



Trustees' Report and Financial Statements

For the year ended 31 March 2025



St John's Hospice North Lancashire and South Lakes is a charitable incorporated organisation registered in England with charity number 1157030

ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES
TRUSTEES’ ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

CONTENTS

	Page
Trustees’ Annual Report	3
Independent Auditors Report to the Trustees	18
Consolidated Statement of Financial Activities	22
Charity Statement of Financial Activities	23
Consolidated Balance Sheet	24
Charity Balance Sheet	25
Group and Charity Cash Flow Statements	26
Notes to the accounts	27

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT

FOR THE YEAR ENDED 31 MARCH 2025

BACKGROUND TO THE CHARITY

St John's Hospice North Lancashire and South Lakes ("the Charity") was founded on 1 April 2014 as a charitable incorporated organisation ("CIO") and registered with the Charity Commission on 13 May 2014 with Charity Number 1157030. The CIO was formed to take over the assets and undertakings of North Lancashire and Lakeland Continuing Care Trust, an unincorporated charity with charity number 510667 that was founded in 1980 to establish a hospice for residents of North Lancashire and the South Lakes. These assets and undertakings were transferred on 1 October 2014. The objectives and trading name of the new CIO are identical to those of the unincorporated charity, which was removed from the Register of Charities. The Charity is known as St John's Hospice ("the Hospice").

The principal object of St John's Hospice, which opened its doors to patients in December 1985, is the relief and care of persons of either sex (without regard to race or creed) who are suffering from any chronic or terminal illness or from any disability or disease. These aims are achieved by inpatient care, outpatient clinics, day hospice, domiciliary care and associated educational initiatives.

The running costs of the Hospice are met by discretionary grants from the Lancashire and South Cumbria Integrated Care Board (ICB) and by funds raised by the Charity supported by the remarkable generosity of the local community.

The Hospice places great value on its connections with a number of public sector and voluntary organisations that cooperate with it and at times provide joint services.

Our Vision

Putting local patients and families at the heart of everything we do will ensure that on the journey towards the end of life and throughout bereavement, we provide the right care, in the right place, at the right time.



ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES’ ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our Values

Care – We will provide first class care, delivered by competent, committed people who put the patient at the heart of all we do

Compassion – We will treat everyone with respect, dignity and empathy

Collaboration – We will work with others to ensure that patients and families receive the best end of life care possible

Charity – We will provide care free of charge to patients and families and will connect with our local communities so that they continue to finance our present and our future

Celebration – We will celebrate the abilities of the people we care for, however limited they may be.

When people are bereaved, we will support them to celebrate the lives of people they have lost

“St John’s Hospice - Built by the people for the people”

LEGAL STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's official name is St John’s Hospice North Lancashire and South Lakes, though it is better known as St John's Hospice. The Charity is a charitable incorporated organisation governed by a Foundation Model Constitution dated 1 April 2014 under the terms of which the Trustees operate. Its charity registration number is 1157030. The Charity has 3 wholly owned subsidiaries. St John’s Hospice Lancaster Limited (company number 7216444) was established to promote the sale of Hospice goods. St John’s Hospice Shops Limited (company number 2490956) operates charity shops in the area selling donated goods and furniture. St John’s Hospice Catering Limited (company number 10911525) runs the café at the Hospice and provides event catering.

Trustees

Governance of the Charity is the responsibility of the Board of Trustees. Trustees who have served in office from 1 April 2024 until the date of signing this report are set out below.

Mrs C Heginbotham (Chair)	Ms F Inglis
Ms A Bargh	Mrs J Morse (appointed 4 June 2024)
Mrs E Bales	Dr C Redhead
Mr M Cullinan	Dr N Sayer
Mr K Essa	Mr J Sharples
Ms H Fordham	Mrs S Smith (resigned 6 May 2025)
Mr R Gaskell	Dr J Yarnall
Dr G Granger (appointed 4 June 2024)	

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

In accordance with the Constitution, new Trustees are appointed by the existing Trustees and for a term of four years by Board resolution. In selecting new Trustees, the existing Trustees have regard to the skills, knowledge and experience needed for the effective administration of the Charity. On appointment new Trustees complete an induction programme that includes familiarisation with the purposes and operations of the Charity, appreciation of current issues and guidance on relevant policies.

The Board ordinarily meets every three months and has an additional full day strategy meeting per annum to review the strategy and operation of the Charity, including a rigorous review of the corporate risks affecting the Charity. Three regular sub-committees are in place to review specific areas of activity. These comprise Finance & Resources, Care, Quality & Services, and Fundraising & Communications. These sub-committees each meet every three months and report to the full Board meetings. A Remuneration sub-committee meets at least annually. Trustees are encouraged to take an interest in individual areas of Hospice activity. Performance of Trustees is subject to an annual review by the Chair. Trustees also communicate with each other and the Senior Management Team in the event that consideration of any issue is required between Board and/or sub-committee meetings.

Trustee	Care, Quality & Services sub-committee	Fundraising & Communications sub-committee	Finance & Resources sub-committee	Remuneration sub-committee
Mrs C Heginbotham (Chair)	✓	✓	✓	✓
Ms A Bargh		✓		
Mrs E Bales			✓	
Mr M Cullinan		✓	✓	✓
Mr K Essa			✓	
Ms H Fordham	✓	✓		
Mr R Gaskell		✓	✓	✓
Dr G Granger (from 04.06.04)	✓			
Ms F Inglis			✓	✓
Mrs J Morse (from 04.06.04)	✓		✓	
Mrs C Redhead	✓			
Dr N Sayer	✓			
Mr J Sharples			✓	
Mrs S Smith (to 06.05.25)	✓			✓
Dr J Yarnall	✓			

In this year, the commissioning structure continued to undergo significant change with the development of the Integrated Care board (ICB) which operates on a regional footprint. To ensure the local hospices' presence was felt, the formation of the Lancashire & South Cumbria Hospice Alliance has been key. The CEO is the Chair of the Alliance, and all members of the senior team take an active part in its activities and programmes. The CEO also attends the Northwest Hospice Network Group, working closely with Hospice UK, the national umbrella organisation representing hospice care.

ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES’ ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

CHARITY DETAILS

Principal Office	St John's Hospice, Slyne Road, Lancaster
Bankers	Barclays Bank plc, Market Street, Lancaster
Auditors	MHA, Winckley Square, Preston
Investment Managers	Evelyn Partners, London
	Brewin Dolphin, Manchester

OPERATIONAL MANAGEMENT

The general operation of Hospice matters is devolved to the Senior Management Team which during the year comprised of

- Ms S McGraw (*Chief Executive Officer*)
- Dr A Bacon (*Medical Director*)
- Mrs M Bass (*Director of Nursing and Quality*)
- Mrs V Askham (*Director of Finance and Resources*)
- Mrs C Butterworth (*Director of Income Generation*)
- Mrs S Horner (*Director of Marketing, Communications & Engagement*).

The Senior Management Team reports to the Board of Trustees and attends regular meetings of the Board.

Operational risk is managed through the Senior Management Team, with key reference to the Care, Quality and Services sub-committee. The Senior Management Team meets weekly.

Pay for the Senior Management Team is set by the Trustees having regard to the job scoring matrix used throughout the Hospice to evaluate pay for all jobs and having regard to market salary rate.

VOLUNTEER SUPPORT AT ST JOHN’S HOSPICE



The Charity is heavily dependent on, and very thankful for, the support it receives from volunteers, who work to support the operation of the Hospice in a wide variety of ways, from helping to provide direct care, supporting income generation by fundraising or working in the charity shops, serving as Trustees, or in a host of other capacities. During 2024/25 it was pleasing to see the number of volunteers continue to rise in roles across the breadth of the Hospice services.

During 2024/2025 the number of volunteer hours in the Hospice increased from around 78,000 hours to 81,000 hours. This would suggest an economic value of £1,340,000 to the Charity when calculated using the average staff cost of the department in which the volunteer works, compared to £1,215,000 last year.

There are many more informal volunteers who help out with numerous fundraising and publicity events. The value of this support is incalculable but could easily double the value of the input of the more formal volunteers.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES INCLUDING PUBLIC BENEFIT

The Charities Act 2011 requires charities to report on the public benefit of their activities. The Trustees have had regard to the Charity Commission's guidance on public benefit and believe that an appreciation of the Charity's public benefit can be obtained from the following review of its achievements and performance.

ACHIEVEMENTS AND PERFORMANCE 2024/2025

Clinical

217 patients were admitted to the ward with an average length of stay of 14.4 days, 726 patients were cared for by our Hospice at Home team and 447 patients were seen by one of our Clinical Nurse Specialists. 766 patients received bereavement and spiritual care support and 187 people took part in one of our day service activities.

In the year, all our Registered Nurses completed a Registered Nurse development programme and, by the end of the year, most of our Health Care Assistants had undertaken training specifically tailored to suit their role. Our Registered Nurses undertook advanced communications skills training and the Medical Director, one of our Advanced Clinical Practitioners and the Palliative Care Educator are now accredited to deliver this training externally.

To further improve patient safety, the Hospice invested in e-prescribing, the system went live on 7th November 2024.

2 ST4 (Consultant trainee) doctors worked at the Hospice as part of their palliative medicine training for 6 months each.

Fundraising

Our fundraising team generate the majority of the money we need to operate and, each year, they work hard to harness the generosity of our community to ensure our work continues. By the end of the year, the fundraising team were 2% up on their challenging annual target. So many events and income streams contributed to this; but the India trek, the rebranded and re-launched Moonlight Walk and the focus on corporate support – in particular our innovative “Jail and Bail” event held at Lancaster Castle – all contributed to a successful year of income generation.

In February 2025, the Hospice took part in the first national hospice TV advertising Legacy campaign, 142 hospices took part. Timed to run just afterwards, a local campaign “I’ll always remember” was launched to appeal to local people who may want to leave a gift in their will.

Hospitality & Retail

Our Courtyard Café's popularity grew this year and the knock-on effect was that our Reception shop and plants made record sales.

Our charity shops struggled, as so many high street stores did this year, but we re-structured the team, re-branded the stores and introduced an online “widget” to encourage internet sales. As the year ended, green shoots of recovery were starting to be seen.

Volunteering

In this year our volunteer numbers returned to the level they were at pre-Covid. Around 500 people regularly support the Hospice by providing their skills and time free of charge. The Board recognised that managing a volunteer workforce of this size requires management and support. Resources were allocated to enhance the volunteer management team with the strategic intention to utilise volunteers more effectively in the next few financially challenging years.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Strategic Achievements

The biennial Staff Survey took place in May 2024 and provided valuable feedback, highlighting areas of strength and opportunities for improvement. Key indicators were:

- 100% of respondents would recommend the Hospice if a loved one needed care
- 100% of respondents enjoy the work they do

A Project Manager was appointed by the Board in February 2025 to oversee the refurbishment of the Hospice over the next few years. The Project Manager will appoint architects and planning consultants to ensure this "once in a generation" project is well resourced and professionally run.

Last Days Matter, a 3-hour education programme developed by the Hospice to help non-clinical people support a loved one who is dying, was delivered to over 200 people from Scotland to Cornwall and was nominated for a national award.

Migration to Microsoft 365 took place and a comprehensive training programme was delivered.

Working with members of the multi-faith "Communities Together" forum, the Hospice chapel was refurbished and an additional space – The Sanctuary – was developed. The Sanctuary will allow those with no faith or any faith to spend time in a dedicated quiet space in the centre of the Hospice.

The Hospice achieved Veteran Awareness status at the Bronze level.

Fashion from our retail chain was modelled at the annual "Festival of Culture" event held at Lancaster Town Hall with 500 attendees from all major faith and community groups locally.

FINANCIAL REVIEW

The budget for the current financial year was set at a deficit of £358,558, which reflected the ongoing challenge of maintaining services within the context of continued upward pressure on costs and an awareness that our generous supporters are also seeing an increase in their cost of living. As Trustees, we fully appreciate the objective of running balanced budgets year on year, but we recognised that this was another year when we might need to draw on our reserves to fund anticipated shortfalls in income and increases in costs.

Unlike in recent years, the amount of legacy income received in 2024-25 fell short of budget, which illustrates the uncertainty in both the amount and the timing of this much-needed source of income. We received a major donation of £225,000 towards our planned building refurbishment project and £126,624 as our share of the £100M Capital Grant from the Department of Health and Social Care. We also realised some staffing savings due to delays in recruitment.

As a result of this higher than expected income we have recorded consolidated net income of £420,098 before investment gains, and a surplus of £443,588 after investment gains.

Consolidated income for the year totalled £8,446,449 with the local ICB providing £1,172,385 to fund our core work and a further £879,824 to fund specific project initiatives. The remaining £6,394,240 was generated from our loyal supporters, specific funding initiatives and our investments.

Consolidated expenditure for the year totalled £8,026,351. Expenditure on charitable activities totalled £5,824,797 of which 82% was spent on staffing costs. The remaining £2,201,554 has been spent on raising funds.

Our investment portfolio saw realised gains of £82,460 on the sale of investments and unrealised losses of £58,970 on the revaluation of investments.

Full details of the Charity's financial position and of its income and expenditure are set out in the Statements of Financial Activities, Balance Sheets and related notes which form part of these financial statements

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The continued uncertainty around the increased cost of living and rising inflation has again meant that setting a budget for 2025/2026 has been challenging as per previous years. Soaring costs, coupled with increases in the living and real living wage, have been reflected in the deficit budget that has been set at £493,106 for the year which includes £268,533 of compelling projects. The Trustees are committed to using reserves to fund this deficit and the Senior Management Team is working closely with the Board to generate new funding streams and manage costs in line with anticipated future revenues.

We are indebted again to our grant funders who have supported us during the financial year, many of whom have supported us in the past. All funds received have been spent on the projects they were intended for. For those projects where grant funding has been received in advance, but the costs have not yet been incurred, any grant monies received have been carried forward to the coming financial year.

During the year ended 31 March 2025 we have received the following grants:

Unconditional/Core funding

- The Albert Hunt Trust gave us an unconditional grant which we used towards our nursing care costs.
- The Brownlie Charitable Trust gave us an unconditional grant which we used towards our nursing care costs.
- The Ambleside Welfare Charity gave us an unconditional grant which we used towards community patient care.
- The Farrer Family Trust gave us an unconditional grant which we used towards our community nursing costs.
- The Billhope Charitable Trust gave us an unconditional grant which we used towards our community nursing costs.
- ShareGift gave us an unconditional grant which we used towards our core nursing costs.
- Beaverbrooks Charitable Foundation gave us an unconditional grant which we used towards our community nursing costs.
- The Persimmon Homes Community Champions Programme gave us an unconditional grant which we used towards our nursing care costs
- The Herd Lawson and Muriel Lawson Charitable Trust gave us an unconditional grant which we used towards our in-patient unit nursing costs

Conditional funding

- Nationwide Colleague Grants gave us funding to support our Grief Café and the work of our Forget me Not Family Support service
- The Frieda Scott Charitable Trust gave us funding to develop the work of our Family Support and Bereavement service in South Lakes
- Lancashire County Council Local Members Grant scheme funding enabled us to purchase specialist equipment, bedding and towels for our in-patient unit
- The Hadfield Trust gave us funding to support the work of our Hospice at Home nursing team in South Lakes

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- The James Tudor Foundation gave us funding to support the cost of our in-patient nursing team
- The Francis C Scott Charitable Trust gave us funding to support the work of our children's and young people family support and bereavement service
- Lancaster District Mobility Trust donated funding towards our Hospice at Home transport costs.
- The Lupton Tower Trust funding enabled us to purchase syringe drivers which are used within our community services team.
- Lancashire County Council Champion Grant scheme (Mental Health) enabled us to purchase replacement wood to rebuild our Hospice garden's raised beds where we grow produce for our Hospice kitchen and plug plants and seeds for our gardens and hospice grounds.
- Lancashire County Council Champion Grant scheme (Young People) enabled us to attend British Sign Language training to support children and young people
- The Areti Charitable Trust gave us funding to develop our Forget me Not Centre's Outdoor Therapy and Bereavement area
- Hospice Aid UK funding enabled us to purchase specialist equipment for our in-patient unit
- The Harold & Alice Bridges Charity gave us funding to purchase specialist equipment for our in-patient unit
- The Moto Foundation donated funding towards our Hospice at Home transport costs.
- Lancaster Community Fund funded specialist equipment for our in-patient unit
- The McClay Dementia Trust funded specialist training in Talking Mats for our day service and nursing teams
- Storth Community Co-operative donated funding towards our Hospice at Home transport costs.
- The Norman Whiteley Trust gave us funding towards the development and refurbishment of our Hospice Chapel.
- Springfields Charity Trust Fund gave us funding to purchase specialist equipment for our in-patient unit.
- The Medcash Foundation gave us funding towards our Hospice at Home transport costs.
- Lancaster University Community Benefits Fund gave us funding to develop our Forget me Not Centre's Outdoor Therapy and Bereavement area.
- The Hospital Saturday Fund gave us funding to purchase specialist equipment for our in-patient unit.
- The Creative Health Trust kindly funded the purchase of memory making and craft materials for our Forget me Not Centre.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

RISK MANAGEMENT

The Trustees consider and assess on an on-going basis the major risks to which the Charity may be exposed. All risks identified are set out and monitored using the corporate risk register. Systems are in place to mitigate those risks. Where they are financial it is believed that the reserves policy and financial controls minimise the potential risks. In non-financial matters there are reviews, appraisals and regulatory procedures in place.

By far the biggest risk to the Hospice currently is the long-term financial sustainability of the charity. A 1.9% uplift from the NHS, rising inflation, public sector industrial action and on-going debates about public sector pay awards all impact on the work of the Hospice.

Continuous monitoring of expenditure is now in place and the SMT meet weekly to oversee staffing and other costs rigorously.

The Hospice's governance handbook has been reviewed by the Chair of Trustees and the Chief Executive, and a robust governance team ensures all policies and procedures are reviewed in a timely manner across the Hospice.

Staff receive appropriate annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, safeguarding, information confidentiality and infection control.

Along with all charitable organisations, the Hospice has a number of regulators, the principal two being the Charity Commission and the Care Quality Commission (CQC). The Hospice complies with all Charity Commission requirements.

The Care Quality Commission regularly inspects the operations of the Hospice, either through self-assessment or visits and their last routine unannounced inspection visit was in December 2023 when the Hospice was rated overall as "Good" with a rating of "Outstanding" for responsiveness.

In particular, the inspectors highlighted the following:

- The innovative hospice-organised senior advice line, with senior palliative medicine physicians available out of hours to provide specialist palliative care advice to GPs and senior hospital doctors within the locality.
- Clinical Nurse Specialists working jointly with the most socially deprived GP Practices in the area.
- St John's Hospice's delivery of an award winning 8-week schools programme for children who had suffered loss.
- Close Partnerships e.g. with faith leaders, a local University, VOICE, health and social care colleagues etc.
- The visit of horses to the inpatient garden area so a patient could see his beloved animals.
- The good levels of maintenance and cleanliness in the areas they inspected
- High rates of compliance and scores in audits e.g. 98.77% for cleanliness, 100% for food tasting and 100% for dementia care in the annual NHS Place audit
- Safe staffing levels for nursing and medical services to keep patients safe, provide the right care and treatment and person-centred care plans.
- Health promotion e.g. Day Therapy Groups, the Grief Cafe and significant investment into family support and bereavement services

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Positive patient and relative feedback about the quality of food offered and options for specific requirements, with support to eat and drink given by hospitality staff
- A caring culture with staff reporting the Hospice being a "fabulous place to work" and feeling "very proud to work here" and a sense of "the hospice wrapping its arms around you" when staff needed extra support.

The annual Data Security & Protection Toolkit was completed in line with the NHS's deadline of 30th June 2024.

The Hospice produced a Quality account in line with the NHS's deadline of 30th June 2024.

Serious Incidents

There are no serious incidents to report.

FUNDRAISING



With around 25% of our funding being received from the ICB, fundraising is an integral part of the work we do at the Hospice to ensure that our services can continue to be provided free of charge. We are grateful for the support of the very many people and organisations within our community who raise funds on our behalf.

We take our responsibilities towards fundraising very seriously and are committed to ensuring that the standards we adopt for fundraising mirror our vision and values treating everyone with care and compassion.

The Director of Income Generation and the Director of Marketing and Communications are responsible for devising and delivering the annual Income Generation, Communications and Engagement strategy.

Income Generation fundraising activities cover

- Individual giving
- Community and corporate fundraising
- Fundraising events organised by the Hospice
- Sourcing of grants
- Legacy fundraising
- Operation of a lottery
- Selling secondhand goods through our charity shops
- Operating a café within the Hospice
- Operating a gift shop within the Hospice

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are ultimately responsible for our fundraising activity and so review and approve the strategy and budget each year. The Director of Income Generation reports to the Board of Trustees through the quarterly Fundraising and Communications sub-committee and at the full Board meetings on performance and any relevant issues.

As well as fundraisers who are either employed by, or volunteer for, the Hospice we currently have arrangements with the following commercial participators/professional fundraisers:

Organisation	Type	Nature of relationship	How we oversee and monitor their work
Furness Building Society	Commercial participator	Charity Affinity account	Contract in place and regular monitoring and reviews.
Integrated Promotions Ltd/SEC Fundraising	Professional fundraiser	Provision of canvassing services	Contract in place. Licensed and regulated by the Gambling Commission. Bound by the Code of Practice of the Fundraising Regulator. Regular training and updates for canvassers. Regular communication, feedback and meetings. Quality monitoring. Complaints procedure in situ.
Global Adventure Challenges	Commercial participator	Provider of Overseas treks	Contract in place. Regular communication, feedback and meetings. ATOL Protection 6506.

To ensure that we protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches, and undue pressure to donate:

- We are registered with the Fundraising Regulator and committed to adhering to all recognised standards in relation to our fundraising activity
- Staff ensure that all fundraising activity complies with the Fundraising Regulator's Code of Fundraising Practice and the Fundraising Promise
- Staff are trained in their responsibilities in relation to fundraising regulation and legislation upon induction and periodically thereafter as required. Volunteers are also trained in compliance where necessary for their role
- In line with GDPR and the Fundraising Preference Service we promptly action any requests for removal from our mailing lists by amending their contact preferences.
- We do not sell the data of any of our donors and supporters to any third parties under any circumstances

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- We comply with all the fundraising requirements of the General Data Protection Regulation
- We only use professional fundraising agencies who can demonstrate a track record of best practice in the sector and compliance with the Fundraising Regulator's code of conduct.

In addition, we have a Risk Management Policy so as to minimise or, as far as it reasonably practicable, eliminate any risks to patients, staff, volunteers, supporters, members of the public or the organisation's reputation in relation to our fundraising activity. Staff identify and assess risks and put any necessary preventative controls in place.



PLANS FOR THE FUTURE

Trustees attend a Board Away Day annually, part of that time is spent reviewing the priorities in the Strategic Plan and making plans for the future. Key projects planned for the year ahead are:

“Fit for the Future” – Hospice Refurbishment Project

The Hospice building is now 40 years old and is in need of significant refurbishment. Whilst the patient areas look well cared for and welcoming, the infrastructure needs an overhaul – the roof in particular needs attention and some of the pipework which runs beneath the floors has started to fail. The Board have been preparing for this major refurbishment for a number of years, setting aside funds from reserves to contribute towards the costs.

Throughout the year, the team took part in engagement sessions to establish what a modern hospice building might look like for the next 40 years. Colleagues were asked “If we were starting again, what would be important from a patient and family point of view” and also “If we were starting again, what would be important from the team's point of view”. All the feedback was collated and formed a major part of the recruitment of a Project Manager to oversee the refurbishment of the Hospice. In the last quarter of the year, six potential Project Management companies bid for the work and one, Trevor Dawson Consulting and Building, was successful.

In the year ahead, architects will be selected, designs will be drawn up and the planning process will begin.

Focus on South Lakes

The Hospice covers a vast area of around 500 square miles. An analysis of our donors, donations and gifts in wills shows that the majority of these come from the North Lancashire part of our patch. The Trustees have set aside additional funding to allow the Director of Income Generation and her team to focus on raising awareness and funding in South Lakes. A number of major and innovative initiatives are being planned for the future.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

40th Anniversary

In 2026, the Hospice will be 40 years old. A year of "Ruby celebrations" is being planned; not only to thank our community for their tremendous contribution, but to generate new income from new sources where possible.

Building positive relationships with the ICB via the Hospice Collaborative

In 2021, commissioning arrangements changed as CCGs disbanded and ICBs formed. ICBs will work at scale across a much bigger patch covering the whole of Lancashire & South Cumbria – a population of 1.8 million people. The formation of the Hospice Collaborative has been fundamental to this new relationship. The CEO is on the Board of the new Integrated Care Partnership and is working closely with new members of the ICB Board to ensure hospices are not forgotten during this period of fast-paced change.

FINANCIAL REVIEW

Reserves policy

At 31 March 2025 the Hospice's reserves comprise: -

Total funds	£16,132,026
Of which:	
Tangible fixed assets	£5,003,258
Designated funds	£5,452,307
Restricted income funds	£258,062
Unallocated free reserves	£5,418,399

The Hospice could not do what it does without its dedicated team of around 200 skilled and professional staff. The Hospice seeks to employ managers and staff that have both the necessary skills and experience and the right values and attitudes to provide its very special service and it is their employment costs that make up the vast majority of the Hospice's running costs.

This year with so much uncertainty the Trustees have remained very mindful of the need to maintain sufficient reserves to meet the working capital needs of the Charity, fund unexpected expenditure and shortfalls in income and to allow appropriate and monitored service expansion. Furthermore, to ensure the financial security of the Charity no new service developments are introduced unless the Trustees are confident that they are both affordable and sustainable. In addition, we always consider the revenue consequences of any capital expenditure.

The Trustees monitor the level of reserves each quarter through the Finance and Resources sub-committee and continuously review its reserves policy. At the Board's Away Day on 20 October 2025, the Trustees agreed to maintain the policy of retaining unrestricted reserves (comprising unallocated free reserves and designated funds) to cover 12-18 months' full operating costs.

Unallocated and designated reserves at 31 March 2025 amounted to £10,870,706 which represents 16 months' full operating costs.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Investment policy

The investment policy of the Charity is to ring fence monies held in respect of grants received in advance or required for known capital and major repair expenditure. Additional funds are invested in equities, gilts, fixed interest and property funds with the intention of covering future inflation in running costs.

The Charity has a policy to maintain reserves for the purposes given above. The reserves are to be invested for the long term in portfolios and financial instruments which the Trustees deem to represent an acceptable level of risk combined with the aim of providing a reasonable return on the funds.

Investment criteria:

- Capital preservation of adequate reserves for known and unforeseen shorter term needs
- Balance of reserves invested with the potential of growth above inflation over the longer term
- Assets where less than 10% of income are from one restricted assets (tobacco; gambling; pornography; alcohol; armaments) are regarded as acceptable.

The investment policy and performance of funds against the policy is reviewed at each sub-committee meeting with investment managers instructed to carry out any recommended changes as to the investment instruments. The managers are instructed to keep a balanced portfolio to spread the risk and maximise capital growth without jeopardising revenue income.

The Trustees are satisfied with the performance of the investment portfolio over the period.

TRUSTEES' RESPONSIBILITIES

Trustees' responsibilities in relation to the financial statements

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity, and of the income and expenditure of the Charity, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

**TRUSTEES’ ANNUAL REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charity’s governing document, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and UK Generally Accepted Accounting Practice as it applies from 1 January 2015.

AUDITORS

MHA previously traded through the legal entity MacIntyre Hudson LLP. In response to regulatory changes, MacIntyre Hudson ceased to hold an audit registration with the engagement transitioning to MHA Audit Services LLP. MHA have indicated their willingness to be reappointed as statutory auditors.

December 19, 2025
The Trustees Report was approved on and was signed on behalf of the Trustees by:

Christine Heginbotham
.....
C Heginbotham
Chair – Board of Trustees

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

FOR THE YEAR ENDED 31 MARCH 2025

Opinion

We have audited the financial statements of St John's Hospice North Lancashire and South Lakes (the 'parent Charity') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the charity statement of financial activities, the consolidated balance sheet, the charity balance sheet, the group and charity cash flow statements and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charity's affairs as at 31 March 2025, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent 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.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, set out on pages 16-17, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the group or the parent Charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 151 of the Charities Act 2011 and report in accordance with regulations made or having effect thereunder.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Auditing the risk of fraud in income, including through the testing of the cut-off of income at the year end and sales transaction testing to ensure income is complete in the financial statements and recognised in the correct accounting period.
- Enquiries with the board about any known or suspected instances of non-compliance with laws and regulations, including fraud;
- Challenging assumptions and judgements made by the board in their significant accounting estimates;
- An evaluation of the charity's internal control environment; and
- An evaluation of the risk of management override of controls and subsequent testing, including through testing journal entries and other adjustments for appropriateness.

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 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 FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Use of our report

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the Charity's Trustees as a body, for our audit work, for this report, or for the opinions we have formed.



MHA Chartered Accountants and Statutory Auditor

14 Mannin Way
Lancaster Business Park
Lancaster
LA1 3SW

December 22, 2025
.....

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

MHA is eligible for appointment as auditor of the group by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies	3	2,177,227	225,000	2,402,227	2,451,551
Charitable activities	4	2,324,028	-	2,324,028	2,236,478
Other trading activities	5	3,359,011	86,632	3,445,643	2,840,431
Investments	6	228,529	-	228,529	186,936
Other	7	46,022	-	46,022	25,814
Total		8,134,817	311,632	8,446,449	7,741,210
Expenditure on:					
Charitable activities	9	5,759,673	65,124	5,824,797	5,513,956
Raising funds	10	2,201,554	-	2,201,554	1,969,625
Total		7,961,227	65,124	8,026,351	7,483,581
Net income before other gains		173,590	246,508	420,098	257,629
Net gains on investments		23,490	-	23,490	326,840
Net income before transfers		197,080	246,508	443,588	584,469
Transfer between funds	25	(3,850)	3,850	-	-
Net movement in funds		193,230	250,358	443,588	584,469
Reconciliation of funds:					
Total funds brought forward		15,680,734	7,704	15,688,438	15,103,969
Total funds carried forward	27	15,873,964	258,062	16,132,026	15,688,438

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above.

The notes on page 27 to 48 form part of these financial statements.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

CHARITY STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Donations and legacies		2,177,227	225,000	2,402,227	2,451,551
Charitable activities		2,324,028	-	2,324,028	2,236,478
Other trading activities		2,110,185	86,632	2,196,817	1,656,935
Investments		228,520	-	228,520	186,810
Other		174,628	-	174,628	113,417
Total		7,014,588	311,632	7,326,220	6,645,191
Expenditure on:					
Charitable activities		5,749,589	65,124	5,814,713	5,505,249
Raising funds		1,132,128	-	1,132,128	968,821
Total		6,881,717	65,124	6,946,841	6,474,070
Net income before other gains		132,871	246,508	379,379	171,121
Net gains on investments		23,490	-	23,490	326,840
Net income before transfers		156,361	246,508	402,869	497,961
Transfer between funds	25	(3,850)	3,850	-	-
Net movement in funds		152,511	250,358	402,869	497,961
Reconciliation of funds:					
Total funds brought forward		15,678,030	7,704	15,685,734	15,187,773
Total funds carried forward	27	15,830,541	258,062	16,088,603	15,685,734

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above.

The notes on page 27 to 48 form part of these financial statements.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**CONSOLIDATED BALANCE SHEET****AS AT 31 MARCH 2025**

		2025	2024
		£	£
Fixed assets			
Tangible assets	15	5,003,258	5,153,917
Investments	16	4,670,933	4,405,150
		<u>9,674,191</u>	<u>9,559,067</u>
Current assets			
Stock		7,790	8,283
Debtors	17	412,329	308,622
Cash at bank and in hand		6,627,337	6,168,874
Cash held with investment managers		85,349	232,306
		<u>7,132,805</u>	<u>6,718,085</u>
Creditors: amounts falling due within one year	18	(674,970)	(588,714)
		<u>6,457,835</u>	<u>6,129,371</u>
Net current assets			
		<u>16,132,026</u>	<u>15,688,438</u>
Total assets less current liabilities			
		<u>16,132,026</u>	<u>15,688,438</u>
Net assets			
		<u>16,132,026</u>	<u>15,688,438</u>
Funds:			
Unrestricted funds	23	10,421,657	10,228,427
Designated funds	23	5,452,307	5,452,307
Restricted funds	25	258,062	7,704
		<u>16,132,026</u>	<u>15,688,438</u>
Total funds			
		<u>16,132,026</u>	<u>15,688,438</u>

December 19, 2025

These accounts were approved by the Trustees and authorised for issue on, and are signed on their behalf by:

Christine Heginbotham

.....
C Heginbotham
 Chair – Board of Trustees



.....
M Cullinan
 Chairman – Finance and Resources Committee

The notes on page 27 to 48 form part of these financial statements.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**CHARITY BALANCE SHEET****AS AT 31 MARCH 2025**

		2025	2024
		£	£
Fixed assets			
Tangible assets	15	4,976,316	5,117,604
Investments	16	4,740,936	4,475,153
		<u>9,717,252</u>	<u>9,592,757</u>
Current assets			
Stock		-	-
Debtors	17	1,208,316	1,390,088
Cash at bank and in hand		5,687,245	4,983,210
Cash held with investment managers		85,349	232,306
		<u>6,980,910</u>	<u>6,605,604</u>
Creditors: amounts falling due within one year	18	(609,559)	(512,627)
		<u>6,371,351</u>	<u>6,092,977</u>
Net current assets			
		<u>16,088,603</u>	<u>15,685,734</u>
Total assets less current liabilities			
		<u>16,088,603</u>	<u>15,685,734</u>
Net assets			
		<u>16,088,603</u>	<u>15,685,734</u>
Funds:			
Unrestricted funds	27	10,378,234	10,225,723
Designated funds	27	5,452,307	5,452,307
Restricted funds	25	258,062	7,704
		<u>16,088,603</u>	<u>15,685,734</u>
Total funds			
		<u>16,088,603</u>	<u>15,685,734</u>

December 19, 2025

These accounts were approved by the Trustees and authorised for issue on, and are signed on their behalf by:

Christine Heginbotham

.....
C Heginbotham
 Chair – Board of Trustees



.....
M Cullinan
 Chairman – Finance and Resources Committee

The notes on page 27 to 48 form part of these financial statements.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

GROUP AND CHARITY CASH FLOW STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Cash generated in operating activities	224,103	381,472	466,658	(135,873)
Cashflows from investing activities				
Investment income	228,529	186,936	228,520	186,810
Purchase of fixed assets (including investments)	(1,217,221)	(2,941,688)	(1,214,195)	(2,924,507)
Receipts from sale of fixed assets (including investments)	1,076,095	2,850,981	1,076,095	2,850,981
Cash provided by/(used in) investing activities	311,506	477,701	557,078	(22,589)
Increase in cash and cash equivalents in the year	311,506	477,701	557,078	(22,589)
Cash and cash equivalents brought forward	6,401,180	5,923,479	5,215,516	5,238,105
Cash and cash equivalents carried forward	6,712,686	6,401,180	5,772,594	5,215,516
Reconciliation of net movement in funds to net cashflow from operating activities				
Net movement in funds	443,588	584,469	402,869	497,961
Gains on investments	(23,490)	(326,840)	(23,490)	(326,840)
Investment income received	(228,529)	(186,936)	(228,520)	(186,810)
Gain on sale of tangible fixed assets	(72,635)	-	(72,635)	-
Depreciation and amortisation	122,127	117,219	109,730	108,297
(Increase)/Decrease in stock	493	1,622	-	3,052
(Increase)/Decrease in debtors	(103,707)	(30,426)	181,772	(424,101)
Increase/(Decrease) in creditors	158,364	219,160	103,528	192,009
Increase/(Decrease) in deferred income	(72,108)	3,204	(6,596)	559
Net cash generated in operating activities	224,103	381,472	466,658	(135,873)
Components of cash and cash equivalents				
Cash at bank and in hand	6,627,337	6,168,874	5,687,245	4,983,210
Cash held with investment managers	85,349	232,306	85,349	232,306
	6,712,686	6,401,180	5,772,594	5,215,516

The notes on page 27 to 48 form part of these financial statements.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Basis of accounting

St John's Hospice North Lancashire and South Lakes is a charitable incorporated organisation (CIO) registered in the United Kingdom. The address of the CIO, the nature of its operations and its principal activities are all detailed in the Trustees' report of these financial statements.

The CIO constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Basis of consolidation

The consolidated accounts of the group incorporate the accounts of St John's Hospice North Lancashire and South Lakes ("the Charity") and its three wholly owned subsidiary undertakings, St John's Hospice Shops Limited, St John's Hospice Lancaster Limited and St John's Hospice Catering Limited. The results of these subsidiaries are consolidated on a line by line basis.

Income

Income including donations and gifts receivable is credited to the Statement of Financial Activities in the period in which it is receivable.

Legacies are regarded as receivable once probate has been granted, there is sufficient evidence regarding the certainty of the receipt and there is a sufficiently reliable measurement of the amount in accordance with the recognition criteria of the SORP. In practice this is rarely before the receipt of a letter advising of an intended payment or transfer. Interim receipts are treated as being receivable on receipt. Where legacies have been notified to the Charity, or the Charity is aware of 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 in note 3.

Funding received in advance including grants are treated as deferred income where the funding agency requires an ongoing service to be provided by expenditure in the future period to which the funding relates.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Expenditure

Expenditure is recognised on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised under the following headings:

- Expenditure on the provision of Hospice services and associated service costs
- Expenditure on raising funds

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Donated services and facilities

Donated services and facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated 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 on period of receipt.

Fixed assets

Fixed assets are stated at cost less depreciation. Potential capital items with a cost of less than £2,000 or items that are deemed to have no value once in use by the Hospice are expensed through the Statement of Financial Activities. Fixed assets are depreciated on a straight line basis over their anticipated useful lives.

Freehold land and buildings	-	1% per annum
Leasehold improvements	-	Over the course of the lease
Motor vehicles	-	25% per annum
Fixtures and equipment	-	20% per annum
IT equipment	-	25% per annum

Freehold land and buildings includes non-depreciable land, the cost of which is not considered material.

Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Investments in subsidiaries are held at cost less amounts written off.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The Charity adopts a cost formula of FIFO.

Debtors and creditors within one year

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Pensions

The Hospice operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Certain eligible employees are members of the National Health Service Superannuation Scheme. Contributions to this are also charged in the Statement of Financial Activities as they become payable (see note 22).

Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds - restricted funds arise where there is a donor imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

Cash and cash equivalents

Cash balances comprise amounts held on deposit with recognised banks and building societies.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

Taxation

The Charity is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Going concern

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the Charity to be able to continue as a going concern.

Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Impairment of financial assets

Financial assets are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

De-recognition of financial assets

Financial assets are de-recognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (continued)

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

De-recognition of financial liabilities

Financial liabilities are de-recognised when the Charity's contractual obligations expire or are discharged or cancelled.

2 Judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Key assumptions, judgements and estimates

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key 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 financial year.

The Charity's key estimates are considered to be depreciation charges which are explained in the fixed asset policy on page 28.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
General donations	750,955	225,000	975,955	545,013
Gift aid	123,828	-	123,828	134,125
Legacies	1,302,444	-	1,302,444	1,772,413
	2,177,227	225,000	2,402,227	2,451,551

Certain gifts are received with a request that the money be spent on specific items of equipment or for specific revenue purposes. The amounts so received are included in income and the cost of the related expenditure in the relevant category of expenditure. It is the Trustees' policy to spend all such gifts for the purpose requested.

At the period end, the Trustees had been notified of legacies approximating £23,000 which do not meet the criteria for inclusion in these financial statements under SORP (FRS 102) which is further explained in the accounting policies on page 27.

All income from donations and legacies in the comparative period was unrestricted.

4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
NHS core funding	1,172,385	-	1,172,385	1,165,392
NHS specific projects	879,824	-	879,824	887,891
Non-NHS income	271,819	-	271,819	183,195
	2,324,028	-	2,324,028	2,236,478

Income from charitable activities is spent in accordance with the terms of the agreement or contract under which it is received.

All income from charitable activities in the comparative period was unrestricted.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Fundraising events	1,090,313	-	1,090,313	572,871
Conditional grants	-	86,632	86,632	202,064
Lottery income	504,919	-	504,919	455,986
Retail activities	1,401,818	-	1,401,818	1,360,254
Café income	361,961	-	361,961	249,256
	3,359,011	86,632	3,445,643	2,840,431

Conditional grant income of £202,064 in the comparative period represented restricted income. All other income was unrestricted.

6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Bank and investment interest receivable	207,903	-	207,903	100,324
Interest on Government securities and dividends received	20,626	-	20,626	86,612
	228,529	-	228,529	186,936

All income from investments in the comparative period was unrestricted.

7 Other income

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Other income	46,022	-	46,022	25,814
	46,022	-	46,022	25,814

All other income in the comparative period was unrestricted.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2025**8 Income from subsidiaries' trading activities**

	2025	2024
	£	£
St John's Hospice Shops Limited (Company No. 02490956)		
Turnover	881,370	889,712
Cost of sales	(607,103)	(573,836)
Gross profit	274,267	315,876
Administration costs	(292,847)	(308,403)
Other operating income	19,835	14,958
Operating (loss)/profit	1,255	22,431
Interest receivable and similar income	9	11
Profit before charitable donation	1,264	22,442
Assets	745,849	831,531
Liabilities	(760,781)	(847,727)
Share capital and reserves	(14,932)	(16,196)
St John's Hospice Lancaster Limited (Company No. 07216444)	£	£
Turnover	80,295	64,907
Cost of sales	(38,035)	(28,850)
Gross profit	42,260	36,057
Administration costs	(3,659)	(2,562)
Operating profit	38,601	33,495
Profit before charitable donation	38,601	33,495
Assets	44,898	36,482
Liabilities	(6,296)	(2,986)
Share capital and reserves	38,602	33,496

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****8 Income from subsidiaries trading activities (continued)**

	2025	2024
St John's Hospice Shops Catering (Company No. 10911525)	£	£
Turnover	361,961	249,256
Cost of sales	(276,007)	(190,193)
Gross profit/(loss)	85,954	59,063
Administration costs	(13,198)	(10,934)
Other operating income	2,898	1,821
Operating profit/(loss)	75,654	49,950
Profit/(loss) before charitable donation	75,654	49,950
Assets	268,298	448,333
Liabilities	(178,542)	(392,926)
Share capital and reserves	89,756	55,407

The results presented above represent the results for the wholly owned subsidiaries for the year to 31 March 2025.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****9 Expenditure on charitable activities**

Activity	Provision of Hospice Services £	Total 2025 £	Total 2024 £
Staffing costs	4,802,558	4,802,558	4,548,083
Non salary costs of employment	46,759	46,759	58,087
Medical supplies, equipment and services costs	257,917	257,917	220,401
Food and nutrition	155,915	155,915	126,819
Transport	16,759	16,759	12,836
Premises	116,561	116,561	98,414
Depreciation	109,730	109,730	108,297
Profit on disposal of fixed assets	(72,635)	(72,635)	-
Utilities	145,582	145,582	145,308
Management and professional costs	48,346	48,346	40,066
Admin and support costs	144,444	144,444	124,231
Education costs	32,546	32,546	13,057
Audit fees	20,315	20,315	18,357
	5,824,797	5,824,797	5,513,956

Of the above expenditure £65,124 (2024: £172,231) is made against restricted income funds. All other expenditure was unrestricted.

10 Expenditure on raising funds

	Total 2025 £	Total 2024 £
Staffing costs	1,431,229	1,258,197
Fundraising costs	201,511	128,099
Lottery costs	91,705	117,786
Investment manager costs	21,281	26,009
Shop purchases	38,035	28,850
Transport	69,290	67,093
Premises	12,477	12,615
Depreciation	12,397	8,922
Utilities	42,475	68,779
Rent	166,215	139,771
Professional costs	1,519	13,923
Admin and support	6,488	14,649
Other costs	106,932	84,932
	2,201,554	1,969,625

All expenditure on raising funds was unrestricted in the current and prior year.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****11 Net (income)/expenditure**

	2025	2024
	£	£
Net income is stated after charging/(crediting):		
Depreciation	122,127	117,219
Auditor's remuneration		
- audit of the financial statements	14,450	12,175
- other non audit services	5,865	6,182

12 Analysis of staff costs and the cost of key management personnel

Total staff costs were as follows:	Total	Total
	2025	2024
	£	£
Wages and salaries	5,300,552	4,951,238
Social security costs	440,889	394,559
Pension costs	492,346	460,483
	6,233,787	5,806,280

Excluding the costs of staff recharged, the remuneration of employees who received employee benefits more than £60,000 is as follows:

	2025	2024
	No	No
£90,000 - £100,000	-	1
£100,000 - £110,000	1	-

The total amount of employee benefits received by key management personnel, as determined by the Charity, is £116,106 (2024: £117,549) during the current period.

ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

12 Analysis of staff costs and the cost of key management personnel (continued)

Particulars of employees:

The average number of permanent employees paid directly by the Hospice during the year, calculated on the basis of full-time equivalents, was as follows:

	2025 No	2024 No
Doctors	2	2
Nurse practitioners and nurse management	2	2
Inpatient unit	32	32
Hospice at home	23	23
Day hospice	2	2
Family support and spiritual	4	4
Complementary therapists	1	1
Clinical nurse specialists	6	6
Administrative and HR	11	11
Domestic and maintenance	8	8
Finance	2	2
Catering and ward hospitality	12	11
Marketing and communication	2	2
Fundraising (including Shops)	42	38
Volunteers	1	1
Lottery	3	2
Governance	2	2
IT	4	4
	159	153

Total head count staff number for the year was 221 (2024: 213).

The number of employees does not include the considerable number of unpaid voluntary helpers to whom the Trustees are indebted nor those who are employed by third parties and to which the Charity contributes.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Trustee remuneration and related party transactions

No remuneration is paid to any Trustees in their capacity as Trustees.

No travel and related expenses were reimbursed to any Trustees during the period. Insurance costs included £5,382 (2024: £5,382) insurance premium paid for Trustees and Officer Insurance.

No trustee of other person related to the Charity had any personal interest in any contract of transaction entered into by the Charity during the period. No material donations were made by Trustees to the Charity.

There was no ultimate controlling party during the current or prior period.

14 Taxation

St John's Hospice North Lancashire and South Lakes is a registered charity, number 1157030. All the Charity's income is applied to its charitable objectives and the Charity is therefore exempt under current legislation from most forms of taxation. Value added tax on expenditure that cannot be recovered is included in the cost of the expenditure on which it is charged.

15 Tangible fixed assets

Group	Land and Buildings £	Motor Vehicles £	Fixtures & Equipment £	IT Equipment £	Totals £
Cost					
At 1 April 2024	6,402,990	118,464	886,677	-	7,408,131
Additions	35,706	18,333	36,446	60,203	150,688
Disposals	(218,309)	(18,100)	-	-	(236,409)
Transfers	-	-	-	-	-
At 31 March 2025	6,220,387	118,697	923,123	60,203	7,322,410
Depreciation					
At 1 April 2024	1,355,463	102,169	796,582	-	2,254,214
Charge for the year	68,245	11,559	40,575	1,748	122,127
Eliminated on disposals	(39,089)	(18,100)	-	-	(57,189)
At 31 March 2025	1,384,619	95,628	837,157	1,748	2,319,152
Net book value					
At 31 March 2025	4,835,768	23,069	85,966	58,455	5,003,258
At 1 April 2024	5,047,527	16,295	90,095	-	5,153,917

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets (continued)

Charity	Land and Buildings £	Motor Vehicles £	Fixtures & Equipment £	IT Equipment £	Totals £
Cost					
At 1 April 2024	6,379,857	83,914	832,862	-	7,296,633
Additions	32,680	18,333	36,446	60,203	147,662
Disposals	(218,309)	-	-	-	(218,309)
Transfers	-	-	-	-	-
At 31 March 2025	6,194,228	102,247	869,308	60,203	7,225,986
Depreciation					
At 1 April 2024	1,350,836	67,619	760,574	-	2,179,029
Charge for the year	61,578	11,559	34,845	1,748	109,730
Eliminated on disposals	(39,089)	-	-	-	(39,089)
At 31 March 2025	1,373,325	79,178	795,419	1,748	2,249,670
Net book value					
At 31 March 2025	4,820,903	23,069	73,889	58,455	4,976,316
At 1 April 2024	5,029,021	16,295	72,288	-	5,117,604

16 Fixed asset investments

Group	2025 £	2024 £
Valuation		
Balance brought forward	4,405,150	4,067,558
Acquisitions at cost	1,066,533	2,861,734
Receipts for sale of investments	(824,240)	(2,850,981)
Realised (losses)/gains on sale of investments	82,460	31,897
Unrealised (losses)/gains on investments	(58,970)	294,942
Total investments	4,670,933	4,405,150

Total investments comprise the following type of investments:

UK listed equities and fixed interest securities	2,617,498	2,004,369
Overseas listed equities and fixed interest securities	1,899,526	1,925,761
COIF property fund and other property investments	153,909	475,020
	4,670,933	4,405,150

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

16 Fixed asset investments (continued)

Charity	2025 £	2024 £
Investment in subsidiary undertakings		
2 shares in St John's Hospice Shops Limited	70,001	70,001
1 share in St John's Hospice Lancaster Limited	1	1
1 share in St John's Hospice Catering Limited	1	1
	70,003	70,003
Other investments at Valuation		
Balance brought forward	4,405,150	4,067,558
Acquisitions at cost	1,066,533	2,861,734
Receipts for sale of investments	(824,240)	(2,850,981)
Realised gains on sale of investments	82,460	31,897
Unrealised gains/(losses) on investments	(58,970)	294,942
	4,670,933	4,405,150
Total investments	4,740,936	4,475,153

Total investments comprise the following type of investments:

UK listed equities and fixed interest securities	2,617,498	2,004,369
Overseas listed equities and fixed interest securities	1,899,526	1,925,761
COIF property fund and other property investments	153,909	475,020
Investments in subsidiary undertakings	70,003	70,003
	4,740,936	4,475,153

St John's Hospice Shops Limited, St John's Hospice Lancaster Limited and St John's Hospice Catering Limited are all wholly owned subsidiaries of the Charity. The principal activities of the former two companies are the operation of retail charity shops selling donated and new goods respectively, with the latter being the operation of a café and event catering. All exist to further the activities of St John's Hospice North Lancashire and South Lakes.

17 Debtors

Group	2025 £	2024 £
Management debtors	242,430	151,247
Prepayments	113,551	101,058
VAT recoverable	56,348	56,317
	412,329	308,622

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)****FOR THE YEAR ENDED 31 MARCH 2025****17 Debtors (continued)**

Charity	2025	2024
	£	£
Management debtors	227,330	151,247
Prepayments	88,899	67,806
Amounts due from subsidiary undertakings	847,331	1,142,801
VAT recoverable	44,756	28,234
	1,208,316	1,390,088

18 Creditors: amounts falling due within one year

Group	2025	2024
	£	£
Management creditors	60,673	61,996
Taxation and social security	116,109	96,784
Accruals	243,095	221,224
Lottery members	38,225	33,528
Other creditors	75,678	27,396
Deferred income (note 19)	141,190	147,786
	674,970	588,714

Charity	2025	2024
	£	£
Management creditors	52,108	38,397
Taxation and social security	89,224	77,282
Accruals	184,478	168,288
Amounts due to subsidiary undertakings	32,877	24,751
Lottery members	38,225	33,528
Other creditors	71,457	22,595
Deferred income (note 19)	141,190	147,786
	609,559	512,627

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Deferred income

	2025 £	2024 £
Balance brought forward	147,786	24,192
Event and course fees received in advance	89,578	28,655
Grants received in advance	39,062	114,890
Release of deferred income	(135,236)	(19,951)
	141,190	147,786

20 Commitments under operating leases

	2025 Land and Buildings £	2025 Other £	2024 Land and Buildings £	2024 Other £
Within 1 year	165,670	1,901	163,012	1,901
Within 2 to 5 years	257,500	1,901	234,417	3,802
After more than 5 years	-	-	3,000	-
	423,170	3,802	400,429	5,703

21 Capital commitments

There were capital commitments of £77,316 (2024: £nil) at the balance sheet date.

22 Pension schemes

The Hospice operates two pension schemes:

- A defined contribution group personal pension scheme. Contributions to the scheme are charged in the Statement of Financial Activities when payable.
- For certain eligible employees a defined benefit pension scheme. The assets of the scheme are held separately by the National Health Service Superannuation Scheme. Contributions are charged in the Statement of Financial Activities as they become payable. This pension scheme does not have a real pension fund but, as a statutory scheme, benefits are fully guaranteed by the Government. Contributions from both members and employers are paid to the Exchequer which meets the cost of increasing benefits each year by the rate of inflation. This extra cost is not met by contributions from scheme members and employers. As a result of the nature of the pension scheme there are no separately identifiable assets and liabilities which can be identified as relating to St John's Hospice, therefore as permitted by FRS 102, the scheme has been accounted for as a defined contribution scheme.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

23 Analysis of unrestricted funds: current year

	At 1 April 2024 £	Income £	Expenditure £	Other recognised gains £	Transfers £	At 31 March 2025 £
Unrestricted funds						
Designated funds	5,452,307	-	-	-	-	5,452,307
General reserves	10,228,427	8,134,817	(7,961,227)	23,490	(3,850)	10,421,657
Total funds	15,680,734	8,134,817	(7,961,227)	23,490	(3,850)	15,873,964

The Trustees agreed on designated reserves in order to fund a number of items across the Hospice:

- £2,822,000 for the Building Refurbishment Project.
- £1,500,000 to facilitate the roll out of the 2024-29 strategic plan.
- £51,915 to upgrade IT equipment and progress IT led projects to increase efficiency and productivity across the Hospice.
- £78,392 to invest in our staff in relation to training, CPD, health and wellbeing.
- £500,000 to use as matched funding when applying for bids in order to develop our Hospice.
- £500,000 for a legacies contingency reserve.

24 Analysis of unrestricted funds: prior year

	At 1 April 2023 £	Income £	Expenditure £	Other recognised gains £	Transfers £	At 31 March 2024 £
Unrestricted funds						
Designated funds	5,080,307	-	-	-	372,000	5,452,307
General reserves	9,983,914	7,539,146	(7,311,350)	326,840	(310,123)	10,228,427
Total funds	15,064,221	7,539,146	(7,311,350)	326,840	61,877	15,680,734

Details of the purpose of the designated funds at 31 March 2024 are included in note 23.

ST JOHN’S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

25 Analysis of restricted funds: current year

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted funds					
Fundraising grants	7,704	86,632	(65,124)	3,850	33,062
Major donations	-	225,000	-	-	225,000
Total funds	7,704	311,632	(65,124)	3,850	258,062

The restricted fundraising grants received were for the following purposes:

- Staffing costs
- Nourish and Seasons for Growth
- FMNC groups and resources
- Equipment costs
- Transport costs
- Ward bedding
- Ground improvements
- Training and event costs
- Development of South Lakes Hospice @ Home

The restricted major donation is to be used for the Building Refurbishment project.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES**NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025****26 Analysis of restricted funds: prior year**

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Restricted funds					
Fundraising grants	-	202,064	(172,231)	(22,129)	7,704
Forget Me Not Centre	39,748	-	-	(39,748)	-
Total funds	39,748	202,064	(172,231)	(61,877)	7,704

The restricted fundraising grants received were for the following purposes:

- Staffing costs
- FAB Groups
- Nourish and Seasons for Growth
- FMNC groups and resources
- Equipment costs
- Transport costs
- Therapy materials
- Development of South Lakes Hospice @ Home

The Forget Me Not Centre balance of £39,748 was the balance of our generous donor who paid for the majority of the capital build expenditure. The funding was split over 2020/21 and 2021/22 with the majority being in 2021/22. Amounts were transferred to unrestricted reserves as a result of the build being fully completed, with all final amounts being paid prior to 31 March 2024.

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Analysis of net assets between funds: current year

Group	Tangible & intangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
Unrestricted funds					
Designated funds	-	-	5,452,307	-	5,452,307
General funds	5,003,258	4,670,933	747,466	-	10,421,657
Restricted funds					
Fundraising grants	-	-	33,062	-	33,062
Major donations	-	-	225,000	-	225,000
Total funds	5,003,258	4,670,933	6,457,835	-	16,132,026

Charity	Tangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
Unrestricted funds					
Designated funds	-	-	5,452,307	-	5,452,307
General funds	4,976,316	4,740,936	660,982	-	10,378,234
Restricted funds					
Fundraising grants	-	-	33,062	-	33,062
Major donations	-	-	225,000	-	225,000
Total funds	4,976,316	4,740,936	6,371,351	-	16,088,603

ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

28 Analysis of net assets between funds: prior year

Group	Tangible & intangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
Unrestricted funds					
Designated funds	-	-	5,452,307	-	5,452,307
General funds	5,153,917	4,405,150	669,360	-	10,228,427
Restricted funds					
Fundraising grants	-	-	7,704	-	7,704
Total funds	5,153,917	4,405,150	6,129,371	-	15,688,438

Charity	Tangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
Unrestricted funds					
Designated funds	-	-	5,452,307	-	5,452,307
General funds	5,117,604	4,475,153	632,966	-	10,225,723
Restricted funds					
Fundraising grants	-	-	7,704	-	7,704
Total funds	5,117,604	4,475,153	6,092,977	-	15,685,734