify non-compliance with such laws and regulations. Our procedures involved the following:

- Enquiries of management and trustees regarding their knowledge of any non-compliance with laws and regulations that would affect the financial statements. As part of these enquiries we also discussed with management whether there could have been any known instances, allegations or suspicions of fraud.

- Reviewed filings with the Charity Commission and whether there were any serious incident reports made during the period.

- Discussed with management if any health and safety incidents have been recorded during the period.

- Review of the GDPR policy and enquiries to management as to the occurance of any reportable breaches.

- Reviewed legal and professional costs to identify any possible non-compliance or legal costs in respect of non-compliance.

- Reviewed Board minutes.

- Audited the risk of management override of controls, including through testing journals entries and other adjustments for appropriateness.

- Reviewed estimates and judgements made in the accounts for any indication of bias.

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. This risk increases the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements as we are less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment, collusion, omission or misrepresentation.

Independent Auditor's Report to the Members of Forest Holme Hospice Charity (continued)

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity trustees, as a body, in accordance with section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to trustees 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 charity and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Anne-Marie Gates FCCA FCA (Senior Statutory Auditor)
PKF Francis Clark LLP, Statutory Auditor

Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Date: 25 January 2024

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2023
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2023 £ 000
Income and Endowments from:				
Donations and legacies	2	855	92	947
Other trading activities	3	191	-	191
Investment income	4	31	-	31
Total income		1,077	92	1,169
Expenditure on:				
Raising funds	5	(70)	-	(70)
Charitable activities	6	(726)	(80)	(806)
Total expenditure		(796)	(80)	(876)
Gains/losses on investment assets	11	(33)	-	(33)
Net income		248	12	260
Net movement in funds		248	12	260
Reconciliation of funds				
Total funds brought forward		2,063	50	2,113
Total funds carried forward	14	2,311	62	2,373

Forest Holme Hospice Charity

Statement of Financial Activities

Year Ended 31 March 2023 (continued)
(Including Income and Expenditure Account)

	Note	Unrestricted funds £ 000	Restricted funds £ 000	Total 2022 £ 000
Income and Endowments from:				
Donations and legacies		595	99	694
Other trading activities		145	-	145
Investment income	4	20	-	20
Total income		760	99	859
Expenditure on:				
Raising funds		(190)	-	(190)
Charitable activities		(611)	(56)	(667)
Total expenditure		(801)	(56)	(857)
Gains/losses on investment assets		48	-	48
Net income		7	43	50
Net movement in funds		7	43	50
Reconciliation of funds				
Total funds brought forward		2,056	7	2,063
Total funds carried forward	14	2,063	50	2,113

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 14.

Forest Holme Hospice Charity

Balance Sheet

31 March 2023

	Note	2023 £ 000	2022 £ 000
Fixed assets			
Investments	11	833	866
Current assets			
Debtors	12	238	199
Cash at bank and in hand		1,338	1,083
		1,576	1,282
Creditors: Amounts falling due within one year	13	(36)	(35)
Net current assets		1,540	1,247
Net assets		2,373	2,113
Funds of the charity:			
Restricted income funds			
Restricted funds		62	50
Unrestricted income funds			
Unrestricted funds		2,311	2,063
Total funds	14	2,373	2,113

The financial statements on pages 13 to 26 were approved by the trustees, and authorised for issue on 11 January 2024 and signed on their behalf by:

.....
Angie Smith
Trustee

Forest Holme Hospice Charity

Cash Flow Statement

Year Ended 31 March 2023

	Note	2023 £ 000	2022 £ 000
Cash flows from operating activities			
Net cash income		260	50
Adjustments to cash flows from non-cash items			
Investment income	4	(31)	(20)
Revaluation of investments		33	(48)
		262	(18)
Working capital adjustments			
(Increase)/decrease in debtors	12	(39)	191
Increase in creditors	13	1	27
Net cash flows from operating activities		224	200
Cash flows from investing activities			
Purchase of investments	11	-	(300)
Income from dividends	4	31	20
Net cash flows from investing activities		31	(280)
Net increase/(decrease) in cash and cash equivalents		255	(80)
Cash and cash equivalents at 1 April		1,083	1,163
Cash and cash equivalents at 31 March		1,338	1,083

All of the cash flows are derived from continuing operations during the above two periods.

Forest Holme Hospice Charity

Notes to the Financial Statements

Year Ended 31 March 2023

1 Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation
Forest Holme Hospice Charity meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income
Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations and legacies

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

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

Grants receivable

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Other trading activities

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Lottery income is accounted for in respect of those draws that have taken place in the year.

Investment income

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Raising funds

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities and their associated support costs. Fundraising costs do not include the costs of disseminating information of support of the charitable activities.

Charitable activities

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 9 to these financial statements and in the Trustees' report.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed asset investments
Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Debtors
Debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade and other debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Creditors
Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

Fund structure
Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions
Employees of the Charity whose costs are recharged by University Hospital Dorset are entitled to join the NHS Pension Scheme, a defined benefit scheme. The scheme is not designed to be run in a way that enables bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the charity of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period. There were no outstanding contributions at the year end. The costs of the scheme are included with the associated staff costs and allocated to raising funds, charitable activties, support and governance costs and charged to the unrestricted funds of the charity.

The charity operates a defined contribution pension scheme for direct employees of the charity. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

2 Income from donations and legacies

	Unrestricted funds General £ 000	Restricted funds £ 000	Total 2023 £ 000	Total 2022 £ 000
Donations and legacies;				
Donations	308	10	318	306
Legacies	410	-	410	257
Grants, including capital grants;				
Grants	137	82	219	131
	855	92	947	694

3 Income from other trading activities

	Unrestricted funds General £ 000	Total funds £ 000	Total 2022 £ 000
Events income;			
Other events income	191	191	145
	191	191	145

4 Investment income

	Unrestricted funds General £ 000	Total 2023 £ 000	Total 2022 £ 000
Income from dividends;			
Dividends receivable from other listed investments	31	31	20

5 Expenditure on raising funds

a) Costs of generating donations and legacies

	Note	Unrestricted funds General £ 000	Total 2023 £ 000	Total 2022 £ 000
Other direct costs of generating voluntary income		70	70	181

b) Costs of trading activities

	Note	Total 2023 £ 000	Total 2022 £ 000
Events and conferences		-	9
		-	9

6 Expenditure on charitable activities

	Total 2023 £ 000	Total 2022 £ 000
Nursing	277	276
Counsellors	151	105
Contribution to UHD for Hospice running costs	129	109
Patient welfare / amenities	185	116
Staff welfare / amenities	41	36
Miscellaneous	23	25
	806	667

7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £ 000	2022 £ 000
Audit fees	12	-
Independent examination	-	4

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

9 Staff costs

The aggregate payroll costs were as follows:

	2023 £ 000	2022 £ 000
Staff costs during the year were:		
Wages and salaries	29	-
Social security costs	2	-
Pension costs	1	-
	32	-

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Charity Administration	3	-

In the prior year, no staff were employed directly by the charity, all staff were employed by University Hospital Dorset which continues to be the case for most of the hospice staff, average number 19 - £602k (2022:19 - £601k). The Forest Holme Hospice payroll scheme was effective for 22/23 from October 2022 and the above staff number are for the 6 months from this date.

No employee received emoluments of more than £60,000 during the year

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Fixed asset investments

	2023 £ 000	2022 £ 000
Other investments	833	866

Other investments

	Listed investments £ 000	Total £ 000
Cost or Valuation		
At 1 April 2022	866	866
Revaluation	(33)	(33)
At 31 March 2023	833	833
Net book value		
At 31 March 2023	833	833
At 31 March 2022	866	866

12 Debtors

	2023 £ 000	2022 £ 000
Prepayments	3	3
Accrued income	221	190
Gift aid receivable	14	6
	238	199

13 Creditors: amounts falling due within one year

	2023 £ 000	2022 £ 000
Trade creditors	-	4
Other creditors	36	31
	36	35

14 Funds

	Balance at 1 April 2022 £ 000	Incoming resources £ 000	Resources expended £ 000	Transfers £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2023 £ 000
Unrestricted funds						
General						
General unrestricted fund	1,471	1,077	(796)	(316)	(33)	1,403
Designated						
Designated funds	592	-	-	316	-	908
Total unrestricted funds	2,063	1,077	(796)	-	(33)	2,311
Restricted funds						
Restricted funds	50	92	(80)	-	-	62
Total funds	2,113	1,169	(876)	-	(33)	2,373

	Balance at 1 April 2021 £ 000	Incoming resources £ 000	Resources expended £ 000	Other recognised gains/(losses) £ 000	Balance at 31 March 2022 £ 000
Unrestricted funds					
General					
General unrestricted fund	1,456	760	(793)	48	1,471
Designated					
Designated funds	600	-	(8)	-	592
Total unrestricted funds	2,056	760	(801)	48	2,063
Restricted					
Restricted funds	7	99	(56)	-	50
Total funds	2,063	859	(857)	48	2,113

The specific purposes for which the funds are to be applied are as follows:

Restricted funds are allocated to patient welfare and amenities.

15 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General £ 000	Designated £ 000	£ 000	£ 000
Fixed asset investments	833	-	-	833
Current assets	606	908	62	1,576
Current liabilities	(36)	-	-	(36)
Total net assets	1,403	908	62	2,373

	Unrestricted funds		Restricted funds	Total funds at 31 March 2022
	General £ 000	Designated £ 000	£ 000	£ 000
Fixed asset investments	866	-	-	866
Current assets	640	592	50	1,282
Current liabilities	(35)	-	-	(35)
Total net assets	1,471	592	50	2,113

16 Related party transactions

During the year the charity made the following related party transactions:

University Hospitals Dorset NHS Foundation Trust (UHD) operates Forest Holme Hospice. UHD supports the Hospice financially and is committed to pay for certain agreed staff costs and amenities.

The Charity agreed to make a contribution of £604k (2022: £667k) towards the general running costs of Forest Holme Hospice during 2022/23.

The following Trustee of the Charity, during the accounting year, was employed by (UHD):
Dr Beverley Lee, Consultant in Palliative Medicine.

Stuart Bradford, who resigned as a Trustee in 2021/22, was a Partner at Coles Miller Solicitors LLP, the Charity's solicitors.

Charlotte Lilley, a Trustee, is an Associate Solicitor at Coles Miller Solicitors LLP, the Charity's solicitors.

FOREST HOLME HOSPICE CHARITY

England & Wales - Charity number 1038021

Accounts

Forest Holme Hospice Charity
Annual Report and Financial Statements
For the year ended 31 March 2022

Forest Holme Hospice Charity

Accounts for the year ended 31 March 2022

Contents

Reference and Administrative Details.....1
Vision, Mission and Values.....3
Chairman's Statement.....5
Trustees' Report.....7
Statement of Trustees' Responsibilities.....23
Independent Examiner's Report and Statement.....25
Statement of Financial Activities.....26
Balance Sheet.....27
Statement of Cash Flows.....28
Accounting Policies.....29
Notes to the Accounts.....33

Reference and Administrative Details

Forest Holme Hospice Charity

Status

The organisation is a charitable trust and registered as a charity with the Charity Commission in England and Wales on 25 May 1994.

Governing Document

The governing document of the Charity is in the form of a Declaration of Trust dated 26 April 1994 and was last updated on 23 March 2018 by Deed of Variation.

Charity Number

1038021

Registered Office

Forest Holme Hospice Charity
5 Seldown Road
Poole
Dorset
BH15 1TS

The Board of Trustees

Stuart Bradford (Resigned November 2021)

Lynn Cherrett (Elected January 2022)

Valerie Horn (Vice-Chair and resigned June 2021)

Karen Johnson

Dr. Stephen Kirkham (Chair and retired March 2022)

Dr. Beverley Lee

Rosemary Lewis (Treasurer and elected as Vice Chair March 2022)

Charlotte Lilley (Elected January 2022)

Richard Macmillan (Elected March 2022)

Angie Smith (Elected as Vice Chair September 2021, re-elected as a Trustee November 2021 and elected as Chair March 22)

James Smith (Resigned March 2022)

Senior Management

Chief Executive & Board Secretary	Anne Currie
Fundraising Manager	Hannah O'Hare
Fundraising Manager (Maternity Cover)	Lewis Hay
Communications Manager	Paul Tucker

Patron

Dame Annette Brooke

Registered with FUNDRAISING REGULATOR

Reference and Administrative Details (continued)

Bankers
Barclays Bank
Poole Business Centre
High Street
Poole
Dorset
BH15 1YA

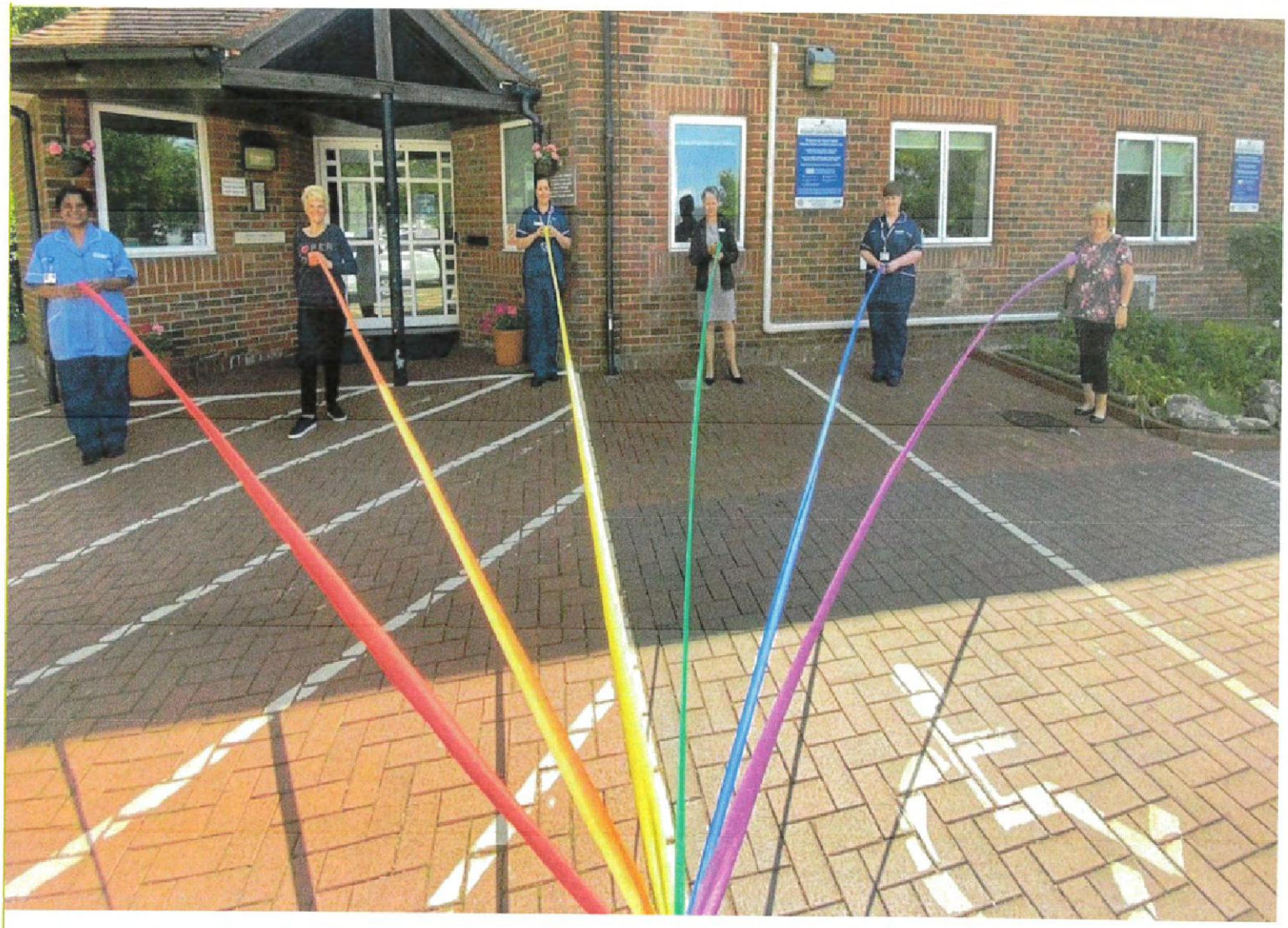
CCLA Investment Management Ltd

One Angel Lane
London
EC4R 3AB

Solicitors
Coles Miller Solicitors LLP
44-46 Parkstone Road
Poole
Dorset
BH15 2PG

Independent Examiners
Francis Clark LLP
Chartered Accountants
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Website
www.forestholmehospice.org.uk



Forest Holme Hospice Charity

Our vision is for every adult in our community affected by a potentially life limiting illness to have equal access to the support and service they need, whenever and wherever they are, in order to enhance their quality of life.

Our mission is to enhance the lives of adults in Dorset with life limiting illnesses through clinical excellence, exceptional service and compassionate care. We are committed to:

- providing emotional and practical support;
- supporting innovation and research;
- striving for equity of service provision;
- supporting training and education;

Our values underpin and influence all areas of our work. We are:

- **ambitious** to support the provision of world class palliative and end of life care;
- **approachable** in our manner;
- **committed** to delivering the best possible service in a cost-effective manner;
- **person centred** in all that we do to ensure the best possible outcome for the individual;
- **transparent** in all that we undertake to deliver our organisation's goals.

Chair's Statement

I have been Chair of Forest Holme Hospice Charity since March 2022. Previously I was Vice Chair in 2021 and Trustee since 2018.

It has been a difficult time for all charities, but core income streams such as donations and fundraising are starting to recover from the pandemic impact. We are not back to pre-pandemic levels yet and we are closely monitoring our income this year.

Supporting the welfare of staff was integral last year with all the challenges that Covid brought in providing care in the hospital, the inpatient unit and the community. We are aware that this support will need to continue into the near future as the post pandemic impact is still with us.

We are working closely with Macmillan Caring Locally to support one service across University Hospitals Dorset to avoid 'post code lottery'. There have been joint Board Meetings and these will continue. We feel that there is much to be gained in collaborative working.

There has been significant investment in our infrastructure, our digital offering and recruitment to make the Charity more 'nimble' and able to respond to changes and challenges.

Our volunteers are very important to us as they are the 'life blood' of the Charity. We appreciate their support and commitment both in fund raising and ensuring we have visibility in the community. We intend to appoint a Volunteer Co-Ordinator as a dedicated member of staff to recruit and support our volunteers.

The Charity has increased financial support in the counselling and bereavement services to meet current need. We are pleased to have funded a Motor Neurone Disease Co-Ordinator, provided financial support to the Community Team and funded two nurse development roles.

It is very positive to see the network of NHS Hospice Charities coming together across England to help navigate the future together.

And for our plans for the future – we are funding refurbishment in the Hospice to provide a better patient and family experience. We hope to increase all areas of the service given that we have a challenging target of over £1 million to raise in 2022/2023.

Thank you to everyone who has supported Forest Holme Hospice Charity in 2021/2022 – you really make a difference.

Angie Smith
Chair of Trustees

The Trustees present their report and financial statements for the year ended 31 March 2022. The reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019).

Review of Activities

Section 1: Overview

Forest Holme Hospice Charity is proud to support Forest Holme Hospice, part of University Hospitals Dorset NHS Foundation Trust, to help provide exemplary Palliative and End of Life Care to over fifteen hundred individuals and their families across Poole, Wimborne and the Purbecks.

The last twelve months have seen the Charity invest further resources into the areas of counselling, bereavement, community nursing and end of life care support within Poole Hospital. We were then thrilled when two of the Hospice's counsellors received a Dorset Hero Award and the Palliative Care Worker of the Year Award from the Echo. This increased financial contribution has meant that of the 407 new referrals into the Counselling and Bereavement Service has resulted in 97% of the individuals being likely or extremely likely to recommend the service to family or a friend.

We have also supported staff, alongside Macmillan Caring Locally, in the merger of the Palliative and End of Life Care Service across the Poole, Bournemouth and Christchurch sites. We have facilitated group away days and one-to-one coaching to enable the different teams to have some thinking time, space and individual support to help address some of the daily challenges of providing an equitable service across East Dorset in a timely and responsive manner. This sits alongside the Transformation Programme work being undertaken by University Hospitals Dorset NHS Foundation Trust.

In collaboration with other organisations, we have proactively sought various types of feedback from people across Dorset to understand their experience of death and dying, what we went well and what could have been better. The information we have received is helping to shape not only Forest Holme Hospice's own service delivery, but also feeds into the Pan Dorset Strategy for Palliative and End of Life Care.

As we've emerged from worst of the pandemic during 2021/22, the Charity has been working hard to recover some of its fundraising activities and donations to at least pre-pandemic levels, but the impact of this will be felt for some time to come. The future requires greater investment in fundraising to help deliver increasing financial targets due to growing demands. The Board of Trustees are pleased with the financial performance delivered during another unsettling year and look forward to meeting the future needs of the community we serve. In this report, you will find:

- **Section 2** Achievements and performance set against our key areas of priority
- **Section 3** Our strategic priorities for the future
- **Section 4** Our financial summary
- **Section 5** Governance of the Charity

Thank you

The Trustees are pleased to present this report and wish to extend their gratitude to everyone involved in supporting the aims of Forest Holme Hospice Charity. Their vital support helps enhance the lives of local people through the provision of excellent Palliative and End of Life Care provided at home, in nursing / care homes, in hospital and at the Hospice itself by Forest Holme Hospice's teams, who are part of University Hospitals Dorset NHS Foundation Trust.

Section 2: Achievements and performance

Strategic Aim 1: Understand what matters most to patients at the end of their life, and those close to them, in order to help achieve that as part of their support network.

We have worked towards achieving this by:

- working with the team in Purbeck Primary Care Network to improve end of life in the "Getting to Outstanding" programme. It's a national quality improvement programme hosted and funded by NHS England and NHS Improvement – Palliative and End of Life Care Programme. Dorset is one of seven participating sites and this work builds on previous collaborative work to improve last years of life in Dorset – including Results through Relationships and the Joint Strategic Needs Assessment work of 2020/21. The overall aims were to:

⇒ achieve excellent, responsive and equitable palliative and end of life care for the people of Dorset, their families and carers;

⇒ learn from new models of integrated care developing in areas of Dorset, specifically in Purbeck (population 34,000);

⇒ develop and embed our approaches to using qualitative and quantitative data for improvement.

- exploring the values people prioritise at end of life and in bereavement - working with Magma Effect and Care Opinion. The learning from which are available in a blog series called "Learning from experiences and stories towards the end of life - Care Opinion" and also in an illustrated conference video which was featured at Care Opinion's Spring Online Conference.

- inviting people to share their experiences in the last year of life and into bereavement - through Dorset-wide work entitled "Understanding what matters and what happens at end of life and in bereavement". We set out to understand what matters to people at the end of their life, and in bereavement; and whether what matters was what happened from their perspective.

Recognising that people choose to share their views in different ways, we enabled a choice in how to participate. This included an invitation for semi-structured conversations (face to face or by phone), a survey (69 responses) and we also invited people to share their experiences online via Care Opinion. This valuable feedback has helped the wider system to work on making changes such as:

⇒ enabling easier access to support from palliative care teams – no referral form required, enabling people to be seen sooner;

⇒ collaborative work to enable effective and timely information and pain relief;

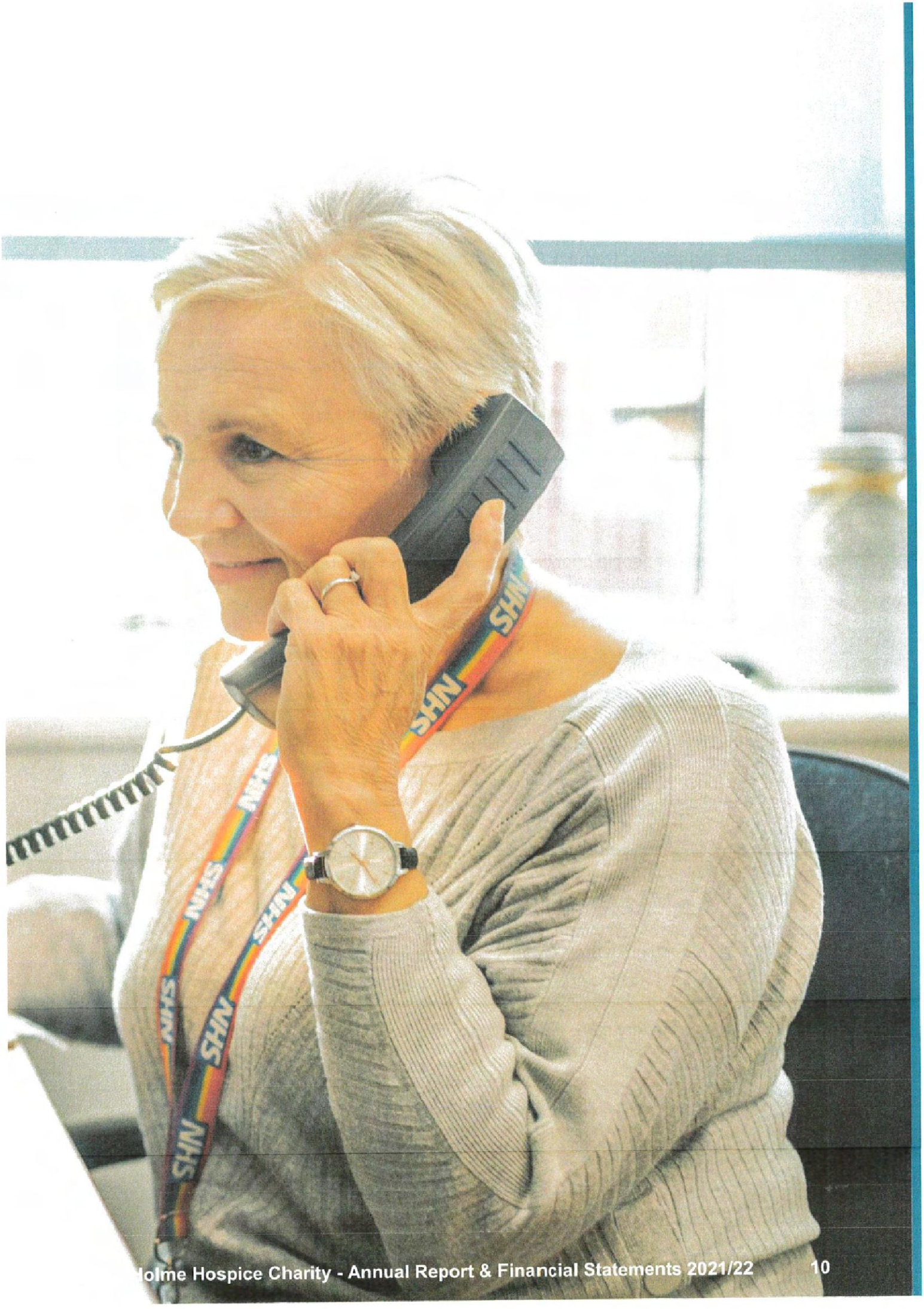
⇒ building the case for investment to enable timely compassionate care and support in people's homes which honours what's important to them;

⇒ recognition of approaching end of life is not as consistent as we would like, and we are exploring ways to do this better;

⇒ investing in anticipatory care, enabling earlier conversations about what matters to people in an unhurried and sensitive way.

"Forest Holme welcomed me so much when I was in so much pain. Within five days they turned things around and I was sent home again feeling much better. I can't thank them enough and the amazing Nurses they have there that care so much for people in need."

David


NHS

Section 2: Achievements and Performance (continued)

Strategic Aim 2: Champion innovative, exemplary and cost-effective palliative and end of life care, both locally and nationally, making best use of the community's resources.

We have worked towards achieving this by:

- funding an Motor Neurone Disease (MND) Nurse Co-ordinator who can offer patients a single point of contact and follow up within four weeks of diagnosis, improved psychological support and signposting for people with MND and their families and offer patients the option of some respiratory assessment in Poole to reduce timely and costly trips to Southampton;

- our Bereavement Co-ordinator working with bereaved volunteers to help facilitate a 'Living with Loss' session which is delivered on a six weekly basis. The bereavement information event is for those who may have lost a partner or family member. The session includes a forty-five minute talk from a qualified bereavement counsellor who discusses the process of grief, the support available and a volunteer then shares their own very personal experience of bereavement with the attendees;

- funding a six month part-time research role to collate and contribute data to Hospice UK's Patient Safety Project. Patient safety is a key domain of quality in hospice care and quality indicators are useful to demonstrate safe and harm free care. The programme enables clinical benchmarking within hospices across the UK by the regular collection of data relating to patient safety incidents within their in-patient units. This assists us to workforce plan and look at future proofing of staffing levels;

- financially supporting the new role of Community Specialist Palliative Care (CSPC) Nurse Team Lead to facilitate team collaboration on newly merged CSPC team objectives with the Macmillan Unit's CSPC Lead. This role has supported and encouraged the team to outreach into Primary Care Networks which has resulted in increased attendance at GP palliative care meetings and health and social care multi-disciplinary team meetings. The lead has developed a robust support structure for the team after an incredibly difficult period during the pandemic which has resulted in the team "never having felt so supported";

- providing additional counselling expertise to assist in rolling out a service development, within the Counselling and Bereavement Service, the Triage Assessment. This allows the team to be much more responsive to clients presenting with more urgent and complex needs. This has partly come out of increased demand for the services when other community mental health support has been less available due to the pandemic, but also balancing the needs of individuals with more urgent needs, especially towards the end of life, that require a very timely response;

- collaborating with Macmillan Caring Locally to be able to offer individual comfort packs to relatives of end-of-life patients under the care of the University Hospitals Dorset hospitals, in both Poole and Bournemouth, to make staying with their loved ones a little easier.

"These people are amazing, caring, passionate people. They helped my Dad through to the end. We could not thank them enough helping us get through a very difficult and trying sad times. Support and care they give to their patients and families are second to none. We will never forget the hard work and hours you do and nothing is never too much trouble. All I know my Dad said it was his safe haven before he took his last journey."

Kerry

Section 2: Achievements and Performance (continued)

Strategic Aim 3: Create a more nimble and sustainable Charity infrastructure to help meet the increasing need for responsive, comprehensive and accessible palliative and end of life care services, both now and in the future.

We have worked towards achieving this by:

- setting up online banking for the organisation, updating our CRM Harlequin's finance system to enable greater integration with other donor software to improve efficiency and implementing a new stand alone IT/phone infrastructure separate to University Hospitals Dorset NHS Foundation Trust;
- developing and increasing income generated from online and digital fundraising activities; social media, email, online donate, Justgiving, contactless donations and QR codes resulting in 83% of the Charity's total income for the year being received via one of these methods in comparison with 52% during the previous year;
- introducing a flexible working policy to enable staff to meet both individual and organisational needs whilst being supported by a new IT infrastructure to work from the charity office, at home or elsewhere helping to improve a work life balance;
- researching online will making platforms, linking with chosen supplier Farewill to help develop an online 'gift in will' offering to appeal to younger supporters as part of a rolling legacy giving programme.
- taking guidance from the Charity's solicitors and accountants to start setting up the required infrastructure to allow for the direct employment of staff. This enables greater flexibility to recruit the required members of staff outside of existing staff contracts with University Hospitals Dorset NHS Foundation Trust;
- growing the supporter database by 11% year on year capturing good, accurate data at every touch point into the Charity to ensure all 'opt in' data is recorded and updated to enable better supporter stewardship and increased income levels through better collection and recording of Gift Aid declarations;
- successfully offering a calendar of blended events and activities, both physical and virtual, such as our Light Up a Life Service at Harbour View Crematorium in November which was live streamed to both new and existing supporters of the Charity. This has enable better inclusion for people who may not have been able to attend in person before;
- undertaking joint fundraising, patient care initiatives and awareness raising activities with Macmillan Caring Locally to ensure even better use of limited financial resources.

""I felt the sessions gave me a 'safe space' to open up about how I was feeling after my diagnosis and treatment. I was struggling with discussing with loved ones, as I felt that they had already been through so much whilst I was having treatment. (My counsellor) is a great listener, but also interjected with helpful comments and strategies around how to manage anxiety and low mood moving forward. We explored a variety of topics and I found as time went on, I was able to apply some of these strategies. I was also reassured when (my counsellor) mentioned I could get in touch and arrange a one-off session if I needed to access support if I was anxious about further treatment in the future. Thank you for your help and support."

Anon

"Carmel has been there for a close friend and a family member, Mandy. She is always caring and gives her time to care for all patients."
Shirley-Anne Maile
TO: CARMEL
FOREST HOLME HOSPICE
POOLE, DORSET
"Carmel is such a kind and caring person."
TINA SMITH
TO: CARMEL
FOREST HOLME HOSPICE
POOLE, DORSET
AUGUST 2019
THANK YOU
BATH MUFFIN

Section 3: The Future

The Charity has three overarching strategic aims which are delivered through the objectives in the annual business plan. They are to:

- understand what matters most to patients at the end of their life, and those close to them, in order to help achieve that as part of their support network;
- champion innovative, exemplary and cost-effective palliative and end of life care, both locally and nationally, making best use of the community's resources;
- create a more nimble and sustainable charity infrastructure to help meet the increasing need for responsive, comprehensive and accessible palliative and end of life care services, both now and in the future.

The significant financial undertaking for financial year 2022/23 is a part refurbishment of the Hospice. Forest Holme has not been decorated since 2013 with some of the rooms being untouched since the hospice was originally built in 1993. There is not only an obvious visible need for refurbishment due to significant wear and tear, but a practical need for more patient-friendly facilities, functionality and overall space for the growing palliative and end of life care service. The Board of Trustees has designated £400,000 towards the cost of the refurbishment from its reserves with the hope that an equivalent amount can be raised through a capital appeal.

As well as the refurbishment, the Charity is committed to funding 16 different members of staff within the inpatient ward, community, hospital, admin, education, therapy, and counselling teams within the hospice. The number of roles has grown significantly over the last few years and these members of staff are crucial to ensuring excellent quality of care. For the first time, this takes the Charity's annual expenditure to over £1 million pounds. The Charity had been growing its core income year on year since 2013 and this was disrupted by the Covid pandemic. As we emerge from worst of the pandemic, the Charity is aiming to recover its fundraising activities to at least pre-pandemic levels. To enable this to happen, there will be investment in the Charity's staffing structure to recognise the substantial increase in charitable expenditure.

The Integrated Care System for Dorset will be pivotal for the years ahead and the collaborative working with our partner organisations across the county to ensure the best possible palliative and end of life care must continue. The Charity has already undertaken a few joint projects with Macmillan Caring Locally such as supporting the End of Life Care Champions programme at University Hospitals Dorset NHS Foundation Trust (UHD), Dying Matters and Hospice Care Weeks, investment in the Community Palliative Care Team leads and staff development. By working closely together, both organisations can help to shape services not only at a local level, but also at a national level through the NHS Hospice Charities group and Hospice UK.

"You would think that a hospice is a place where people go to end their days. You would be right in thinking thus, but to me and my family, Forest Holme Hospice was a lifesaving place. A place that offered comfort and solace and light at the end of the tunnel. My beloved husband Gerald spent the last month of his life there. The care he received was beyond reproach; nothing was too much trouble for the staff and the support given to the family was incredible. After he had passed away, I decided to support the hospice by raising money which has enabled the hospice to purchase much needed equipment. I will continue to do this as long as I am physically and mentally able to do so."

Judy

Fire exit

Section 4: Financial Summary

Income for the year totalled £859,000 (2020/21 £981,000) mainly from activities for generating funds £145,000 (2020/21 £103,000); donations £306,000 (2020/21 £264,000); legacies £257,000 (2020/21 £529,000); grants £131,000 (2020/21 £76,000) and £20,000 (2020/21 £9,000) received from dividends and interest on investments.

Expenditure totalled £857,000 (2020/21 £680,000). The Trustees decided during the year to contribute a total amount of £109,000 (2020/21 £97,000) to University Hospitals Dorset NHS Foundation Trust towards the running costs of Forest Holme Hospice. An amount of £381,000 (2020/21 £271,000) was spent on nursing, complementary therapies and counselling provision and £190,000 (2020/21 £185,000) on the cost of generating funds. Patient and staff welfare and amenities amounted to £152,000 (2020/21 £120,000).

Cash balances amount to £1,083,000 (2020/21 £1,163,000) and represent 55.6% (2020/21 69.2%) of all funds invested.

The Trustees have decided to invest a proportion of the charitable funds in Common Investment Funds (CIFs) and would expect these funds to provide long term capital growth and income. CIFs represent 44.4% (2020/21 30.8%) of all the funds invested. As per the investment plan agreed in 2019/20, a decision was then made to transfer the remaining two tranches of £150,000 from the CCLA Deposit account into the CIF Equity Fund. The monies held in the CIF Equity Fund showed an overall increase in value of 5.9%.

£866,000 (2020/21 £518,000), representing 44.4% (2020/21 30.8%%) of the total funds is invested on behalf of the Charity by CCLA (COIF) in Common Investment Funds. £356,000 (2020/21 £487,000), representing 18.7% (2020/21 29%) of the total funds is invested with CCLA in a short term deposit account.

Expenditure on our charitable purposes represented 77.8% of our total expenditure (compared to 72.8% in 2020/21) . Expenditure on administration and fundraising represented 22.2% of total expenditure (compared to 27.2% in 2020/21).

Please Press Bell
"It will ring inside"
until answered

Section 5: Governance

Organisational Structure

During 2021/22 Forest Holme Hospice Charity was governed by a Board of eight Trustees who met formally six times during the year. Three Trustees resigned from the Board during this period (Stuart Bradford, Val Horn and James Smith), one retired (Dr Stephen Kirkham), three new Trustees joined (Lynn Cherrett, Charlotte Lilley and James MacMillan) and one was re-elected (Angie Smith).
Forest Holme Hospice Charity operates a full strategic planning and budgeting process, with detailed budgets and plans being presented to, and approved by, the Board each year, with performance subsequently reported and assessed against those plans and budgets on a bi-monthly basis.
Day-to-day running of the charity is delegated to the Chief Executive, who reports to the Chair of Trustees. Appropriate approval levels are in place within the charity regarding requests for funding.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Forest Holme, which provides palliative and end of life care at home, in the hospice and in University Hospitals Dorset NHS Foundation Trust to those living within the Poole, Wimborne and the Purbeck area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Appointment of Trustees

New trustees are appointed when existing trustees retire or resign. Trustees are normally expected to have a professional background (e.g. legal, accounting, medical, or health), lived experience or direct involvement in palliative care and have a good understanding of the aims and objectives of the charity and its relationship with University Hospitals Dorset NHS Foundation Trust. In the first instance new Trustees are introduced to the existing Trustees. The potential new Trustee is then invited to a Board meeting as an observer before appointment is confirmed by a majority vote of the existing Trustees held at a special meeting of the Board. Trustees receive introductory training to the Charity and an annual update on good governance. Trustees can serve a maximum of three, three year terms on the Board before they must retire.

Reserves Policy

The Trustees regularly review the level of reserves of Forest Holme Hospice Charity, looking at the nature of income and expenditure streams and the need to match variable income against the expenditure incurred by the Charity in respect of the on-going provision of palliative and end of life care, which is regular and largely fixed expenditure. The Trustees review the Reserves Policy in line with best practice and the Charity Commission's Guidelines on an annual basis.

The Trustees would expect to hold reserves of a minimum of twelve months' budgeted expenditure. This takes into account the fact that Forest Holme Hospice Charity does not have any committed long term income, that income levels fluctuate across the year, and a proportion of costs are fixed in nature, all of which have a direct impact on the cash flow of the organisation. Unrestricted reserves at 31 March 2022 were £2,063,000 (2020/21 £2,056,000). The Trustees recognise the level of reserves is above their minimum requirement. However, they are comfortable with this position due to current economic uncertainty and the potentially detrimental impact this will have on the Charity's short to medium term income generation. The Charity will also realise its £600,000 designated expenditure on a hospice refurbishment and recruitment of two community co-ordinators during 2022/23.

Fire exit

Section 5: Governance (continued)

Investment Policy

The Trustees have the power to invest in such assets as they see fit. They have decided to invest monies with COIF Charity Funds, managed by CCLA Investment Management Ltd. At the start of the year, these funds were held in an Equity Fund. The Board of Trustees transferred a total of £300,000 from the CCLA Deposit Fund into the Equity Fund in line with their rolling investment plan agreed in 2019/20. The Investment Policy is reviewed annually by the Board of Trustees.

Risk Management

The major strategic risks to which the Charity is exposed have been identified and considered by the Board of Trustees. They include the fundraising targets not being delivered due to emerging from the pandemic, subsequent rise in cost of living and likelihood of a recession (being addressed by scenario planning, cashflow forecasting and excellent stewardship of supporters), University Hospitals Dorset NHS Foundation Trust discontinues investing in End of Life Care (being addressed by working collaboratively with Macmillan Caring Locally and participating in the Pan Dorset Steering Group for Palliative and End of Life Care) and the clarity and parity of NHS commissioning arrangements (being addressed by representing NHS Hospice Charities on NHS England's Commissioning Steering and Sustainability Work Groups.)

These risks, amongst many others, are discussed and systems established to help mitigate those risks. The Charity maintains a risk register which is reviewed at each Board meeting by the Trustees. Income and expenditure is monitored in total and compared with the approved plan on a monthly basis with the Treasurer to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Pay policy for senior staff

There are four key management personnel of the Charity including the Chief Executive, Fundraising Manager, including their maternity cover, and the Communications Manager who comprise 3.5 full time equivalents. Their posts are paid in accordance with the NHS (Agenda for Change) salary framework. Their roles are assigned to individual NHS Salary Bands. Subject to satisfactory performance, they also receive annual increments on the anniversary of their appointment until they reach the top of their band. Where senior employees take on significant new responsibilities during the year, salaries are adjusted accordingly.

Fundraising Practice

Forest Holme Hospice Charity is committed to ensuring that our fundraising is undertaken in an accountable, courteous, legal, respectful and transparent manner. We are voluntarily registered with the Fundraising Regulator and all of our activities adhere to the Code of Fundraising Practice. We received no complaints about our fundraising methods during the course of the year. We do not use third party professional fundraisers or commercial participators to undertake any of our fundraising activities and as a small, local charity we feel very strongly that donors are not put under any pressure to donate to our cause.

We do not use cold calling to solicit donations, we do not buy or share personal data or allow anyone else to do so on our behalf. We adhere to best practice with regards to data protection and ensure it is straightforward for anyone to stop all, or particular, contact from us.

Registered with FUNDRAISING REGULATOR

NHS

Section 6: Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed: [redacted] Date: 22.09.2022

Angie Smith - Chair of Trustees

Independent Examiner's Report and Statement

for the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Forest Holme Hospice Charity

I report to the Trustees on my examination of the accounts of Forest Holme Hospice Charity for the year ended 31 March 2022 which are set out on pages 26 to 40.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW and ACCA, both of which are listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that accounts do not accord with those records; or
3. that accounts do not comply with the applicable requirements concerning the form and consent of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Anne-Marie Gates FCCA FCA
A Partner of
Francis Clark LLP
Chartered Accountants
Towngate House
Poole
BH15 2PW

Signed: [redacted]

Date: 6/10/22

Statement of Financial Activities for the year ended 31 March 2022

Income:	Note	Unrestricted Funds General £000	Restricted £000	**Total Funds £000**	Prior Year Total Funds £000
Donations and legacies:					
Donations	2	305	1	**306**	264
Legacies	3	257	-	**257**	529
Grants	4	33	98	**131**	76
		595	99	**694**	869
Income from trading activities:					
Fundraising events	5	145	-	**145**	103
		145	-	**145**	103
Investment income	6	20	-	**20**	9
Total income		760	99	**859**	981
Cost of raising funds and other costs		190	-	190	185
Costs of raising funds	7	190	-	**190**	185
Nursing		258	18	**276**	181
Counsellors		93	12	**105**	90
Contribution to University Hospitals Dorset for Hospice running costs		109	-	**109**	97
Patient welfare and amenities		91	25	**116**	102
Staff welfare and amenities		35	1	**36**	18
Miscellaneous		25	-	**25**	7
Expenditure on charitable activities	8	611	56	**667**	495
Total expenditure	7+8	801	56	**857**	680
Net income for the year before gains and losses on investments		-41	43	**2**	301
Net gains/(losses) on investments		48	-	**48**	41
Net income/ (expenditure) for the year		7	43	**50**	342
Net movement in funds		7	43	**50**	342
Reconciliation of funds:					
Total funds brought forward		2056	7	**2,063**	1,721
Total funds carried forward		2,063	50	**2,113**	2,063

All amounts relate to continuing activities of the Charity. The Statement of Financial Activities includes all the gains and losses recognised in the year. The notes to the accounts are shown on pages 29-40.

Balance sheet as at 31 March 2022

	Notes	Current Year	Prior Year
		£000	£000
Fixed assets			
Investments	12	**866**	518
		866	518
Current assets			
Stock		-	-
Debtors	13	**199**	390
Cash at bank and in hand		**1,083**	1,163
		1,282	1,553
Liabilities			
Creditors: amounts falling due within one year	14	-35	-8
Net current assets		**1,247**	1,545
Total net assets		**2,113**	2,063
The funds of the charity:			
Restricted income funds	15	**50**	7
Unrestricted funds			
General funds	16	**2,063**	2,056
Total unrestricted		**2,063**	2,056
Total funds		**2,113**	2,063

Approved by the trustees and signed and authorised for issue on their behalf by:

Angela Smith
Chair of Trustees [redacted] Date: 26.09.2022

The notes to the accounts are shown on pages 29-40.

Statement of cash flows as at 31 March 2022

	Notes	Current Year £000	Prior Year £000
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	21	**-100**	-288
Cash flows from investing activities			
Dividends, interest and rents from investments		**20**	9
Net cash provided by/(used in) investing activities		**20**	9
Change in cash and cash equivalents in the reporting period		**-80**	-279
Cash and cash equivalents at the beginning of the reporting period		**1,163**	1,442
Cash and cash equivalents at the end of the reporting period	22	**1,083**	1,163

The notes to the accounts are shown on pages 29-40.

Notes to the accounts

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:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity 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 note(s).

b) Legal status of the Charity

Forest Holme Hospice Charity was established by a Declaration of Trust.

c) Going concern

The financial statements have been prepared on a going concern basis. As explained in the Trustees' report on page 21, the Trustees have considered the uncertainty relating to the impact of the Coronavirus pandemic and what effect this will have on the Charity's operations and finances in the short to medium term. In the opinion of the Trustees by proactively managing cash-flow, the Charity has sufficient working capital to continue to its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis.

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves held, for the Charity to be able to continue as a going concern.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements. Restricted funds are donations where the donor has specified they should only be used for particular areas of the hospice's work. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements. Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income

and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Lottery income is accounted for in respect of those draws that have taken place in the year.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities and their associated support costs. Fundraising costs do not include the costs of disseminating information of support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated to each of the activities on one of the following basis: either floor space or staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading. More detail on the analysis and basis of allocation is given in note 8 to the financial statements.

g) Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 10 to these financial statements and in the Trustees' report.

h) Investments

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

The charity does not acquire put options, derivatives or other complex financial instruments.

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

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

k) Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Pensions

Employees of the Charity are entitled to join the NHS Pension Scheme, a defined benefit scheme. The scheme is not designed to be run in a way that enables bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the charity of participating in the scheme is taken as equal to the contributions

payable to the scheme for the accounting period. There were no outstanding contributions at the year end. The costs of the scheme are included with the associated staff costs and allocated to raising funds, charitable activties, support and governance costs and charged to the unrestricted funds of the charity.

Notes to the accounts

2 Donations	Current Year	Prior Year
	£000	£000
General donations	183	144
In memoriam	111	110
Standing orders and direct debits	12	10
	306	264

Of the total donations received £306k (2021: £260k) was attributed to unrestricted funds and £1k (2021: £4k) was attributed to restricted funds.

3 Legacies	Current Year	Prior Year
	£000	£000
	257	529
	257	529

The income from legacies was £257k (2021: £529k) of which £257k was unrestricted (2021 year: £529k).

4 Grants received	Current Year	Prior Year
	£000	£000
Core funding grants	131	76
	131	76

The income from grants received was £131k (2021: £76k) of which £33k was unrestricted (2021: £56k).

5 Fundraising events	Current Year			Prior Year		
	£000	£000	£000	£000	£000	£000
	Income	Expenditure	Net income	Income	Expenditure	Net income
Bingo Night	3	1	2	2	-	2
Christmas Raffle	11	2	9	10	2	8
Christmas Dance	9	4	5	-	-	-
Dancethon	-	-	-	-	-	-
Light up a Life	10	1	9	13	3	10
Quiz Night	-	-	-	-	-	-
Sunflower Ball	-	-	-	-	-	-
Tie a Yellow Ribbon	9	-	9	4	-	4
Trolley Dash	1	-	1	2	-	2
Wareham Cruise	2	1	1	-	-	-
Volunteer events	100	-	100	72	-	72
	145	9	136	103	5	98

Of all fundraising event income received £145k (2021: £103k) was attributed to unrestricted funds and £0k (2021: £0k) was attributed to restricted funds.

6 Investment income

	Current Year	Prior Year
	£000	£000
Dividends - equities	**20**	9
	20	9

All investment income in both the current and previous year relates to unrestricted funds.

7 Analysis of expenditure

	Direct Costs	Support costs (note 9)	**Total Costs**	Prior Year
	£000	£000	**£000**	£000
Events costs	9	-	**9**	5
Fundraising costs	181	-	**181**	180
Raising funds	190	-	**190**	185
Nursing	259	17	**276**	181
Counsellors	96	9	**105**	90
Contribution to PHFT	47	62	**109**	97
Patient welfare / amenities	99	17	**116**	102
Staff welfare / amenities	26	10	**36**	18
Miscellaneous	23	2	**25**	7
Charitable activities	550	117	**667**	495
Total	740	117	**857**	680

Of the total expenditure of £857k (2021: £680k), all raising funds expenditure of £190k (2021: £185k) was unrestricted.
Of the charitable activities expenditure of £667k (2021: £495k); £56k (2021: £24k) was restricted.

8 Analysis of support costs

	Management	HR	Finance	IT	Governance	Total	Prior Year
	£000		£000		£000	**£000**	£000
Nursing	10	5	1	-	1	**17**	9
Counsellors	5	2	1	-	1	**9**	5
Contribution to UHD for Hospice running costs	40	4	16	1	1	**62**	42
Patient welfare / amenities	10	2	2	2	1	**17**	9
Staff welfare / amenities	5	1	1	2	1	**10**	5
Miscellaneous	2	-	-	-	-	**2**	1
Charitable services	72	14	21	5	5	**117**	71
Total	72	14	21	5	5	**117**	71

Governance costs total £5k (2021: £5k) including independent examination fees.

9 Analysis of staff costs and key management personnel

	Current Year	Prior Year
	£000	£000
Wages and salaries	**209**	180
Social security costs	**20**	18
Pension costs	**22**	19
	251	217

The Charity Trustees have received no renumeration from the Charity in the current year, with no Trustees' expenses being claimed in the preceding year.

There were no staff employed directly by the Charity. Staff are employed by University Hospitals Dorset NHS Foundation Trust (UHD) and the costs shown above relate to the reimbursement of these staff costs to UHD. The average monthly head count was 8 (2021: 7), and analysis of staff employees in the year were:

	Actual number	**Current Year Full time equivalent**	Prior Year Actual number	Prior Year Full time equivalent
Fundraising services	6	**6**	5	5
Support services	2	**2**	2	2
Total	8	**8**	7	7

There were no employees whose total employee benefits excluding pension contributions were over £60,000.

There are four key management personnel, including maternity cover, of the Charity whose employee benefits total £147k. (2021: £115k)

The Charity has an average of 90 volunteers during the year (2021: 90) supporting the charitable and administrative work of the Charity.

10 Net incoming resources

	Current Year	Prior Year
Net income resources is stated after charging:	£000	£000
Independent Examination	**4**	3
	4	3

11 Taxation

Forest Holme Hospice Charity is a registered charity and as such is exempt from taxation on its income and gains to the extent that these are applied for charitable purposes.

12 Investments

a)

	£000
As start of the year	**518**
Additions	**300**
Unrealised Gains on Revaluation	**48**
At the end of the year	**866**

b)

Analysis of investments	**Current Year**	Prior Year
	£000	£000
Equities	**866**	518
Total charity	**866**	518

All investments are held in the UK.
The historical cost of the investments is £720k. (2021: £420k)

13 Debtors

	Current Year	Prior Year
	£000	£000
Taxation recoverable	6	7
Other debtors	0	1
Prepayments	3	1
Accrued income	190	381
	199	390

14 Creditors: amounts falling due within one year

	Current Year	Prior Year
	£000	£000
Trade creditors	4	3
Other creditors	31	5
	35	8

15 Restricted funds	Balance as stated at the end of the year	Income	Expenditure	Transfers	Balance at end of the year
	£000	£000	£000	£000	£000
	7	99	56	-	**50**
Total	7	99	56	-	**50**

The £50k (2021: £7k) of restricted funds at year end are allocated to patient welfare and amenities.

16 Unrestricted funds	Balance as stated at the end of the year	Income	Expenditure and gains	Transfers	Balance at end of the year
	£000	£000	£000	£000	£000
General fund	1,456	760	745	-	**1,471**
Designated funds	600	-	8	-	**592**
Total unrestricted funds	2,056	760	753	-	**2,063**

17 Net assets by funds	General funds	Restricted	Designated	Total funds
	£000	£000	£000	£000
Investments	866	-	-	**866**
Current assets	640	50	592	**1,282**
Creditors falling due in less than a year	-35	-	-	**-35**
	1,471	50	592	**2,113**

18 Related party transactions

University Hospitals Dorset NHS Foundation Trust (UHD) operates Forest Holme Hospice. The Charity supports the Hospice financially and is committed to pay for certain agreed staff costs and amenities.

The Charity agreed to make a contribution of £667k (2021: £495k) towards the general running costs of Forest Holme Hospice during 2021/22.

The following Trustees of the Charity, during the accounting year, were employed by (UHD):
Dr Beverley Lee, Consultant in Palliative Medicine.

Stuart Bradford, who resigned as a Trustee, was a Partner at Coles Miller Solicitors LLP, the Charity's solicitors.
Charlotte Lilley, a Trustee, is also an Associate Solicitor at Coles Miller Solicitors LLP, the Charity's solicitors.

19 Contingent assets - legacy income

As at 31 March 2022 the Charity had been notified of one residuary legacy.
Three pecuniary legacies, and three residual, which total £147k have been accrued for (2021: £381k).

20 Financial performance of the Charity.

The summary performance of the Charity is as follows:

	Current Year	Prior Year
	£000	£000
Income	859	981
Total Expenditure	-857	-680
Net gains/losses on investments	48	41
Net income	50	342
Total funds brought forward	2,063	1,721
Total funds carried forward	2,113	2,063
Represented by:		
Restricted funds	50	7
Unrestricted funds	2,063	2,056
	2,113	2,063

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

	Charity Current Year	Prior Year
	£000	£000
Net Income/expenditure for the reporting period (as per the statement of financial activities)	50	342
Adjustments for:		
Loss/Gain on investments	-348	-341
Dividends, interest and rents from investments	-20	-9
(Increase)/decrease in debtors	191	-272
Increase/(decrease) in creditors	27	-8
Increase/(decrease) in stock	0	0
Net cash provided by/ (used in) operating activities	-100	-288

22 Analysis of cash and cash equivalents

	Current Year	Prior Year
	£000	£000
Cash in hand	**1,083**	1,163
Total cash and cash equivalents	**1,083**	1,163

FOREST HOLME HOSPICE CHARITY

England & Wales - Charity number 1038021

Accounts

Forest Holme Hospice Charity

Annual Report and Financial Statements

For the year ended 31 March 2021

Forest Holme Hospice Charity

Accounts for the year ended 31 March 2021

Contents

Reference and Administrative Details.....1
Vision, Mission and Values.....3
Chairman's Statement.....5
Trustees' Report.....7
Statement of Trustees' Responsibilities.....23
Independent Examiner's Report and Statement.....25
Statement of Financial Activities.....26
Balance Sheet.....27
Statement of Cash Flows.....28
Accounting Policies.....29
Notes to the Accounts.....33

Reference and Administrative Details

Forest Holme Hospice Charity

Status

The organisation is a charitable trust and registered as a charity with the Charity Commission in England and Wales on 25 May 1994.

Governing Document

The governing document of the Charity is in the form of a Declaration of Trust dated 26 April 1994 and was last updated on 23 March 2018 by Deed of Variation.

Charity Number

1038021

Registered Office

Forest Holme Hospice Charity
5 Seldown Road
Poole
Dorset
BH15 1TS

The Board of Trustees

Stuart Bradford (Re-elected July 2020)
Valerie Horn (Vice-Chair and resigned June 2021)
Karen Johnson
Stephen Kirkham (Chair)
Beverley Lee
Rosemary Lewis (Treasurer)
Angie Smith
James Smith

Senior Management

Chief Executive & Board Secretary	Anne Currie
Fundraising Manager	Hannah O'Hare
Fundraising Manager (Maternity Cover)	Lewis Hay
Communications Manager	Paul Tucker

Patron

Dame Annette Brooke

Registered with FUNDRAISING REGULATOR

Reference and Administrative Details (continued)

Bankers
Barclays Bank
Poole Business Centre
High Street
Poole
Dorset
BH15 1YA

CCLA Investment Management Ltd
80 Cheapside
London
EC2V 6DZ

Nat West Commercial Banking
2nd Floor, Heron House
10 Christchurch Road
Bournemouth
Dorset
BH1 3NR

Solicitors
Coles Miller Solicitors LLP
44-46 Parkstone Road
Poole
Dorset
BH15 2PG

Independent Examiners
Francis Clark LLP
Chartered Accountants
Towngate House
2-8 Parkstone Road
Poole
Dorset
BH15 2PW

Website
www.forestholmehospice.org.uk

Forest Holme Hospice Charity

Our vision is for every adult in our community affected by a potentially life limiting illness to have equal access to the support and service they need, whenever and wherever they are, in order to enhance their quality of life.

Our mission is to enhance the lives of adults in Dorset with life limiting illnesses through clinical excellence, exceptional service and compassionate care. We are committed to:

- providing emotional and practical support;
- supporting innovation and research;
- striving for equity of service provision;
- supporting training and education;

Our values underpin and influence all areas of our work. We are:

- **ambitious** to support the provision of world class palliative and end of life care;
- **approachable** in our manner;
- **committed** to delivering the best possible service in a cost-effective manner;
- **person centred** in all that we do to ensure the best possible outcome for the individual;
- **transparent** in all that we undertake to deliver our organisation's goals.

NHS
Forest
Holme

Chairman's Statement

I have worked at Forest Holme Hospice since it opened in 1993, first as a clinician in the hospice itself, and more recently as a Trustee and Chair of the Board. There is no doubt that this year has challenged both the clinical service and the Charity more than ever before.

At the start of the Covid-19 pandemic with the rules about distancing from others, visiting at Forest Holme had to be severely restricted. Of course, no one wanted to be admitted to the hospice under those circumstances, so there was enormous pressure on the community team to manage all problems at home. They responded magnificently, but it was very demanding to be working in any sector of healthcare through the spring and summer of 2020.

The New Year of 2021 brought further great demands on the NHS through the number and severity of infections with Covid-19. End of life care services within Poole Hospital came particularly under pressure as the second wave of cases progressed. The inpatient hospice had to reduce its number of beds because of distancing requirements but all of the staff, both clinical and nonclinical, within the hospice, hospital and community, have continued as always to work to the highest standards.

It seems likely that the next pressing need will be for psychological support services, which at Forest Holme are majority funded by the Charity. The Board is keeping demand for those services under review so that we can offer to increase funding if necessary. These psychological support services have had to adopt new ways of working, with most counselling and bereavement support being offered online.

All of the work of the Charity in raising funds has also had to go online, and our own staff have coped steadfastly with the big change from conventional fundraising events to engagement through online meetings. Our volunteers have joined our Zoom meetings, and we really hope that face to face meetings will be able to resume before too long.

The fall in income from fundraising and ordinary donations has fortunately been offset by a rise in legacy income, and we are grateful to all those who remember Forest Holme in their will. Even a legacy as small as 1% of an estate can really help us to continue to fund services, without greatly reducing the amount that can be left to family and friends. Income from Trusts and Grants has also grown as funding organisations have recognised the pressures upon the Charity, and we are grateful to them all. As a result of our stable income, we have been able to increase our funding for nursing care and counselling.

The Government set aside a sum of £200m to help charitable hospices; NHS hospices like Forest Holme were excluded from this even though their supporting charities give enormous financial support to core services. Many of those supporting charities, including our own, have now come together in an informal grouping in order to share experience and knowledge, and in order to be in a better position to represent our interests in the future. One of the things that has become very clear to us is that those NHS hospitals that have their own hospice services, as here in Poole, have been better placed to provide a coordinated and coherent response to an emergency like the Covid-19 pandemic. We also believe that it is the best and most sensible way to deliver services at the end of life: if those who need care are all in the NHS, then that care should likewise be in the NHS.

In summary, everyone associated with Forest Holme and with Forest Holme Hospice Charity has responded amazingly to the demands of the past year, irrespective of whether they are clinical staff, support staff, Charity staff, Trustees, volunteers or supporters. It does appear that things are likely to improve as 2021 progresses, although there is no doubt that Covid-19 will be staying with us, and sending us new challenges. All of the effort that I have described however has ensured that the Charity is in good shape to continue to meet those challenges.

Thank you all.

Stephen Kirkham

Chair of Trustees

The Trustees present their report and financial statements for the year ended 31 March 2021. The reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2019).

Review of Activities

Section 1: Overview

Forest Holme Hospice Charity is proud to support Forest Holme Hospice, part of University Hospitals Dorset NHS Foundation Trust, to help provide excellent Palliative and End of Life Care to over a thousand individuals and their families across Poole, Wimborne and the Isle of Purbeck.

The Charity's business plan for 2020/21 formed the first year of its five year strategy (2020-24). The Board of Trustees held an away day at the beginning of March 2020 and discussed the opportunities and challenges involved in the funding and delivery of equitable palliative and end of life care in Dorset.

The fundraising landscape was turned upside down overnight later on in March as the lockdown began and all inhouse, supporter, third party and challenge events had to be cancelled or postponed. This formed a substantial percentage of the Charity's income for the year. The decision was taken not to furlough the fundraising team and this enabled the Charity to remain visible, communicating with supporters and volunteers during this time and strengthening these existing relationships. It has been very challenging at times, but invaluable as it has helped, as well as exceptional legacy and trusts and grants income, to deliver a positive financial position for 2020/21 having initially made a forecast of a significant deficit.

Unfortunately the considerable government funding made available to independent hospices to increase capacity for the NHS, was not made available to NHS hospice charities who do likewise. However, in collaboration with fellow NHS hospice charities, Macmillan Caring Locally and University Hospitals Dorset, the Charity was able to recoup some funding through the NHS Covid Scheme. This past year has shown there is a fantastic opportunity to showcase Forest Holme's cost-effective model of service delivery for the end of life care sector.

Even though the impact of the pandemic affected the Charity's ability to fundraise, our wonderful supporter base has enabled us to be in a position to increase the level of nursing and counselling staff resources at Forest Holme at a time when it was desperately needed. We know that demand for the Hospice's services in the year ahead will only continue to increase and we need to play our part in supporting all of the teams in the community, hospital and hospice to meet this growing need.

In this report, you will find:

- **Section 2** Achievements and performance set against our key areas of priority
- **Section 3** Our strategic priorities for the future
- **Section 4** Our financial summary
- **Section 5** Governance of the Charity

Thank you

The Trustees are pleased to present this report and wish to extend their gratitude to everyone involved in supporting the aims of Forest Holme Hospice Charity. Their vital support helps enhance the lives of local people through the provision of excellent Palliative and End of Life Care provided at home, in nursing / care homes, in hospital and at the Hospice itself by Forest Holme Hospice's teams, who are part of University Hospital Dorset NHS Foundation Trust.

Section 2: Achievements and performance

Strategic Aim 1: Understand what matters most to patients at the end of their life, and those close to them, in order to help achieve that as part of their support network.

We have worked towards achieving this by:

- Promoting the use of Care Opinion, an initiative between University Hospitals Dorset NHS Foundation Trust, Lewis Manning Hospice and Forest Holme Hospice to get a greater understanding of what matters to patients and their families at the end of life by people sharing their own personal stories. Care Opinion enables people to share their experiences about an organisation in their own words, anonymously, online. Feedback received has already led to some changes in practice;
- Hosting a series of online events and Twitter discussions during October with guest speakers including Andy Brogan and Jackie Le Fèvre focusing on "What Matters?". Topics included Bespoke by Default - What does it take to bring truly personalised care to life?, Results through Relationships - What really matters at the end of life?, Heartfelt Values - Why some things matter and some don't and Getting things done - simple approaches to ensure individuals and teams maintain focus on what matters. These were all recorded and graphics illustrated by Virpi Oinonen capturing the main themes;
- Working with our clinical and nursing colleagues to improve the quality of life for patients by funding, amongst many things, equipment to enable individuals to become more active in their daily lives, arranging for timely furniture removals to enable hospital beds to be placed in patients' houses to enable them to die at home surrounded by their loved ones and providing little touches for special events such as weddings, birthdays and Christmas time to create everlasting memories;
- Recognising the need to ensure there is support and guidance for people living with non-malignant disease such as Motor Neurone Disease by funding a part time MND Advanced Healthcare Practitioner Co-ordinator role for the Poole area;
- Taking part in Dorset Clinical Commissioning Group's (CCG) Joint Needs Assessment to understand what services are available to patients and their families across the county, identify the areas where there are gaps and help to collaboratively address the challenges of providing equitable and timely care across Dorset for everyone;
- Asking our patients, their families and friends for feedback to help improve our website content and layout to make it more accessible, easier to find information and provide practical support.

"We would like to thank the amazing staff, day and night teams, for your support, and friendship over the last week. Roger Brock received so much tender care from you all. You are all truly angels. You made an awful circumstance bearable. Thank you once again, your kindness will never be forgotten."

Sue

Section 2: Achievements and Performance (continued)

Strategic Aim 2: Champion innovative, exemplary and cost-effective palliative and end of life care, both locally and nationally, making best use of the community's resources.

We have worked towards achieving this by:

- Taking part in Nesta, Marie Curie and St Christopher's Hospice's report which was seeking to build a picture of what has changed during the pandemic and identify ways in which we can all contribute to better experiences of dying, death and bereavement and think creatively about what a better version of the future could look like;
- Contributing to Dorset CCG's Palliative Care in the Community Steering Group. This group is seeking to understand what resources there are currently and how these should be managed moving forward; pathways of care from referral to assessment and care delivered, for individuals discharged from hospital, or who are in their own home or community setting and shared responsibility for provision of care across multiple agencies, working to an agreed standard and the impact all of this may have on other areas of service;
- Working closely with Macmillan Caring Locally, another charity, who also support University Hospitals Dorset NHS Foundation Trust's newly merged Palliative and End of Life Care service at the Macmillan Unit in Christchurch. The merger of Poole Hospital and Royal Bournemouth and Christchurch Hospitals officially took place in October 2020;
- Aligning ourselves with fifteen other charities who support NHS Hospices across England to share best practice, fundraising and clinical knowledge and raise awareness of this cost-effective model of care delivery which is integrated within the NHS as a possible solution to some of the real challenges currently being experienced by the hospice sector;
- Being part of local, regional and national discussions and workshops with Hospice UK to understand the challenges and opportunities facing palliative and end of life care, post-pandemic, looking at common themes such as commissioning, workforce pressures and inequity of access to services;
- Producing virtual counselling presentations for general and palliative patients, those who have been bereaved and utilising Attend Anywhere to enable counselling sessions to continue when face to face sessions were suspended;
- Participating in clinical Podcasts initially aimed at GPs to cover topics such as nausea and vomiting, breathlessness and hiccups and this format will be extended out to meet the education needs of other health and social care professionals.

"Forest Holme were such a support, even during social distancing, they gave first class end of life care to my Dad and also helped us during this incredibly difficult time. Thank you to all the staff, especially Pauline and Carol. You were amazing!"

Emma

forest
holme
hospice

Section 2: Achievements and Performance (continued)

Strategic Aim 3: Create a more nimble and sustainable Charity infrastructure to help meet the increasing need for responsive, comprehensive and accessible palliative and end of life care services, both now and in the future.

We have worked towards achieving this by:

- Investing in an IT structure which will enable the team to work effectively from wherever they choose to base themselves to ensure the best work / life balance for the individual member of staff;
- Researching fundraising software to make online giving easier and ensure the best possible stewardship of new, and existing, supporters via digital platforms such as Facebook and Instagram;
- Working with a local digital partner to make the Charity's website more accessible and inclusive for patients and their families through its format and content;
- Supporting clinical colleagues to make some support resources available online to patients and families when face to face or group activities were suspended;
- Taking some of our fundraising events online such as Light up a Life, Bingo Evenings and Christmas raffles which will lead to a blended approach of both online and offline activities for future fundraising initiatives such as Tie a Yellow Ribbon;
- Purchasing contactless payment terminals to help process donations due to the decrease in the amount of cash being handled during the pandemic and from here on in;
- Holding regular meetings with teams from both University Hospitals Dorset and Macmillan Caring Locally to understand where resources are best placed to meet demand in a timely and responsive manner;
- Participating in more online training opportunities and knowledge sharing through webinars on palliative care, fundraising, finance, digital, and governance networks for members of staff and the Board of Trustees;
- Utilising digital software such as Zoom, Trello, Microsoft Teams, Mural and WhatsApp to maximise the ability to work collaboratively online and keep in touch with a variety of networks such as volunteers, fundraisers, funders and other charities, both locally and nationally;
- Ensuring all literature will be printed on 100% recycled paper stock and fundraising materials to be made from sustainable resources and ethically sourced.

"Forest Holme Hospice is a sanctuary for patients and their families at the end of life. The people who work here, from receptionists to doctors and nursing staff, are truly wonderful. Their care and compassion really goes beyond anything I could have expected. They go out of their way to make this traumatic time as easy as possible. There is nowhere on earth where you could receive better care. We are so lucky to have this hospice in our area and I would encourage anyone to support them."

Cherry

Section 3: The Future

The Board of Trustees set the Charity's three overarching strategic aims in 2020. They are:

- understand what matters most to patients at the end of their life, and those close to them, in order to help achieve that as part of their support network;
- champion innovative, exemplary and cost-effective palliative and end of life care, both locally and nationally, making best use of the community's resources;
- create a more nimble and sustainable charity infrastructure to help meet the increasing need for responsive, comprehensive and accessible palliative and end of life care services, both now and in the future.

The three main principles which flow through the Charity's business plan for 2021/22 are equity, sustainability and collaboration across each area of our work. We need to ensure that we include, and meet, the diverse needs of everyone, innovate to make best use of our resources and work in partnership with others to secure a sustainable future for the organisation's beneficiaries.

As a community organisation, our stewardship of supporters is paramount. We need to ensure that this is true of each different kind of supporter be they volunteer, event participant, corporate, one-off donor, regular giver or grants organisation. It has been difficult to develop relationships with new donors during the pandemic.

The restrictions surrounding funerals, the greatly reduced footfall into the Hospice, home based working and the cancellation of all physical fundraising activities has meant a different fundraising focus. We need to ensure that our time and resource is focused well to achieve the greatest return on investment for both the short and long term financial viability of the Charity. Excellent stewardship, adoption of new digital ways of working by every member of staff and further diversification of income streams will be our fundraising priorities.

There will also be investment into IT and human resources to enable the Charity to become more agile in the way it works. We continue to finance our existing charitable activities whilst providing additional nursing and counselling resources to help address the growing need for the Hospice's services. We will also look to utilise our designated service development monies through a variety of initiatives during 2021/22 and into the next financial year.

It is also very important that we provide staff welfare, resilience training and support to all of the teams who have endured a gruelling twelve month period. This is core to our business plan for 2021/22 as we look to support a newly merged Palliative and End of Life Care Service in collaboration with Macmillan Caring Locally.

The Integrated Care System for Dorset will be pivotal for the years ahead and the collaborative working with our partner organisations across the county to ensure the best possible palliative and end of life care must continue. During the pandemic, the last year has shown that a patient-centred focus, reduced organisational boundaries and minimized bureaucracy have led to more timely and appropriate care for patients and those close to them.

"The most amazing place, with the most amazing people. There are no words."

Sarah

Washable masks for sale -
£4.50 all proceeds will go to
Forest Holme Hospice

Section 4: Financial Summary

Income for the year totalled £981,000 (2019/20 £782,000) mainly from activities for generating funds £103,000 (2019/20 £246,000); donations £264,000 (2019/20 £347,000); legacies £529,000 (2019/20 £151,000); grants £76,000 (2019/20 £28,000) and £9,000 (2019/20 £10,000) received from dividends and interest on investments.

Expenditure totalled £680,000 (2019/20 £648,000). The Trustees decided during the year to contribute a total amount of £97,000 (2019/20 £93,000) to University Hospitals Dorset NHS Foundation Trust towards the running costs of Forest Holme Hospice. An amount of £271,000 (2019/20 £254,000) was spent on nursing, complementary therapies and counselling provision and £185,000 (2019/20 £185,000) on the cost of generating funds. Patient and staff welfare and amenities amounted to £120,000 (2019/20 £107,000).

Cash balances amount to £1,163,000 (2019/20 £1,442,000) and represent 69.2% (2019/20 89.1%) of all funds invested.

The Trustees have decided to invest a proportion of the charitable funds in Common Investment Funds (CIFs) and would expect these funds to provide long term capital growth and income. CIFs represent 30.8% (2019/20 10.9%) of all the funds invested. During the course of the year, the Trustees decided to close the NatWest bank account and transfer the monies to the CCLA Deposit Fund. A decision was then made to transfer £300,000 from the CCLA Deposit account into the CIF Equity Fund. The monies held in the CIF Equity Fund showed an overall increase in value of 8.6%.

£518,000 (2019/20 £177,000), representing 30.8% (2019/20 10.9%%) of the total funds is invested on behalf of the Charity by CCLA (COIF) in Common Investment Funds. £487,000 (2019/20 £179,000), representing 29% (2019/20 11.1%) of the total funds is invested with CCLA in a short term deposit account.

Expenditure on our charitable purposes represented 72.8% of our total expenditure (compared to 71% in 2019/20) . Expenditure on administration and fundraising represented 27.2% of total expenditure (compared to 29% in 2019/20).

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HEROES
NHS

Section 5: Governance

Organisational Structure

During 2020/21 Forest Holme Hospice Charity was governed by a Board of eight Trustees who met formally six times during the year. One Trustee retired from the Board during this period (Val Horn) and one was re-elected (Stuart Bradford).

Forest Holme Hospice Charity operates a full strategic planning and budgeting process, with detailed budgets and plans being presented to, and approved by, the Board each year, with performance subsequently reported and assessed against those plans and budgets on a bi-monthly basis. Day-to-day running of the charity is delegated to the Chief Executive, who reports to the Chair of Trustees. Appropriate approval levels are in place within the charity regarding requests for funding.

Public Benefit

The Trustees have given due regard to public benefit when planning the charity's activities, in accordance with the Charity Commission's guidance on Public Benefit. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set. The charity achieves its principal objects and purposes through the provision of patient care and staff welfare at Forest Holme, which provides palliative and end of life care at home, in the hospice and in Poole Hospital to those living within the Poole, Wimborne and the Purbeck area. These benefits are directly related to the aims of the charity and are fully compliant with the Charity Commission guidance on Public Benefit.

Appointment of Trustees

New trustees are appointed when existing trustees retire or resign. Trustees are normally expected to have a professional background (e.g. legal, accounting, medical, or health), lived experience or direct involvement in palliative care and have a good understanding of the aims and objectives of the charity and its relationship with University Hospitals Dorset NHS Foundation Trust. In the first instance new Trustees are introduced to the existing Trustees. The potential new Trustee is then invited to a Board meeting as an observer before appointment is confirmed by a majority vote of the existing Trustees held at a special meeting of the Board. Trustees receive introductory training to the Charity and an annual update on good governance. Trustees can serve a maximum of three, three year terms on the Board before they must retire.

Reserves Policy

The Trustees regularly review the level of reserves of Forest Holme Hospice Charity, looking at the nature of income and expenditure streams and the need to match variable income against the expenditure incurred by the Charity in respect of the on-going provision of palliative and end of life care, which is regular and largely fixed expenditure. The Trustees review the Reserves Policy in line with best practice and the Charity Commission's Guidelines on an annual basis.

The Trustees would expect to hold reserves of a minimum of twelve months' budgeted expenditure. This takes into account the fact that Forest Holme Hospice Charity does not have any committed long term income, that income levels fluctuate across the year, and a proportion of costs are fixed in nature, all of which have a direct impact on the cash flow of the organisation. Unrestricted reserves at 31 March 2021 were £2,056,000 (2019/20 £1,714,000). The Trustees recognise that due to exceptionally large legacy income this year, the level of reserves is above their minimum requirement at present, but they are comfortable with this position due to the impact the pandemic has had on the Charity's fundraising and donation levels to date. This is expected to continue to have an impact, due to economic uncertainty, on the Charity's resources the nature of the flow of income and the Charity's short term commitments having designated £600,000 for the development of its services.

Section 5: Governance (continued)

Investment Policy

The Trustees have the power to invest in such assets as they see fit. They have decided to invest monies with COIF Charity Funds, managed by CCLA Investment Management Ltd. At the start of the year, these funds were held in an Equity Fund and, after a review, the Board of Trustees agreed to transfer a further total of £300,000, in two tranches, from the CCLA Deposit Fund into the Equity Fund across two financial quarters.

Risk Management

The major strategic risks to which the Charity is exposed have been identified and considered by the Board of Trustees. They include the financial impact of the COVID19 pandemic (being addressed by scenario planning, cashflow forecasting and excellent stewardship of supporters), University Hospitals Dorset NHS Foundation Trust does not continue to invest in End of Life Care (being addressed by working collaboratively with Macmillan Caring Locally and inviting a Non Executive Director of the Trust to attend the Charity's Board meetings as a guest) and the clarity and parity of NHS commissioning arrangements (being addressed by engagement with Dorset Clinical Commissioning Group's Specialist Palliative Care Strategic Group).

These risks, amongst many others, are discussed and systems established to help mitigate those risks. The Charity maintains a risk register which is reviewed bi-monthly by the Board of Trustees. Income and expenditure is monitored in total and compared with the approved plan on a monthly basis with the Treasurer to detect trends as part of the risk management process to avoid unforeseen calls on reserves.

Pay policy for senior staff

There are four key management personnel of the Charity including the Chief Executive, Fundraising Manager, including their maternity cover, and the Communications Manager who comprise 3.5 full time equivalents. Their posts are paid in accordance with the NHS (Agenda for Change) salary framework. Their roles are assigned to individual NHS Salary Bands. Subject to satisfactory performance, they also receive annual increments on the anniversary of their appointment until they reach the top of their band. Where senior employees take on significant new responsibilities during the year, salaries are adjusted accordingly.

Fundraising Practice

Forest Holme Hospice Charity is committed to ensuring that our fundraising is undertaken in an accountable, courteous, legal, respectful and transparent manner. We are voluntarily registered with the Fundraising Regulator and all of our activities adhere to the Code of Fundraising Practice. We received no complaints about our fundraising methods during the course of the year. We do not use third party professional fundraisers or commercial participators to undertake any of our fundraising activities and as a small, local charity we feel very strongly that donors are not put under any pressure to donate to our cause.

We do not use cold calling to solicit donations, we do not buy or share personal data or allow anyone else to do so on our behalf. We adhere to best practice with regards to data protection and ensure it is straightforward for anyone to stop all, or particular, contact from us.

Registered with FUNDRAISING REGULATOR

Section 6: Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed:

Date: 30 July 2021

Dr Stephen Kirkham - Chair of Trustees

TRAIL BOSS
27.5"

Independent Examiner's Report to the Trustees of Forest Holme Hospice Charity

I report to the Trustees on my examination of the accounts of Forest Holme Hospice Charity for the year ended 31 March 2021 which are set out on pages 26 to 40.

Responsibilities and basis of report

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW and ACCA, both of which are listed bodies.

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. that accounts do not accord with those records; or
3. that accounts do not comply with the applicable requirements concerning the form and consent of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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

Anne-Marie Gates FCCA FCA
A Partner of
Francis Clark LLP
Chartered Accountants
Towngate House
Poole
BH15 2PW

Signed [redacted]

Date: 14 August 2021

Statement of Financial Activities for the year ended 31 March 2021

Income:	Note	Unrestricted Funds General £000	Restricted £000	Total Funds £000	Prior Year Total Funds £000
Donations and legacies:					
Donations	2	260	4	**264**	347
Legacies	3	529	-	**529**	151
Grants	4	56	20	**76**	28
		845	24	**869**	526
Income from trading activities:					
Shops		-	-	-	-
Lottery		-	-	-	-
Fundraising events	5	103	-	**103**	246
		103	-	**103**	246
Investment income	6	9	-	**9**	10
Total income		957	24	**981**	782
Cost of raising funds	9	185	-	**185**	185
Fundraising trading: costs of goods sold and other costs		-	-	-	-
Costs of raising funds		185	-	**185**	185
Nursing		181	-	**181**	177
Counsellors		67	23	**90**	77
Contribution to University Hospitals Dorset for Hospice running costs		97	-	**97**	93
Patient welfare and amenities		101	1	**102**	91
Staff welfare and amenities		18	-	**18**	16
Miscellaneous		7	-	**7**	9
Expenditure on charitable activities		471	24	**495**	463
Total expenditure	7+8	656	24	**680**	648
Net income for the year before gains and losses on investments		301	-	**301**	134
Net gains/(losses) on investments		41	-	**41**	-8
Net income/ (expenditure) for the year		342	-	**342**	126
Net movement in funds		342	-	**342**	126
Reconciliation of funds:					
Total funds brought forward		1,714	7	**1,721**	1,595
Total funds carried forward		2,056	7	**2,063**	1,721

All amounts relate to continuing activities of the Charity. The Statement of Financial Activities includes all the gains and losses recognised in the year. The notes to the accounts are shown on pages 29-40.

Balance sheet as at 31 March 2021

	Notes	Current Year £000	Prior Year £000
Fixed assets			
Investments	12	518	177
		518	177
Current assets			
Stock		-	-
Debtors	13	390	118
Cash at bank and in hand		1,163	1,442
		1,553	1,560
Liabilities			
Creditors: amounts falling due within one year	14	-8	-16
Net current assets		1,545	1,544
Total net assets		2,063	1,721
The funds of the charity:			
Restricted income funds	15	7	7
Unrestricted funds			
General funds	16	2,056	1,714
Total unrestricted		2,056	1,714
Total funds		2,063	1,721

Approved by the trustees and signed and authorised for issue on their behalf by:

Dr Stephen Kirkham
Chair of Trustees [redacted] Date: 26 July 2021

The notes to the accounts are shown on pages 29-40.

Statement of cash flows as at 31 March 2021

	Notes	Current Year £000	Prior Year £000
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	21	-288	330
Cash flows from investing activities			
Dividends, interest and rents from investments		9	10
Net cash provided by/(used in) investing activities		9	10
Change in cash and cash equivalents in the reporting period		-279	340
Cash and cash equivalents at the beginning of the reporting period		1,442	1,102
Cash and cash equivalents at the end of the reporting period	22	1,163	1,442

The notes to the accounts are shown on pages 29-40.

Notes to the accounts

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:

a) Basis of preparation

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Charity 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 note(s).

b) Legal status of the Charity

Forest Holme Hospice Charity was established by a Declaration of Trust.

c) Going concern

The financial statements have been prepared on a going concern basis. As explained in the Trustees' report on page 21, the Trustees have considered the uncertainty relating to the impact of the Coronavirus pandemic and what effect this will have on the Charity's operations and finances in the short to medium term. In the opinion of the Trustees by proactively managing cash-flow, the Charity has sufficient working capital to continue to its financial obligations and pay its liabilities as they fall due for the foreseeable future and therefore the financial statements have been prepared on a going concern basis.

The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient, with the level of reserves held, for the Charity to be able to continue as a going concern.

d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements. Restricted funds are donations where the donor has specified they should only be used for particular areas of the hospice's work. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements. Investment income, gains and losses are allocated to the appropriate fund.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

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

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Lottery income is accounted for in respect of those draws that have taken place in the year.

f) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities and their associated support costs. Fundraising costs do not include the costs of disseminating information of support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance, and office costs. Governance costs are those costs

incurred in connection with the compliance with constitutional and statutory requirements of the charity.

Support costs are allocated to each of the activities on one of the following basis: either floor space or staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading. More detail on the analysis and basis of allocation is given in note 8 to the financial statements.

g) Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 10 to these financial statements and in the Trustees' report.

h) Investments

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

The charity does not acquire put options, derivatives or other complex financial instruments.

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

i) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

j) Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

k) Creditors

Creditors are recognised where the charity 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 are normally recognised at their settlement amount after allowing for any trade discounts due.

l) Pensions

Employees of the Charity are entitled to join the NHS Pension Scheme, a defined benefit scheme. The scheme is not designed to be run in a way that enables bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution

scheme: the cost to the charity of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period. There were no outstanding contributions at the year end. The costs of the scheme are included with the associated staff costs and allocated to raising funds, charitable activties, support and governance costs and charged to the unrestricted funds of the charity.

Notes to the accounts

2 Donations	Current Year	Prior Year
	£000	£000
General donations	144	240
In memoriam	110	96
Standing orders and direct debits	10	11
	264	347

Of the total donations received £260k (2020: £344k) was attributed to unrestricted funds and 4k (2020: £3k) was attributed to restricted funds.

3 Legacies	Current Year	Prior Year
	£000	£000
	529	151
	529	151

The income from legacies was £529k (2020: £151k) of which £529k was unrestricted (2020 year: £151k).

4 Grants received	Current Year	Prior Year
	£000	£000
Core funding grants	76	28
	76	28

The income from grants received was £76k (2020: £28k) of which £56k was unrestricted (2020: £12k).

5 Fundraising events	Current Year			Prior Year		
	£000	£000	£000	£000	£000	£000
	Income	Expenditure	Net income	Income	Expenditure	Net income
Big Brunch	-	-	-	1	-	1
Bingo Night	2	-	2	4	1	3
Christmas Raffle	10	2	8	5	-	5
Christmas Dance	-	-	-	7	4	3
Dancethon	-	-	-	4	-	4
Light up a Life	13	3	10	8	1	7
Quiz Night	-	-	-	2	1	1
Sunflower Ball	-	-	-	32	8	24
Tie a Yellow Ribbon	4	-	4	5	-	5
Trolley Dash	2	-	2	2	-	2
Wareham Cruise	-	-	-	4	1	3
Volunteer events	72	-	72	172	-	172
	103	5	98	246	16	230

Of all fundraising event income received £103k (2020: £246k) was attributed to unrestricted funds and £0k (2020: £0k) was attributed to restricted funds.

6 Investment income

	Current Year	Prior Year
	£000	£000
Dividends - equities	9	10
	9	10

All investment income in both the current and previous year relates to unrestricted funds.

7 Analysis of expenditure

	Direct Costs	Support costs (note 9)	Total Costs	Prior Year
	£000	£000	£000	£000
Events costs	5	-	5	16
Fundraising costs	180	-	180	169
Raising funds	185	-	185	185
Nursing	172	9	181	177
Counsellors	85	5	90	77
Contribution to PHFT	55	42	97	93
Patient welfare / amenities	93	9	102	91
Staff welfare / amenities	13	5	18	16
Miscellaneous	6	1	7	9
Charitable activities	424	71	495	463
Total	609	71	680	648

Of the total expenditure of £680k (2020: £648k), all raising funds expenditure of £185k (2020: £185k) was unrestricted.
Of the charitable activities expenditure of £495k (2020: £463k); £24k (2020: £15k) was restricted.

8 Analysis of support costs

	Management	HR	Finance	IT	Governance	Total	Prior Year
	£000		£000		£000	£000	£000
Nursing	5	2	1	-	1	9	9
Counsellors	2	1	1	-	1	5	5
Contribution to UHD for Hospice running costs	30	3	7	1	1	42	45
Patient welfare / amenities	5	1	2	-	1	9	9
Staff welfare / amenities	2	1	1	-	1	5	7
Miscellaneous	1	-	-	-	-	1	2
Charitable services	45	8	12	1	5	71	77
Total	45	8	12	1	5	71	77

Governance costs total £5k (2020: £5k) including independent examination fees.

9 Analysis of staff costs and key management personnel

	Current Year	Prior Year
	£000	£000
Wages and salaries	180	155
Social security costs	18	15
Pension costs	19	21
	217	191

The Charity Trustees have received no renumeration from the Charity in the current year, with no Trustees' expenses being claimed in the preceding year.

There were no staff employed directly by the Charity. Staff are employed by University Hospitals Dorset NHS Foundation Trust (UHD) and the costs shown above relate to the reimbursement of these staff costs to UHD. The average monthly head count was 7 (2020: 6), and analysis of staff employees in the year were:

	Actual number	Current Year Full time equivalent	Prior Year Actual number	Prior Year Full time equivalent
Fundraising services	5	5	4	4
Support services	2	2	2	2
Total	7	7	6	6

There were no employees whose total employee benefits excluding pension contributions were over £60,000.

There are four key management personnel, including maternity cover, of the Charity whose employee benefits total £115k. (2020: £99k)

The Charity has an average of 100 volunteers during the year (2020: 100) supporting the charitable and administrative work of the Charity.

10 Net incoming resources

	Current Year	Prior Year
Net income resources is stated after charging:	£000	£000
Independent Examination	3	3
	3	3

11 Taxation

Forest Holme Hospice Charity is a registered charity and as such is exempt from taxation on its income and gains to the extent that these are applied for charitable purposes.

12 Investments

a)

	£000
As start of the year	**177**
Additions	**300**
Unrealised Gains on Revaluation	**41**
At the end of the year	**518**

b)

Analysis of investments	Current Year £000	Prior Year £000
Equities	**518**	177
Total charity	**518**	177

All investments are held in the UK.
The historical cost of the investments is £420k. (2020: £120k)

13 Debtors

	Current Year	Prior Year
	£000	£000
Taxation recoverable	7	5
Other debtors	1	4
Prepayments	1	1
Accrued income	381	108
	390	118

14 Creditors: amounts falling due within one year

	Current Year	Prior Year
	£000	£000
Trade creditors	3	3
Other creditors	5	13
	8	16

15 Restricted funds	Balance as stated at the end of the year	Income	Expenditure	Transfers	Balance at end of the year
	£000	£000	£000	£000	£000
	7	24	24	-	7
Total	7	24	24	-	7

The £7k (2020: £7k) of restricted funds at year end are allocated to patient welfare and amenities.

16 Unrestricted funds	Balance as stated at the end of the year	Income	Expenditure and gains	Transfers	Balance at end of the year
	£000	£000	£000	£000	£000
General fund	1,114	957	615	-	**1,456**
Designated funds	600	-	-	-	**600**
Total unrestricted funds	1,714	957	615	-	**2,056**

17 Net assets by funds	General funds	Restricted	Designated	Total funds
	£000	£000	£000	£000
Investments	518	-		**518**
Current assets	946	7	600	**1,553**
Creditors falling due in less than a year	-8	-	-	**-8**
	1,456	7	600	**2,063**

18 Related party transactions

University Hospitals Dorset NHS Foundation Trust (UHD) operates Forest Holme Hospice. The Charity supports the Hospice financially and is committed to pay for certain agreed staff costs and amenities.

The Charity agreed to make a contribution of £495k (2020: £463k) towards the general running costs of Forest Holme Hospice during 2020/21.

The following Trustees of the Charity, during the accounting year, were employed by University Hospitals Dorset:
Dr Beverley Lee, Consultant in Palliative Medicine.
Val Horn, Discharge Services Manager.

Stuart Bradford, a Trustee, is also a Partner at Coles Miller Solicitors LLP, the Charity's solicitors.

19 Contingent assets - legacy income

As at 31 March 2021 the Charity had been notified of three residuary legacies.
Three pecuniary legacies, and four residual, which total £381k have been accrued for (2020: £108k).

20 Financial performance of the Charity.

The summary performance of the Charity is as follows:

	Current Year	Prior Year
	£000	£000
Income	981	782
Total Expenditure	-680	-648
Net gains/losses on investments	41	-8
Net income	342	126
Total funds brought forward	1,721	1,595
Total funds carried forward	2,063	1,721
Represented by:		
Restricted funds	7	7
Unrestricted funds	2,056	1,714
	2,063	1,721

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

	Charity Current Year	Prior Year
	£000	£000
Net income/expenditure for the reporting period (as per the statement of financial activities)	342	126
Adjustments for:		
Loss/Gain on investments	-341	8
Dividends, interest and rents from investments	-9	-10
(Increase)/decrease in debtors	-272	196
Increase/(decrease) in creditors	-8	10
Increase/(decrease) in stock	0	0
Net cash provided by/ (used in) operating activities	-288	330

22 Analysis of cash and cash equivalents

	Current Year	Prior Year
	£000	£000
Cash in hand	1,163	1,442
Total cash and cash equivalents	1,163	1,442