

# **The Michael Sobell Hospice Charity**

## **Annual Report and Financial Statements**

**1 April 2023 to 31 March 2024**



## **Registered Office**

The Michael Sobell Hospice Charity  
Mount Vernon Hospital  
Rickmansworth Road  
Northwood  
Middlesex  
HA6 2RN

## **Auditors**

Sayer Vincent LLP  
110 Golden Lane  
London  
EC1Y 0TG

## **Bankers**

Barclays Bank Plc  
15-17 Bridge Street  
Pinner  
HA5 3HU

CAF Bank Limited  
Kings Hill  
Kent  
West Malling  
ME19 4TA

## **Trustees and Directors**

Michael Breen (Chair)

Carol Coventry

Michael Edwards

Caroline Morison (appointed 18.04.2023)

## **New Trustees appointed, 18 June 2024**

Ashish (Ash) Devani

Shreena Raja

Jane Ellis

Charles Gloor

Carmel Gordon-Dark

## **Trustees having served in the year:**

Margaret Roberts (resigned 17.10.2023)

Matthew John Fitzpatrick (resigned 5.12.2023)

Vanessa Avlonitis (resigned 29.02.2024)

John McDonnell (resigned 16.04.2024)

John Sandercock (resigned 16.01.2025)

## **Key senior management personnel**

Chief Executive: William (Steve) Curry (Job Share)

Chief Executive: Jane Wheeler (Job Share) from 04.11.2024

Director of Finance, Performance and Resources: Vanessa Harrison (from 13.11.2023 to 20.01.2025)

Director of Clinical Services: Sara Ryan

Medical Director: Dr Ros Taylor

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## **(1) Chair of Trustees Statement, 2023-2024**

As Chair of Trustees for The Michael Sobell Hospice Charity (henceforth referred to as MSH or the Charity), on behalf of the Board of Trustees, I am pleased to present our Annual Statement for the year April 2023 to March 2024.

Throughout the 2023-24 financial year, the external financial climate in which we have been operating has continued to present challenges for the Charity and its staff and volunteers. However, the year started on a high as, in April 2023, we publicly launched the merger of Harlington Hospice and Michael Sobell Hospice Charity. As notified this time last year, the merger provides significant new opportunities for us by combining the clinical expertise and fundraising strengths of both organisations, and we were delighted to promote our new branding to our stakeholders.

The Michael Sobell name is part of our history and remains important. Harlington Hospice is the organisation registered with the CQC as the provider of all clinical services for Michael Sobell House (Hospice).

The Michael Sobell Hospice Charity is the fundraising charity that supports maintaining the high quality services provided by the Hospice.

Following extensive consultation with staff, trustees, patients and their families and a range of external partners, in November 2023, our Chief Executive, Steve Curry, presented the Hospice's vision for future development. 'End of Life Care for All' details shared aspirations for the improvement of residents' experience of palliative and end of life care through the development of the Hillingdon End of life Hub. The new Integrated Hub will:

- Improve multi-agency coordination of holistic care for patients who are already receiving care
- Support multi-agency inputting into an holistic care planning process
- Promote earlier identification of residents needing palliative and end of life care and reduce delays in them accessing the care and support they need
- Improve our collective responses to acute needs in order to stop unnecessary hospital transfer and admissions.

### **The hospice is;**

- working with General Practitioners via Primary Care Networks, District Nurses, Care Homes, Social Workers and Community Care Connection teams to ensure earlier identification and referral of residents needing palliative and end of life care.
- improving active case management to ensure we anticipate and respond to changing needs expediently and efficiently.
- developing a fully-integrated holistic care planning process that will improve patients' experience of our services, ensure care is bespoke, appropriate and timely and reduce unnecessary hospital admissions.
- taking a more proactive approach to hospital in-reach and community support to ensure patient and their families' wishes are followed.

- working hard to improve equity of access to care for all.
- improving bereavement support to families following a death.

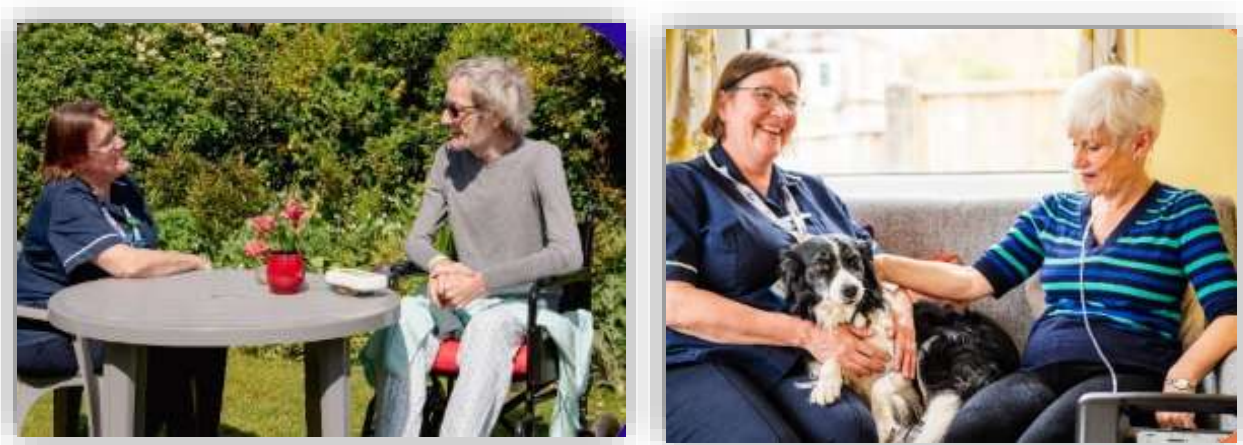
Finally, it would be remiss of me not to share our aspirations for a transformative approach to end of life care. Whilst the Hospice's primary focus is on ensuring excellence across all our services, we also seek to extend hospice care values across primary, acute and continuing health care. The hospice will work more closely with commercial providers of residential and home care to shape their care and to drive up care standards across the market, as well as challenging statutory partners to review and improve their practice wherever appropriate.

On behalf of the Board of Trustees and the Senior Management team, I would like to extend our heartfelt thanks to all of you. We truly could not 'do what we do' without the enduring loyalty and generosity of our supporters, volunteers, funders and staff team.

## Inpatient Unit

The Inpatient Unit (IPU) at Michael Sobell House continues to be the only inpatient hospice care service in the London Borough of Hillingdon. Harlington Hospice is the clinical provider in the IPU, supported by funds raised by Michael Sobell Hospice Charity.

The hospice's beds are supported by a full multidisciplinary team comprising of doctors, nurses, healthcare assistants, rehabilitation and complementary therapists, psychotherapeutic and chaplaincy services. This team provides responsive and compassionate palliative and end of life care to people with complex symptoms and who require emotional support; they also care for people in their last days and hours of life. As part of the care provided on the IPU, the multidisciplinary team works hard to ensure that patients and their families are supported to explore their aspirations and, wherever possible, to ensure these are carried out.



The Inpatient Unit has maintained sufficient capacity to enable admissions seven days a week, often admitting patients the same day as we received their referral. In year, the Unit received 272 referrals, of which 240 were accepted to the Inpatient Unit and supported 177 patients with 188 admissions (some patients had multiple admissions). Following an analysis of the situations of those who were referred but not admitted, we found that this was very rarely because we had a waiting list, but usually because: patients were referred very late; were too poorly to transfer; were admitted elsewhere, or; chose to stay where they were.

Patients who receive inpatient care and their loved ones, also benefit from the full range of Harlington Hospice services, in particular the expertise of the psychological and emotional support (PES) team.

### **a) The Hospice team – supporting patients' wishes**

The inpatient unit constantly provides compassionate care, tailored to individual needs and here is one good example: With just a few days' notice, a patient and his wife asked for support to go home to Romania after a stay of 3 months in the Inpatient Unit. Dr Ros Taylor contacted Bucharest Hospice and arranged a private ambulance transfer with two Romanian paramedics and two drivers. They were able to escort the patient to the Hospice in Romania in his home town.

He coped with the challenging 36-hour ambulance journey to Romania via France, Belgium, Germany, Austria and Hungary and arrived at the 'Hospice of Hope' in Bucharest early on Thursday 8 February 2024. Following an assessment that took less than 24 hours, his wish to be at home - and not in a hospital bed - was granted. With healthcare support, he is now home, with his dog, Pedro, and lots of family visiting.

We do hope that he finds ongoing peace and comfort and we are proud of the incredible help and support that both our Medical and Clinical teams were able to provide.





## b) The hospice team – education and learning

Our respected Clinical Director, Dr Ros Taylor MBE is committed to improving access to relevant palliative information for those caring for or living with advancing illness. She has ensured that both Michael Sobell House and Harlington Hospice have been at the forefront of developments in terms of learning, education and information provision.

Activities have included:

- Facilitation of monthly **Palliative Care Bites**, a comprehensive, free virtual lunch-time palliative care programme. Sessions were started during the pandemic when face-to-face teaching stopped but have continued and developed since. They have covered a huge range of palliative topics using local and national speakers and have been very well received. Topics are extensive but have included: Breathlessness: assessment and prescribing; Last Days of Life: assessment, identification and communication; Early Recognition for Conversations that Matter; Pain: assessment and prescribing; Carer Identification and Support; Bereavement; Update on Assisted Dying Internationally; Nausea, Vomiting and Bowels: assessment and prescribing

Eleven sessions were delivered in year and are aimed at all staff caring for people towards the end of life, especially those working in primary care such as care home staff, GPs and district nurses. The programme is open to all and has been accessed by hundreds of delegates.

- Led by Harlington Hospice, the **Project ECHO programme** is being delivered with the London Ambulance Service. This has involved the delivery of 11 interactive sessions that help paramedics to become more confident in dealing with end of life scenarios.

Project ECHO (Extension for Community Health Care Outcomes) is a worldwide movement providing online learning and support. It is an innovative tele-mentoring programme designed to create virtual communities of learners and supports knowledge sharing between professionals from across health and social care, and facilitates the exchange of specialist knowledge and best practice. We are excited about its development locally, with support from Hospice UK.

- The hospice has developed an excellent resource **HPAL**, which is our clinical information website: <https://hpal.medindex.co.uk/> HPAL highlights the best resources available relating to palliative and end of life care in an easily-accessible way, for clinicians and patients in North West London. Its development was funded by Harlington for NW London and has subsequently been procured by Mid and South Essex ICB as an example of digital best practice.
- Finally, both Dr Ros Taylor and Jo Fernandes have been invited to present at several **national and international conferences**, including St Christophers in London, India and Italy. This has meant the sharing of local good practice on a

national and international stage, as well as bringing new learning into Hillingdon.

### **c) The hospice team - fundraising**

We all understand how important it is to be close to the people we love during the good times and the bad and no-one knows this more than our Michael Sobell House nurses who support the people staying at our Inpatient Unit and their family and friends. This is why our Palliative Care Nurse Consultant Jo Fernandes, took on a challenging 6-day ride along the Camino Way in Spain to raise the funds for a fabulous piece of equipment known as a 'cuddle bed', which allows family members to have a snuggle with their loved ones safely and in comfort.

She says:

***"I am a Palliative Care Nurse Consultant at Michael Sobell House. I am also a horse lover. For many years it has been a privilege to take my horses to visit patients and their families in Hospices, bringing great joy to many.***

***This understanding of how good horses are for Hospice patients led me to embark upon my exciting equestrian adventure to raise at least £15,000 for this very special piece of equipment for the Inpatient Unit."***



## **Fundraising and Communications**

We would like to sincerely thank all our loyal supporters who have donated so generously and everyone, including staff and volunteers, who continue to help the Charity with fundraising and events.

Having downsized within fundraising during the year, our team does remain small, compared to other hospice charities. However, we are now focussing on consolidation, as well as including plans to revisit successful campaigns of previous years.

This year we continued with our hugely successful Annual Plant Sale, Golf Day and well-loved Light Up a Life Ceremony and we are so grateful to our community and committed volunteers without whom these wonderful events just would not happen. We would also like to thank all the incredibly brave and 'energetic' participants who raised considerable funds by taking part in other activities, including the exciting Fire Walk, Royal Parks Half Marathon and sky-diving challenges! We are also pleased to be receiving more enquiries from members of the local community who are keen to arrange their own future events to raise funds for the Hospice.

## **Retail operations and our amazing Volunteers**

The collaborative arrangement between Michael Sobell House, Harlington Hospice and Age UK Hillingdon, Harrow and Brent continues. The collection of nine shops, the online sales, warehouse, book stalls and auction services not only help raise incredible funds to support the Charity, but also provide management support and the sharing of resources.

The warehouse continues to grow; not only in its services including collections and charity support, but also with volunteer support. Volunteers also provide us with their skills and expertise in identifying valuable goods and Portable Appliance Testing (PAT), which allows the sale of electrical items online and in the shops. Our e-bay sales continue to be an important source of income for the Charity and is efficiently managed by our part-time Manager and members of the volunteer team.

A special thank you goes to our intrepid band of dedicated bookstall volunteers, who have remained incredible Ambassadors for Michael Sobell with their fundraising initiatives since 2014. In addition to organising book auctions, this amazing team continue to brave the elements with their weekly outdoor bookstall and other community events to raise funds in support of the Hospice. Their generosity in giving considerable time, hard work and commitment to the Charity is immeasurable!

The shop managers rose to the challenge of meeting increased targets and worked hard with their dedicated volunteers to raise vital funds.

Retail is incredibly lucky to have circa 150 dedicated volunteers and staff who are passionate about their work and supportive of the Charity – our thanks go to every member of this important team.

## **The Hospice Lottery Partnership**

The successful Hospice Lottery Partnership (HLP) continued, with a current membership of five hospices and hospital charities. This alliance generated a vital source of income for us that enables us to better support patients, their families and friends. Over the last year, the contributions received by MSHC totalled £200,000. Our sincere thanks go to everyone who is a member of HLP, those who donate monthly

and those who purchase weekly HLP lottery tickets. We are certainly grateful for your ongoing generosity.

## Trustees

I would like to extend my thanks to all those Trustees who served within the Charity during the year. Your help, advice, support and direction has been immeasurable and I am extremely grateful for the skills, knowledge and experience that you bring to your roles, and for your time so freely given.

We were pleased to welcome to the Board -Caroline Morison in April 2023 and in June 2024, Ash Devani, Charles Gloor, Shreena Raja, Jane Ellis and Carmel Gordon-Dark joined as Trustees.

I would also like to give a special mention and sincere thanks to those Trustees who resigned from the Board during the year: Maggie Roberts, Sean Fitzpatrick, Vanessa Avlonitis and John McDonnell. Everyone in the Charity is extremely grateful to them for their incredible commitment and support during their time in office and they will certainly be missed.

## Special thanks

On behalf of the Board of Trustees, the Charity and its staff and volunteers, I would also like to take this opportunity to formally convey our sincere thanks to the North West London Integrated Care Board (ICB), Hillingdon Hospital NHS Trust, and all the Mount Vernon Hospital site team and departments for their continuing support.

I remain honoured to continue as Chair of The Michael Sobell Hospice Charity, as well as being a Trustee and now Chair of Harlington Hospice Board. On behalf of all the Trustees and the Senior Management team I would like to close with another huge thank you to everyone who helps us in our continuing mission to provide the highest standards of vital care services within our local community and beyond.

**Mr Michael J Breen**  
**Chair of Trustees**

Date:

## **(2) Trustees Report for the year ending 31 March 2024**

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The Trustees present their annual report and financial statements for the year ending 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

### **Objectives and activities**

Our Charity's purposes as set out in the objects contained in the company's Articles of Association and are:

The relief of sickness and suffering of residents of the London Borough of Hillingdon and the surrounding areas and the provision of associated care and support to their carer's, dependants and families, including but not limited to:

- (1) providing financial and other support to organisations providing palliative and end of life care;
- (2) advancing the education of members of the community on the work of such organisations to raise awareness of palliative and end of life care;
- (3) supporting research into high quality palliative and end of life care and disseminating the results of such research through the community.

Michael Sobell House has been providing care for over 45 years to people in its catchment area. The Michael Sobell Hospice Charity fundraises to provide a range of support for the clinical services at Michael Sobell House, providing relief and palliative care to patients, former patients and their families. Michael Sobell House is the Hospice and centre for palliative care located at Mount Vernon Hospital. The Hospice provides inpatient, day care and home care services and is a centre of excellence for specialist services, enhancing without discrimination the care of patients with life limiting illnesses and support for their families and carers.

In shaping our objectives for the year and planning our activities, the Trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'Public benefit: running a Charity (PB2)'. The Charity relies on a number of income streams including grants, retail outlets, fundraising events and activities. In addition, we rely on donations, gifts in memory, regular giving, corporate support, and legacies. We endeavour, through a wide range of communication methods, to encourage our local community to take part in our activities and to attend our events to support our work.

## Volunteers

Without the dedication of our committed and loyal volunteers, the Charity could not help to support the funding of excellent levels of care to patients, their families, carers and friends. We benefit from around 150 volunteers lending a helping hand in a variety of ways, including helping us with income generation activities, working in our retail outlets and generally supporting our events and fundraising work. Our volunteers usually give a regular commitment, which can be flexible to fit around their personal lives and can be anywhere between an hour a month, to several days a week.

We have robust processes to recruit, train and place volunteers within the Charity and strive to keep in regular contact with them. Without the time and commitment of volunteers, the Charity would be unable to operate effectively. They are critical to success across all areas of the organisation. The Charity's shops and warehouse rely heavily on volunteers and without them these outlets would close. They are absolutely business-critical. In the office, volunteers work alongside the staff team providing a valuable resource with communications, finance, event preparation and administration.

## Achievements and performance

The activities undertaken in the year satisfy the objectives of The Charity and demonstrate public benefit as required by the Charity Commission.

The Hospice philosophy is based on the individual patient and those around them being of primary importance. The Hospice service is completely free to those who need it, regardless of race or belief. The funds the Charity has generated during the year have supported Michael Sobell House and its patients and families in many ways:

- The Charity raised £1,318,624 (2023: £1,015,359) in the year ending on 31 March 2024 to fund a range of services, activities and equipment.
- Clinical support, educational and administrative salaries within the Michael Sobell House have been funded by the Charity, including oncosts, ensuring high levels of professional medical and nursing care for patients, their families, and carers.
- The Charity continued to include patients and families in events to celebrate the lives of their loved ones such as our annual Light up a Life Ceremony.
- Michael Sobell Hospice Charity shops continue to be our 'face' on the high street and a reminder within the local community that the Hospice is there for them when they, or someone they know, needs special care.



## **(3) Financial Review**

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### **Income generation**

The total income for the year amounted to £1,318,624 (2022/2023: £1,015,359) marking an increase of £303,265 from the previous financial year. Income from legacies contributed to the high income with an increase of £364,719 to £462,405 (2022/2023: £97,686). Because of their very nature, such bequests are unpredictable and cannot be budgeted for with any certainty. However, these are one of the main indications as to how the Charity and the dedication of the hospice clinical staff is perceived by the local community. Income from grants decreased by £34,633 in the year to £10,250 (2022/23: £44,883).

The Charity also saw a decrease in donations to £407,795 (2022/2023: £452,918).

Trading income from shops amounted to £223,537 (2022/2023: £237,791). This decrease of 6% in shop income was largely due to the changes related to the impact of cost of living on the high streets. This reduction is in line with charity retail in general. The fundraising activities has seen an increase to £185,709 compared to last financial year of £149,878 recovering from the impact of COVID .

Contributions from The Hospice Lottery Partnership (shown within 'Donations and Gifts') continued to be a steady source for MSHC maintaining the same level in the current year £200,000 (2023:£200,000). Due to a lower level of investments investment income reduced to £13,233 from £17,015 the previous year.

Receipts from the Sobell Bridge Club have continued to recover post COVID-19 with £13,140 for the year (2023: £13,190)

### **Reserves policy**

Following the merger in December 2022, The Michael Sobell Hospice Charity has reviewed its reserves policy to align it with Harlington Hospice Association. It calculates an operating reserve each year, comprising the minimum level of reserves required to ensure financial sustainability.

The target minimum operating reserve is equal to:

- Potential redundancy costs where contracts or funding is uncertain.
- Two months' salary costs to cover late payment of grants or contracts.
- A more general reserve to cover service continuation or wind down arising from the risk to in-year fundraising and retail operations.

The Board of Trustees may in addition decide on a further, discretionary amount to be included in the Reserve for a specific purpose, such as long-term capacity building or a special project. This has not happened in recent years.

The Operating Reserve needed for the financial year 2023-24, based on the factors above, is £318,557.

Charity no: 1079638

Company no: 03677413

The Charity and Hospice needs are such that the Trustees consider it prudent to try and retain sufficient reserves to enable the Charity to continue to provide services at the present level. The level of reserves at 31 March 2024 amounted to £495,050 of which £27,523 are for restricted purposes. The Trustees believe that this will provide sufficient time to implement a review of the level of support for The Michael Sobell Hospice Charity and the fundraising strategy. Trustees will continue to strive to maintain the high quality of services experienced by the patients.

## Investment policies

The Finance Committee (a Sub-Committee of the Trustee Board) regularly meet at monthly intervals to ensure that the Charity's investments are held in a prudent way to best exploit the options available in the financial markets, whilst ensuring that the Charity's assets are not overly exposed to market fluctuations.

The deployment of investment assets are as follows:

|                                    | 31 March 2024 | 31 March 2023 |
|------------------------------------|---------------|---------------|
| <b>Listed investments</b>          | 14,306        | 473,485       |
| <b>Unlisted investments</b>        | 1,013         | 992           |
| <b>Hospice Lottery Partnership</b> | 205,810       | 205,810       |

## Investment Policy and Objectives

The policies and objectives remain largely the same as in previous years and continue to be updated regularly.

In light of the economic uncertainty associated with the pandemic, and market volatility globally. The Finance Committee has managed risk keeping primarily to deposits where risks have been minimised but where some benefit was seen towards the end of the financial year as interest rates have begun to increase. As such, investments have performed in line with expectations and policy.

## Liquidity Risk Policy

To maintain sufficient liquid assets, at all times, to meet its known expenditure requirements for the following three-month period. These liquid assets will consist of cash, funds held in current bank and building society accounts, and funds held in notice accounts, not exceeding 90 days-notice, in bank and building society accounts and any fixed term deposits maturing within the next 90 days.



## Investments

The Charity's investments are managed by the Finance Committee, which meets monthly to review the Charity's funds and maximise the return on investments. The committee members are Trustees or appointed advisors. The Finance Committee reports to the Trustee Board at their scheduled meetings, or at any other time, if deemed necessary.

The overall objective is to invest the reserve assets of the Charity prudently so that funds are available if the reserves are needed to support expenditure. Also, to the extent possible within that constraint, to earn as much income and capital gain as possible with due and proper consideration for future needs and the maintenance of, and if possible, the enhancement of the value of the invested funds while they are retained.

Due to pressure on funding from the high inflation rate Trustees have identified a possible urgent need for funding to ensure Michael Sobell House services are kept open. The Trustees agreed for most of the investments to be sold and a reserve of £323,000 held in cash. This has taken place during 2023/24 and has resulted in a reduced investment portfolio. The cash reserve has not been needed during the year and is still in place.

The unlisted investment is the share held by the charity in the Hospice Lottery Partnership Ltd. This represents the cost of purchase of the shares (£205,810). An annual income from this investment is £200,000.

## Risks and uncertainties

The Charity's Trustees have considered the major risks to which the Charity is exposed and satisfied themselves that systems or procedures are established to manage those risks. Major risks are those that have a major impact and a probable or highly probable likelihood of occurring. If they occurred, they would have a major impact on some or all of the following areas:

- . Governance;
- . Reputation;
- . Finances;
- . Compliance with law or regulation.

The Executive team reviews the most significant risks weekly and works with nominated Board leads to identify and progress mitigations. The Charity is mindful of its duties to meet Care Quality Commission (CQC) standards and pays particular attention to clinical quality. Any of these major risks and their potential impacts could change the way Trustees, supporters or beneficiaries might deal with the Charity. The Risk Register is a tool, which enables the Charity to understand its comprehensive risk profile and identifying each major risk to which the Charity is potentially exposed. The register is reviewed and updated by the Board of Trustees annually.

Charity no: 1079638

Company no: 03677413

## Fundraising and communications

We rely on the support of our local community to fund our services – by making donations and grants, taking part in events, visiting our shops and remembering us in their Wills.

Every penny donated through any avenue was invaluable to our patients and those close to them.

It should be noted that:

In the year the Charity did not work with or use any external professional fundraisers, with the exception of The Hospice Lottery Partnership who canvass on our behalf.

- Harlington Hospice Association and Michael Sobell Hospice Charity are registered with the Fundraising Regulator and fully compliant with its requirements and code of practice.
- The Trustees are not aware of any complaints made in relation to our fundraising activities during the year ending 31 March 2024.
- Ensuring that our supporter's data is safeguarded and used only in an appropriate manner is of paramount importance, in line with GDPR regulations. Our privacy statement can be found in full on our website here: <https://www.harlingtonhospice.org/privacy-policy-users-of-services-volunteers-supporters/>.

## (4) Looking ahead

We continue to work with North West London ICB to agree on equitable NHS funding levels for the vital work we undertake and the services provided. We are maintaining ever closer work with Central and North West London NHS Trust on integrating community levels / palliative integrated care and expanding into Community Health Care.

In 24/25 and ongoing MSHC will continue to work to raise the profile of the Hospice across the communities we serve, and build on our strong relationships to further grow fundraising income.

Our thanks go to the Board of Trustees, themselves volunteers for the Charity, for their support and guidance throughout the year. We maintain a skill mix on the Board, which ensures that the business and governance of the Charity is scrutinised, reviewed, and supported well.

## **(5) Structure, governance and management**

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The Michael Sobell Hospice Charity is a company limited by guarantee governed by its Memorandum and Articles of Association dated 7 November 1998, revised in October 2018 and December 2022. It is registered as a Charity with The Charity Commission (No.1079638).

### **Appointment of Trustees**

Following planned recruitment through advertisement within our local community, new Trustees will be provided with an induction pack, which includes Charity Commission guidance on the roles and responsibilities of charity trustees.

Training for new and existing Trustees includes the requirement to attend awareness briefings and on Safeguarding responsibilities and sign a Safeguarding Code of Conduct, as outlined in Harlington Hospice Safeguarding Policy and Procedure. Training is enhanced with briefings on all aspects of the responsibilities of trustees and the governance requirements of the health-related services provided by the Charity. This is in addition to attendance at Board meetings.

### **Organisation**

The Board of Trustees, which can have up to 15 members, administers the Charity, and normally meets 6 times in a year.

### **Trustee induction and training**

New trustees undergo an orientation programme to brief them on their legal obligations under Charity and Company Law, the committee and decision-making processes, the business plan and recent financial performance of the Charity. During the induction period, they meet the other members of the Trustee Board and the staff team. Trustees are encouraged to attend appropriate external events to increase their knowledge and understanding of the role and the wider charity sector.

### **Staff and delegated responsibilities**

The Board of Trustees has delegated operational management of Michael Sobell Hospice Charity and Harlington Hospice to the Joint Chief Executives, Steve Curry and Jane Wheeler.

The process for recruiting staff is set out in the Recruitment Policy and Procedure. Staff employment terms and conditions are included in Harlington Hospice's Employee Handbook, which is available to all staff.

### **Pay policy for senior staff**

The directors are the Charity's Trustees. The senior management team comprise the key management personnel of the Charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis (see Organisation note). All directors give their time freely and no director received remuneration in the year.

Charity no: 1079638

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Details of directors' expenses and related party transactions are disclosed in notes 9 and 23 to the accounts. The pay of the senior staff is reviewed annually and benchmarked against pay levels in other comparable charities, the voluntary sector and similar roles.

### **Related parties and cooperation with other organisations**

None of our Trustees receive remuneration or other benefit from their work with the Charity. Any connection between a Trustee or senior manager of the Charity with a contractor or supplier or professional services must be disclosed to the Board of Trustees in the same way as any other contractual relationship with a related party.

During the year, Mr M J Breen (the Chairman and Trustee of The Michael Sobell Hospice Charity) was also a director of The Hospice Lottery Partnership in which the Charity has an interest. All the Trustees of Michael Sobell Hospice Charity are also Trustees and Directors of Harlington Hospice Association Limited.

### **Disclosure of information to auditor**

Each of the Trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

### **The Trustee's report was approved by the Board of Trustees.**

Mr M J Breen

#### **Chair of Trustees**

**Date:** 30 January 2025

## (6) Independent auditor's report to the members of The Michael Sobell Hospice Charity

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### Opinion

We have audited the financial statements of The Michael Sobell Hospice Charity (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 charitable company'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.
- 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on The Michael Sobell Hospice 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 trustees' annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements;
- The trustees' annual report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept, 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; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## **Responsibilities of Trustees**

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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 charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

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

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 are set out below.

## Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the Charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the Charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the Charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions

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reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://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 charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanna Pittman (Senior statutory auditor)

31 January 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

The Michael Sobell Hospice Charity

Statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2024

| for the year ended 31 March 2024                            |      |                   |                 | 2024             |                   | 2023            |                  |
|-------------------------------------------------------------|------|-------------------|-----------------|------------------|-------------------|-----------------|------------------|
|                                                             | Note | Unrestricted<br>£ | Restricted<br>£ | Total<br>£       | Unrestricted<br>£ | Restricted<br>£ | Total<br>£       |
| <b>Income from:</b>                                         |      |                   |                 |                  |                   |                 |                  |
| Donations and legacies                                      | 2    | 873,880           | 6,570           | 880,450          | 580,775           | 14,712          | 595,487          |
| Other trading activities                                    | 3    | 373,173           | 36,073          | 409,246          | 387,669           | -               | 387,669          |
| Investments                                                 | 4    | 15,788            | -               | 15,788           | 19,013            | -               | 19,013           |
| Other income                                                | 5    | 13,140            | -               | 13,140           | 13,190            | -               | 13,190           |
| <b>Total income</b>                                         |      | <b>1,275,981</b>  | <b>42,643</b>   | <b>1,318,624</b> | <b>1,000,647</b>  | <b>14,712</b>   | <b>1,015,359</b> |
| <b>Expenditure on:</b>                                      |      |                   |                 |                  |                   |                 |                  |
| Raising funds including charity shops                       | 6    | 536,394           | -               | 536,394          | 553,666           | 4,238           | 557,904          |
| Charitable activities                                       | 7    | 1,048,537         | 25,478          | 1,074,015        | 1,142,843         | 3,116           | 1,145,959        |
| <b>Total expenditure</b>                                    |      | <b>1,584,931</b>  | <b>25,478</b>   | <b>1,610,409</b> | <b>1,696,509</b>  | <b>7,354</b>    | <b>1,703,863</b> |
| Net income / (expenditure)                                  |      | (308,950)         | 17,165          | (291,785)        | (695,862)         | 7,358           | (688,504)        |
| Net gains / (losses) on investments                         | 11   | 13,500            | -               | 13,500           | (20,341)          | -               | (20,341)         |
| <b>Net (outgoing) / incoming resources before transfers</b> |      | <b>(295,450)</b>  | <b>17,165</b>   | <b>(278,285)</b> | <b>(716,203)</b>  | <b>7,358</b>    | <b>(708,845)</b> |
| Gross transfers between funds                               |      | 50                | (50)            | -                | -                 | -               | -                |
| <b>Net movement in funds</b>                                |      | <b>(295,400)</b>  | <b>17,115</b>   | <b>(278,285)</b> | <b>(716,203)</b>  | <b>7,358</b>    | <b>(708,845)</b> |
| <b>Reconciliation of funds:</b>                             |      |                   |                 |                  |                   |                 |                  |
| Total funds brought forward                                 |      | 762,977           | 10,408          | 773,385          | 1,479,180         | 3,050           | 1,482,230        |
| <b>Total funds carried forward</b>                          |      | <b>467,577</b>    | <b>27,523</b>   | <b>495,100</b>   | <b>762,977</b>    | <b>10,408</b>   | <b>773,385</b>   |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 20 to the financial statements.

# The Michael Sobell Hospice Charity

## Balance sheet

Company number 03677413

As at 31 March 2024

|                                                | Note | £              | 2024<br>£        | 2023<br>£        |
|------------------------------------------------|------|----------------|------------------|------------------|
| <b>Fixed assets:</b>                           |      |                |                  |                  |
| Tangible assets                                | 13   | 13,282         | 19,922           |                  |
| Investments                                    | 14   | <u>220,116</u> | <u>679,295</u>   |                  |
|                                                |      |                | <b>233,398</b>   | 699,217          |
| <b>Current assets:</b>                         |      |                |                  |                  |
| Debtors                                        | 15   | 115,977        | 98,741           |                  |
| Investments                                    | 16   | 1,013          | 992              |                  |
| Cash at bank and in hand                       |      | <u>506,382</u> | <u>130,174</u>   |                  |
|                                                |      |                | <b>623,372</b>   | 229,907          |
| <b>Liabilities:</b>                            |      |                |                  |                  |
| Creditors: amounts falling due within one year | 17   |                | <u>(361,670)</u> | <u>(155,739)</u> |
| <b>Net current assets</b>                      |      |                | <b>261,702</b>   | 74,168           |
| <b>Total net assets</b>                        | 21   |                | <b>495,100</b>   | <b>773,385</b>   |
| <b>The funds of the charity:</b>               |      |                |                  |                  |
| Restricted income funds                        | 20   |                | <b>27,523</b>    | 10,408           |
| Unrestricted income funds:                     |      |                |                  |                  |
| Designated funds                               |      | 13,282         | 19,922           |                  |
| General funds                                  |      | <u>454,295</u> | <u>743,055</u>   |                  |
| Total unrestricted funds                       |      |                | <b>467,577</b>   | 762,977          |
| <b>Total charity funds</b>                     |      |                | <b>495,100</b>   | <b>773,385</b>   |

These accounts have been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 30 January 2025 and signed on their behalf by

Mr MJ Breen  
Chairman

# The Michael Sobell Hospice Charity

## Statement of cashflows

For the year ended 31 March 2024

|                                                        | Note | £       | 2024<br>£      | £        | 2023<br>£      |
|--------------------------------------------------------|------|---------|----------------|----------|----------------|
| <b>Cashflows from operating activities</b>             |      |         |                |          |                |
| Cash (absorbed by) / generated from operations         | 26   |         | (112,259)      |          | (324,356)      |
| <b>Investing activities</b>                            |      |         |                |          |                |
| Purchase of tangible fixed assets                      |      | -       |                | (12,430) |                |
| Proceeds from the sale of investments                  |      | 472,679 |                | -        |                |
| Investment income received                             |      | 15,788  |                | 19,013   |                |
| Net cash generated from investing activities           |      |         | 488,467        |          | 6,583          |
| Net increase / (decrease) in cash and cash equivalents |      |         | 376,208        |          | (317,773)      |
| Cash and cash equivalents at beginning of year         |      |         | 130,174        |          | 447,947        |
| Cash and cash equivalents at end of year               |      |         | <b>506,382</b> |          | <b>130,174</b> |

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

**1 Accounting policies**

**a) Statutory information**

The Michael Sobell Hospice Limited is a charitable company limited by guarantee and is incorporated in England and Wales. On 22nd December 2022, Harlington Hospice Association became the sole member of Michael Sobell Hospice Charity Ltd.

The registered office address is Michael Sobell Hospice, Mount Vernon Hospital, Rickmansworth Road, Northwood, Middlesex, HA6 2RN.

**b) 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) - (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

**d) Going concern**

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

The successful partnership with Harlington Hospice Association Limited has delivered planned synergies and benefits and strengthened the financial position of the charity.

The charity has taken account of the risks identified by the Board and has made provision through its reserves calculation to ensure that these risks can be managed. The Finance Sub-Committee regularly monitors cashflow and projected income and expenditure to budget.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

**e) Income**

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity 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 charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity 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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

**1 Accounting policies (continued)**

**f) Donations of gifts, services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

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

**g) Interest receivable**

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

**h) Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes. The trustees have decided to report all The Michael Sobell Hospice Charity tangible fixed assets as designated funds.

**i) Expenditure and irrecoverable VAT**

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. Expenditure is classified under the following activity headings:

Costs of raising funds relate to the costs incurred by the charity by its Charity Shops and in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose;

Expenditure on charitable activities includes the costs of delivering services undertaken to further the purposes of the charity and their associated support costs; and

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**j) Allocation of support costs**

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

All support costs incurred by Michael Sobell Hospice Charity Ltd are allocated using the following percentages:

50% to Fundraising;

20% to Trading; and

30% to Charitable activities.

All governance costs incurred by Michael Sobell Hospice Charity Ltd are allocated in full to charitable activities. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

The Michael Sobell Hospice Charity Ltd is not registered for VAT so all expenses shown in the statement of financial activities and notes to the accounts are shown gross (i.e. inclusive of VAT).

**1 Accounting policies (continued)**

**k) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**l) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £1,000 and the asset is expected to be productive for more than 12 months. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

|                     |           |
|---------------------|-----------|
| Fixtures & Fittings | 2-5 years |
| Motor Vehicles      | 5 years   |

**m) 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.

**n) Cash at bank and in hand**

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

**o) Creditors and provisions**

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

**p) Financial instruments**

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

**1 Accounting policies (continued)**

**q) Pension schemes**

The charity offers a qualifying defined contribution scheme to all staff. In addition, the charity offers the NHS pension scheme to qualifying staff.

**National Health Service Superannuation Scheme**

This is a statutory superannuation scheme as defined in Section 6.12 (1) Income and Corporation taxes Act 1988 which has no invested funds. Contribution by employers (currently 14.38%) and members (variable rates) are accounted for to the Treasury and benefits are paid from the consolidated fund. This scheme is only open to staff who have been members of the NHS scheme in previous employment under the dispensation rules. The accounting charge represents the employer's contributions for the period. Harlington Hospice Association has no liability or potential liability for accrued unfunded obligations relating to this pension fund.

**Group Personal Pension Scheme**

In addition to the NHS Pension Scheme, the Hospice operates a Group Personal Pension Plan available to all staff. This plan is a defined contribution scheme administered and invested with Scottish Widows. It is a money purchase plan and all eligible employees who are not members of the NHS superannuation scheme are automatically enrolled on starting employment with the charity. Employee contributions are 5% with an employer contribution of 3%. Employees may contribute more to the plan.

**Pension Schemes and Employees**

From 1 May 2023 all staff working within Michael Sobell Hospice Charity were TUPE'd to Harlington Hospice following the merger of the two organisations. The pension scheme operated by Michael Sobell Hospice Charity through The People's Pension remains in operation and those staff members in the Scheme continue to have their pension contributions paid into it by Harlington Hospice.



**2 Donations and legacies**

|                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|---------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Donations and gifts | 406,475                            | 1,320                            | 407,795            | 438,206                            | 14,712                           | 452,918            |
| Legacies            | 462,405                            | -                                | 462,405            | 97,686                             | -                                | 97,686             |
| Grant income        | 5,000                              | 5,250                            | 10,250             | 44,883                             | -                                | 44,883             |
|                     | <b>873,880</b>                     | <b>6,570</b>                     | <b>880,450</b>     | <b>580,775</b>                     | <b>14,712</b>                    | <b>595,487</b>     |

**3 Other trading activities**

|                    | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|--------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Fundraising events | 149,636                            | 36,073                           | 185,709            | 149,878                            | -                                | 149,878            |
| Shop income        | 223,537                            | -                                | 223,537            | 237,791                            | -                                | 237,791            |
|                    | <b>373,173</b>                     | <b>36,073</b>                    | <b>409,246</b>     | <b>387,669</b>                     | <b>-</b>                         | <b>387,669</b>     |

**4 Investments**

|                                | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|--------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Income from listed investments | 13,233                             | -                                | 13,233             | 17,015                             | -                                | 17,015             |
| Interest receivable            | 2,555                              | -                                | 2,555              | 1,998                              | -                                | 1,998              |
|                                | <b>15,788</b>                      | <b>-</b>                         | <b>15,788</b>      | <b>19,013</b>                      | <b>-</b>                         | <b>19,013</b>      |

**5 Other income**

|                                     | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|-------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Sobell Bridge Club and other income | 13,140                             | -                                | 13,140             | 13,190                             | -                                | 13,190             |

## Notes to the financial statements

For the year ended 31 March 2024

## 6 Costs of raising funds

|                                    | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| <b>Fundraising and publicity</b>   |                                    |                                  |                    |                                    |                                  |                    |
| Staging fundraising events         | 12,727                             | -                                | 12,727             | 21,310                             | 4,238                            | 25,548             |
| Other fundraising costs            | 6,072                              | -                                | 6,072              | 5,195                              | -                                | 5,195              |
| Staff costs                        | 305,149                            | -                                | 305,149            | 226,801                            | -                                | 226,801            |
| Support costs                      | 29,604                             | -                                | 29,604             | 84,248                             | -                                | 84,248             |
|                                    | <b>353,552</b>                     | <b>-</b>                         | <b>353,552</b>     | <b>337,554</b>                     | <b>4,238</b>                     | <b>341,792</b>     |
| <b>Trading costs</b>               |                                    |                                  |                    |                                    |                                  |                    |
| Operating charity shops            | 79,145                             | -                                | 79,145             | 87,991                             | -                                | 87,991             |
| Staff costs                        | 91,904                             | -                                | 91,904             | 94,422                             | -                                | 94,422             |
| Support costs                      | 11,793                             | -                                | 11,793             | 33,699                             | -                                | 33,699             |
|                                    | <b>182,842</b>                     | <b>-</b>                         | <b>182,842</b>     | <b>216,112</b>                     | <b>-</b>                         | <b>216,112</b>     |
| <b>Total cost of raising funds</b> | <b>536,394</b>                     | <b>-</b>                         | <b>536,394</b>     | <b>553,666</b>                     | <b>4,238</b>                     | <b>557,904</b>     |

## 7 Charitable activities

|                                         | Unrestricted<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Unrestricted<br>funds<br>2023<br>£ | Restricted<br>funds<br>2023<br>£ | Total<br>2023<br>£ |
|-----------------------------------------|------------------------------------|----------------------------------|--------------------|------------------------------------|----------------------------------|--------------------|
| Patient / staff support and counselling | 378                                | -                                | 378                | -                                  | 3,116                            | 3,116              |
| Grant to Harlington Hospice             | 1,014,622                          | 25,478                           | 1,040,100          | 1,078,694                          | -                                | 1,078,694          |
| Support and governance costs            | 33,537                             | -                                | 33,537             | 64,149                             | -                                | 64,149             |
|                                         | <b>1,048,537</b>                   | <b>25,478</b>                    | <b>1,074,015</b>   | <b>1,142,843</b>                   | <b>3,116</b>                     | <b>1,145,959</b>   |

**8 Support costs**

|                             | Governance    |               |               | Governance     |               |                |
|-----------------------------|---------------|---------------|---------------|----------------|---------------|----------------|
|                             | Support costs | costs         | Total         | Support costs  | costs         | Total          |
|                             | 2024          | 2024          | 2024          | 2023           | 2023          | 2023           |
|                             | £             | £             | £             | £              | £             | £              |
| Management costs            | 37,114        | -             | 37,114        | 82,484         | -             | 82,484         |
| Management employment costs | 22,095        | -             | 22,095        | 86,012         | -             | 86,012         |
| Other governance costs      | -             | 15,774        | 15,774        | -              | 13,600        | 13,600         |
|                             | <b>59,209</b> | <b>15,774</b> | <b>74,983</b> | <b>168,496</b> | <b>13,600</b> | <b>182,096</b> |
| Analysed between            |               |               |               |                |               |                |
| Fundraising                 | 29,604        | -             | 29,604        | 84,248         | -             | 84,248         |
| Trading                     | 11,842        | -             | 11,842        | 33,699         | -             | 33,699         |
| Charitable activities       | 17,763        | 15,774        | 33,537        | 50,549         | 13,600        | 64,149         |
|                             | <b>59,209</b> | <b>15,774</b> | <b>74,983</b> | <b>168,496</b> | <b>13,600</b> | <b>182,096</b> |

Management support costs are reallocated on the basis of staff time per activity.

The allocation percentages noted below show fairly the spread of people and activities between support costs:

50% Fundraising

20% Trading

30% Charitable activities

Governance costs includes auditors' fees, legal, training and other sundry costs.

Audit fees for the year were £15,600 (2023: £14,400).

Notes to the financial statements

For the year ended 31 March 2024

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year, or made any donations. No expenses were reimbursed to trustees.

**10 Employees**

The average number of employees during the year was:

|                                           | <b>2024<br/>number</b> | 2023<br>number |
|-------------------------------------------|------------------------|----------------|
| Fundraising and publicity including shops | -                      | 9              |
| Support staff                             | -                      | 4              |
|                                           | <u>-</u>               | <u>13</u>      |

|                       | <b>2024<br/>£</b>    | 2023<br>£      |
|-----------------------|----------------------|----------------|
| Employment costs      |                      |                |
| Wages and salaries    | 13,718               | 312,982        |
| Social security costs | 1,283                | 29,272         |
| Pension costs         | 283                  | 6,448          |
|                       | <u><b>15,284</b></u> | <u>348,702</u> |

The costs above relate to Michael Sobell payroll, and full recharged staff costs from Harlington Hospice are shown in Note 6.

The salary costs of the Key Management Personnel totalled £nil for the year (2023: £92,543) which was in respect of nil employees (2023: 2).

No member of staff earned more than £60,000 in the financial year.

All staff employed were transferred to Harlington Hospice Association on 1 May 2023

**11 Net gains / (losses) on investments**

|                              | <b>Unrestricted<br/>funds<br/>2024<br/>£</b> | Unrestricted<br>funds<br>2023<br>£ |
|------------------------------|----------------------------------------------|------------------------------------|
| Gains / (losses) on disposal | <b>13,500</b>                                | -                                  |
| Revaluation of investments   | -                                            | (20,341)                           |
|                              | <u><b>13,500</b></u>                         | <u>(20,341)</u>                    |

**12 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Notes to the financial statements

For the year ended 31 March 2024

**13 Tangible fixed assets**

|                                  | <b>Fixtures and<br/>fittings<br/>£</b> | <b>Motor vehicles<br/>£</b> | <b>Total<br/>£</b>   |
|----------------------------------|----------------------------------------|-----------------------------|----------------------|
| <b>Cost</b>                      |                                        |                             |                      |
| At 1 April 2023                  | 28,785                                 | 15,360                      | <b>44,145</b>        |
| Additions                        | -                                      | -                           | -                    |
| At 31 March 2024                 | <u>28,785</u>                          | <u>15,360</u>               | <u><b>44,145</b></u> |
| <b>Depreciation</b>              |                                        |                             |                      |
| At 1 April 2023                  | 8,863                                  | 15,360                      | <b>24,223</b>        |
| Depreciation charged in the year | 6,640                                  | -                           | <b>6,640</b>         |
| At 31 March 2024                 | <u>15,503</u>                          | <u>15,360</u>               | <u><b>30,863</b></u> |
| <b>NBV</b>                       |                                        |                             |                      |
| At 31 March 2024                 | <u>13,282</u>                          | <u>-</u>                    | <u><b>13,282</b></u> |
| At 31 March 2023                 | <u>19,922</u>                          | <u>-</u>                    | <u><b>19,922</b></u> |

**14 Fixed asset investments**

|                          | <b>Listed<br/>investments<br/>£</b> | <b>Unlisted<br/>investments<br/>£</b> | <b>Total<br/>£</b>    |
|--------------------------|-------------------------------------|---------------------------------------|-----------------------|
| <b>Cost or valuation</b> |                                     |                                       |                       |
| At 1 April 2023          | 473,485                             | 205,810                               | <b>679,295</b>        |
| Disposals                | (472,679)                           | -                                     | <b>(472,679)</b>      |
| Valuation changes        | 13,500                              | -                                     | <b>13,500</b>         |
| At 31 March 2024         | <u>14,306</u>                       | <u>205,810</u>                        | <u><b>220,116</b></u> |
| <b>Carrying amount</b>   |                                     |                                       |                       |
| At 31 March 2024         | <u>14,306</u>                       | <u>205,810</u>                        | <u><b>220,116</b></u> |
| At 31 March 2023         | <u>473,485</u>                      | <u>205,810</u>                        | <u><b>679,295</b></u> |

**15 Debtors**

| <b>Amounts falling due within one year</b> | <b>2024<br/>£</b>     | <b>2023<br/>£</b> |
|--------------------------------------------|-----------------------|-------------------|
| Trade debtors                              | <b>58,556</b>         | 58,556            |
| Other debtors                              | <b>38,066</b>         | 19,313            |
| Prepayments                                | <u><b>19,355</b></u>  | <u>20,872</u>     |
|                                            | <u><b>115,977</b></u> | <u>98,741</u>     |

## 16 Current asset investments

|                      | 2024         | 2023       |
|----------------------|--------------|------------|
|                      | £            | £          |
| Unlisted investments | <u>1,013</u> | <u>992</u> |

## 17 Creditors

| Amounts falling due within one year | 2024           | 2023           |
|-------------------------------------|----------------|----------------|
|                                     | £              | £              |
| Other taxation and social security  | 0              | 6,304          |
| Trade creditors                     | 300,120        | 130,287        |
| Other creditors                     | 11,972         | 9,148          |
| Accruals                            | <u>49,578</u>  | <u>10,000</u>  |
|                                     | <u>361,670</u> | <u>155,739</u> |

## 18 Retirement benefit scheme

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. From 1 May 2023 all staff working within Michael Sobell House TUPE to Harlington Hospice following the merger of the two organisations. The pension scheme operated by Michael Sobell House remains in operation and those staff members who TUPE across continue to have their pension scheme contributions made to this scheme. Any staff eligible to join the NHS pension scheme have their contributions made via Harlington Hospice scheme membership.

## 19 Share capital

The company is limited by guarantee.

If the company is wound up, and there is a financial deficit, the members will contribute a sum of £1.

The only member of the company is Harlington Hospice Association Ltd.

## 20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

| Restricted funds  | Movement in funds       |                    |                    |           | Movement in funds       |                    |                    |             | Balance at 31 March 2024 |
|-------------------|-------------------------|--------------------|--------------------|-----------|-------------------------|--------------------|--------------------|-------------|--------------------------|
|                   | Balance at 1 April 2022 | Incoming resources | Resources expended | Transfers | Balance at 1 April 2023 | Incoming resources | Resources expended | Transfers   |                          |
|                   | £                       | £                  | £                  | £         | £                       | £                  | £                  | £           | £                        |
| Memory Tree       | 3,000                   | 6,580              | (4,238)            | -         | 5,342                   | -                  | -                  | -           | 5,342                    |
| Wishlist campaign | 50                      | -                  | -                  | -         | 50                      | -                  | -                  | (50)        | -                        |
| Camino fundraiser | -                       | -                  | -                  | -         | -                       | 36,073             | (25,478)           | -           | 10,595                   |
| Staff fund        | -                       | 2,817              | -                  | -         | 2,817                   | 1,270              | -                  | -           | 4,087                    |
| Lymphoedema       | -                       | -                  | -                  | -         | -                       | 5,000              | -                  | -           | 5,000                    |
| Other restricted  | -                       | 5,315              | (3,116)            | -         | 2,199                   | 300                | -                  | -           | 2,499                    |
|                   | <b>3,050</b>            | <b>14,712</b>      | <b>(7,354)</b>     | <b>-</b>  | <b>10,408</b>           | <b>42,643</b>      | <b>(25,478)</b>    | <b>(50)</b> | <b>27,523</b>            |

The total restricted fund reserve carried forward amounts to £27,523 (2023: £10,408).

### Purposes of restricted funds

Donations for the memory tree fund are restricted to the memory tree project.

Camino fundraiser: Are restricted to supporting patients end of life wishes and purchase of cuddle beds.

Staff fund: Are restricted to supporting staff welfare

Lymphoedema: Are restricted to purchasing new Lymphodemia equipment

Other restricted donations comprise donations restricted for items for patient care and support.

## 21 Analysis of net assets between funds

|                                | Unrestricted funds | Restricted funds | Designated funds | Total          | Unrestricted funds | Restricted funds | Designated funds | Total          |
|--------------------------------|--------------------|------------------|------------------|----------------|--------------------|------------------|------------------|----------------|
|                                | 2024               | 2024             | 2024             | 2024           | 2023               | 2023             | 2023             | 2023           |
|                                | £                  | £                | £                | £              | £                  | £                | £                | £              |
| Fund balances at 31 March 2024 |                    |                  |                  |                |                    |                  |                  |                |
| Represented by:                |                    |                  |                  |                |                    |                  |                  |                |
| Tangible assets                | -                  | -                | 13,282           | 13,282         | -                  | -                | 19,922           | -              |
| Investments                    | 220,116            | -                | -                | 220,116        | 679,295            | -                | -                | 679,295        |
| Net current assets             | 234,179            | 27,523           | -                | 261,702        | 63,760             | 10,408           | -                | 74,168         |
|                                | <b>454,295</b>     | <b>27,523</b>    | <b>13,282</b>    | <b>495,100</b> | <b>743,055</b>     | <b>10,408</b>    | <b>19,922</b>    | <b>773,385</b> |

## 22 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

|                            | 2024           | 2023           |
|----------------------------|----------------|----------------|
|                            | £              | £              |
| Within one year            | 69,747         | 78,639         |
| Between two and five years | 121,551        | 208,138        |
| Over five years            | -              | -              |
|                            | <b>191,298</b> | <b>286,777</b> |

**23 Related party transactions**

During the year, Mr M J Breen (the chairman and trustee of Michael Sobell Hospice Charity) was also a director of the Hospice Lottery Partnership in which the charity has an interest. Income received in the year was £200,000 (2023: £200,000) and expenditure in the year was £1,317 (2023: £1,760) with an amount due to the Hospice Lottery Partnership of £141 at the year end (2023: £138).

Michael Sobell Hospice Charity trustees Carol Coventry, Michael Breen, Vanessa Avlonitis, Michael Edwards, Margaret Roberts, Caroline Morison and John Sandercock are also trustees of Harlington Hospice Association Limited.

From 23 December 2022, Harlington Hospice Association is the sole member of Michael Sobell Hospice Charity and the two charities have merged their operations.

During the year, there were many financial transactions between the two charities, comprising:

- Donations made from MSHC to HHA, in accordance with MSHC's objects, as a contribution towards HHA's running costs for the Michael Sobell House in patient unit; and
- Recharges of costs between the 2 charities, relating to shop operating costs, fundraising costs and staff costs (as of July 2023).

**24 Post balance sheet events**

The trustees are not aware of any reportable post balance sheet events.

**25 Ultimate controlling party**

The company's ultimate parent undertaking and controlling party is Harlington Hospice Association Limited, a registered charity (number: 1099332) and company limited by guarantee (number: 04199504). Copies of the consolidated financial statements are available from Companies House/the Charity Commission.



**26 Cash generated from operations**

|                                                 | <b>2024</b>             | 2023                    |
|-------------------------------------------------|-------------------------|-------------------------|
|                                                 | <b>£</b>                | £                       |
| Surplus (deficit) for the year                  | <b>(278,285)</b>        | (708,845)               |
| Adjustments for                                 |                         |                         |
| Investment income                               | <b>(15,788)</b>         | (19,013)                |
| Fair value gains and losses on investments      | <b>(13,500)</b>         | 20,341                  |
| Depreciation of tangible fixed assets           | <b>6,640</b>            | 3,234                   |
| Movements in working capital                    |                         |                         |
| Decrease / (increase) in short term investments | <b>(21)</b>             | 206,657                 |
| Decrease / (increase) in debtors                | <b>(17,236)</b>         | 179,406                 |
| Increase / (decrease) in creditors              | <b>205,931</b>          | (6,136)                 |
| Cash (absorbed by) / generated from operations  | <b><u>(112,259)</u></b> | <b><u>(324,356)</u></b> |