

Charity number: 1067125

# **Julia's House Limited**

Registered number: 03465868

## **Trustees' report and financial statements**

**For the year ended 31 December 2020**

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

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# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS

FOR THE YEAR ENDED 31 DECEMBER 2020

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### **Trustees**

Brian Parker, Chairman (appointed 10/02/2020)  
Peter Wragg, Vice Chairman  
Brian Hutchinson, Treasurer  
Vernon Phillips  
Mark Nixon  
Karen Glastonbury (appointed 10/02/2020)  
Justin Kline (appointed 04/01/2021)  
Sarah Elliott (appointed 06/07/2020)  
Barbara Baker (appointed 12/11/2020)  
Jacqui Scrace (resigned 10/02/2020)  
Dr Simon Pennell (resigned 04/02/2021)  
Warren Munson (resigned 04/02/2021)  
Susan Cianchetta (resigned 10/02/2020)  
Elizabeth Labrow (resigned 11/05/2020)  
Malcolm Sevenoaks (resigned 19/08/2020)  
Barrie Thomas (resigned 12/11/2020)

### **Company registered number**

03465868

### **Charity registered number**

1067125

### **Registered office**

Barclays House, 1 Wimborne Road, Poole, Dorset, BH15 2BB

### **Company secretary**

M R Hudson

### **Chief executive officer**

Martin Edwards

### **Independent auditor**

Mazars LLP, 5<sup>th</sup> Floor, Merck House, Seldown Lane, Poole, BH15 1TW

### **Bankers**

Barclays, 61 Old Christchurch Road, Bournemouth, Dorset, BH1 1ER

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

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## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020**

### **Including the Julia's House response to the 2020 coronavirus pandemic**

*'You have shown incredibly resilient work in the face of layers of adversity: fantastic perseverance and commitment from everyone at Julia's House.'*

- Paula Reid, resilience coach, polar trekker and round-the-world yachtswoman

Julia's House Ltd, known as Julia's House, is a registered incorporated charity, charity number 1067125, company number 3465868. The Trustees, who are also directors for the purposes of companies legislation, present their report and financial statements of the charity for the year ended 31 December 2020. These comply with current statutory legislation and the memorandum and articles of association.

## **STRATEGIC REPORT**

### **Trust objectives and services**

Julia's House provided the following services in 2020 to achieve its aims:

1. Hospice and home based frequent respite care
2. Hospice and home based end-of-life care
3. Specialist therapies for the children
4. Symptom control by administering medication as directed by primary care givers
5. Regular activities and family support for siblings, mums, dads and grandparents
6. Bereavement support
7. Research into the impact of respite care on family relationships and mental health

The charity was also involved extensively in the pandemic response, detailed below.

These services and benefits are regularly audited for quality through Board oversight of the Executive Team; parents of service users sitting on our Board; Board sub-groups to focus on care quality and responsiveness, finance and risk; and through annual anonymous surveys of service user families. Progress against agreed strategic objectives is reported regularly to the Board.

### **Achievements and performance: review of activities**

#### **Care services**

*'I am immensely proud to be associated with such a great team of people, putting poorly children and their families first even at such a challenging time for all.'*

– Justin Kline, bereaved father and Service User Trustee of Julia's House

# **JULIA'S HOUSE LIMITED**

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To all of our supporters and volunteers, our care is your gift to the community. Never has this been more important than during the pandemic.

During 2020 we supported 125 children with life-shortening or life-threatening conditions (147 in 2019); 60 siblings (71 in 2019); and an additional 46 families received bereavement support (46 in 2019). The reductions were mainly due to fewer new respite care referrals. However, these numbers barely begin to tell the story of the care provided by Julia's House during the pandemic.

In a normal year, two-thirds of our care is provided in the community, which meant we were in a good position to support families cut off at home. This became vital as isolation and pressure - a challenge for Julia's House families at the best of times - ratcheted up during the lockdowns.

Many families found that statutory community services were reduced or withdrawn during the pandemic. Regular respite breaks by Julia's House nurses and carers, to support the parents and look after the child, played a vital part in the whole family's wellbeing.

We increased this respite care where possible, also collecting medicines or dropping off deliveries for families, and even talking to them through their door if they were isolating for clinical reasons. Each family has a Julia's House Named Nurse as their main contact, who also kept in frequent touch to see how they were doing throughout the pandemic.

Supplies of PPE were initially hard to come by, but eventually became consistent through NHS supply chains.

Siblings were also supported with one-to-one visits, again with staff wearing full PPE.

In a normal year we would stage regular events for families to mix and be entertained in a mutually supportive environment. This was not possible due to social distancing and lockdowns, so instead we developed various virtual support, both individually and in groups.

Julia's House continued to provide emergency and end of life care where required.

The charity also supported the NHS in various ways during the pandemic, offering emergency nursing transfers, and making our hospices available to relieve pressure if local hospitals became overwhelmed, completing a daily 'capacity tracker' of the emergency capacity we could offer. The Julia's House nursing team worked closely with Public Health England to contain any situations of viral transmission.

The charity also provides regular bereavement support for up to five years after a child's passing. This continued during the pandemic. Although the annual Remembering Day gathering was not possible, we also sent each family a stained-glass remembrance star.

The pandemic has affected every aspect of life for the children and families, and every aspect of our service. The Trustees cannot thank enough the charity's supporters and volunteers, and the staff who carried all the pressures we have seen in healthcare with exceptional dedication, skill and compassion.

# **JULIA'S HOUSE LIMITED**

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*'We would not have coped without the support of [our Julia's House nurse] on the last day. She got us through. A child in that situation needs to feel safe and loved and not afraid. Julia's House helped [our child] to feel just that.'*

– parent of a child cared for by Julia's House

#### *Diversity and inclusion*

Julia's House has always been committed to working with and recruiting from the whole local community. Every effort continues to be made to ensure all members of the team feel able to contribute fully to the work of Julia's House.

Julia's House annually and anonymously surveys the families of the children we care for, to measure satisfaction with our services. The 2020 survey focused particularly on diversity and inclusion, with 95.5% of responding families answering that Julia's House meets their family's needs in terms of their race, culture or ethnicity, 4.5% not sure and 0% answering in the negative.

#### *Julia's House Research and Policy influencing*

We seek to demonstrate to Government that the benefits of respite breaks outweigh and are cheaper than the long term damage caused by lack of respite breaks.

In 2017 Julia's House and Bournemouth University published national research into the impact of respite breaks on parental stress and relationship break-up. This showed that parents whose relationship was stable received on average 43% more respite than those whose relationship was distressed; and that of those who had already split up, 75% had no access to any respite breaks at the time.

In 2020 the results were published of national research by Pro Bono Economics, instigated by Julia's House, into the economic impact of respite breaks on parental wellbeing. This showed that for the most stressed group of parents, they experienced a significant reduction in stress, resulting in 49% less demand for mental health services among this group.

Family breakdown has wider costs too: Working Families calculated in 2018 that the cost of parents of disabled children having to give up work is £685 million annually.

Julia's House and national membership body Together for Short Lives therefore called for HM Treasury to create a £434 million annual ring-fenced grant to fill the gap in funding for social care services for all disabled children in England and their families, quantified in analysis by Development Economics and the Disabled Children's Partnership.

The Government declined even to meet us via Zoom to discuss it. The Chancellor, Rishi Sunak MP, passed it on to the Children's Minister, Vicky Ford MP, who also declined to meet the Chair of the All-Party Parliamentary Group for children with palliative conditions. This follows a pattern: no Government Minister would meet us in 2017 about our relationships research. Some even failed to reply. This is an inadequate response to painstaking evidence.

# **JULIA'S HOUSE LIMITED**

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Julia's House is determined that the voice of parents is heard and addressed in national policy. It is in no-one's interests to wait for more such parents to split up or suffer mental breakdowns.

'I can honestly say that [my partner] and I would not have the relationship we do without the support of Julia's House.'

– mother of a child cared for by Julia's House

#### Care Quality Commission (CQC) inspection rating

Further inspection engagement meetings took place in 2020, including about the work of Julia's House in adapting to the pandemic. Julia's House retains the highest rating of 'Outstanding' from the CQC. This attests to the quality of our care services, responsiveness to service user feedback, and rigorous safety standards.

'They have the whole family's interests at heart and how they work is built around this.'

– mother of a child cared for by Julia's House

#### NHS partnerships and funding

The pandemic necessitated even closer working with NHS services, as described above. In addition, Julia's House continued to provide a commissioned service in Dorset which constituted 5% of the charity's income. Emergency Government income in the pandemic, principally the Job Retention Scheme ('furlough') and the 'Hospices grant', brought the total proportion of Julia's House income from Government sources during 2020 to 32%. The 'Hospices grant', negotiated nationally by Hospice UK, was a purchasing arrangement for spare capacity to relieve pressure on the NHS, incorporating daily capacity tracker reporting.

#### **Financial Review**

Julia's House is hugely thankful for the exceptional generosity during the pandemic of the general public, the local business community, grant-making foundations and private donors. In a year when lockdowns and social distancing made many forms of fundraising impossible, this generosity was absolutely vital in keeping care services going for children and families under huge strain.

The charity also raises funds through a separate trading company, Julia's House Trading Limited, owned by the charity and assisted by many volunteers. For much of the year the shops were obliged to close and staff were put on furlough.

Prior planning around the prudent level of the charity's Reserves, referred to below, became pivotal both to financial resilience and service continuity during the pandemic.

# **JULIA'S HOUSE LIMITED**

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#### **Restricted and designated income, general funds and service continuity**

The charity will carry forward £2,796,471 of free general funds into 2021.

Restricted funds are individually itemised. Unrestricted funds have been split into the following headings on the Balance Sheet and within the Notes:

1. Capital funds which represent the net book value of fixed assets owned by the charity.
2. Trading subsidiary funds which represent funds held in the subsidiary used to generate income for the charity and to meet its legal obligations as tenant of a chain of charity shops.
3. Designated funds which have been set aside by the trustees to ensure continuity of care to those who rely on our services, and to meet certain known future financial obligations.
4. General funds which are held because of the charity's high reliance on voluntary funding and the unpredictability of some of those future income streams.

Voluntary and Trading income was £1,034,352 below budgeted levels in 2020 due to impact of lockdowns and social distancing. Government emergency income from the Job Retention Scheme was £898,923 and from the 'Hospices grant' purchasing was £1,487,913. Together these contributed largely to a year-end surplus of £3,239,314. This surplus will help negate the severe impact to the charity of lockdowns and continuing restrictions on social mixing in 2021, which will substantially restrict many forms of fundraising including events and the charity's shops.

Particularly with the current pressure on the children's families, Julia's House is committed to continuity of care and support. We therefore designate funds to sustain our nursing, care and family support that our beneficiaries rely upon, in the event of serious shortfall in the charity's income.

The charity maintains a rolling four-year budget forecasting model. Financial deficits are planned through until at least 2023 as the economy recovers from the effects of the pandemic. Whilst deficits can be sustained for a while, the charity must revert to a balanced budget by 2024.

#### **Reserves**

It is the charity's policy to hold between six and twelve months' worth of operating expenditure in Reserves that are accessible. The critical importance of having such Reserves was never more apparent than during the pandemic, which saw huge swings in the charity's financial position versus budget, particularly in income as the lockdowns halted fundraising events and closed the charity's chain of shops.

The charity's Reserves at the end of 2020 constituted 13.5 months' worth of 2021 operating expenditure. The Trustees believe this additional level of Reserves will enable the charity to meet its obligations in 2021 if, as expected, further lockdowns occur and social distancing measures remain in place thus significantly affecting fundraising activity, as was the case in 2020. The Trustees are therefore satisfied that the Reserves position at the end of 2020 was prudent.



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#### **Volunteers**

Julia's House has more than 400 registered volunteers. Our volunteers make a substantial contribution to the charity's services, fundraising and cost-effectiveness, as well as raising awareness of Julia's House in their communities, and the charity is extremely grateful.

The charity's Board of Trustees and the Directors of its Trading Company are also all volunteers and are all unpaid.

Julia's House supports its volunteers with regular news bulletins, an annual volunteers' survey, and long-service awards for those who have served at least 5, 10, 15 or 20+ years.

The charity's management kept in regular touch with our volunteers during the lockdown, particularly those who were elderly and vulnerable.

#### **Mike Wise MBE**

The Board of Julia's House would like to pay special tribute to the charity's founder and Life President, Mike Wise MBE, who died in November 2020, aged 84. Mike was a friend of the children's nurse Julia Perks, and founded the charity in her memory after her death from cancer. His tireless leadership and fundraising led first to the community care service and then to the construction of the Julia's House Dorset hospice. Mike chaired the Board from 1997 to 2007. The charity will be forever in Mike's debt and is profoundly grateful for his pivotal achievements.

#### **Donated office space**

Julia's House continues to receive free office space from Barclays Bank in Poole for the charity's fundraising and administration. This very generous Gift in Kind further enables the charity to run in a cost-effective way and maximise the use of donations to fund its care services.

The charity is very grateful to other landlords for their support during the pandemic.

#### **Fundraising practices and performance**

Due to the lockdowns and ongoing social distancing, multiple forms of fundraising were severely affected or impossible. Numerous events were cancelled and the Julia's House shops were obliged to close for long periods.

The charity therefore relied substantially on donations, as distinct from fundraising, and on Government assistance schemes. The Board of Trustees is immensely grateful to the charity's donors, and to the Government, for this additional help which enabled Julia's House to maintain nursing and care services during the pandemic.

At the same time, the charity converted as many fundraising methods as possible to online platforms.

Income levels and fundraising effectiveness are kept under review by the Board and the Executive Team. Julia's House is regulated by the Fundraising Regulator as part of good practice.

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In 2020 the charity received £2,704,563 Government income, and £5,495,749 of voluntary fundraising or donations including legacies.

Excluding its Retail Trading arm, 78% of the charity's expenditure was spent on care services in 2020. This is expected to rise further in the current four-year cycle, notably with the continued expansion of the charity's care services in Wiltshire.

The Retail Trading arm ran the Julia's House chain of shops, which were substantially affected by the lockdowns. In 2020 they generated £1,899,609 of gross income and a net profit of £457,544 with an additional £89,980 generated in Gift Aid on donated goods.

### **The charity's plans for 2021 and beyond**

Our goals include:

1. Maintain sufficient staffing levels, and stocks of PPE and Covid testing kits, to be able to provide continuity of care for all eligible children and families.
2. Keep both Julia's House hospices on emergency standby to assist the NHS if local hospitals become overwhelmed in the pandemic.
3. Provide more choice of location for families whose child is approaching end of life care, and generate more referrals for end of life care, by enhancing specialist medical advice and support available to the child's regular doctors and nurses.
4. Continue to develop virtual support, individually and in groups, to boost the resilience and mental health of family members who are isolating or otherwise lonely and distressed.
5. Maintain CQC 'Outstanding' rating, and vigilance in all areas of quality assurance, risk management, Safeguarding and staff training.
6. Continue to use research evidence to influence and improve the provision of parental respite breaks in national policy.
7. Continue to support staff wellbeing during the pandemic and beyond; maintain top-20 Best Companies national staff survey rating.
8. Further roll out diversity awareness training for managers and achieve wider diversity in recruitment.
9. Move towards balanced income and expenditure by 2024, adapting fundraising methods and raising public awareness of our services, as the economy slowly recovers from the pandemic.
10. Hold between 6-12 months' worth of expenditure in Reserves.
11. Stage Wiltshire Appeal over 2021-22 and build towards net £1m return from Wiltshire fundraising by 2024.
12. Continue to promote widely the need for legacy giving, so that the care of at least one in four children by Julia's House is still funded through legacies.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT**

FOR THE YEAR ENDED 31 DECEMBER 2020

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The charity aims to maintain adequate designated and general funds to maintain service continuity. Julia's House will continue to keep its fundraising methods under careful scrutiny to ensure optimum standards, and will ensure compliance with current and future regulations.

Julia's House keeps its finances and performance continually under review and works to a strategic plan under the direction of its Chief Executive. The Executive Team develops team goals and individual objectives to achieve the charity's aspirations and is charged with maintaining the requisite high standards across the organization.

The Trustees are committed to ensuring that the charity's care is among the highest standard anywhere in the country, helping children with life-shortening or life-threatening conditions, supporting their parents through the exhaustion of round-the-clock care, and supporting the children's siblings and grandparents too.

### **Structure, governance and management**

#### **Trust aims and public benefit**

The objects of the charity are to 'to raise funds and to provide care and facilities for critically or terminally ill children and their families'. We have referred to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. Julia's House provides a public benefit by maximising the quality of life for children and young people with life-shortening or life-threatening conditions, by providing respite care throughout childhood, support in emergencies, end of life care, and support for the family. The charity directly helps children in Dorset and Wiltshire; and indirectly supports children further afield through advice and mentoring for other children's palliative care services, as well as through research and influencing policy to benefit children nationally.

#### **Trustee selection, induction, training and reporting**

All Julia's House Trustees are unpaid, although expenses may be claimed and remunerated.

Potential new Trustees are assessed according to whether they fulfil a gap in the skill audit of the Board. All Trustees are subject to a Disclosure and Barring (criminal record) check. The charity ensures that new Trustees have thorough induction briefings. All Trustees routinely receive a report from each department in advance of every Board meeting, reviewing performance and assessing new developments and future priorities.

The Trustees also received updates from the Executive team several times per week during the height of the pandemic and responded accordingly to the emergency.

# **JULIA'S HOUSE LIMITED**

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#### **Board and Executive responsibilities**

The non-executive Board determines the strategic plan, the annual budget, Reserves and investments policy, risk management and prevention strategies. The Board delegates day to day running of the charity and its services to the Executive team.

#### **Board of Trustees**

The Directors of the company for Companies Act purposes are defined as Trustees in the company's Articles of Association. The Trustees who held office from the 1 January 2020 to the date of this report, unless otherwise stated, were:

Barbara Baker (appointed November 2020)

Susan Cianchetta (Vice Chair, resigned February 2020)

Sarah Elliott (appointed July 2020)

Karen Glastonbury (appointed February 2020)

Brian Hutchinson (Treasurer)

Justin Kline (service user family representative; appointed January 2021)

Elizabeth Labrow (resigned May 2020)

Warren Munson (Chairman; resigned February 2021)

Mark Nixon

Brian Parker (appointed February 2020; Chairman after 4<sup>th</sup> February 2021)

Dr Simon Pennell (resigned February 2021)

Vernon Phillips (service user family representative)

Jacqui Scrace (resigned February 2020)

Malcolm Sevenoaks (service user family representative, resigned August 2020)

Barrie Thomas (resigned November 2020)

Peter Wragg (Vice Chairman after 4<sup>th</sup> February 2021)

The Board has strong skills and experience in the areas needed for the trust to be well governed. These include medicine; clinical and nursing management; parents of service users; business and commerce; finance; HR; and law.

# **JULIA'S HOUSE LIMITED**

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FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Risk, staffing levels and future financial planning**

The charity operates a Finance & Risk Committee which monitors financial performance, investments, Reserves, and other areas of non-clinical risk, into which the Health & Safety Working Group reports. Clinical policy and risks, service standards, and service complaints and compliments are monitored by the Clinical Governance Committee.

Minutes from all meetings of all three groups are always sent to the charity Board for oversight. In addition, the charity conducts annual anonymous surveys of its service user families, staff and volunteers in order to elicit direct information about how to improve any aspect of the charity, learning points from which are given to the Executive team to implement and are monitored by the Board.

The charity maintains a Risk Register of all serious or significant risks, including in clinical standards, safety, Safeguarding, data, and finance. Each risk is quantified according to impact. Action plans are in place to mitigate against these risks. The Register and the action plans are kept under continual review, as well as a formal review annually by the Board.

Future factors that will affect financial performance include the ongoing pandemic and its effect on social distancing, fundraising methods and the rate of economic recovery. For these reasons the Board felt it prudent to make a small number of staff redundancies towards the end of 2020, equivalent to around 4% of total staffing expenditure. These were nearly all achieved through Voluntary Redundancy. None of the charity's nurses or carers were made redundant.

The normal fluctuation of some income areas, particularly legacies and support from major donors, is also an ongoing factor in financial planning. The charity therefore develops support from a broader base, including community fundraising, the weekly lottery and the chain of Julia's House charity shops, which in normal non-pandemic years are inherently much more predictable.

The charity's four-year budgeting cycle plans for diminishing deficits year on year as the economy recovers from the impact of the pandemic. Current Reserves levels mean that the charity can maintain care services meantime.

#### **Investments**

The aim of the charity is to achieve an acceptable level of return on its investments, while avoiding having investments in the portfolio that place funds in the hands of businesses of which the charity does not approve, such as tobacco, pornography and child labour. Despite a relatively conservative risk profile, the value of the charity's investments saw larger than usual fluctuations in 2020 due to the pandemic, but gained in value overall during 2020 by £306,992.

The charity continued to benefit from the services of an expert portfolio adviser, Brewin Dolphin. The Board takes a medium to long term approach to its investments and is confident as to their placement and performance, which it keeps under regular review through its Finance & Risk Committee.

# **JULIA'S HOUSE LIMITED**

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#### **Statement of Trustee responsibilities**

The Trustees (who are also directors of Julia's House Limited for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

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

#### **Management standards**

Julia's House holds the highest possible inspection rating of 'Outstanding' from the Care Quality Commission. Julia's House is also in the *Sunday Times* Top 100 Non-Profit Places to Work, a nationwide comparative staff survey run by Best Companies, ranked 12<sup>th</sup> (previous ranking 36<sup>th</sup>).

However, the charity is aware that the key to future effectiveness is not past performance, but ongoing vigilance around standards, adaptability in changing situations, and the ability to question every aspect of its operation.

#### **Remuneration policy and the Senior Management Team**

Julia's House through its Board of Trustees independently benchmarks its staff pay with external pay data of comparable roles in comparably sized organizations, including thirty-five hospices and several hundred charities.

The full time Chief Executive (CEO) Martin Edwards is responsible for ensuring the charity achieves the highest standards of care, clinical governance, training and management; achieves target annual income (usually more than £8million); produces innovative research & development; and lobbies at national and local level for policy change in children's palliative care.

# **JULIA'S HOUSE LIMITED**

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The charity's senior nurse is its full time Director of Care, Claire Hudson-Cooper, who runs the care services, ensuring the highest standards of clinical care and holistic family support, and who also contributes to national improvements in standards and methods of care.

Both the CEO and Director of Care are also responsible for the NHS commissioning contract and liaison with NHS services to ensure optimal, joined-up care for the children. This has been particularly important during the pandemic as hospices have been required to provide standby emergency capacity to local hospitals.

The charity's full time Deputy Chief Executive and head of fundraising, Mike Bartlett, is responsible for all voluntary income generation and for ensuring plans for further income growth. Methods of fundraising include appeals, corporate support, trusts, events and other public fundraising, and running a lottery and a chain of charity shops.

The full time Finance Director Ruth Spurrier (FCMA) is responsible for ensuring the charity correctly and fully accounts for all its income, expenditure, investments, payroll, pensions, taxes and other legal and financial obligations. The Finance Director is required to have a professional Accounting qualification.

The part time HR Director Diane de Souza is responsible for ensuring the charity recruits and trains its staff to the highest levels as required by the Care Quality Commission, discharges all its legal responsibilities as an employer and looks after its 400 volunteers and its 212 staff (141 full time equivalents) in order to provide the best and most cost-effective service. The HR Director is required to be as a minimum a Chartered Member of the Chartered Institute of Personnel & Development.

The CEO and Senior Management Team proposed, and are tasked by the Board with achieving, the charity's expansion of care services and fundraising across Wiltshire, ultimately doubling the charity's reach. They each have substantial management experience in relevant fields.

Julia's House Ltd

Registered Charity No 1067125

Company No 3465868

Registered with the Fundraising Regulator

[www.juliashouse.org](http://www.juliashouse.org)

*'Without Julia's House the heart would be ripped out of the care available to families like ours. Many families would be completely lost, cut adrift without a lifeline. Julia's House is the first proper entrance into a new world you find yourself in, a world full of friendship and support.'*

– father of a child cared for by Julia's House

This report was approved by the trustees on Mar 24, 2021 and signed on their behalf by:

  
Brian Hutchinson (Mar 24, 2021 09:03 GMT)

**Brian Hutchinson, Treasurer**

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JULIA'S HOUSE  
FOR THE YEAR ENDED 31 DECEMBER 2020

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### **Opinion**

We have audited the financial statements of Julia's House Limited (the 'parent charity') and its subsidiary (the 'group') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Company Balance Sheet, the Consolidated 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 applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the charity's affairs as at 31 December 2020 and of the group's income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's 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 FRS'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 financial statements are authorised for issue.

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

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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.



# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JULIA'S HOUSE

#### FOR THE YEAR ENDED 31 DECEMBER 2020

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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 course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether 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.

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the Trustees' Report which includes the Strategic Report and the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

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

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

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

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

#### **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement set out on page 12, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the 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.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JULIA'S HOUSE FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Auditor's 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 the 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. Based on our understanding of the group and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, the Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering, non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to the recognition of legacy income and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF JULIA'S HOUSE  
FOR THE YEAR ENDED 31 DECEMBER 2020

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There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Use of the audit report**

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



Jonathan Marchant (Mar 29, 2021 17:30 GMT+1)

Jonathan Marchant (Senior Statutory Auditor)  
for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

5<sup>th</sup> Floor  
Merck House  
Seldown Lane  
Poole  
BH15 1TW

Date: Mar 29, 2021

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

### CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating consolidated income and expenditure account)

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>					
Donations and legacies	2	4,538,791	249,622	4,788,413	3,497,459
Charitable activities	3	-	492,938	492,938	392,664
Other trading activities					
Fundraising events and Lottery	4	706,736	600	707,336	1,121,825
Income from shops	5	1,361,559	-	1,361,559	2,147,652
Government Covid income	6	1,216,650	1,487,913	2,704,563	-
Income from Investments	7	3,298	-	3,298	13,716
<b>Total income</b>		<b>7,827,034</b>	<b>2,231,073</b>	<b>10,058,107</b>	<b>7,173,316</b>
<b>Expenditure on:</b>					
Expenditure on trading	5	1,668,125	-	1,668,125	1,772,042
<b>Total income net of trading expenditure</b>		<b>6,158,909</b>	<b>2,231,073</b>	<b>8,389,982</b>	<b>5,401,274</b>
Expenditure on raising funds	8	1,189,464	1,500	1,190,964	1,613,262
<b>Net income available for charitable activities</b>		<b>4,969,445</b>	<b>2,229,573</b>	<b>7,199,018</b>	<b>3,788,012</b>
Expenditure on charitable activities	9	2,085,843	2,180,853	4,266,696	4,601,218
<b>Total expenditure</b>	<b>14</b>	<b>4,943,432</b>	<b>2,182,353</b>	<b>7,125,785</b>	<b>7,986,522</b>
<b>Net income/(loss) before investment gains</b>		<b>2,883,602</b>	<b>48,720</b>	<b>2,932,322</b>	<b>(813,206)</b>
Net gains on investments	21	306,992	-	306,992	542,136
<b>Net income/(loss) before transfers</b>		<b>3,190,594</b>	<b>48,720</b>	<b>3,239,314</b>	<b>(271,070)</b>
Transfers between funds	26	(6,958)	6,958	-	-
<b>Net movement in funds</b>		<b>3,183,636</b>	<b>55,678</b>	<b>3,239,314</b>	<b>(271,070)</b>
<b>Reconciliation of funds:</b>					
Totals funds at 1 January 2020		10,326,452	138,179	10,464,631	10,735,701
<b>Total funds at 31 December 2020</b>		<b>13,510,088</b>	<b>193,857</b>	<b>13,703,945</b>	<b>10,464,631</b>

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

CONSOLIDATED BALANCE SHEET  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	19		2,252,498		2,436,579
Intangible assets	20		66,426		45,923
Investments	21		4,169,046		3,862,054
			6,487,970		6,344,556
<b>Current assets</b>					
Stocks	22	626,112		585,774	
Debtors	23	3,004,051		1,299,235	
Cash at bank and in hand	28	4,042,841		2,717,659	
		7,673,004		4,602,668	
<b>Creditors:</b> amounts falling due within one year	24	(457,029)		(482,593)	
<b>Net current assets</b>			7,215,975		4,120,075
<b>Net assets</b>			<b>13,703,945</b>		<b>10,464,631</b>
<b>Charity funds</b>	26				
Capital funds			2,318,925		2,482,502
Trading funds			457,544		401,208
Designated funds			7,937,148		5,328,017
General funds			2,796,471		2,114,725
Restricted funds			193,857		138,179
<b>Total funds</b>			<b>13,703,945</b>		<b>10,464,631</b>

The financial statements were approved by the trustees on Mar 24, 2021 and signed on their behalf, by:

  
Brian Hutchinson (Mar 24, 2021 09:03 GMT)

**Brian Hutchinson, Treasurer**

The notes on pages 22 to 45 form part of these financial statements.

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

### COMPANY BALANCE SHEET

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	19		2,252,498		2,436,579
Intangible assets	20		66,426		45,293
Investments	21		4,169,046		3,862,054
			6,487,970		6,344,556
<b>Current assets</b>					
Stocks	22	192,360		174,819	
Debtors	23	3,264,840		1,714,145	
Cash at bank and in hand		3,628,721		2,159,240	
		7,085,921		4,048,204	
<b>Creditors:</b> amounts falling due within one year	24	(327,490)		(329,337)	
<b>Net current assets</b>			6,758,431		3,718,867
<b>Net assets</b>			<b>13,246,401</b>		<b>10,063,423</b>
<b>Charity funds</b>	26				
Capital funds			2,318,925		2,482,502
Designated funds			7,937,148		5,328,017
General funds			2,796,471		2,114,725
Restricted funds			193,857		138,179
<b>Total funds</b>			<b>13,246,401</b>		<b>10,063,423</b>

The financial statements were approved by the trustees on Mar 24, 2021  
behalf, by:

and signed on their

  
Brian Hutchinson (Mar 24, 2021 09:03 GMT)

**Brian Hutchinson, Treasurer**

The notes on pages 22 to 45 form part of these financial statements.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### CONSOLIDATED CASH FLOW STATEMENT

#### FOR THE YEAR ENDED 31 DECEMBER 2020

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>Cash flows from operating activities</b>			
Net income for the year (as per Statement of Financial Activities)		3,239,314	(271,070)
<b>Adjustment for:</b>			
Depreciation charges		266,555	261,839
Amortisation charges		12,592	4,778
Gains on investments		(306,992)	(542,136)
Dividends, interest and rents from investments		(3,298)	(13,716)
Loss on sales of fixed assets		337	2,214
Increase in stocks		(40,338)	(101,963)
Increase in debtors		(1,704,816)	(211,659)
(Decrease)/increase in creditors		(25,564)	78,075
Net cash provided by operating activities		1,437,790	(793,638)
<b>Cash flows from investing activities</b>			
Interest received		3,298	13,716
Purchase of property, plant and equipment		(82,811)	(155,411)
Purchase of intangible assets		(33,095)	(50,701)
Transfer funds to investments		-	(40,835)
Net cash used in investing activities		(112,608)	(233,231)
Change in cash and cash equivalents in the year		1,325,182	(1,026,869)
Cash and cash equivalents brought forward	<b>28</b>	2,717,659	3,744,528
Cash and cash equivalents carried forward	<b>28</b>	4,042,841	2,717,659

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **1. Accounting Policies**

##### **1.1 Basis of preparation of financial statements**

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 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

No separate SOFA has been presented for the company alone as permitted by Section 408 of the Companies Act 2006 and paragraph 397 of the SORP.

##### **1.2 Company status**

The company is a company limited by guarantee. In the event of the company being wound up, the liability in respect of the guarantee is limited to £10 per member of the company.

##### **1.3 Fund accounting**

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

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



# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **1. Accounting Policies (cont.)**

##### **1.4 Incoming resources**

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

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the company where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

##### **1.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

##### **1.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make 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. All expenses including support costs and governance costs are allocated to the applicable expenditure headings.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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### **1. Accounting Policies (cont.)**

#### **1.7 Direct Charitable Expenditure**

Expenditure is allocated between expense headings and funds as follow:

Payroll costs – on the basis of time spent on the charitable activities and fundraising.  
Depreciation – according to fixed asset usage by the charitable activities.  
Overheads – expenses are allocated by desk space and the remaining office costs.

#### **1.8 Support Costs**

Certain support costs are allocated directly on the basis of staff hours, however some of the costs for the purposes of the financial statements are allocated 20% to voluntary income expenditure and 80% to charitable activities.

#### **1.9 Going concern**

The financial statements have been prepared on the basis that the charity is a going concern. In this respect, the trustees have considered the financial uncertainties arising from the continuing Coronavirus Pandemic. The Trustees approved a detailed income and expenditure budget for 2021 which envisages our various income streams returning to normal levels during the year. During 2020, the charity received significant government support and the Trustees believe this will continue while Covid restrictions apply. The existing higher level of reserves plus close financial controls mean the charity will be able to meet its obligations and have sufficient time to mitigate any further unforeseen circumstances.

#### **1.10 Intangible assets**

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

All intangible assets are considered to have a finite useful life. If a reliable estimate of the useful life cannot be made, the useful life shall not exceed ten years.

#### **1.11 Tangible fixed assets and depreciation**

Fixed assets donated are recognised in the income and expenditure accounts at their net book value.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold property	- over the lease term
Motor vehicles	- 4 years straight line
Fixtures, fittings and equipment	- 3 – 5 years straight line
Buildings	- 5 – 50 years straight line

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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### **1. Accounting Policies (cont.)**

#### **1.12 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.

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

#### **1.13 Stock**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Donated stock is recognised at net realisable value.

#### **1.14 Debtors**

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

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

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

#### **1.16 Creditors and provisions**

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

#### **1.17 Financial instruments**

The group only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially measured at transaction value and subsequently measured at their settlement value.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **1. Accounting Policies (cont.)**

##### **1.18 Pensions**

The group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the group to the fund in respect of the year.

The group operates a defined benefits pension scheme. The scheme is a multi-employer scheme where it is not possible, in the normal course of events, to identify on a consistent and reasonable basis, the share of underlying assets and liabilities belonging to individual participating employers. Therefore, as required by FRS 102, the group accounts for this scheme as if it was a defined contribution scheme. The amount charged to the Statement of Financial Activities represents contributions payable to the scheme in respect of the accounting period.

##### **1.19 Government grants**

Grants of a revenue nature are recognised in the Statement of Financial Activities in the same period as the related expenditure or the period to which the grant relates.

##### **1.20 Judgements in applying accounting policies and key sources of estimation**

The trustees consider the key judgements relate to the recognition of legacy income. Further details of this are included in 1.4.

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **2. Income from donations and legacies**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Donations	1,265,074	153,369	1,418,443	1,545,212
Legacies	2,917,922	-	2,917,922	1,516,939
Grants	181,982	96,253	278,235	210,321
Gifts in kind	173,813	-	173,813	224,987
<b>Total donations and legacies</b>	<b>4,538,791</b>	<b>249,622</b>	<b>4,788,413</b>	<b>3,497,459</b>

In 2019, of the total income from donations and legacies, £264,647 was income to restricted funds and £3,232,812 was income to unrestricted funds.

### **3. Income from charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Government grant	-	148,193	148,193	98,795
NHS CCG	-	344,745	344,745	293,869
	-	492,938	492,938	392,664

In 2019, of the total Income from charitable activities, £392,664 was restricted income and £nil was unrestricted income.

### **4. Fundraising income**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Fundraising events and lottery	706,736	600	707,336	1,121,825

In 2019, of the total fundraising income, £10,750 was income to restricted funds and £1,111,075 was income to unrestricted funds.

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 5. Retail trading results

	Total funds 2020 £	Total funds 2019 £
<b>Charity shop income</b>		
Sales	984,210	1,508,564
Sales under the donated goods scheme	377,349	639,088
Income from shops	1,361,559	2,147,652
Government Covid income	538,050	-
	1,899,609	2,147,652
<b>Charity shop expenses</b>		
Direct costs	485,662	545,713
Staff costs	808,080	880,783
National insurance	47,776	54,118
Pension costs	73,099	77,360
Depreciation	48,729	42,946
Support costs	204,779	171,122
	1,668,125	1,772,042
Net income from retail trading results	231,484	375,610

The Shop income for the year was reduced by £377,349 (2019: £639,088) by the conversion of sales into donations through the Gift Aid on donated goods scheme.

This was raised directly by the efforts of the shops and should be seen as part of their performance. The total Gift Aid claimed through this scheme during the year was £89,980 (2019: £157,398).

In 2020 and 2019, all retail trading income and expenditure was unrestricted.

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 6. Government Covid Income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Job Retention Scheme	898,923	-	898,923	-
Hospice UK – Government grant	-	1,487,913	1,487,913	-
Retail Grant	317,727	-	317,727	-
	1,216,650	1,487,913	2,704,563	-

### 7. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Bank interest receivable	2,445	-	2,445	11,612
Dividends received	853	-	853	2,104
	3,298	-	3,298	13,716

In 2019, all investment income was unrestricted.

### 8. Expenditure on raising funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Direct costs	162,881	1,500	164,381	547,225
Premises costs	35,837	-	35,837	42,392
Overheads	122,883	-	122,883	207,684
Staff costs	834,194	-	834,194	785,817
Depreciation	13,923	-	13,923	11,629
Investment management costs	19,746	-	19,746	18,515
	1,189,464	1,500	1,190,964	1,613,262

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 9. Analysis of expenditure on charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Cost of care	2,085,843	2,180,853	4,266,696	4,601,218

### 10. Analysis of resources expended by activities

	Direct costs 2020 £	Support costs 2020 £	Total funds 2020 £	Total funds 2019 £
Cost of care	3,193,918	1,072,778	4,266,696	4,601,218

### 11. Direct care costs

	Total funds 2020 £	Total funds 2019 £
Premises costs	61,343	79,621
Overheads	239,521	374,918
Staff costs	2,250,994	2,371,154
National insurance	194,807	211,207
Pension cost	240,136	259,823
Depreciation	207,117	206,385
	3,193,918	3,503,108

### 12. Support costs

	Expenditure on shops 2020 £	Cost of care 2020 £	Total 2020 £	Total 2019 £
Direct costs	7	60,546	60,553	38,308
Overheads	32,589	109,473	142,061	189,595
Staff cost	137,639	743,502	881,141	850,739
National insurance	13,301	71,256	84,558	80,283
Pension cost	16,312	83,554	99,866	104,650
Depreciation	4,931	4,447	9,378	5,657
	204,779	1,072,778	1,277,557	1,269,232



# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **13. Governance costs**

	<b>Unrestricted funds 2020 £</b>	<b>Restricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Audit fees	14,790	-	14,790	13,600
Tax & advisory fees	2,725	-	2,725	4,580
Administration expenditure	1,583	-	1,583	1,443
	<b>19,098</b>	<b>-</b>	<b>19,098</b>	<b>19,623</b>

### **14. Analysis of resources expended by expenditure type**

	<b>Staff costs 2020 £</b>	<b>Depreciation and amortisation 2020 £</b>	<b>Other costs 2020 £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Fundraising and events	834,194	13,923	342,847	1,190,964	1,613,262
Retail expenses	1,096,207	53,660	518,258	1,668,125	1,772,042
Cost of care	3,584,249	211,564	470,883	4,266,696	4,601,218
	<b>5,514,650</b>	<b>279,147</b>	<b>1,331,988</b>	<b>7,125,785</b>	<b>7,986,522</b>

### **15. Income**

The charity generated none of its incoming resources from outside of the UK during the year (2019: nil).

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### **16. Net incoming resources**

This is stated after charging;

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets:		
- Owned by the charitable group	266,555	261,839
Amortisation of intangible assets:		
- Owned by the charitable group	12,592	4,778
Operating lease rentals:		
- Premises rent	265,647	261,676
- Other leases	4,363	4,526
Auditors' remuneration (Group fees)	14,790	13,600

During the year rent concessions were received totalling £29,450 (2019: £nil).

During the year, no trustee received any remuneration (2019: £nil).

During the year, no trustees received any benefits in kind (2019: £nil).

During the year, trustees received reimbursement of expenses £28 (2019: £68).

During the year the company provided indemnity Insurance to cover all its trustees under their duties as trustees at a cost of £1,109 (2019: £855).

#### **17. Staff costs**

Staff costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	4,644,233	4,762,907
Social security costs	390,906	407,412
Other pension costs	479,511	505,615
	<b>5,514,650</b>	<b>5,675,934</b>

The average monthly number of employees was 229 (2019: 228) and the average monthly number of full time equivalent employees during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No.</b>	<b>No.</b>
Care staff	66	66
Others	85	88
	<b>151</b>	<b>154</b>

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

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### **17. Staff costs (cont.)**

The number of higher paid employees was:

	<b>2020 No.</b>	<b>2019 No.</b>
In the band £60,001 - £70,000	1	-
In the band £70,001 - £80,000	1	1
In the band £80,001 - £90,000	-	-
In the band £90,001 to £100,000	1	1
In the band £100,001 to £110,000	-	-
	<hr/>	<hr/>
	3	2

Key management personnel of the charity for the year comprise the Chief Executive, Deputy Chief Executive, Finance Director, HR Director and Director of Care whose employee benefits total £394,997 (including pension contributions) (2019: £328,602).

### **18. Results of the parent charitable company**

As permitted in accordance with Section 408 of the Companies Act 2006, the individual profit and loss account of the parent company is not presented as part of these consolidated financial statements. The parent company's surplus for the financial year was £3,182,980 (2019: £306,287 deficit).

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 19. Tangible fixed assets

	Leasehold property £	Motor vehicles £	Fixtures, fittings & equipment £	Total £
<b>Group Cost</b>				
At 1 January 2020	2,728,213	52,859	1,015,744	3,796,816
Additions	3,575	-	79,236	82,811
Disposals	-	-	(42,728)	(42,728)
At 31 December 2020	2,731,788	52,859	1,052,252	3,836,899
<b>Depreciation</b>				
At 1 January 2020	659,676	46,231	654,330	1,360,237
Charge for the year	108,257	3,616	154,682	266,555
On disposals	-	-	(42,391)	(42,391)
At 31 December 2020	767,933	49,847	766,621	1,584,401
<b>Net book value</b>				
At 31 December 2020	1,963,855	3,012	285,631	2,252,498
At 31 December 2019	2,068,537	6,628	361,414	2,436,579

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 19. Tangible fixed assets (cont.)

	Leasehold property £	Motor vehicles £	Fixtures, fittings & equipment £	Total £
<b>Company Cost</b>				
At 1 January 2020	2,726,897	52,859	1,014,976	3,794,732
Additions	3,575	-	79,236	82,811
Disposals	-	-	(42,728)	(42,728)
At 31 December 2020	2,730,472	52,859	1,051,484	3,834,815
<b>Depreciation</b>				
At 1 January 2020	658,360	46,231	653,562	1,358,153
Charge for the year	108,257	3,616	154,682	266,555
On disposals	-	-	(42,391)	(42,391)
At 31 December 2020	766,617	49,847	765,853	1,582,317
<b>Net book value</b>				
At 31 December 2020	1,963,855	3,012	285,631	2,252,498
At 31 December 2019	2,068,537	6,628	361,414	2,436,579

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 20. Intangible fixed assets

	Software £	Total £
<b>Group Cost</b>		
At 1 January 2020	50,701	50,701
Additions	33,095	33,095
Disposals	-	-
At 31 December 2020	83,796	83,796
<b>Amortisation</b>		
At 1 January 2020	4,778	4,778
Charge for the year	12,592	12,592
On disposals	-	-
At 31 December 2020	17,370	17,370
<b>Net book value</b>		
At 31 December 2020	66,426	66,426
At 31 December 2019	45,923	45,923

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 20. Intangible fixed assets (cont.)

	Software £	Total £
<b>Company Cost</b>		
At 1 January 2020	50,701	50,701
Additions	33,095	33,095
Disposals	-	-
At 31 December 2020	83,796	83,796
<b>Amortisation</b>		
At 1 January 2020	4,778	4,778
Charge for the year	12,592	12,592
On disposals	-	-
At 31 December 2020	17,370	17,370
<b>Net book value</b>		
At 31 December 2020	66,426	66,426
At 31 December 2019	45,923	45,923

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 21. Fixed asset investments

<b>Group Market value</b>	<b>Listed securities £</b>
At 1 January 2020	3,862,054
Additions	-
Revaluations	306,992
	<hr/>
At 31 December 2020	4,169,046
	<hr/>

Group and company investments at market value comprise:

	<b>2020 £</b>	<b>2019 £</b>
Listed investments	4,169,046	3,862,054
	<hr/>	<hr/>

All the fixed asset investments are held in the UK.

#### Split of investments:

	<b>31 December 2020 £</b>	<b>31 December 2019 £</b>
UK bonds	536,670	514,231
Overseas bonds	110,807	102,381
UK equities	1,047,920	1,238,862
North American equities	876,488	670,647
Japanese equities	204,188	177,960
European equities	330,230	176,067
Asia Pacific equities	320,394	232,897
Global investments	215,364	163,737
Property	142,784	180,159
Other investments	323,407	314,178
Cash	60,794	90,935
	<hr/>	<hr/>
	4,169,046	3,862,054
	<hr/>	<hr/>

All fixed asset investments are held in the UK.



# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

#### Company

In the current year and prior year, Julia's House Limited also held a 100% investment in the Charity's trading subsidiary, Julia's House Trading Limited (company number 06296047) at the historic cost of £1. The registered office for Julia's House Trading Limited is Barclays House, 1 Wimborne Road, Poole, Dorset, BH15 2BB.

#### 22. Stocks

	Group		Company	
	2020 £	2019 £	2020 £	2019 £
Stock of donated goods	623,084	581,065	192,360	174,819
Stock of purchased goods	3,028	4,709	-	-
	626,112	585,774	192,360	174,819

#### 23. Debtors

	Group		Company	
	2020 £	2019 £	2020 £	2019 £
Trade debtors	20,563	41,647	20,371	39,066
Amounts owed by group undertakings	-	-	369,267	549,486
Other debtors	2,790,701	1,092,563	2,769,561	1,052,595
Prepayments and accrued income	192,787	165,025	105,641	72,998
	3,004,051	1,299,235	3,264,840	1,714,145

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **24. Creditors**

	<b>Group</b>		<b>Company</b>	
	<b>2020 £</b>	<b>2019 £</b>	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	24,883	64,645	17,438	48,562
Other taxation and social security	94,735	107,118	94,735	107,118
Other creditors	97,567	127,381	16,208	26,656
Accruals and deferred income	239,844	183,449	199,109	147,001
	<b>457,029</b>	<b>482,593</b>	<b>327,490</b>	<b>329,337</b>

### **25. Deferred income**

	<b>Group</b>		<b>Company</b>	
	<b>2020 £</b>	<b>2019 £</b>	<b>2020 £</b>	<b>2019 £</b>
Deferred income at 1 January 2020	92,225	74,644	92,225	74,644
Resources deferred during the year	162,310	92,225	162,310	92,225
Amounts released from previous years	(92,225)	(74,644)	(92,225)	(74,644)
Deferred income at 31 December 2020	<b>162,310</b>	<b>92,225</b>	<b>162,310</b>	<b>92,225</b>

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **26. Statement of funds**

	<b>Brought forward £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfer in/(out) £</b>	<b>Gains/(losses) £</b>	<b>Carried forward £</b>
<b>Capital funds</b>	2,482,502	106,388	(278,008)	8,043	-	2,318,925
<b>Trading subsidiary funds</b>	401,208	1,920,890	(1,864,554)	-	-	457,544
<b>Designated funds</b>						
Care funds	4,172,011		(1,619,723)	4,440,384	-	6,992,672
Information Systems	111,240	-	(87,339)	105,247	-	129,148
Life chances	5,000	-	(1,320)	(3,680)	-	-
Hospice Refurbishment	-	-		35,371	-	35,371
Lease funds	1,039,766	-	(270,010)	10,201	-	779,957
	5,328,017	-	(1,978,392)	4,587,523	-	7,937,148
<b>General funds</b>	2,114,725	5,799,756	(822,478)	(4,602,524)	306,992	2,796,471
<b>Total unrestricted funds</b>	10,326,452	7,827,034	(4,943,432)	(6,958)	306,992	13,510,088

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

### NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

#### 26. Statement of funds (cont.)

Restricted funds	Brought forward £	Incoming resources £	Resources expended £	Transfer in/(out) £	Gains/(losses) £	Carried forward £
Wiltshire nursing & care costs	33,778	47,604	(63,616)	-	-	17,766
Dorset nursing & care costs	88,979	679,794	(614,980)	15,000	-	168,793
Sibling project	-	500	(354)	-	-	146
Family support	3,000	3,454	(2,429)	-	-	4,025
Fundraising	-	1,800	(1,800)	-	-	-
Hospice costs	9,947	10,008	(10,236)	(8,296)	-	1,423
IT Equipment	-	-	(1,025)	2,504	-	1,479
Playmaker	2,475	-	-	(2,250)	-	225
Covid Support	-	1,487,913	(1,487,913)	-	-	-
	138,179	2,231,073	(2,182,353)	6,958	-	193,857
Total of funds	10,464,631	10,058,107	(7,125,785)	-	306,992	13,703,945

#### Summary of funds

	Brought forward £	Incoming resources £	Resources expended £	Transfer in/(out) £	Gains/(losses) £	Carried forward £
Capital funds	2,482,502	106,388	(278,008)	8,043	-	2,318,925
Trading subsidiary funds	401,208	1,920,890	(1,864,554)	-	-	457,544
Designated funds	5,328,017	-	(1,978,392)	4,587,523	-	7,937,148
General funds	2,114,725	5,799,756	(822,478)	(4,602,524)	306,992	2,796,471
	10,326,452	7,827,034	(4,943,432)	(6,958)	306,992	13,510,088
Restricted funds	138,179	2,231,073	(2,182,353)	6,958	-	193,857
Total of funds	10,464,631	10,058,107	(7,125,785)	-	306,992	13,703,945

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

### NOTES TO THE FINANCIAL STATEMENTS

#### FOR THE YEAR ENDED 31 DECEMBER 2020

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#### **Capital funds**

This represents the net book value of assets and is not available to fund future expenditure.

#### **Trading subsidiary funds**

This fund represents the surplus from the operation of Julia's House Trading Limited.

#### **Designated funds**

The designated care fund represents an approximate value for providing 18 months of continued care at Julia's House Hospice and Community services in Dorset and Wiltshire along with the necessary support.

The designated Lease fund represents the non-cancellable financial obligation that the charity has for operating leases and hence are funds that are not available to be spent.

The designated information systems fund relates to the upgrade of IT systems.

The designated Life Chances fund is to provide affected children and siblings with opportunities and skills to support their independence and development to adulthood.

The designated Hospice Refurbishment fund is for costs of the Dorset Hospice refurbishment project.

#### **Restricted funds**

Restricted funds can only be expended in accordance with the donor's specific instructions.

**Wiltshire nursing and care costs** – Represents donations received for nurses and carers in Wiltshire.

**Dorset nursing and care costs** – This fund relates to donations received towards the cost for nurses and carers in Dorset.

**Sibling project** – Represents donations specifically received to fund sibling events.

**Family support** – This relates to funding received for the family support team and family events.

**Fundraising** - This fund represents donations made towards the cost of running specific fundraising events.

**IT Equipment** - This relates to donations towards the provision of laptops for nurses.

**Hospice costs** - This fund relates to the general running costs of the Hospices.

**Playmaker fund** – This relates to donations towards purchase of play equipment in the Wiltshire Hospice.

**Covid Support** - Represents income received from the government as grants during the COVID-19 pandemic to support Hospice running costs.

Julia's House would like to thank the many Trusts and foundations for their significant support in particular;

The Adrian Swire Charitable Trust and The Wiltshire Community Foundation.

# JULIA'S HOUSE LIMITED

## (A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### 27. Analysis of net assets between funds

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Tangible fixed assets	577,241	1,675,257	2,252,498	2,436,579
Intangible fixed assets	66,426	-	66,426	45,923
Fixed asset investments	4,169,046	-	4,169,046	3,862,054
Current assets	8,697,375	(1,024,371)	7,673,004	4,602,668
Creditors due within one year	-	(457,029)	(457,029)	(482,593)
	13,510,088	193,857	13,703,945	10,464,631

### 28. Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	195,171	127,260
Deposit accounts	3,847,670	2,590,399
<b>Total</b>	<b>4,042,841</b>	<b>2,717,659</b>

### 29. Pension commitments

The group operates a defined contribution scheme available to its employees. Contributions are charged in the financial statements as they are incurred.

Employees that have previously been a member of the NHS pension scheme before joining the Charity, have an option to continue the scheme provided the criteria have been met. The NHS Pension Scheme is a final salary occupational scheme.

The Charity has no liability beyond making its contributions and paying across the deductions for the employee's contributions.

Contributions are charged in the financial statements as they are incurred. Contributions totalling £16,174 were outstanding at the balance sheet date (2019: £21,705).

The total pension contributions payable by the group in the year amounted to £479,511 (2019: £505,615).

# **JULIA'S HOUSE LIMITED**

## **(A Company Limited by Guarantee)**

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

### **30. Operating lease commitments**

At 31 December 2020 the group had annual commitments under non-cancellable operating leases as follows:

	<b>Land and buildings</b>		<b>Other</b>	
<b>Group and Company</b>	<b>2020</b>	<b>2019</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expiry date:</b>				
Within 1 years	302,812	299,579	2,919	3,491
Between 2 and 5 years	464,999	721,737	1,726	4,354
After more than 5 years	7,501	10,605	-	-
	775,312	1,031,921	4,645	7,845

### **31. Controlling party**

The charity was under the control of the trustees throughout the current and previous years.

### **32. Related parties**

There are no related parties to disclose other than the reimbursement of expenses as disclosed in note 16.