

REGISTERED COMPANY NUMBER: 04281689 (England and Wales)
REGISTERED CHARITY NUMBER: 1091353

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021
FOR
ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

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FOR THE YEAR ENDED 30 SEPTEMBER 2021**

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**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2021. The trustees have adopted the provisions of 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

Objectives and aims

The company is a registered charity and exists to provide a hospice service to persons suffering from a terminal illness, the advancement of public education in the methods and policies relating to death and bereavement, the relief of sickness in particular through the provision of a counselling service, the promotion of research into medical, psychological and related aspects of dying and bereavement and the publication of the useful results of that research.

Island Hospice and Bereavement Service (UK) works closely with Island Hospice and Healthcare, Zimbabwe in pursuit of its charitable objectives and, at the request of certain donors to Island Hospice and Healthcare, Zimbabwe, facilitates the transfer of funds through its bank accounts to Zimbabwe on behalf of such donors.

Significant activities

Incoming resources for the year amounted to £115,856 (2020: £49,578).

During the year grants of £93,534 (2020: £63,563) were made to Island Hospice and Healthcare, Zimbabwe.

The trustees will continue to facilitate fundraising efforts for the hospice and healthcare movement.

FINANCIAL REVIEW

Reserves policy

Sufficient cash reserves are needed in the general fund to enable the charity to continue the furtherance of its objectives. At the year end cash reserves amounted to £27,624 (2020: £9,034). It is felt that these funds are sufficient to meet the liabilities and ongoing commitments of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2001 and registered as a charity on 25 March 2002.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles.

Recruitment and appointment of new trustees

The Trustees are elected at the AGM. At the first AGM all of the Trustees retired and at every subsequent AGM one third of the trustees are required to retire by rotation.

Decision making

The charity is managed by its trustees who meet regularly to plan future strategies and agree grants to be made.

Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

04281689 (England and Wales)

Registered Charity number

1091353

Registered office

5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

Trustees

D J Bodell Chairman
A W Brooks
Ms R G Gambe
Ms A Lloyd-Williams
D J McDonald
Ms C M Morris
Dr C Mazhude (appointed 20.4.21)

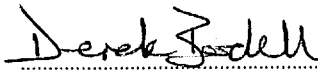
Company Secretary

A W Brooks

Independent Examiner

Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Approved by order of the board of trustees on 26/4/2022 and signed on its behalf by:



D J Bodell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

Independent examiner's report to the trustees of Island Hospice and Bereavement Service (UK) ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

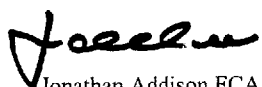
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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



Jonathan Addison FCA
Collards
Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 26/4/2022

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 10,667 | 105,189 | 115,856 | 49,578 |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Hospice service | | 1,416 | 92,118 | 93,534 | 63,563 |
| Other | | 2,822 | 960 | 3,782 | 2,465 |
| Total | | 4,238 | 93,078 | 97,316 | 66,028 |
| NET INCOME/(EXPENDITURE) | | | | | |
| | | 6,429 | 12,111 | 18,540 | (16,450) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | 5,790 | 2,261 | 8,051 | 24,501 |
| TOTAL FUNDS CARRIED FORWARD | | 12,219 | 14,372 | 26,591 | 8,051 |

The notes form part of these financial statements

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**BALANCE SHEET
30 SEPTEMBER 2021**

| | Notes | Unrestricted fund £ | Restricted fund £ | 2021 Total funds £ | 2020 Total funds £ |
|--|-------|---------------------------|-------------------------|-----------------------------|-----------------------------|
| CURRENT ASSETS | | | | | |
| Cash at bank | | 13,252 | 14,372 | 27,624 | 9,034 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 5 | (1,033) | - | (1,033) | (983) |
| NET CURRENT ASSETS | | <u>12,219</u> | <u>14,372</u> | <u>26,591</u> | <u>8,051</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>12,219</u> | <u>14,372</u> | <u>26,591</u> | <u>8,051</u> |
| NET ASSETS | | <u>12,219</u> | <u>14,372</u> | <u>26,591</u> | <u>8,051</u> |
| FUNDS | 6 | | | | |
| Unrestricted funds | | | | 12,219 | 5,790 |
| Restricted funds | | | | 14,372 | 2,261 |
| TOTAL FUNDS | | | | <u>26,591</u> | <u>8,051</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 September 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 September 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 26/4/2022 and were signed on its behalf by:


D J Bodell - Trustee


A W Brooks - Trustee

The notes form part of these financial statements

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. GRANTS PAYABLE

| | 2021 | 2020 |
|---|-------------------|-------------------|
| | £ | £ |
| Hospice service | 93,534 | 63,563 |
| | <u> </u> | <u> </u> |
| The total grants paid to institutions during the year was as follows: | | |
| | 2021 | 2020 |
| | £ | £ |
| Island Hospice and Healthcare, Zimbabwe | 93,534 | 63,563 |
| | <u> </u> | <u> </u> |

During the year total grants of £93,534 were made, of which £92,118 were restricted and £1,416 were unrestricted (2020: total grants of £63,563 were made, of which £53,054 were restricted and £10,509 were unrestricted) to Island Hospice and Healthcare, Zimbabwe.

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 September 2021 nor for the year ended 30 September 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 September 2021 nor for the year ended 30 September 2020.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 12,557 | 37,021 | 49,578 |
| EXPENDITURE ON | | | |
| Charitable activities | | | |
| Hospice service | 10,509 | 53,054 | 63,563 |
| Other | 2,465 | - | 2,465 |
| Total | 12,974 | 53,054 | 66,028 |
| NET INCOME/(EXPENDITURE) | (417) | (16,033) | (16,450) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 6,207 | 18,294 | 24,501 |
| TOTAL FUNDS CARRIED FORWARD | 5,790 | 2,261 | 8,051 |

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 2021 £ | 2020 £ |
|-----------------|-----------|-----------|
| Other creditors | 1,033 | 983 |

6. MOVEMENT IN FUNDS

| | At 1.10.20 £ | Net movement in funds £ | At 30.9.21 £ |
|--|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 5,790 | 6,429 | 12,219 |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 2,261 | 12,111 | 14,372 |
| TOTAL FUNDS | 8,051 | 18,540 | 26,591 |

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

6. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 10,667 | (4,238) | 6,429 |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 105,189 | (93,078) | 12,111 |
| TOTAL FUNDS | <u>115,856</u> | <u>(97,316)</u> | <u>18,540</u> |

Comparatives for movement in funds

| | At 1.10.19 £ | Net movement in funds £ | At 30.9.20 £ |
|--|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 6,207 | (417) | 5,790 |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 18,294 | (16,033) | 2,261 |
| TOTAL FUNDS | <u>24,501</u> | <u>(16,450)</u> | <u>8,051</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 12,557 | (12,974) | (417) |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 37,021 | (53,054) | (16,033) |
| TOTAL FUNDS | <u>49,578</u> | <u>(66,028)</u> | <u>(16,450)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.10.19 £ | Net movement in funds £ | At 30.9.21 £ |
|--|--------------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 6,207 | 6,012 | 12,219 |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 18,294 | (3,922) | 14,372 |
| TOTAL FUNDS | <u>24,501</u> | <u>2,090</u> | <u>26,591</u> |

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 23,224 | (17,212) | 6,012 |
| Restricted funds | | | |
| Island Hospice and Healthcare Zimbabwe | 142,210 | (146,132) | (3,922) |
| TOTAL FUNDS | <u>165,434</u> | <u>(163,344)</u> | <u>2,090</u> |

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 September 2021.

**ISLAND HOSPICE AND BEREAVEMENT SERVICE
(UK)**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2021**

| | 2021 £ | 2020 £ |
|---------------------------------|----------------|-----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | 87,421 | 49,578 |
| Grants | 28,435 | - |
| | <u>115,856</u> | <u>49,578</u> |
| Total incoming resources | 115,856 | 49,578 |
| EXPENDITURE | | |
| Charitable activities | | |
| Grants to institutions | 93,534 | 63,563 |
| Support costs | | |
| Management | | |
| Companies House filing fee | 13 | 13 |
| Meeting expenses | 15 | - |
| Grant monitoring fees | 960 | - |
| | <u>988</u> | <u>13</u> |
| Finance | | |
| Bank charges | 191 | 161 |
| Exchange difference | 64 | 472 |
| | <u>255</u> | <u>633</u> |
| Information technology | | |
| Website costs | 1,169 | 379 |
| Governance costs | | |
| Accountancy and legal fees | 1,370 | 1,440 |
| | <u>97,316</u> | <u>66,028</u> |
| Total resources expended | 97,316 | 66,028 |
| Net income/(expenditure) | 18,540 | (16,450) |