

Hospice Aid UK

Trustees report and unaudited financial statements

For the year ended 31 March 2022

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Charity Number	1092575
Company Number	4400127
Trustees	R J Keen S Boyle B Cherryman D Duhaney M Gratze
Secretary	J Gratze
Registered Office	Moore Kingston Smith LLP 9 Appold Street London EC2A 2AP
Independent Examiner	Moore Kingston Smith LLP 9 Appold Street London EC2A 2AP

HOSPICE AID UK

REPORT OF THE TRUSTEES

For the Year Ended 31 March 2022

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 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by the Charities: Statement of Recommended Practice applicable for charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

OBJECTS AND ACTIVITIES

The objects of the charity are:

- To facilitate and promote the relief, care, and treatment of the sick, especially the dying, and the support and care of their families and carers and of the bereaved.
- To facilitate and promote the charitable activities of independent hospices.

Our Aim

Hospice Aid UK's aim is to donate to hospices, in areas where funding is not readily available to them from other sources.

Hospice Aid UK raises funds for UK hospices only, complementing other hospice funding sources. We aim to help fill the gap that would otherwise mean hospices going without needed equipment/support, in areas that would directly improve the quality and patients' comfort and well-being and that of their close relatives.

Main objectives for the year

Our main objectives for the charity have been to distribute grants to hospices, increase our level of emergency funding, continue the growth of our database for ongoing fundraising and legacies working to sustain funding and donation levels.

Public benefit

We have referred to the guidance in the Charity Commission's general guidance on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

ACHIEVEMENT AND PERFORMANCE

Fundraising and Charitable Awareness

We continue to have a good relationship with Next retail. Their charity budget has been directed towards relief in Ukraine and they have reworked their charity giving structure to once every two years.

We are continuing in corporate partnership with Funeral Partners Ltd.

We continue to encourage and promote Legacy gifts and In Memory donations.

We continue to sell old stock of cards & calendars on Ebay and held an Ebay auction of signed memorabilia.

We launched our song “You are loved” written by Don Black and composed by, our patron, Debbie

Wiseman which was performed by Jason Manford & Gloria Onitiri.

Our contract with EDM ended on 1st July 2022 and was not renewed.

We are planning a Celebrity Golf Day at Richmond Golf Club later this year.

We have a runner for our Silver Bond London Marathon place 2022.

Charitable Activities

During the financial year, the charity has given grants to 35 hospices in the UK. The grants we have provided have helped hospices around the UK purchase equipment such as cooling blankets, 100 hours of Nursing, concealment trolleys, stethoscopes, various therapy sessions, Hospice at Home service plus many more items that would have eaten into the hospices’ budgets without our help.

Messages from Hospices we have supported throughout the year

Shooting Stars Children’s Hospice

“Thank you so much for the kind and generous donation of £5,000 from Hospice Aid UK towards core funding, I can confirm Shooting Star Children’s Hospices has received the donation safely.

This grant will enable us to give as much care and support to families as we possibly can in these very challenging times which allows them to focus on being a family and making every moment count - we are truly grateful for your support.

We know the last year has been particularly challenging for all of us, and this makes the fact the Trustees chose to donate to Shooting Star Children’s Hospices, when we needed you the most, even more special. “

Teesside Hospice

“With regard to our recent grant from Hospice Aid UK for £900, we are delighted.

On behalf of Teesside Hospice thank you for this kind donation, which will pay for ten stethoscopes for use in our In-Patient Unit and throughout the hospice. Support such as yours makes a huge difference to the hospice and to the communities that we support. Please pass on our thanks to everyone who has been involved in the application process and for making this grant possible.”

St. Wilfred’s Hospice

“Many thanks for this and your speed on getting this money to us! I can confirm we have received funds and I have told our Head of Community Services to go ahead and order the laptop as soon as possible.”

Forget me Not Children’s Hospice

“Thank you so much for your generous donation of £3420 to purchase two portable screens for use in the Hospice.

Your support means the worlds to us and to all the children and families we care for.”

Winchester Hospice

“I’m writing to thank the Trustees of Hospice Aid UK for their very generous donation of £5485 towards the cost of a specialist Arjo bath and also a donation of £2286 last year towards the cost of a riser recline chair. Their generosity means we are able to move ever closer to our target of opening the new Hospice in Winchester.”

Willow Wood Hospice

“We Just wanted to say a BIG thank you to Hospice Aid UK for their very generous donation of £5489 to enable us to purchase bariatric bed and mattress and the timely way in which you respond to our needs.”

Fundraising approach and Regulations

Hospice AID UK relies on several different fundraising approaches to raise funds from a range of sources, increasing awareness of our work and allowing supporters to contribute in ways that are most appropriate for them. This includes fundraising through digital and online campaigns, emails, letters and press advertising from legacies, events, and community fundraising. This complements support from our members and other regular supporters.

Fundraising Standards

Hospice Aid UK pays a levy to the Fundraising Regulator, and, as such, abides by the Code of Fundraising Practice. We also abide by the Fundraising Regulator’s Fundraising Promise, and strive to ensure our fundraising is open, honest, legal and respectful. We are registered with the Fundraising Preference Service which enables members of the public to control the nature and frequency of direct marketing approaches that they receive, including fundraising communications. Through the Fundraising Preference Service website, members of the public, can choose to stop email, telephone, post and/or text messages from a selected charity. During the financial year 14 members of the public opted out of contact from Hospice Aid UK via the Fundraising Preference Service.

Fundraising on our behalf

Hospice Aid UK requires any professional fundraising agencies working on our behalf to adhere to our fundraising standards and this is specified in our contracts with them.

Supporters are at the core of everything Hospice Aid UK achieves. It is with their continued support through our direct mail fundraising programme and the leaving of legacies that Hospice Aid UK can fund our grants.

We worked with two main fundraising organisations: - Euro DM Ltd (EDM), company number FCO 16785, which has extensive experience in advising on direct mail fundraising programmes by post and developing direct response material, and Tom Petzal Consultants, who specialises in developing relationships with major donors. EDM support us by identifying potential donors, promoting the charity to them and developing and maintaining a database of those donors. Our relationship with EDM has led to an increase in donors overall with 80,000 new donors coming on board through EDM during the term of the agreement with the charity. The agreement with EDM terminated on 1 July 2022.

During the agreement term, EDM acted as an extension of our staff, handling all elements of the direct mail fundraising programme from copy writing to the evaluations of results.

Monitoring of fundraising activities and protecting people in vulnerable circumstances

Hospice AID UK is committed to ensuring that we always treat the public sensitively and respectfully, taking special care to protect people who may find themselves in vulnerable circumstances.

Complaints

Hospice Aid UK did not receive any complaints from members of the public about our fundraising activities in 2021/2022.

This does not include expressions of dissatisfaction relating to our use of specific fundraising methods which most charities face.

FINANCIAL REVIEW

Financial position

The charity is financially dependent upon the donations and legacies made to it.

Total income for the year was £368,529 (2021: £516,943).

Donations were similar to the prior year, with a modest increase of around £15,000 which is largely due to their ad hoc nature.

Legacies in the prior year include 2 legacies accrued at the year end, which were received in the current financial year.

Total expenditure was £409,365 in 2022 compared to £312,372 in 2021. This was due to grant giving increasing by over £90,000.

At the year end the charity had total reserves of £130,989, (2021: £171,825) all of which was unrestricted.

Our partnership with Euro DM Ltd

The charity had a long-standing relationship with Euro DM Ltd (EDM) with an agreement being first signed in March 2012 and subsequently renewed on 1 July 2017. The term of the contract signed in 2017 expired on 1st July 2022 so that the term had only three months to run in this financial period. The total period of the contractual relationship with EDM was, therefore, 9 years 4 months. EDM is a corporate member of the Chartered Institute of Fundraising and is registered with the Fundraising Regulator. EDM has expertise in direct marketing, database management and response handling and has a good reputation for helping charities reach new donors and managing donor relationships smoothly. EDM has a well-established track record in attracting new donors using the latest direct marketing methods and techniques, consolidating donor loyalty by building relationships, introducing donors to repeat donations and the benefits of Gift Aid, and identifying high-value donors and prospects for charities.

Before signing the agreement with EDM, Hospice Aid UK did not have a substantial donor database to rely on for a steady income stream. Through the agreement the charity has been able to grow a large group of loyal supporters and raise funds through direct marketing campaigns. Under the terms of the agreement the charity agreed to fund EDM's upfront costs to enable it to establish a broad supporter base. These upfront costs were funded by loans from EDM which EDM subsequently wrote off in financial years 2016 and 2017. During the term of the agreement, EDM has provided the charity with

80,000 new donors which, in the opinion of the Trustees, in terms of cost-benefit analysis, was an excellent and sustainable outcome.

At the end of this financial period the agreement had a further 3 months to run (with an end date of 1st July 2022). At the end of the agreement term with EDM (and under the terms of the agreement) all rights to the donor database vest in the charity. This is a valuable resource that the charity intends to continue to maximise to grow our steady income stream from loyal donors with reduced costs year on year. Therefore, in the opinion of the trustees, the material expenditure laid out by EDM to grow the database was justified in that it will lead to future income growth coming directly to the charity from new donors without future associated fundraising costs paid to third parties. This future income should be taken into account as an additional benefit to the charity when looking at EDM's fees for this financial period.

Total gross donations given to the charity as a result of the agreement with EDM in this financial period were £204,412, including £26,634 gift aid claimed on donations. The proportion of total receipts net of direct fees and costs attributable to EDM that were available for the charity to spend for its general purposes was £51,646 (25.2%).

EDM's direct fees under the agreement and other fundraising costs were £23,627 representing 11.5% of income received under the agreement. (18% for the financial period ending 31 March 2021).

Postal donations, including cash and cheques, received by EDM are paid into an escrow account, and credit cards, CAF cards and other charity cards are processed through CAF. Gift aid payments are paid direct to the charity but then paid into the escrow account. EDM provided an agreed monthly donation of £3,400 to the charity. The balance of the donations owed is not accounted for or paid across until the end of the agreement, when an exact amount can be determined as owed by either party. At the end of the agreement all donations have been paid over and all outstanding fees and costs have been paid to EDM.

Under the terms of the agreement EDM is contracted to receive 10 pence per piece of direct mail, a monthly management fee of £500 and a fee associated with the direct mail artwork that ranges from £500 to £3,500. Many of the upfront costs at the beginning of the agreement in 2012 have been covered as EDM wrote off loans of £405,783 and £31,500 in 2017.

This has meant that significant costs in setting up the donor database have been saved and there has been a substantial increase in the funds available for the charity to further carry out its charitable purposes. EDM pass on funds raised as a monthly donation to Hospice Aid UK. The balance of donations owed will be accounted for or paid across at the end of the agreement in July 2022.

Projected EDM fees to the end of the agreement term in July 2022 are 01 April 2022 to 1 July 2022: £6,379.

In the opinion of the trustees, the performance of the contract with EDM in this financial period exceeded their initial expectations in what was generally a difficult year for charities in the UK.

FUTURE PLANS

The charity has implemented a financial controls policy and staff appraisal policy. Reporting and decision making are in the process of being reviewed in conjunction with trustee inductions and a general governance review.

We are intending to recruit more trustees who will be able to bring their own knowledge and expertise to the charity, to compliment the skill base that we have. Trustee training will also be provided in light of the number of additional trustee appointments after the year end. Our Nightrider cycle places had been deferred to June 2023

Recruited 6 patrons for our charity, whose expertise will help our charity enormously
Recruitment of highly capable trustees ongoing
Forecasting £2500 in sponsorships through securing 5 places in Nightrider cycle London
Forecasting the Silver Bond London Marathon place with a potential of £3000 raised
Forecasting £200 in sales through surplus stock of stationery and cards.
Notification of further legacies
The release of our song called You are Loved written by Don Black & composed by Debbie Wiseman performed by Jason Manford & Gloria Onitiri

We continued to work with Euro DM to raise funds with them under the agreement until 1st July 2022.

The fundraising environment continues to be challenging particularly because many corporate companies have changed the way they give, and many are directing their funding towards helping the people of Ukraine.

A key focus for the upcoming year will be, once the contract has ended with EDM, to engage with the supporters we have gained over the years via our Direct marketing programme by completing independent mailings and having our own database.

We have again arranged with Euro DM to send surplus stock of thank you cards, notelets, calendars, and Christmas cards which we have been selling successfully on eBay making 100% profit to the charity.

Since the end of the financial year, we have undertaken a number of activities, some of which are as follows:

FY21/22

Adapt to the new way of fundraising particularly with corporate sponsors
Forecasting the Silver Bond London Marathon place with a potential of £3000 raised
Forecasting £200 in sales through surplus stock of stationery and cards.
Notification of further legacies
The revisiting of trusts and foundations for support.

Risk management

The trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Trustees have given consideration to the Charities SORP ('Statement of Recommended Practice') Committee's advice in its publication 'Implications of COVID-19 Control Measures and Charity Financial Reporting' and to the risks arising as a result of the coronavirus pandemic. The Charity is actively monitoring and managing the situation as it develops. We have adapted our operations and consider that the Charity has adequate reserves and committed future grants from supportive and solvent funders.

Structure, governance and management

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

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr R J Keen

Ms S Boyle

Mr B Cherryman

Mr D Duhaney

Ms S Gabe-Wilkinson

Resigned 17 August 2022

Mr M Gratz

Recruitment and appointment of new trustees

The members of the charity may nominate and appoint new trustees to the board. The trustees may also co-opt no more than three additional members at any time. At each annual general meeting one third (or number nearest to one third) of the members of the board of trustees, both elected and co-opted, shall retire but are eligible for re-election. Those longest in office shall retire first.

Recruitment is undertaken as necessary through identification of skills gaps at trustees level. None of the trustees has any beneficial interest in the company.

New members of the Trustees are briefed on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee, the strategies, and recent financial performance.

All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Governing document

The charity is controlled by its governing document, a Memorandum and Articles of Association and constitutes a limited company, limited by guarantee, as defined by the Charities Act 2006.

Organisational Structure

The Chief Executive Officer oversees the day to day running of the charity she is supervised and supported by the trustees in her role.

Key management personnel remuneration

The trustees deal with the overall pay and reward of the Chief Executive Officer.

All Trustees give of their time freely and no Trustee remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in note 11 to the accounts.

Statement of Trustees' Responsibilities

The Trustees (who are also directors of the company for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102) ;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 27/01/2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Boyle', written over a horizontal line.

S Boyle – Trustee

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the 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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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 Trust 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 Statements of Recommended Practice for accounting and reporting by charities.

I have no other 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.

Moore Kingston Smith LLP

Neil Finlayson, FCA
On behalf of Moore Kingston Smith LLP
Chartered Accountants

9 Appold Street
London
EC2A 2AP

Date: 30/01/2023

Hospice Aid UK (A Company Limited by Guarantee)
Statement of Financial Activities
For the year ended 31st March 2022

		Year ended 31 March 2022 Unrestricted Funds £	Restated Year ended 31 March 2021 Unrestricted Funds £
	Notes		
Income from:			
Donations and legacies	3	368,523	516,901
Investments	4	6	42
Total Income		<u>368,529</u>	<u>516,943</u>
Expenditure on:			
Charitable activities	7	354,138	224,618
Fundraising costs	5	<u>55,227</u>	<u>87,754</u>
Total Expenditure		<u>409,365</u>	<u>312,372</u>
Net Income/(expenditure)		(40,836)	204,571
Transfers between funds		-	-
Net movement in funds		<u>(40,836)</u>	<u>204,571</u>
Reconciliation of Funds:			
Total Funds brought forward		<u>171,825</u>	<u>(32,746)</u>
Total Funds carried forward		<u><u>130,989</u></u>	<u><u>171,825</u></u>

The Statement of Financial Activities reflects the results of continuing activities for the year.

All recognised gains and losses are included in the Statement of Financial Activities.

Hospice Aid UK (A Company Limited by Guarantee)
Balance Sheet
As at 31st March 2022

	Note	2022		2021	
		£	£	£	£
Current Assets					
Debtors	13	1,000		154,555	
Cash at bank and in hand		<u>172,930</u>		<u>69,574</u>	
		173,930		224,129	
Creditors:					
Amounts falling due within one year	14	(42,941)		(52,304)	
Net Current Assets			<u>130,989</u>		<u>171,825</u>
Funds					
Unrestricted funds:			<u>130,989</u>		<u>171,825</u>
			<u>130,989</u>		<u>171,825</u>

For the financial year in question, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

Approved by the Trustees and authorised for issue on 27/01/2023

Signed on their behalf by:



S Boyle
Trustee

Company Number: 04400127

1 Accounting Policies

a) Basis of Accounting

Hospice Aid UK is a company limited by guarantee registered in England and Wales. The registered address is 6th Floor, 9 Appold Street, London, EC2A 2AP.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit entity for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP),, the Companies Act 2006 and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest pound.

The charitable company has taken advantage of the exemptions available not to prepare a Statement of Cash Flows.

The principal accounting policies, which are applied consistently, are set out below.

b) Going Concern Basis

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern.

The trustees have made this assessment for a period of at least one year from the date of the approval of the financial statements. In particular, the trustees have considered the charitable company's forecasts and projections and have taken into account the pressures on donation and grant income. In making this assessment the trustees have considered the impact of Covid-19 and, while some projects have been delayed it is not anticipated that this will affect the charity's ability to continue its charitable objects in the short to medium term.

Having carried out a detailed review of the Charity's resources and the current economic challenges facing both the Charity and its members the Trustees are satisfied that the Charity has sufficient cash to meet its liabilities as they fall due for at least one year from the date of approval of the financial statements and that it is appropriate for the accounts to be prepared on the going concern basis.

l) Critical Accounting Estimates and Areas of Judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

c) Income

All income is accounted for when there is evidence of entitlement, the receipt is probable and the amount can be measured reliably.

Voluntary income including donations is included in full in the Statement of Financial Activities when For legacies, entitlement is taken at 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 executors to the charity that a distribution will be made, or where a distribution has been received from an estate.

Donations are received by Euro (EDM), legacies and postal donations and credit card processed through CAF. EDM provide an monthly donation to Hospice Aid UK which is in cluded when the charity is entitled to the donation. The balance of donations owed will not be accounted for or paid across until the end of the agreement, when an exact amount can be determined as owed by either party.

1 Accounting Policies (continued)

d) Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation for payment to be made.

Costs are disclosed in the following categories

- Governance costs are the costs associated with the strategic direction of the organisation and with meeting regulatory requirements.
- Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

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

f) Tangible Fixed Assets

All fixed assets with a value over £250 are capitalised at cost, being their purchase cost together with any incidental expenses at acquisition, and depreciated to their estimated residual value over their estimated useful lives as follows:

Computer equipment

Straight line over 3 years

A review of fixed asset lives and impairments is undertaken on an annual basis.

g) Pension Benefits

The charity makes contributions on behalf of employees to their individual personal pension schemes during their period of service, at a rate fixed by the Trustees.

h) Operating leases

Operating lease and rental costs, where substantially all the benefits and risks of ownership remain with the lessor have been charged to expenditure as they arise.

i) Fund accounting

Unrestricted funds are received and applied for the general objects of the charity.

Restricted funds are subject to such restrictions as specified by donors and are utilised in accordance with donors' wishes.

j) Cash and Cash Equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

k) Financial Instruments

The charity only holds basic financial instruments as defined by FRS 102. Financial instruments receivable or payable within one year of the reporting date are carried at their at transaction price and subsequently at amortised cost.

With the exceptions of prepayments and deferred income all other debtor and creditor balances are considered to be basic financial instruments under FRS 102.

Hospice Aid UK (A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2022

3 Donations and legacies

	2022 Unrestricted funds £	2021 Unrestricted funds £
Donations Received	367,523	352,860
Legacies	1,000	164,041
	368,523	516,901

4 Investments

	2022 Unrestricted funds £	2021 Unrestricted funds £
Interest receivable	6	42
	6	42

5 Raising Funds

	2022 Unrestricted £	2021 Unrestricted £
<u>Fundraising and publicity</u>		
Fundraising agents	23,627	66,605
Other fundraising costs	31,600	21,149
	55,227	87,754
Fundraising and publicity	55,227	87,754

6 Grants Payable

	Grants made to provide facilities to hospices 2022 £	Grants made to provide facilities to hospices 2021 £
Grants to institutions:		
Cransley Hospice	-	1,000
Demelza Hospice	-	2,868
Douglas Macmillian Hospice	5,000	882
East Coast Hospice	-	1,000
Hope House Childrens Hospice	900	1,000
Hospice at Home Carlisle and N.Laleland	-	1,000
Hospice Care Northumberland	5,000	1,000
Kemp Hospsice	2,000	1,000
Kirkwood Hospice	2,400	1,500
Lewis Manning Hospice	4,000	1,000
Mary Steven Hospice	7,550	1,451
Overgate Hospice	6,060	2,000
Rennie Grove Hospice	4,888	500
Skanda Vale Hospice	-	6,400
St Barnabas Hospice	3,000	-
St Christophers Hospice	-	2,000
St Francis Hospice	-	1,000
St Gemma Hospice	-	1,000
St Marys Hospice	3,000	1,000
St Wilfreds Hospice	1,000	1,000
Sussex beacon Hospice	-	1,500
The Childrens Trust	5,000	2,750
The Norfolk Hospice	1,500	1,130
Trinity Hospice	-	1,000
Winchester Hospice	5,485	2,286
Woodland Hospice	1,640	984
Alice House Hospice	1,000	-
Birmigham St Marys (John Taylor - The Hospice Charity Partnership)	3,000	-
Clare House Childrens Hospice	1,453	-
Forget Me Not Childrens Hospice	3,420	-
Garden Hoyse Hospice Care	5,000	-
Hospice of the Good Shephard	4,452	-
Lakelands Hospice	3,000	-
Londsey Lodge Hospice	5,000	-
Marie Curie	2,000	-
Michael Sobell Hospice	10,000	-
Paul Sartoi Hospice	2,000	-
Pilgrims Hospice	1,379	-
Rennie Grove Hospice	4,217	-
Rotherham Hospice	4,200	-
Shooting Starts Childrens Hospice	5,000	-
St Catherines Hospice	6,200	-
Teeside Hospice	900	-
Wirrel Hospice St Johns	3,363	-
Willow Wood Hospice	5,489	-
	129,496	38,251
The total number of grants made in the year were	37	26

Hospice Aid UK (A Company Limited by Guarantee)
Notes to the Financial Statements
For the year ended 31st March 2022

7 Charitable Activities

Year to 31 March 2022		Promoting & raising awareness of activities 2022	Grants made to provide facilities to hospices 2022	Total 2022
Staff costs		30,704	-	30,704
Data processing		24,000	-	24,000
Direct mail appeals		56,218	-	56,218
Postage and other costs		33,187	-	33,187
Other costs		600	-	600
		<u>144,709</u>	<u>-</u>	<u>144,709</u>
Grant funding of activities	(see Note 6)	-	129,496	129,496
Share of support costs	(see Note 8)	4,051	29,660	33,711
Share of governance costs	(see Note 8)	11,082	35,139	46,221
		<u>159,842</u>	<u>194,296</u>	<u>354,138</u>

7 Charitable Activities (Continued)

Year to 31 March 2021		Promoting & raising awareness of activities 2021	Grants made to provide facilities to hospices 2021	Restated Total 2021
Staff costs		30,655	-	30,655
Data processing		24,000	-	24,000
Direct mail appeals		21,719	-	21,719
Postage and other costs		35,802	-	35,802
Other costs		800	-	800
		<u>112,976</u>	<u>-</u>	<u>112,976</u>
Grant funding of activities	(see Note 6)	-	38,251	38,251
Share of support costs	(see Note 8)	6,024	30,204	36,228
Share of governance costs	(see Note 8)	13,686	23,477	37,163
		<u>132,686</u>	<u>91,932</u>	<u>224,618</u>

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8 Support Costs - 2022

	Support Costs £	Governance Costs £	Total 2022 £
Staff costs	16,533		16,533
Rent	9,600		9,600
Bank charges	135		135
Postage, packaging and stationary	167		167
Telephone	1,112		1,112
Computer/Website costs	310		310
Other support costs	1,803		1,803
EDM Bank charges	4,051		4,051
Independent Examiner fees		6,600	6,600
Accountancy		20,722	20,722
Legal and professional		18,899	18,899
	<u>33,711</u>	<u>46,221</u>	<u>79,932</u>
Analysed between Charitable activities	<u>33,711</u>	<u>46,221</u>	<u>79,932</u>

8 Support Costs - 2021

	Support Costs £	Governance Costs £	Restated Total 2021 £
Staff costs	1,506		1,506
Rent	9,514		9,514
Bank charges	252		252
Postage, packaging and stationary	368		368
Telephone	1,041		1,041
Motor and travel costs	355		355
Computer/Website costs	2,133		2,133
Other support costs	35		35
EDM Bank charges	6,024		6,024
Independent Examiner fees		6,000	6,000
Accountancy		20,283	20,283
Legal and professional		10,880	10,880
	<u>21,228</u>	<u>37,163</u>	<u>58,391</u>
Analysed between Charitable activities	<u>21,228</u>	<u>37,163</u>	<u>58,391</u>

9 Net movement in funds

	2022 £	2021 £
Net movement in funds is stated after charging/(crediting)		
Fees payable to the charity's Independent Examiners	<u>6,600</u>	<u>6,000</u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

	Total 2022 £	Total 2021 £
Gross salaries	45,085	45,000
Social security costs	989	998
Pension costs	1,163	1,163
	<u>47,237</u>	<u>47,161</u>

Staff Numbers

The average monthly number of employees during the year was: 1 1

No employees earned over £60,000 during the year (2021: None)

Key Management Personnel

During the year there was one staff member who was deemed to be Key Management Personnel. The total employment benefits including employer pension contributions of key management personnel were £47,237 (2021: £47,161).

In addition to one full time paid employee, the charity also used a separate source paid on a consultancy basis.

Transactions with Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

None of the trustees were reimbursed for any expenses in respect of the charity in the year. (2021: none)

12 Euro DM Programme

The charity undertakes its fundraising through a programme with Euro DM Limited.

At 31 March 2022 the value of the programme showed an amount owed to Euro DM of £28,517 (2021: £24,601). If at the end of the agreement, which runs through to July 2022, HAUUK do owe Euro DM fees then Euro DM will keep the rights to the database until enough rental income is generated to cover any outstanding debt.

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13 Debtors	Total 2022 £	Total 2021 £
Accrued income	-	153,555
Other debtors	1,000	1,000
	<u>1,000</u>	<u>154,555</u>
14 Creditors: Amounts falling due within one year	Total 2022 £	Total 2021 £
Trade creditors	30,917	38,318
Social security and other taxation	3,674	3,687
Other creditors	1,150	4,299
Accruals	7,200	6,000
	<u>42,941</u>	<u>52,304</u>

Included within Other creditors are pension contributions payable of £227 (2021: £227)

15 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £1,163 (2021: £2,714)

16 Related party transactions

The Charity rents an office from the Chief Executive Officer for an amount of £800 pcm. This agreement has been authorised by the trustees on the basis that an office is required for the charity to function and an alternative office in the local area would cost thousands more than the agreed amount, especially when one includes the ancillary costs of running the office and storage. The Chief Executive Officer was also reimbursed £1,279 (£1,279 for expenditure on behalf of the charity and £Nil for motor expenses (2021: £1,409)