



**St Wilfrid's Hospice**  
Making a difference to local lives

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Registered Company Number 01562110**  
**Registered Charity Number: 281963**

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## **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Charity Name</b>	St Wilfrid's Hospice (South Coast) Limited
<b>Charity Number</b>	281963
<b>Company Number</b>	01562110
<b>Registered Office</b>	Walton Lane Bosham, Chichester West Sussex PO18 8QB
<b>President</b>	Lady Nicholas Gordon Lennox
<b>Vice Presidents</b>	Dr C J Bateman Dr A Copsey Mrs P J Foster Mrs S Hyland Mrs K Glendinning Mr G C Papworth Dr S Sedgwick Mr C Shippam Mrs E A Spence Mr M D Troy Mrs A P Wormald
<b>Patrons</b>	Mrs J Jackson Mr D Mac Mrs D Patterson Dame K P Routledge DBE Mrs S Pyper Mr and Mrs C Timothy
<b>Trustees</b>	Mr J R W Beard (appointed 24th February 2021) Mr M G Bevis Mrs L Bruce (appointed 24th February 2021) Mr J Clayton (Vice Chair) Prof A G Dewhurst (Vice Chair) Mr C J Dicks (Honorary Treasurer) Mr A J Easter (appointed 21st September 2020) Mr N Fox Ms S Jerram (Chair) Ms H Keenlyside Ms V Mudford Miss A Sharp Dr A F M Stone Ms L U Watt
<b>Company Secretary</b>	Mrs H E Edson

## **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Senior Management Team**

Mrs L Addison, Retail Director  
Dr B D W Amesbury, Medical Director (retired 11th June 2021)  
Mrs H E Edson, Director of Finance  
Mrs L C Kemp, Director of Fundraising  
Dr C Magee, Medical Director (appointed 7th June 2021)  
Mrs A J Moorey, Chief Executive  
Mrs S O'Callaghan, Director of Clinical Services

#### **Auditors**

Crowe U.K. LLP  
4<sup>th</sup> Floor, St James House  
St James Square  
Cheltenham  
GL50 3PR

#### **Solicitors**

Irwin Mitchell  
Thomas Eggar House  
Friary Lane  
Chichester  
West Sussex  
PO19 1UF

George Ide LLP  
52 North Street  
Chichester  
West Sussex PO19 1NQ

#### **Bankers**

National Westminster Bank plc  
5 East Street  
Chichester  
West Sussex  
PO19 1HE

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

## **STRATEGIC REPORT**

### **Our Vision**

Our vision is that all dying people and those close to them should have access to the care and support that they need.

### **Our Mission**

Our mission is to provide high quality specialist end of life care and bereavement support whenever and wherever it is needed.

**"Palliative care** is an approach that improves the quality of life of patients and their families facing the problems associated with life-threatening illness, through the prevention and relief of suffering by means of early identification and impeccable assessment and treatment of pain and other problems, physical, psychosocial, and spiritual." (WHO definition of Palliative Care).

Paragraph 3 of The Memorandum of Association reads: "The Charity's object for which the association is established is the relief of people suffering from cancer and other terminal conditions and the relief of the carers and families of such people who are in conditions of need, hardship or distress."

### **Public Benefit**

The Trustees confirm that they have taken into account the Charity Commission guidance on public benefit when reviewing the Charity's aims and objectives. The Trustees have identified that St Wilfrid's meets three of the thirteen descriptions of charitable purposes as set out in the Charities Act, namely the advancement of health, the relief of those in need by reason of ill health or disability and the advancement of education.

Those who benefit from the services that the Hospice provides are people living with cancer and other terminal illnesses and the relatives and friends of such people. The referral criteria for access to our services are widely disseminated and those patients who are referred and meet the eligibility criteria will be accepted for care. The services operate in a defined geographical area, referrals are received for patients registered with specific GP surgeries, and the boundaries of these are adjacent to those served by our neighbouring hospices who in turn provide very similar services to St Wilfrid's Hospice.

Through participation in the delivery of *echo*, (the end of life coordination service hosted by Sussex Community NHS Foundation Trust), the Hospice services extend beyond patients and their loved ones directly referred to them. As noted last year, many patients registered with *echo* are not referred to a specialist palliative care team, so the Hospice Team are extending their reach to the wider community. The Breathe Well, Live Well videos and podcasts have been made freely available to the general public, ensuring the skills of the clinical teams in addressing the often distressing symptom of breathlessness can reach far beyond our patient caseload.

The services are provided at no cost to any patient who meets the referral criteria. Their loved ones are also offered support. Our Education Department has impact on services and care elsewhere, and as explained later in the report this developed further during the COVID-19 pandemic.

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

## **ST WILFRID'S HOSPICE'S STRATEGY FOR 2019-24**

### **Values:**

Excellence  
Compassion  
Integrity  
Collaboration  
Responsibility

**Strategic Goal:**            **Extending our reach to more people in the community**

**Objectives:**                            Services that are accessible, flexible, and responsive  
   Seeking opportunities to engage and influence a diverse community

**Strategic Goal:**            **Improving and enhancing the quality of our care**

**Objectives:**                            Services that are innovative, evaluated and outstanding  
   Seeking opportunities to learn, develop and improve

**Strategic Goal:**            **Ensuring long term sustainability**

**Objectives:**                            Services that maximise the use of our existing resources  
   Seeking opportunities to diversify and grow  
   Caring for our resources and the environment

## **OBJECTIVES AND ACTIVITIES**

### **COVID-19**

The significant impact of the COVID-19 pandemic has continued through the whole year. The Senior Management Team (SMT) have continued actions aimed at ensuring an appropriate response to government guidance and emerging best practice.

The changes to the Hospice's services reported last year continued, with The Living Well Centre closed and some services either being delivered virtually or face to face in patients' homes. Restrictions on movement around the building and limits in the number of visitors to patients were maintained, always considering the needs of patients and their loved ones whilst assessing the risks posed by COVID-19.

The Trustees thank all staff and volunteers for their incredible flexibility and support during the pandemic, as many aspects of their work has changed whilst they have been addressing concerns about their own loved ones. It is a credit to the commitment of the whole team that the needs of those in our community have continued to be met, despite all the challenges.

The Charity has continued to work as an integral part of the local health and social care system's response to the pandemic by utilising the additional four beds in the inpatient ward when needed. The Hospice Community Team have adapted working patterns to support other teams, including ensuring a Non-Medical Prescriber is on duty each weekend.

The Hospice experienced a COVID-19 outbreak in January, when the inpatient ward was closed to new admissions for a total of four weeks. A number of staff and patients contracted the virus and advice was sought from external agencies including Public Health England. Staff remained flexible and responsive throughout the pandemic but particularly during the outbreak, and the Trustees appreciate the efforts made by the SMT in leading the response to the outbreak. A Root Cause Analysis investigation was carried out and the findings and action plan communicated internally and to the appropriate authorities. Access to the COVID-19 vaccine for staff and volunteers was enabled as the workforce were recognised as a priority for vaccination.

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

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### **FOR THE YEAR ENDED 31 MARCH 2021**

The financial impact of the pandemic has remained a key consideration for the Trustees, who maintained close oversight of the cashflow and are pleased to report that the SMT continued to access all available government support, including the furlough scheme, where relevant.

Hospice UK acted efficiently and effectively to ensure that NHS England agreed to continue to fund hospices during this year. NHS England awarded funding to allow the Hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

The Trustees thank Hospice UK for their persistence and commitment and NHS England for this additional funding, which fully recognised the work of all hospices through the pandemic. The local Clinical Commissioning Group (CCG) also granted additional funding for the increase in inpatient admissions and community nursing, as well as additional costs incurred at the outset of the pandemic.

This additional non-recurring funding support during this extraordinary year meant that the Charity was not impacted financially in a negative way as had been expected at the outset of the year when other sources of income were closed down. The main challenge however remains the historically low level of NHS funding, although NHS England and the local CCG have recognised the vital importance of hospices and their role in ensuring hospice sustainability across the country. The levels of support received this year has ensured that services were not negatively impacted in the short term, at a time when the needs of local people were increasing.

COVID-19 impacted on our Income Generation activities and details are given later in this report.

#### **Charitable Objectives and Activities**

Noted below are the key objectives for the year:

- Implement new risk management processes and strategic Risk Register
- Meet agreed KPIs and report to Subcommittees and Board
- Continue to respond to COVID-19 pandemic and ensure safety of patients, visitors, staff and volunteers is prioritised
- Expand clinical services closer to where the patient lives
- Review changes made to services in response to COVID -19
- Measure the impact of care given, seek and act on patient feedback
- Review external education provision and adapt teaching methods to meet COVID secure guidelines
- Take forward collaboration projects with other Sussex hospices
- Optimise the use of staffing resources to meet challenges of a changing workforce
- Implement new performance management process and contribution-based pay progression, linking objectives to the strategy
- Develop an Equality, Diversity and Inclusion strategy
- Work with other Sussex hospices and Hospice UK to influence NHS commissioners and ensure that fair statutory funding is progressed
- Review and amend voluntary income generation activities in response to COVID-19
- Develop and implement a marketing and communications strategy, to include an increase in online presence and impact
- Develop and promote sustainable practices for the environment, including waste management
- Increase use of volunteers to increase organisational efficiency

In the paragraphs below the Trustees comment on achievements in relation to these objectives. The Trustees recognise that as the impact of the pandemic continued throughout the year not all objectives could be met.

#### **Clinical Services**

The services delivered by the Hospice clinical team have been affected by the COVID-19 pandemic throughout the year. The impact on people facing the end of their lives cannot be underestimated as they have been isolated from their loved ones and many services were inevitably affected by the pandemic. The Trustees recognise that the pandemic will impact on our services for some time yet, and thank the staff for their efforts

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in adapting services whilst still working with our mission and values at the heart of their work.

The number of new patient referral numbers decreased from last year by 8% to 886, yet the workload proved very challenging with peaks and troughs and many patients needing more time from the team, especially in the community. There are now six Key Performance Indicators (KPIs) for clinical services and all but one was met (see below), further emphasising the achievements of the team.

	KPI	Performance	KPI met?
<b>Referrals (total)</b>	780-900	886	Yes
<b>% of eligible patients registered on ECHO</b>	95%	96%	Yes
<b>% occupancy of IPU</b>	80-85%	79%	No
<b>% deaths at home or care home</b>	55%	57%	Yes
<b>% non-cancer referrals</b>	20%	22%	Yes
<b>% patients with recorded preferred place of death</b>	50%	54%	Yes

Admissions to the inpatient unit increased by 13% to 281, patterns varied with an increased number of patients being cared for over the summer months, and needs decreasing at other times. The work of the Inpatient Ward Team was increased by the complex needs of many of the patients, working in Personal Protective Equipment and supporting patients' loved ones during restrictions on visiting.

The Hospice Community Team have experienced the most significant impact of the pandemic, and changed the way the nursing teams worked to ensure that patients could be supported effectively whilst face to face visiting at home continued where needed. Deaths of patients at home under the care of the Hospice increased by 50% to 311, reflecting national patterns of more people dying at home during the pandemic.

Whilst NHS services were under increased pressure with patients not going into hospital or care homes, the team have worked tirelessly to meet growing needs. Of particular note is the work that the Hospice Community Team prioritised to ensure Non-Medical Prescribers were on duty each weekend and that work is carried out with patients to enable good care planning.

Services were adapted to meet needs of patients throughout the pandemic. A newly formed team of Community Support Volunteers worked with the community nursing team to proactively contact patients who were isolated and benefitted from regular telephone calls. Although the Living Well Centre was closed to patients, the team delivered breathlessness clinics and art therapy as virtual sessions, supported by volunteers and the IT team. The Breathe Well, Live Well videos and podcasts, funded by the St James's Place Charitable Foundation, were made available online and will be of benefit to many people living with breathlessness.

The Education Department was closed from March until August with clinical educators redeployed to support essential services. From September courses recommenced in a new virtual format and the team have successfully delivered a range of programmes commissioned by the CCG and Compassionate Communities West Sussex as well as a number of other highly regarded programmes. The virtual format has increased accessibility and enabled attendees from a wider geographical area across Sussex as well as a greater range of professionals, at a time when the need for end of life care education was recognised as of vital importance.

New initiatives taken on during this exceptional year by the Education Team included training as facilitators as part of the Project ECHO support for care homes, delivering training on bereavement and loss for staff working in schools, colleges and youth groups in West Sussex and delivering training on ReSPECT (Recommended Summary Plan for Emergency Care and Treatment) with Sussex Community NHS Foundation Trust. The Education Team have further enhanced their reputation for delivering high quality education and training for a wide range of staff working in health and social care and beyond.

## Equality, Diversity and Inclusion

The Trustees designated one Board Member to act as Lead on Equality, Diversity and Inclusion (E, D+I) and a steering group was set up including members of staff across all departments as well as the Trustee Lead, chaired by the Chief Executive.



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It is recognised by the Trustees that there are a number of actions required to ensure that the organisation is truly inclusive, and that the services meet the needs of all in our community. Learning from other organisations and attending training has been a priority this year, and an action plan with short, medium and long-term goals will be prioritised early in the new year.

#### **Quality and Governance**

The services of the clinical team have continued to be highly valued by patients and their loved ones, but this year has proved more challenging in terms of supporting people through a difficult period and communicating effectively with everyone. There has been an increase from four to 14 formal complaints received, along with six adverse comments. These comprise a very small percentage of the caseload. All comments and complaints are valued as feedback and a process is in place to ensure learning is shared across the Hospice team. All but one of the formal complaints and all of the adverse comments have been resolved. The Trustees have received regular updates on all complaints and adverse comments and have received assurance that actions have been taken in response to them.

The Trustees maintain oversight of the clinical services and one formal visit was carried out by members of the Board to the Hospice, reviewing the Well Led domain of the Care Quality Commission (CQC) requirements. Actions recommended as a result of this visit have been discussed with the team and updates presented to the Clinical Services Subcommittee. Open communication with the CQC Inspector has been maintained and three virtual assurance visits were carried out, with no recommendations arising.

Delivery of the Information Technology (IT) support to the Charity has been reviewed, with a pilot of collaboration with St Catherine's Hospice in Crawley to share the IT Manager resource proving successful. The Trustees have agreed to make this arrangement permanent, with appropriate governance in place, and note that this has resulted in greater resilience and enhanced support at a time when remote working was required for many staff.

The work of the Facilities Team, including Housekeeping, has been instrumental in the response to the COVID-19 pandemic. The vital work undertaken including thorough cleaning, support of the facilities and procurement of Personal Protective Equipment, was exemplary.

The support and wellbeing of staff has been prioritised, particularly in view of the Covid-19 pandemic. A staff wellbeing group proactively addressed support and developed wellbeing action plans for staff along with recommending training for line managers. A full staff survey was undertaken in September which resulted in a number of factors showing a decrease in satisfaction from the previous full survey in 2018. This was expected due to the impact of the pandemic, and the focus has been on developing actions in response to the results. The KPI for sickness absence was exceeded as overall absence was 12%, but employee turnover was the lowest for three years.

Staff, including the Senior Management Team, were moved to the new pay structure during the year. A decision was made to delay the move of the retail staff onto the new structure, due to the impact of the pandemic. Managers and staff have received training and support to work with the new performance management system, which will enable staff to progress through the pay ranges for each pay band, based on assessed contribution and affordability.

Mandatory safeguarding training for both adults and children is carried out by all Hospice staff and Trustees. We have Trustee and staff safeguarding Leads and Deputy Lead and an organisational 'Safeguarding and Protecting People' policy that staff adhere to. Alongside this, we also have a 'Child Protection and Safeguarding Policy', and as a further safeguard, relevant positions have up to date DBS checks in place.

The SMT has ensured that workforce planning has been given a high priority, and a particular focus has been on reviewing skill mix in certain teams, especially where vacancies have been difficult to fill. This has been successful and has assisted in developing teams and recruiting excellent new staff whilst ensuring best use of existing resources.

#### **External Context**

Commissioning structures changed in April 2020 with the formation of West Sussex Clinical Commissioning Group (CCG). The three CCGs working across Sussex – West Sussex, East Sussex and Brighton and Hove

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– have worked together to hold regular meetings with the Chief Executives of the hospices serving the people of Sussex. From the outset of the pandemic there were regular meetings with clinical leaders as well as CEOs, and the commissioners actively engaged the hospices and supported them to play a key role in the response to the pandemic.

The change in NHS structures that will result in the formation of Integrated Care Systems from April 2022 has been anticipated, and the actions of the Sussex hospices in working collaboratively has been recognised by commissioners as a vital step in developing partnerships further, to the benefit of all living in Sussex.

The role of hospices as a key part of the response to COVID-19 has brought into sharp focus the need to ensure a long-term fair funding level for all hospices and at national and local level the sustainability of hospices is a key issue.

#### **Income Generation**

Voluntary income continues to provide vital funding for St Wilfrid's work and is an important part of the Hospice's role in the local community. Voluntary income is generated through fundraising as well as through the Hospice's retail functions.

The Trustees would like to thank all the organisations, individuals and trusts who offered their support through the pandemic in so many ways, either financially, delivering gifts for patients and staff, and providing equipment and donations.

The Fundraising Team manage a variety of income streams to secure income for the Charity. In response to the COVID-19 pandemic, the team have worked hard to change and adapt methods to ensure that fundraising continues to support the Charity as much as possible, including the use of technology and virtual events, enabling supporters to fundraise.

This was demonstrated through the adaptation of the flagship Moonlight Walk event. This is an important beacon in the fundraising calendar, but the physical event had to be cancelled due to COVID-19. The Fundraising Team pivoted to a new virtual event spanning a week, this raised much more than anticipated for a newly designed virtual event reaching £66,999, after expenditure. The team worked extremely hard to ensure that this was still an experience loved by all those who participated. The diversification of audiences for this format was a real success and has resulted in the team deciding to continue to deliver a virtual event, alongside the annual physical event, in future years.

The Christmas Tree Recycling Project, in its second year, exceeded the target income by 85%, reaching £18,582, and recycling 1,449 trees across the county. The substantial rise in income was partly attributed to COVID-19 restrictions placing more people at home over the festive period, with more Christmas Trees sold. However, the popularity of this service is growing and a successful repeat campaign is anticipated in 2021 and beyond. This was a huge undertaking for the team, managing the project with all the health and safety requirements due to the pandemic and thanks to all the fantastic volunteers who made it possible.

Talking to members of the public in person and speaking to existing supporters on the telephone, along with writing to them, are some of the most important ways to engage people with the Hospice's work and raise vital funds- this activity is undertaken by the Fundraising team of staff.

The Charity is part of Local Hospice Lottery, which is the only out-sourced fundraising contract, and this relationship is managed closely. They are compliant with the Fundraising Regulator and GDPR and have a corresponding, stringent training programme for all their staff who work on behalf of hospices across the UK.

Support from individuals donating to the Charity in memory in response to direct marketing appeals or through committed monthly giving programmes, including the Lottery, are fundamental to achieving income growth. Throughout the year, general donations and In-Memory donations were strong – this method of giving is often a reflection of the excellent care provided to beneficiaries. In addition, Major Donors were hugely supportive of the Hospice's work throughout the pandemic and exceeded its annual target by 41% over the year.

Community fundraising exceeded its annual target by 47%, with particular thanks to 'Major Mick'. Michael Stanley undertook an incredible personal challenge on behalf of the Hospice. He built his own boat and

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committed to rowing 100 miles up and down the Chichester Canal. On December 18th 2020, he successfully completed his final row and raised an incredible £37,370 for the Hospice, with additional gift aid of £6,549.

Trusts and Foundations support has been a large area of growth, exceeding its annual target by 51%. The Charity is grateful to all the Trust and Foundations who have supported us through the pandemic.

Corporate fundraising did not reach its forecast income falling short by 12%. With many offices closed and staff on furlough, companies reported to the Fundraising Team that fundraising during the pandemic was a challenge and often not something they could prioritise. We respected these decisions and maintained warm relationships with our corporate partners during this difficult year, as a result many have reinstated their support for 2021 and beyond.

Gifts in Wills income was down on expected forecast by 25%. COVID-19 inevitably had an impact on the probate service. With staff on furlough and people working from home this created delays, which has had an impact on this income stream.

The Charity, through the Fundraising Team, will continue to prioritise excellent supporter stewardship and personalised donor journeys in order to maximise retention and increase income in future years.

Volunteer specific role training is carried out at department level, with a variety of volunteers and staff carrying out this training and completing a training record for each individual to be signed off on completion. This includes training those volunteers representing the Hospice with fundraising activities in the community.

For all Hospice fundraising events and relevant 'on behalf of St Wilfrid's' community fundraising activities: risk assessments, legal regulations and up to date health and safety measures, recommendations and implementation are carried out by the St Wilfrid's Event and Community Fundraising Team.

Where a Community Fundraiser is carried out 'in aid of the charity' and the St Wilfrid's Event and Community Fundraising Team are notified about it, they are able to offer bespoke guidance on legal, risk and safety measures to ensure compliant fundraising.

Records of all events, Community Fundraisers, and fundraising totals are maintained on Raisers Edge, our secure database.

The Charity is a member of the Fundraising Regulator. This means the Fundraising Code of Practice is followed and high standards of fundraising are maintained at all times. The Charity's fundraising practices continue to follow industry standards and are compliant with all with fundraising standards, any complaints about fundraising are monitored by the charity's Voluntary Income Generation Subcommittee. No complaints were reported to the Fundraising Regulator in the past year. The Hospice's Fundraising Promise is published on the website, and the public are encouraged to provide feedback, which is used to improve the Hospice's fundraising and public image.

The Charity strive to ensure that our supporters have a great experience and that all supporters, including vulnerable people, are treated fairly. If we find cause for concern, we investigate as a matter of urgency.

#### **Voluntary Income, Retail**

The financial year 2020-2021 has been a period of severely reduced income generation from our retail operation, due to the impact of the COVID pandemic on our charity shops. Our shops were closed during the three periods of 'lockdown' during the financial year, which totalled a minimum of 29 weeks' closure, and up to 37 weeks in some locations. The Hospice E-Commerce shop continued to trade throughout the year, delivering sales growth of 41% on the previous year and net income of £83,433.

Overall although the results show a loss from directly attributable retail activities, Government grants claimed in relation to retail (£431k) and a successful claim on Business Interruption Insurance (£240k) ensured a small contribution overall.

## **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

High spots of the year included the positive reaction from our supporters when our shops reopened on each occasion during the year. We experienced a high level of customer traffic and donations in most locations, alongside positive feedback from our supporters, despite COVID restrictions on the shopping experience. The 'shop local' movement is a positive legacy of the COVID pandemic, which will also help our future relevance and positioning as a local charity. Our continued collaboration with both the Hospice Fundraising and Marketing/Communications Teams help to maximise our reach both last year and in the future is a key success factor.

The closure of our shop in South Street, Chichester in March 2021 (using a break clause in our lease agreement), and its relocation to a new shop for the Hospice at 4 East Street, a prime site in the heart of the city, was also a positive action in a difficult year. The physical relocation took place during the lockdown period in March 2021 so we could be ready to open as soon as government guidance allowed in April 2021. The new shop is a prime 'shop window' for the Charity to help us reach wider groups and more diverse supporters, alongside being an important future income generator.

During the year, a Retail Workforce Review was carried out, which resulted in organisation change in our retail establishment. This organisation change led to a reduction in the number of management roles in our Retail Team and will help contribute to cost control in future years.

The positive impact that our retail operation makes to the environment is important to many supporters and potential supporters. It plays a key role in contributing to the circular economy through donating unwanted goods and buying items in our shops, thus avoiding landfill. This consideration has become more important to more people during the past year, especially the younger demographic in our communities, which bodes well for the future income generation potential of our charity shops despite the uncertain economic and retail climate.

### **Marketing and Communications**

The need to strengthen the marketing and communications functions across the organisation was recognised by the SMT and the Trustees, in order to secure the long-term sustainability of St Wilfrid's Hospice through strengthening external awareness and engagement. A new post of Head of Marketing and Communications was recruited to and the post holder has led the process of engagement of the Fundraising and Retail Teams in ensuring the promotion of patient experience is effectively communicated.

Brand guidelines have been developed to include a style guide and tone of voice, and current activities and processes reviewed to ensure maximum effectiveness. The website was identified as a key area requiring improvement to ensure stability and ease of navigation, and a project to rebuild the website was commenced, generously supported by the Rene and Ghislaine of Paris Healing Trust.

During the pandemic, a programme of marketing and communications through different channels, including digital and direct response marketing, has been especially important to remain visible and relevant to the local community and supporters. Multi-channel trials have yielded good reach and engagement with audiences. Press management has also been vital as the story of Major Mick was picked up by national press and TV and gave the Hospice increased awareness.

### **Volunteers**

The Trustees thank all volunteers who have continued to support the Hospice through this year of great uncertainty and change. The COVID-19 pandemic has impacted upon the role of volunteers in most areas and they have been much missed by staff. The great efforts made by the Voluntary Services Team to maintain contact with all volunteers and ensure they were kept fully informed about the Hospice was much appreciated. A fortnightly Keeping in Touch newsletter was circulated and the Volunteer Forum continued to meet virtually, with 21 active members.

The introduction of the Volunteer management system, MyImpact, was a key development during the year and 93% of active hospice-based volunteers are now using the system for updating their information and completing on line training. With the closure of the Coffee Shop and the Living Well Centre at the Hospice, many volunteers have not been able to actively volunteer for over a year, although some have transferred to other areas.

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It is not surprising that the volunteers have demonstrated the same flexibility and commitment as the staff and the introduction of the new role of Community Support Volunteer met the need to support people who were often isolated at home, with regular phone calls. The team worked closely with the Hospice Community Team as well as the Family Services Team, in this new role as well as the ongoing support from the Hospice Visitors Team who adapted their activities to give support by phone.

The vital importance of the Hospice gardens has been addressed with the surroundings flourishing with the care and attention of the Gardening Team. Three new seating areas and a rockery have been introduced. The Nursing Team on the inpatient ward have been ably supported by the Ward Assistants and Meet and Greet volunteers, working as an integral part of the team to ensure that patients and their loved ones feel welcomed and supported.

Volunteers for the shops have experienced an unsettling time, yet have loyally returned each time our shops have re-opened to support the Retail Team in welcoming back customers and donors. Supporter groups have continued to raise funds by carefully carrying out small sales of books and flowers, and successful fundraising initiatives such as the Christmas Tree Recycling were reliant on the input of many dedicated volunteers.

Alongside mandatory training of staff, St Wilfrid's Hospice provides induction and departmental training for all volunteers including annual mandatory update training. Study Days are also offered by the Hospice Education team to assist volunteers in carrying out their volunteering role. The delivery of training is through a variety of methods, e-learning, direct learning and written material. The Hospice does not provide free of charge non-essential training as this may be interpreted as consideration and intent towards an employment relationship.

Induction training covers an explanation of the services the Hospice provides to the local community including values and objectives, how to volunteer safely by following policies, guidelines and maintaining boundaries and the core mandatory topics covering Health & Safety, Fire, Safeguarding, Manual Handling, Hand Hygiene and Equality, Diversity + Inclusion.

Feedback from volunteers remained very positive, with 97% of volunteers agreeing that they would recommend volunteering at St Wilfrid's to others and 100% agreed that we kept them well informed and engaged to continue supporting the Hospice. With a number of changes and some volunteers choosing not to return, the number of active volunteers as at March 31<sup>st</sup> was 97 in the Hospice and 214 in the shops. The hours given by volunteers has varied through the year, with an annual total of 13,818 hours at the Hospice, 11,340 in the shops and 1,036 supporting fundraising.

### **KEY OBJECTIVES**

During this period of significant change in the Hospice sector, Hospice UK commissioned a programme to start a collective sector conversation about what a more sustainable future of palliative and end of life care might look like, the barriers and challenges that exist to getting there and what support might be needed. The Discovery Phase of the Future Vision Programme was published as a report in September and has been discussed by the Trustees and SMT and the nine principles of sustainability underpin the Charity's plans for future years.

The key highlights for the forthcoming year were agreed within an operating plan for 2021-2022 and are set out below:

- Meet agreed KPIs and report to Subcommittees and Board
- Review changes made to services in response to COVID-19 and ensure services are delivered to best meet patient needs
- Ensure all services are delivered in ways that enable a positive patient/customer/supporter experience
- Develop and implement an Equality, Diversity and Inclusion (E, D + I) Strategy and action plan
- Establish baseline E, D+I data of our people and our community
- Develop and implement a staff wellbeing strategy
- Review and update strategic and organisational risk management methodology
- Develop and launch our new website and brand messaging
- Review our values and how they are described, to develop a values-based culture



# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

## **TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2021**

- Build back the organisation as one team and emphasise the need to take personal ownership for safety
- Complete a digital maturity matrix and develop an action plan in response with a 3-year timescale
- Work towards a balanced budget and securing the Hospice's financial stability over 3-5 years and beyond
- Support retail and fundraising to achieve their surplus budgets and demonstrate growth in future years
- Collaborate with other hospices in Sussex to reduce costs, increase reach and statutory funding
- Ensure workforce plans are in place across all Directorates by end of 2022-23

#### **Governing document**

The Hospice was incorporated on 18<sup>th</sup> May 1981 and is controlled by its governing document, a deed of trust and its Memorandum and Articles of Association (as amended 21<sup>st</sup> October 2009), and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

#### **Members, appointment and members' liability**

The members of the charitable company are the Trustees, Vice-Presidents, the chairs of some of the Hospice Supporter Groups, and others appointed to the membership by the company in order to give the widest possible representation of those involved with St Wilfrid's.

Every member undertakes to contribute an amount not exceeding £1 in the event of the company being wound up while a member or within one year of ceasing to be a member.

#### **Organisational structure and how decisions are made**

The Hospice is governed by the Board of Trustees, which met eight times in the year with the SMT in attendance, most of the meetings were held remotely in 2020-21. The Board meetings are informed by five Subcommittees, each of which has Terms of Reference ratified by the Board.

The Subcommittees of the Board are: Clinical Services, Finance (including Investments), Resources, Board Development and Governance (including SMT Remuneration) and Voluntary Income Generation.

As reported last year, a revised governance process was put in place during the first wave of the pandemic with monthly board meetings from April to June 2020 and the temporary suspension of Subcommittee meetings. From August onwards quarterly Board and Subcommittee meetings were recommenced. The Trustee Handbook has been updated and issued to all Trustees and Directors of the Subsidiary Companies.

The Trustees continued to address the actions identified in the internal Board Governance Review reported on in October 2020, recognising the impact of the Covid-19 pandemic on progress towards some actions. The Trustees agreed to postpone the External Governance Review that was planned during 2021-22, given the impact of the pandemic and the need to focus on the key governance and strategic issues this raised. The Chair of Trustees attended a webinar on the updated Charity Governance Code for larger charities and the Board reviewed the document as part of their away day in June 2021. The Board Development and Governance Subcommittee will lead the process of self-assessment of application of the principles in the Code.

The Trustees are responsible for the overarching strategic direction of the Hospice with the operational management and supporting operational procedures delegated to the Chief Executive who leads the SMT. The SMT prepares an operational plan outlining key objectives to meet the strategy and reports to the Trustees quarterly on progress towards these objectives.

#### **Remuneration of key management personnel**

Salaries of the SMT are reviewed by the Board Development and Governance Subcommittee, which makes recommendations to the Board. The salary of the Medical Director is in line with Consultant pay scales operated within the NHS.

The Board agreed to implement a revised pay structure for executive positions (except for the Medical Director), following the principles of the pay structure for all staff, using an external Consultant to assist with recommendations. This takes account of NHS pay ranges for the evaluated band, provides competence-based pay steps within the band and aims for the market median (if not achievable now, then as a future ambition). The SMT roles were evaluated using the agreed Hospice process and the roles assimilated to the Hospice pay scales.

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED TRUSTEES' REPORT (INCORPORATING THE STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2021**

## **Recruitment and appointment of Trustees**

The Board identifies Trustee vacancies, based upon information arising from the Trustee skill audit, Subcommittee membership and Trustee succession planning. Recruitment follows an agreed process of advertising and selection. All Trustees appointed since 2009 serve a maximum of nine years.

Three new Trustees, Jeremy Beard, Louise Bruce and Alan Easter, were appointed during the year.

## **Induction and training of Trustees**

An agreed format for induction of new Trustees and co-opted Subcommittee members is followed, including sessions with key members of staff across the organisation so Trustees understand how the Hospice works and the context in which it operates. This is supported by a pack of relevant information and mentoring by an established Trustee over the first year. Trustees attended many training courses and seminars and updates on relevant subjects, including events organised by Hospice UK. The Trustee training and development plan is updated annually and a record of training attended is maintained.

## **Relationships with wider interests and related parties**

St Wilfrid's Hospice is a member of Hospice UK, the national charity which exists to support voluntary hospices and provide a campaigning voice to hospices across the United Kingdom. Throughout the Covid-19 pandemic, Hospice UK have facilitated many opportunities for hospices to learn from others about managing the impact of the pandemic and this has proved invaluable to both Trustees and SMT members.

St Wilfrid's has close links in particular with the other hospices serving people in Sussex and all members of the SMT meet with their counterparts in neighbouring hospices.

The seven Sussex hospices have been pursuing collaboration since 2018. Although the Covid-19 pandemic brought a pause in the collaborative workstreams that had been agreed at the end of 2019, the hospices continued to support one another through mutual aid and knowledge sharing. The workstream programme has now recommenced and is seeing growing momentum: -

- A Sussex-wide Project ECHO tele-mentoring hub has been set up to deliver education in care homes
- Some of the hospices are sharing an online platform for mandatory training
- A shared management education programme is being developed
- There are joint posts between individual hospices
- Work is going on to create a common data set for stakeholder reporting
- The hospices are benchmarking their costs and activity for core services
- A joint Programme Manager has been appointed to coordinate activity
- There is collective representation at key planning forums in the Sussex healthcare system.

Work will continue to progress these initiatives and more opportunities will be developed in the year ahead. While each hospice holds fast to its local autonomy and identity, we recognise the benefit of working together to make the most of our knowledge and resources in benefitting patients and families and enhancing our sustainability.

The Charity has two wholly owned subsidiaries. St Wilfrid's Hospice Trading Ltd (see notes 18a and 27), which is principally engaged in the delivery of charity shop furniture and the retail of cards, gifts and accessories. St Wilfrid's Hospice (South West) Projects Ltd (see notes 18b and 27), which is principally engaged in the design and build of the new hospice, the majority of which, was completed in 2018/2019, with the building occupied in the July 2019.

## **Risk Management**

Formal reports are given to the Board from all Subcommittees and the SMT ensures the Trustees are informed of any significant risks through written reports to the Board which are discussed at Trustee meetings. A Risk Register is maintained and Subcommittees assess existing risks and add any new ones to the Register. The Trustees consider at each Board meeting if any new items need to be added to the Risk Register.

As reported last year, a new format Risk Register was developed so that risk could be assessed in a dynamic fashion. The outcome of this was presented to the Trustees at their away day in October and work is continuing

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to ensure that the Trustees focus on key risks related to achieving the Charity's strategy, whilst the SMT review the operational risks and escalate them as required to the Board.

The principal risks were judged to be:

<b>Risk</b>	<b>Mitigation</b>
Failure of clinical strategy/prioritisation as clinical services impacted by COVID-19	Strategy is in place but clinical services model will be reviewed by SMT as necessary.
Uncertainty over future NHS commissioning in the light of changing structures and increased NHS income received during 2020-21	Work jointly with other Sussex hospices in approaching commissioners is continuing and flagging that this issue will have the most significant impact on the 2021-22 budget.
Ongoing and longer-term impact of pandemic on future total fundraising net surplus for subsequent budgeting years (2021-23)	Fundraising Team reviewed events programme and adapted approaches to donors accordingly. Voluntary Income Generation Subcommittee to review changes in strategy and forecasts.
Ongoing Legacy income shortfall by more than 20% 2021-2025	Legacy marketing options to be reviewed by SMT and Board, as future financial security of the Hospice is dependent on this income stream. Legacy strategy to be developed.
Ongoing and longer-term impact of coronavirus or other pandemic on future retail net profit for subsequent budgeting years (2021-23)	Retail strategy being reviewed in the light of expected changes in buying behaviour & reduced footfall/spend. Retail costs being reviewed. Opportunities for new sites explored by the VIG Subcommittee.
Inadequate cashflow to support work of the Hospice for the next 12 months.	Monthly reviews of current figures, forecasts and cashflow forecasts with three scenarios.
Safety and wellbeing of staff and volunteers may be impacted by the pandemic	Risk assessments in place and updated. Well-being group continues to meet and actions taken by the SMT to reduce risks to well-being of staff and volunteers. Results of staff and volunteer surveys reviewed and action plans developed.
Workforce planning – recruitment, recognition and retention and risk of not being able to maintain appropriate staffing resource	New performance related pay progression structure in place. Workforce strategies to be developed to ensure the right people are in the right roles in future. Resources Subcommittee receive regular reports on workforce statistics.
CQC inspection with a risk of a poor outcome	Organisational and governance responsibilities and roles are clear, Trustee visits to services recommenced. Registered Manager leading a review of each domain and development of action plan to identify potential gaps. Quarterly virtual visits from CQC Liaison Officer through the pandemic
Unable to meet clinical demand. Safe staffing – workload/ caseload management	Patient Journey project commenced to look at putting the right services in place at the right time for patients. Full establishment review of all clinical services planned to ensure we have a more flexible workforce. Concerns about changing workload and external services reported to the NHS Commissioner.



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<b>Risk</b>	<b>Mitigation</b>
Infection outbreaks – pandemic	Managing the COVID-19 situation has enabled the team to build on already strong infection control processes and procedures. Infection Control Board Assurance Report has been approved and CQC have a copy. SMT continued to review all impacts and changes to services and processes. Response to COVID-19 outbreak closely monitored by Trustees.
Marketing and communications strategy / presence	Appointment of Head of Marketing and Communications, and approval of redevelopment of the website, as digital communication is fundamental to building success in marketing and therefore awareness of our services and income generation.

**FINANCIAL REVIEW**

As previously mentioned 2020/21 was a year overshadowed by the COVID-19 pandemic which affected most of the activities carried out by the Hospice. Normal income generation activities were significantly affected with fundraising events ceasing in the first part of the year and then moving to virtual events. The retail shops closed for over seven months of the year. Activity on the ward and in the Community Team fluctuated as needs changed and the Living Well Centre was closed for the entire year with staff partly redeployed. Government support was claimed when available, with income from the Covid Job Retention Scheme, Retail grants and NHS England funding received during the year. These events are reflected in the financial results for the year which show a surplus of £1.21m (2020 £44,553 deficit).

Key information for the group is summarised in the table below: -

	<b>2020-2021</b>	<b>2019-2020</b>
TOTAL Income	8,922,500	7,801,218
TOTAL Expenditure	7,713,268	7,839,478
<b>Net surplus for the year (before investment gains/(losses))</b>	<b>1,209,232</b>	<b>(38,260)</b>
Realised & unrealised gains/(losses) on investments & property	1,135	(6,293)
<b>Net movement in funds</b>	<b>1,210,367</b>	<b>(44,553)</b>
<b>Balance Sheet</b>		
Funds represented by Fixed Assets	14,915,926	15,396,733
Other funds	7,479,460	5,788,286
<b>Total Funds</b>	<b>22,395,386</b>	<b>21,185,019</b>

The main reason for the increase in income is £2,235,323 (£2020: £0) of restricted grant income received from NHS England, organised by Hospice UK. NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose. No such funding is expected going forward.

Other significant COVID related income included £300,885 (2020: £0) from the Government Covid Job Retention Scheme, £156,301 from retail grants (2020: £185,000) and £96,389 worth of donated Personal Protective Equipment (2020: £0). The sources of income related to retail continued until 12<sup>th</sup> April 2021 when the retail shops reopened.

Excluding COVID related one-off funding sources, Hospice income decreased by nearly £1.7m from 2019/2020.

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

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Legacy income for the year was £1,715,158 (2020: £2,457,663), a decrease of £743k (30%) on 2020. This was significantly below the budget for the year. The Trustees recognise that legacy income can be volatile and have increased the Reserves policy to compensate for this (see Reserves below). The Trustees continue to monitor the level of legacies regularly and have initiated a Legacy Marketing Review.

Excluding COVID related one-off funding sources, overall donations were down by 11% due mainly to a limitation on the activities of the Fundraising Team.

As expected with the shops closed for over seven months of the year, income from other trading activities decreased overall by 46%. With lottery income decreased by 10% and retail income decreased by £979k (51%). With the curtailment of activities, overall costs of raising funds decreased by 10%. Fundraising costs decreased by £21k (3%) and retail costs decreasing by £212k. The majority of fundraising savings were due to the reduction in events costs and the reductions in retail costs were mainly due to furloughing staff and the reduction of rates to zero.

Income from Charitable Activities increased by £246k (19%). NHS income increased by over £300k, this was due mainly to extra funding to increase bed capacity from usual levels.

Charitable expenditure increased by £107k (2%). This overall change does not reflect the significant changes which took place within the operations of the Hospice. Activity in the Inpatient Unit fluctuated but increased significantly during some parts of the year when agency nurses were introduced to help ensure safe staffing levels and to cover sickness and staff self-isolating. Agency costs increased by £145,332 (535%) from £27k to £172k. The Community Team required additional staff working at the weekend. The Palliative Day Services was closed for the entire year, staff costs were moved to the Inpatient Unit or the Community as staff were redeployed. The space within the Hospice was used by other departments to ensure social distancing, storage of PPE and COVID testing equipment. The Education Department closed for part of the year with some staff redeployed and some furloughed. Support costs only increased by £8.5k, but the allocation of costs across areas have changed significantly as staff helped support the Charity's response to the pandemic.

The surplus for the year before investment gains and losses was £1,209,232 (2020: deficit of £38,260). During the year the Charity made a realised gain on investments of £0 (2020: - Loss £4,267) and unrealised gain on investments of £1,135 (2020 – losses of £2,026). Overall, there was a decrease in investments of £3,345.

The Trustees recognise that 2020/21 was an exceptional year as the majority of extra Government funding, over £2.7m, will not be repeated and the performance of income generation activities was uncertain. As previously mentioned, the level of NHS funding received prior to this year is insufficient for the needs of the Charity. The Trustees have agreed a deficit budget for 2021/22 of nearly £900k, this is not sustainable and work is ongoing to improve the budgeted position going forward. The Trustees are aware that the surplus in 2020/21 will enable the operation of the Charity to continue until the budget deficit is brought to a more sustainable level.

## **RESERVES**

The Trustees review the Reserves Policy annually and have updated the requirements in light of the Charity's current situation, with particular reference to COVID-19. Total reserves at 31 March 2021 were £22.46m (2020: £21.19m).

### **Designated funds £15.116m**

Fixed Asset Fund New Hospice £14.53m (2020: £14.9m) - At 31 March 2021, the Hospice land and buildings had a net book value of £14,532,338. In line with the Reserves Policy the Trustees have designated these funds.

Fixed Asset Fund Other Assets £0.38m (2020: £0.49m) – At 31 March 2021 the other fixed assets had a net book value of £383,588. In line with the Reserves Policy the Trustees have designated these funds

Transition Fund £0m (2020: £0.19m) – At 31 March 2019, the Trustees designated £316,500 of funds to cover the dual running costs of maintaining two Hospice buildings and the costs of moving to the new Hospice building. At 31 March 2020 £190,796 remained of this Fund. The Trustees have now agreed that this Fund is no longer necessary and have released the fund within the year.

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

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Capital Maintenance Fund £200k (2020: £0) – In July 2019 the Charity moved into a new purpose-built Hospice building. The Trustees are aware that they need to establish and maintain a designated fund to cover larger capital maintenance costs.

#### **Unrestricted General Funds**

The Charity's Reserves Policy provides for an acceptable level of general unrestricted funds to ensure the long-term financial viability of the Charity. The Charity is largely reliant on voluntary income and these reserves are held to meet any shortfall between anticipated income and budgeted expenditure plus any unforeseen expenditure over a period of two years.

Part of these reserves, the Operational Reserve was increased from £690k to £715k. The Operational Reserve is to meet short-term working capital requirements, in line with the Reserves Policy.

The level of unrestricted general funds at 31 March 2021 was £6,546,400 (2020: £4.87m). During the year the Trustees reviewed the areas of risk relating to income and expenditure and calculated a new target level for the financial sustainability element of the Charity's reserves of £5.052m. The Trustees recognise that the level of reserves at the year-end is £1.494k above the target level required by the policy. The Trustees consider this is reasonable in the light of current budgetary forecasts.

#### **Restricted Funds**

At 31 March 2021, the Charity held £18k of funds restricted by donors for specific purposes. Further detail is given in note 23 to the accounts.

#### **INVESTMENTS**

The revaluation of investments as at 31 March 2021 resulted in an unrealised gain of £1,135. At 31 March 2021 investments were valued at £4,892 compared to £8,237 at March 2020.

The remaining investments were monitored by the Finance Subcommittee during the year.

#### **GOING CONCERN**

Management accounts and cashflow forecasts are produced and reviewed by the Trustees regularly. These include different scenarios, modelling a number of possible financial situations, with options for future cost reductions and financing. Having reviewed these forecasts, the Trustees consider that there are no material uncertainties in the ability of the charity to continue as a going concern.

#### **TRUSTEES' RESPONSIBILITIES**

The Trustees (who are also directors of St Wilfrid's Hospice (South Coast) Limited for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Board of 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 the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company and group for that period.

In preparing the financial statements, the Board of Trustees is required to: -

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether 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 company will continue in business.

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

In so far as the Board of Trustees is aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Board of Trustees has taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report, which incorporates the Strategic Report, was approved by the Trustees on *25 August 2021* and signed on behalf of the board by:



**Ms S Jerram**  
Chair



**Mr C J Dicks**  
Honorary Treasurer

# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

## **Opinion**

We have audited the financial statements of St Wilfrid's Hospice (South Coast) Limited ('the charitable company') and its subsidiaries ('the group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, Group Balance Sheet, Charity Balance Sheet, Consolidated Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 the charitable company's affairs as at 31 March 2021 and of the group's income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group 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 charitable company's or the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

## **Other information**

The Trustees are responsible for the other information contained within the annual report. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

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

# **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

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

In light of the knowledge and understanding of the group and charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or the Directors' report included within the Trustees' report.

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

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

## **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement set out on pages 17 and 18 the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

Details of the extent to which the audit was considered capable of detecting irregularities, including fraud and non-compliance with laws and regulations are set out below.

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

## **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members. We then designed and performed audit procedures responsive to those risks, including obtaining audit evidence sufficient and appropriate to provide a basis for our opinion.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company and group operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, the Charities Act 2011 together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's and the group's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company and the group for fraud. The laws and regulations we considered in this context were the CQC Regulations and General Data Protection Regulations.

## **INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

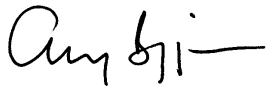
Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

We identified the greatest risk of material impact on the financial statements from irregularities, including fraud, to be with the completeness and accuracy of income and the override of controls by management. Our audit procedures to respond to these risks included enquiries of management, and the Finance and Income Generation Committee about their own identification and assessment of the risks of irregularities, designing audit procedures over income, sample testing on the posting of journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

### **Use of our report**

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



**Guy Biggin**  
Senior Statutory Auditor  
For and on behalf of  
**Crowe U.K. LLP**  
Statutory Auditor  
Fourth Floor  
St James House  
St James Square  
Cheltenham  
GL50 3PR

Date: 2 September 2021



**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
(incorporating income and expenditure account)  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
<b>INCOME FROM:</b>					
<b>Donations and Legacies</b>					
Donations	2	1,878,790	97,385	1,976,175	1,793,174
NHS England Grant	3	-	2,235,323	2,235,323	-
Legacies	4	1,721,476	(6,318)	1,715,158	2,457,663
		<b>3,600,266</b>	<b>2,326,390</b>	<b>5,926,656</b>	<b>4,250,837</b>
<b>Charitable Activities</b>					
Charitable Activities	5	1,551,170	-	1,551,170	1,304,794
Other Trading Activities	6	1,196,661	4,045	1,200,706	2,226,761
Investments	7	3,968	-	3,968	18,826
Other Income	8	240,000	-	240,000	-
<b>Total Income</b>		<b>6,592,065</b>	<b>2,330,435</b>	<b>8,922,500</b>	<b>7,801,218</b>
<b>EXPENDITURE ON:</b>					
<b>Raising Funds</b>	9, 10 & 11	2,207,438	4,232	2,211,670	2,444,911
<b>Charitable Activities</b>					
Inpatient Unit	9, 10 & 11	2,334,003	1,287,209	3,621,212	3,046,387
Community Services	9, 10 & 11	592,283	1,053,240	1,645,523	1,473,612
Palliative Day Services	9, 10 & 11	-	-	-	500,344
Education and Training	9, 10 & 11	234,863	-	234,863	374,224
<b>Total costs of Charitable Activities</b>		<b>3,161,149</b>	<b>2,340,449</b>	<b>5,501,598</b>	<b>5,394,567</b>
<b>Total Expenditure</b>		<b>5,368,587</b>	<b>2,344,681</b>	<b>7,713,268</b>	<b>7,839,478</b>
<b>Net income/(expenditure) from operational activities for the year</b>					
		1,223,478	(14,246)	1,209,232	(38,260)
Net gains/(losses) on investments	17	1,135	-	1,135	(6,293)
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,224,613</b>	<b>(14,246)</b>	<b>1,210,367</b>	<b>(44,553)</b>
<b>Transfers between funds</b>	23	4,625	(4,625)	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>1,229,238</b>	<b>(18,871)</b>	<b>1,210,367</b>	<b>(44,553)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		21,148,088	36,931	21,185,019	21,229,572
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>22,377,326</b>	<b>18,060</b>	<b>22,395,386</b>	<b>21,185,019</b>

The notes on pages **25 to 45** form part of these financial statements.



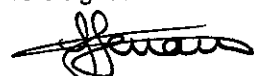
**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**BALANCE SHEETS AS AT 31 MARCH 2021**

Company number: 01562110

		Group		Charity	
	Notes	2021 £	2020 £	2021 £	2020 £
<b>Fixed Assets</b>					
Tangible fixed assets	16	14,915,926	15,396,733	14,915,926	15,396,733
Investments	17	4,892	8,237	4,895	8,240
		<b>14,920,818</b>	<b>15,404,970</b>	<b>14,920,821</b>	<b>15,404,973</b>
<b>Current Assets</b>					
Stock	19	97	4,253	-	-
Debtors	20	2,346,542	2,488,621	2,375,452	2,519,078
Cash at bank and in hand		5,911,654	4,171,199	5,889,310	4,114,638
		<b>8,258,293</b>	<b>6,664,073</b>	<b>8,264,762</b>	<b>6,633,716</b>
<b>Liabilities</b>					
Creditors: Amounts falling due within one year	21	(783,725)	(884,024)	(787,330)	(853,672)
<b>Net Current Assets</b>		<b>7,474,568</b>	<b>5,780,049</b>	<b>7,477,432</b>	<b>5,780,044</b>
<b>Total Net Assets</b>		<b>22,395,386</b>	<b>21,185,019</b>	<b>22,398,253</b>	<b>21,185,017</b>
<b>The funds of the Charity:</b>					
<b>Restricted income funds</b>	23	<b>18,060</b>	<b>36,931</b>	<b>18,060</b>	<b>36,931</b>
<b>Designated funds</b>					
Capital Maintenance Fund		200,000	-	200,000	-
Transition Fund		-	190,796	-	190,796
Fixed Asset Fund – New Hospice		14,532,338	14,907,102	14,532,338	14,907,102
Fixed Asset Fund – Other Assets		383,588	489,631	383,588	489,631
		<b>15,115,926</b>	<b>15,587,529</b>	<b>15,115,926</b>	<b>15,587,529</b>
Operational reserve		715,000	690,000	715,000	690,000
Share Capital		6,546,400	4,870,559	6,549,267	4,870,557
<b>Total unrestricted funds</b>		<b>22,377,326</b>	<b>21,148,088</b>	<b>22,380,193</b>	<b>21,148,086</b>
<b>TOTAL FUNDS</b>		<b>22,395,386</b>	<b>21,185,019</b>	<b>22,398,253</b>	<b>21,185,017</b>

A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006. St Wilfrid's Hospice (South Coast) Limited made a surplus for the year of £1,213,236 (2020: Surplus £44,553).

The financial statements were approved and authorised for issue by the Board of Trustees on 25 August 2021 and were signed on its behalf by:



Ms S Jerram (Chair)



Mr C J Dicks (Honorary Treasurer)

The notes on pages 25 to 45 form part of these financial statements.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

		<b>Group</b>	
	<b>Note</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Cashflows from operating activities:</b>			
<b>Net cash provided by/ (used in) operating activities</b>	25	<b>1,753,293</b>	<b>(1,677,593)</b>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rent from investments		3,968	18,826
Remittance of cash element of portfolio		4,480	(735,384)
Purchase of property, plant and equipment		(21,286)	117,723
Purchase of investments		-	(5)
<b>Net cash (used in) investing activities</b>		<b>(12,838)</b>	<b>(598,840)</b>
<b>Cash flows from financing activities:</b>			
Cash inflows from sale of current asset		-	2,133,044
Cash outflows repaying borrowing		-	(1,100,000)
<b>Net cash provided by financing activities</b>		<b>-</b>	<b>1,033,044</b>
<b>Change in cash and cash equivalents in the year</b>		<b>1,740,455</b>	<b>(1,243,389)</b>
Cash and cash equivalents at the beginning of the year	26	4,171,199	5,414,588
Change in cash and cash equivalents		1,740,455	(1,243,389)
<b>Cash and cash equivalents at the end of the year</b>	26	<b>5,911,654</b>	<b>4,171,199</b>

# **ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2021**

#### **1. ACCOUNTING POLICIES**

St Wilfrid's Hospice (South Coast) Limited is a private company limited by guarantee, registered in England and Wales with registration number 01562110, and a registered charity, number 281963. The registered address of this entity and its subsidiaries is noted on the company information page.

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows: -

##### **a) Basis of preparation**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Statement of Recommended Practice for Charities (SORP 2015) (Second Edition, effective 1 January 2019) and the Companies Act 2006.

The Hospice meets the definition of a public entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

##### **b) Going Concern**

In the current business climate, the Trustees acknowledge the ongoing COVID-19 pandemic. In response to the pandemic, the Board are monitoring all aspects of the Group's activities and have implemented the necessary operational changes to mitigate the financial impact of COVID-19.

Given the strength of the balance sheet including the level of cash held, the members of the Board believe that, while uncertainty exists, this does not pose a material uncertainty that would cast doubt on the group's ability to continue as a going concern. The Board, therefore, consider it appropriate for the accounts to be prepared on a going concern basis.

##### **c) Group Financial Statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiaries St Wilfrid's Hospice Trading Limited and St Wilfrid's Hospice (South Coast) Projects Limited on a line-by-line basis. Further details are provided in note 18.

##### **d) Fund Accounting**

The general fund comprises the accumulated surpluses of the unrestricted income over expenditure, which are available for use in furtherance of the general objectives of the charity at the discretion of the Trustees.

Restricted funds are funds subject to specific conditions imposed by donors. The purpose and use of the restricted funds are set out in the notes to the accounts. Amounts unspent at the year-end are carried forward in the balance sheet.

To the extent that restricted funds are expended on capital items a transfer is made between unrestricted and restricted reserves.

Designated funds are unrestricted funds earmarked by the Trustees for spending on specific items as set out in note 23.

##### **e) Income**

All income is included on the Statement of Financial Activities when the charity is entitled to income, receipt is probable, and the amount can be quantified with reasonable accuracy.

Income is recognised on a receivable basis. Provision is made for tax recoverable on income during the period.

Income from donations and legacies are received by way of grants, donations, trusts and legacies and is included in full in the Statement of Financial Activities when receivable. Income from gift aid tax claims is recognised for all donations made prior to the year end, where valid gift aid declarations are held.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**e) Income (cont.)**

Recognition of legacy income is dependent on the type of legacy, with pecuniary legacies recognised when notification is received after grant of probate, and residuary legacies recognised when amounts are distributed or when the legacy is measurable e.g. on probate, estate accounts or confirmation from solicitors (whichever is first and deemed to be reliable). Reversionary legacies are not recognised during the lifetime of the original beneficiary under the will. The charity operates a cut-off period being a practical mechanism to allow preparation of the accounts. Should a notification be received before the year end but not be quantifiable two months after the year end then the income, when measurable and receipt is probable, will be recognised in the following period. Where legacies have been notified to the charity, but the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material in note 22.

Government Grant (note 2) consists of Retail, Hospitality and Leisure Grant Fund Income, The Local Restriction Support Grants and Covid Job Retention Income as follows:

Retail, Hospitality and Leisure Grant Fund Income £0, (2020: £185,000) was included from the date at which the Charity became eligible.

The Local Restriction Support Grants (LRSG (Closed) Addendum) were included when receivable. Please also refer to note 2 £156,301, (2020: £0).

Covid Job Retention Income - has been included when receivable in Government Grants (note 2) and matched with the month to which it relates. Note 2 shows £300,885 (2020: £0).

NHS England Income has been included when receivable and matched with the month to which it relates. It is shown as a separate line of income (note 3).

Other trading activities are goods donated for sale through the charity's shops. Gifts received in kind for resale are recognised when the gift is sold using the sales value.

Donated services or facilities are included in the Statement of Financial Activities where the benefit to the charity is reasonably quantifiable and measurable.

PPE donated as a result of the Covid pandemic has been recognised within the Statement of Financial Activities where the amount is quantifiable and measurable. Note 2 shows £96,839 (2020: £0).

Business Interruption Insurance Claim, note 8 showing £240,000 (2020: £0), as a result of lost income due to the Covid pandemic was recognised on the Statement of Financial Activities when receivable and the amount of the claim was known.

**f) Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs. Costs of fundraising activities include the costs incurred in seeking donations, grants and legacies. Retail costs include shop costs. All costs include their associated support costs.

Expenditure on Charitable Activities includes the costs of providing specialist palliative care and support, community services and educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs are allocated to each of the activities using the following bases: floor space, staff time and staff cost depending on the nature of the support costs, to best allocate the costs to each attributable heading. More detail is given in note 9 to the financial statements.

**g) Volunteers**

The value of the services provided by volunteers is not included in the Statement of Financial Activities, but further detail of their contribution is included within the Trustees' Report in accordance with the SORP.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**h) Fixed Assets**

All tangible assets purchased that have an expected useful economic life that exceeds one year are capitalised and classified as fixed assets, however there is a capitalisation threshold of £2,500 for all categories other than lease costs. Depreciation is charged in full in the year of purchase. Tangible fixed assets are stated at historical cost less depreciation. Depreciation is provided on all tangible fixed assets other than freehold land, at rates to write each asset down to its estimated residual value over its expected useful life, as follows:

Freehold buildings	- 0.66% - 2.5% straight line
Short leasehold	- in accordance with the lease
Medical equipment	- 20% straight line
Fixtures and fittings	- 20% straight line
Motor vehicles	- 25% straight line
Office and computer equipment	- 20% - 33% straight line

**i) Investments**

The majority of investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price, except for the shares in the subsidiaries which are carried at cost. The Statement of Financial Activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between the sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

**j) Stock**

Stocks are valued at the lower of cost and net realisable value. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record these items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweigh the benefits.

**k) Debtors**

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

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

Cash at bank and in hand includes cash.

**m) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n) Employee benefits**

***i) Short term benefits***

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

***ii) Employee termination benefits***

Termination benefits are accounted for on an accrual basis and in line with FRS 102.

**o) Pensions**

The charitable company operated two pension schemes during the year. Contributions payable for the year are charged to the Statement of Financial Activities as they arise. More details are given in note 22.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**p) Operating Leases**

Annual rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease for new agreements.

**q) Critical accounting judgements and key sources of estimation uncertainty**

Preparation of the financial statements requires management to make significant judgements and estimates. The items in the financial statements where these judgements and estimates have been made include:

**Useful economic lives of tangible assets**

The annual depreciation and amortisation charges for the tangible assets are sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are amended when necessary to reflect current estimates and the physical condition of the assets.

**Impairment of debtors**

The group makes an estimate of trade debtors and other debtors. When assessing the impairment of trade debtors and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience.

**Accrued legacy income**

For non-pecuniary legacies, an estimate is made of the amount due to the charity based on the share of the estate as stated in the will, the value of the estate (from probate or a statement of assets and liabilities) and external factors including the volatility of the property market, and the stock market. An allowance is also made for expected costs.

**r) Gift Aid Policy**

The subsidiaries pay all their taxable profits for the reporting period to their parent charity under the gift aid scheme. These gift aid payments are recognised as distributions to owners in equity within retained earnings.

The subsidiaries have applied the exception under paragraph 29.14A of FRS 102 which provides relief in respect of the accounting for any tax charge arising on profits. This results in an overall nil charge for tax in the income statement. This exception is only applicable as it is probable that the gift aid payments will be made by the companies to the parent charity during the year or within 9 months of the reporting date.

**s) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities. Financial instruments include cash at bank, trade debtors, legacies receivable, accrued income from financial instruments (comprising dividends and interest due from investments), trade creditors and accrued expenditure. Financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>2. DONATIONS</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Trusts	177,260	71,117	248,377	64,800	382,279	447,079
Donations and committed giving	683,071	25,262	708,333	551,631	37,540	589,171
Fundraising	326,836	-	326,836	433,779	16,928	450,707
Government Grants	457,186	-	457,186	185,000	-	185,000
Gifts of Personal Protective Equipment	96,389	-	96,389	-	-	-
Gift Aid recovered	138,048	1,006	139,054	114,650	6,567	121,217
	<b>1,878,790</b>	<b>97,385</b>	<b>1,976,175</b>	<b>1,349,860</b>	<b>443,314</b>	<b>1,793,174</b>

Government Grant include Covid Job Retention Scheme income of £300,885 (2020: £0), Local Restriction Support Grants of £156,301 (2020: £0) and Retail, Hospitality and Leisure Grant Fund £0, (2020: £185,000).

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>3. NHS ENGLAND GRANT</b>						
NHS England Grant	-	2,235,323	2,235,323	-	-	-
	<b>-</b>	<b>2,235,323</b>	<b>2,235,323</b>	<b>-</b>	<b>-</b>	<b>-</b>

In 2020/2021 NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 20 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>4. LEGACIES</b>						
Legacies	1,721,476	(6,318)	1,715,158	2,397,663	60,000	2,457,663
	<b>1,721,476</b>	<b>(6,318)</b>	<b>1,715,158</b>	<b>2,397,663</b>	<b>60,000</b>	<b>2,457,663</b>

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

<b>5. CHARITABLE ACTIVITIES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
NHS funding including drug supply	1,498,154	-	1,498,154	1,197,498	-	1,197,498
Education	34,772	-	34,772	49,721	-	49,721
Medical insurance	14,976	-	14,976	15,824	-	15,824
Other income	3,268	-	3,268	41,751	-	41,751
	<b>1,551,170</b>	<b>-</b>	<b>1,551,170</b>	<b>1,304,794</b>	<b>-</b>	<b>1,304,794</b>
<b>6. OTHER TRADING ACTIVITIES</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Retail income	930,495	-	930,495	1,909,650	-	1,909,650
Support groups	5,416	4,045	9,461	20,936	3,704	24,640
Raffles	16,027	-	16,027	20,665	-	20,665
Lottery income	244,723	-	244,723	271,806	-	271,806
	<b>1,196,661</b>	<b>4,045</b>	<b>1,200,706</b>	<b>2,223,057</b>	<b>3,704</b>	<b>2,226,761</b>
<b>7. INVESTMENTS</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Income from investments	2,321	-	2,321	282	-	282
Bank interest	1,647	-	1,647	15,707	15	15,722
Loan interest	-	-	-	2,822	-	2,822
	<b>3,968</b>	<b>-</b>	<b>3,968</b>	<b>18,811</b>	<b>15</b>	<b>18,826</b>
<b>8. OTHER INCOME</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
Business Interruption Insurance	240,000	-	240,000	-	-	-
	<b>240,000</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>	<b>-</b>



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<b>9. EXPENDITURE</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2021 £</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total 2020 £</b>
<b>Raising Funds</b>						
Fundraising	607,589	2,930	610,519	631,630	-	631,630
Retail	1,599,849	1,302	1,601,151	1,813,281	-	1,813,281
Investments	-	-	-	-	-	-
	<u>2,207,438</u>	<u>4,232</u>	<u>2,211,670</u>	<u>2,444,911</u>	<u>-</u>	<u>2,444,911</u>
<b>Charitable Activities</b>						
Inpatient Unit	2,334,003	1,287,209	3,621,212	2,985,521	60,866	3,046,387
Community Service	592,283	1,053,240	1,645,523	1,464,441	9,171	1,473,612
Palliative Day Services	-	-	-	492,718	7,626	500,344
Education and Training	234,863	-	234,863	374,224	-	374,224
	<u>3,161,149</u>	<u>2,340,449</u>	<u>5,501,598</u>	<u>5,316,904</u>	<u>77,663</u>	<u>5,394,567</u>
<b>10. ANALYSIS OF EXPENDITURE</b>	<b>Direct costs £</b>	<b>Support costs £</b>	<b>Total 2021 £</b>	<b>Direct costs £</b>	<b>Support costs £</b>	<b>Total 2020 £</b>
<b>Raising Funds</b>						
Fundraising	514,273	96,246	610,519	547,277	84,353	631,630
Retail	1,390,177	210,974	1,601,151	1,566,267	247,014	1,813,281
Investments	-	-	-	-	-	-
	<u>1,904,450</u>	<u>307,220</u>	<u>2,211,670</u>	<u>2,113,544</u>	<u>331,367</u>	<u>2,444,911</u>
<b>Charitable Activities</b>						
Inpatient Unit	3,317,369	303,843	3,621,212	2,806,112	240,275	3,046,387
Community Service	1,492,092	153,431	1,645,523	1,346,594	127,018	1,473,612
Palliative Day Services	-	-	-	453,386	46,958	500,344
Education and Training	201,328	33,535	234,863	330,314	43,910	374,224
	<u>5,010,789</u>	<u>490,809</u>	<u>5,501,598</u>	<u>4,936,406</u>	<u>458,161</u>	<u>5,394,567</u>
	<u>6,915,239</u>	<u>798,029</u>	<u>7,713,268</u>	<u>7,049,950</u>	<u>789,528</u>	<u>7,839,478</u>

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**11. ANALYSIS OF SUPPORT COSTS**

	<b>Raising Funds £</b>	<b>Retail £</b>	<b>Inpatient Unit £</b>	<b>Community Services £</b>	<b>Palliative Day Services £</b>	<b>Education &amp; Training £</b>	<b>Total 2021 £</b>	
Governance	7,532	19,770	44,133	19,886	-	2,824	94,145	12%
Finance	49,870	31,522	54,185	18,570	-	7,518	161,665	20%
HR	12,615	85,569	97,641	33,230	-	8,094	237,149	30%
IT	14,029	42,088	36,396	49,533	-	10,523	152,569	19%
Management	12,200	32,025	71,488	32,212	-	4,576	152,501	19%
	<b>96,246</b>	<b>210,974</b>	<b>303,843</b>	<b>153,431</b>	<b>-</b>	<b>33,535</b>	<b>798,029</b>	<b>100%</b>

	<b>Raising Funds £</b>	<b>Retail £</b>	<b>Inpatient Unit £</b>	<b>Community Services £</b>	<b>Palliative Day Services £</b>	<b>Education &amp; Training £</b>	<b>Total 2020 £</b>	
Governance	6,026	17,318	29,013	14,307	4,723	3,911	75,298	10%
Finance	44,153	47,537	39,775	17,252	9,208	12,703	170,628	22%
HR	11,965	102,120	96,781	36,458	14,189	7,564	269,077	34%
IT	14,390	57,561	37,048	40,431	12,708	14,656	176,794	22%
Management	7,819	22,478	37,658	18,570	6,130	5,076	97,731	12%
	<b>84,353</b>	<b>247,014</b>	<b>240,275</b>	<b>127,018</b>	<b>46,958</b>	<b>43,910</b>	<b>789,528</b>	<b>100%</b>

Governance costs include the direct costs of running the Charity as a legal entity such as Audit (2021: £18,750, 2020: £13,750), Legal, Professional and Consultancy Advice (2021: £31,462, 2020: £28,119) and Trustee Indemnity (2021: £1,524, 2020: £784). They also include a proportion of the cost of Management Team time necessary to lead the organisation.

**12. NET INCOME/(EXPENDITURE)**

	<b>Group</b>		<b>Charity</b>	
	<b>2021 £</b>	<b>2020 £</b>	<b>2021 £</b>	<b>2020 £</b>
Net income/(expenditure) is stated after charging:				
Auditor's remuneration				
Audit services	20,750	17,110	18,750	13,750
Tax advisory services	5,380	4,630	2,200	2,750
Operating lease rentals				
Land and buildings	311,570	317,119	311,570	317,119
Office equipment	13,885	18,135	13,885	18,135
Motor vehicles	25,671	29,672	25,671	29,672
Depreciation	<u>492,747</u>	<u>410,061</u>	<u>492,747</u>	<u>410,061</u>

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**13. STAFF COSTS**

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

	<b>2021 Number</b>	<b>2020 Number</b>
Doctors	6	6
Nursing staff	98	99
Other hospice staff	55	59
Charity shops	48	48
	<b>207</b>	<b>212</b>

Employment costs in respect of the staff above were:

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	4,478,046	4,526,847
National insurance	331,561	360,311
Pensions	391,439	404,699
	<b>5,201,046</b>	<b>5,291,857</b>

The total employment costs (including employer's NIC) of the Charity Management Team were £464,929 (2020: £534,601).

Included in the above wages & salaries figure for 2021 is £6,182 (2020: £nil) of redundancy payments, due and paid in the year.

The number of employees whose emoluments, excluding pension contributions, were over £60,000 during the year was:

	<b>2021 Number</b>	<b>2020 Number</b>
£60,001 to £70,000	1	2
£70,001 to £80,000	2	1
£90,001 to £100,000	2	2
£130,001 to £140,000	1	-
£150,001 to £160,000	-	1

**14. TRUSTEE REMUNERATION**

The Trustees did not receive any remuneration during the year (2020: nil). No Trustees received reimbursed travel and subsistence costs during the year (2020: £201).

**15. TAXATION**

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

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**16. TANGIBLE FIXED ASSETS**

	Freehold Land and Property £	Short lease- hold £	Medical Equipment £	Fixtures and fittings £	Motor vehicles £	Office & Computer equipment £	Total £
<b>Cost or valuation</b>							
At 1 April 2020	15,143,861	69,203	168,630	695,717	45,770	259,904	16,383,085
Additions	-	-	4,625	6,703	-	9,958	21,286
Disposal	-	(3,186)	-	(19,676)	-	-	(22,862)
<b>At 31 March 2021</b>	<b>15,143,861</b>	<b>66,017</b>	<b>173,255</b>	<b>682,744</b>	<b>45,770</b>	<b>269,862</b>	<b>16,381,509</b>
<b>Depreciation</b>							
At 1 April 2020	236,759	45,404	120,025	445,413	45,770	92,981	986,352
Charge for the year	315,164	5,423	14,757	104,732	-	52,671	492,747
Depreciation on disposal	-	(1,593)	-	(11,923)	-	-	(13,516)
<b>At 31 March 2021</b>	<b>551,923</b>	<b>49,234</b>	<b>134,782</b>	<b>538,222</b>	<b>45,770</b>	<b>145,652</b>	<b>1,465,583</b>
<b>Net book value</b>							
<b>At 31 March 2021</b>	<b>14,591,938</b>	<b>16,783</b>	<b>38,473</b>	<b>144,522</b>	<b>-</b>	<b>124,210</b>	<b>14,915,926</b>
At 31 March 2020	<b>14,907,102</b>	<b>23,799</b>	<b>48,605</b>	<b>250,304</b>	<b>-</b>	<b>166,923</b>	<b>15,396,733</b>

**17. INVESTMENTS**

	Listed Investments 2021 £	Group Cash & Settlements Pending 2021 £	Total 2021 £	Listed Investments 2021 £	Charity Cash & Settlements Pending 2021 £	Share in Group Company 2021 £	Total 2021 £
1 April 2020	3,757	4,480	8,237	3,757	4,480	3	8,240
Additions	-	-	-	-	-	-	-
Disposals at open market value	-	(4,480)	(4,480)	-	(4,480)	-	(4,480)
Net investment gains/(losses)	1,135	-	1,135	1,135	-	-	1,135
<b>31 March 2021</b>	<b>4,892</b>	<b>-</b>	<b>4,892</b>	<b>4,892</b>	<b>-</b>	<b>3</b>	<b>4,895</b>

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**17. INVESTMENTS (continued)**

	Listed	Group		Listed	Charity		
	Investments	Cash & Settlements		Investments	Cash & Settlements	Share in Group	
	2020	Pending	Total	2020	Pending	Company	Total
	£	2020	2020	£	2020	2020	2020
		£	£		£	£	£
1 April 2019	132,245	3	132,248	132,245	3	3	132,251
Additions	-	5	5	-	5	-	5
Disposals	(122,195)	4,472	(117,723)	(122,195)	4,472	-	(117,723)
Net investment gains/(losses)	(6,293)	-	(6,293)	(6,293)	-	-	(6,293)
<b>31 March 2020</b>	<b>3,757</b>	<b>4,480</b>	<b>8,237</b>	<b>3,757</b>	<b>4,480</b>	<b>3</b>	<b>8,240</b>

**Analysis of investments**

Listed investments at valuation  
Cash at held as part of investment portfolio

	Group		Charity	
	2021	2020	2021	2020
	£	£	£	£
Listed investments at valuation	4,892	3,757	4,892	3,757
Cash at held as part of investment portfolio	-	4,480	-	4,480
	<b>4,892</b>	<b>8,237</b>	<b>4,892</b>	<b>8,237</b>
<b>Shares in group undertakings at cost</b>				
St Wilfrid's Hospice Trading Limited	-	-	2	2
St Wilfrid's Hospice (South Coast) Projects Limited	-	-	1	1
	-	-	3	3
<b>Total investments</b>	<b>4,892</b>	<b>8,237</b>	<b>4,895</b>	<b>8,240</b>

The subsidiary undertakings included as an investment at the balance sheet date are: -

Name of Company	Class of Shares	Holding	Nature of Business
St Wilfrid's Hospice Trading Limited	Ordinary	100%	Retail trade in new goods
St Wilfrid's Hospice (South Coast) Projects Limited	Ordinary	100%	New hospice development

	2021	2020
	£	£
Aggregate capital and reserves	<b>5</b>	<b>5</b>

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**18. SUBSIDIARY COMPANIES**

**18a. Trading Subsidiary**

The Hospice owns a subsidiary, St Wilfrid's Hospice Trading Limited (company number 02105189). Registered in England and Wales. Registered Office: Walton Lane, Bosham, West Sussex.

<b>Income statement</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Turnover	36,104	56,479
Cost of Sales	(13,136)	(16,955)
<b>Gross Profit</b>	<b>22,968</b>	<b>39,524</b>
Administrative expenses	(6,247)	(6,566)
<b>Profit before tax</b>	<b>16,721</b>	<b>32,958</b>
Gift Aid donated to hospice	(16,721)	(32,958)
<b>Profit for the financial year being the retained profit</b>	<b>-</b>	<b>-</b>
<b>Balance sheet</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Assets	12,827	15,545
Liabilities	(12,823)	(15,541)
<b>Net assets</b>	<b>4</b>	<b>4</b>
<b>Represented by:</b>		
Called up share capital	2	2
Profit and loss account	2	2
	<b>4</b>	<b>4</b>

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**18. SUBSIDIARY COMPANIES (continued)**

**18b. Project Subsidiary**

The Hospice owns a subsidiary, St Wilfrid's Hospice (South Coast) Projects Limited (Company Number: 09253834). Registered in England and Wales. Registered Office: Grosvenor Road, Chichester, West Sussex.

<b>Income statement</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Turnover	(900)	715,863
Cost of Sales	(300)	(681,774)
	<b>(1,200)</b>	<b>34,089</b>
<b>Gross (loss)/profit</b>		
Operating expenses	(44)	(2,793)
	<b>(1,244)</b>	<b>31,296</b>
<b>(Loss)/profit on ordinary activities before interest</b>		
Interest receivable and similar income	-	106
Interest payable on concessionary loan to hospice	(1,624)	(26,740)
	<b>(2,868)</b>	<b>4,662</b>
<b>Net trading (loss)/profit</b>		
Gift Aid donated to hospice	-	(4,662)
	<b>(2,868)</b>	<b>-</b>
<b>Profit for the financial year being the retained losses</b>		
	<b>(2,868)</b>	<b>-</b>

<b>Balance sheet</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Assets	139,193	331,409
Liabilities	(142,061)	(331,408)
	<b>(2,868)</b>	<b>1</b>
<b>Net Liabilities</b>		
<b>Represented by:</b>		
Capital	1	1
Reserves	(2,869)	-
	<b>1</b>	<b>1</b>

**19. STOCK**

	<b>Group</b>		<b>Charity</b>	
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bought in goods for resale	97	4,253	-	-

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20. DEBTORS	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	169,243	31,765	169,243	31,765
Legacy debtors	965,000	1,839,186	965,000	1,839,186
Other debtors	153,142	410,376	151,981	408,616
Prepayments and accrued income	1,059,157	207,294	1,059,157	207,294
Owed by group undertaking	-	-	30,071	32,217
	<b>2,346,542</b>	<b>2,488,621</b>	<b>2,375,452</b>	<b>2,519,078</b>

Included in the Charity total above is £nil (2020: £30,000) of debtors due in over 1 year.

21. CREDITORS	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	94,412	158,288	94,412	157,329
Taxation and social security	84,584	129,203	84,584	89,585
Other creditors	147,036	3,742	147,036	3,742
Pension creditor	74,851	52,717	74,851	52,717
Accruals and deferred income	382,842	540,074	258,029	264,856
Owed to group undertaking	-	-	128,418	285,443
	<b>783,725</b>	<b>884,024</b>	<b>787,330</b>	<b>853,672</b>

Included within accruals and deferred income for the group and charity is deferred income of £31,529 (2020: £15,140) which represents NHS funding received relating to the following financial year. The amount deferred at year end will be released in the year ended 31 March 2022 as the relevant service is provided.

**22. PENSION COMMITMENTS**

The Charity operated two pension schemes during the year on behalf of its employees.

- NHS Pension Scheme
- AEGON Group Pension Scheme

Contributions to each scheme are charged to the Statement of Financial Activities as they arise.

**The NHS Pension Scheme** is an unfunded, defined benefit scheme that covers NHS employers, general practices and other bodies allowed under the direction of the Secretary of State in England and Wales. As a consequence, it is not possible for St Wilfrid's Hospice to identify its share of the assets and liabilities of the underlying scheme.

NHS Resource Accounts are published on the NHS Pension website annually and include the report from the scheme actuary.

St Wilfrid's Hospice adopts the employer contribution rates as recommended for its employees. At 31 March 2021 £27,646 was owed to the scheme in relation to contributions for the year (2020: £29,321). The hospice does not have any commitment to make good an actuarial deficit nor is it entitled to any benefit from surplus funding.

**The Aegon Group Pension Scheme** is a defined contribution scheme. At the 31 March 2021, £47,206 was owed to the Scheme in relation to contributions for the year (2020: £23,396).



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<b>23a. RESERVES</b>	<b>At 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers and Gains £</b>	<b>At 31 March 2021 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	4,870,559	6,592,065	(4,875,840)	(40,384)	6,546,400
Operational Reserve	690,000	-	-	25,000	715,000
	<b>5,560,559</b>	<b>6,592,065</b>	<b>(4,875,840)</b>	<b>(15,384)</b>	<b>7,261,400</b>
<b>Designated</b>					
Capital Maintenance Reserve	-	-	-	200,000	200,000
Transition fund	190,796	-	-	(190,796)	-
Fixed Asset Fund - New Hospice	14,907,102	-	(312,964)	(61,800)	14,532,338
Fixed Asset Funds – other Assets	489,631	-	(179,783)	73,740)	383,588
	<b>15,587,529</b>	<b>-</b>	<b>(492,747)</b>	<b>21,144</b>	<b>15,115,926</b>
<b>Total Unrestricted Funds</b>	<b>21,148,088</b>	<b>6,592,065</b>	<b>(5,368,587)</b>	<b>5,760</b>	<b>22,377,326</b>
<b>Restricted Funds</b>					
New Hospice Project	2,126	-	(249)	-	1,877
NHS England Capacity Grant		2,235,323	(2,235,323)	-	-
Staff amenity fund	(510)	390	510	-	390
Inpatient Unitequipment	4,501	6,009	(4,570)	(4,625)	1,315
Inpatient Unit running costs	-	24,700	(24,700)	-	-
Other than staff and administration	24,295	(6,318)	(17,977)	-	-
Medical Staff training	6,030		(3,624)	-	2,406
Hospice at Home Costs	-	32,175	(32,175)	-	-
Community Team Costs	-	10,000	-	-	10,000
Refurbishment of Physio & OT rooms	263	-	-	-	263
Complimentary Therapy	170	-	(170)	-	-
Clinical Staff training	8,110	5,000	(2,533)	-	10,577
Gym equipment	(9,007)	9,107	-	-	100
Living Well Centre Costs	-	3,500	-	-	3,500
St James' Place Grant – Breath Easy Project	-	-	(16,566)	-	(16,566)
Rene & Ghislaine of Paris Healing Foundation	-	9,700	(6,510)	-	3,190
Various Small funds	953	849	(794)	-	1,008
	<b>36,931</b>	<b>2,330,435</b>	<b>(2,344,681)</b>	<b>(4,625)</b>	<b>18,060</b>
	<b>21,185,019</b>	<b>8,922,500</b>	<b>(7,713,268)</b>	<b>1,135</b>	<b>22,395,386</b>

**Restricted Funds**

Charitable trusts have generously supported the community and inpatient services. In addition, trusts have contributed to clinical services education and training, and nursing & medical equipment and supplies.

The St James' Place Grant for the Breath Easy Project was agreed and will be paid to the Charity once costs are confirmed and authorised, hence the income will come in during the next period once entitlement has been established.

The remainder of a legacy received last year, was used for items other than salaries or administration.

The largest restricted fund in the year was the NHS England capacity grant, details of which are set out under note 3.

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**Designated Funds**

Previously the Trustees had agreed to move all the reserves representing the new Hospice costs capitalised by the Charity to a new Designated fund called Fixed Asset Fund - New Hospice. During 20/21 this fund was updated to reflect further capitalisation and depreciation. Trustees also agreed to move the reserves representing all other Fixed Assets to a new Designated fund called Fixed Asset Fund - Other Assets and this too was updated in 20/21.

The Trustees also agreed that the Transition Fund was no longer required.

**Capital Maintenance Fund**

The Trustees are aware that the ongoing major maintenance of the new hospice building will be a significant cost and have designated £200,000 to ensure the charity has sufficient funds to meet those costs.

<b>23b. RESERVES PRIOR YEAR</b>	<b>At 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers and Gains £</b>	<b>At 31 March 2020 £</b>
<b>Unrestricted funds</b>					
<b>General</b>					
General Funds	3,458,714	7,294,185	(7,226,050)	1,343,710	4,870,559
Operational Reserve	683,000	-	-	7,000	690,000
	<b>4,141,714</b>	<b>7,294,185</b>	<b>(7,226,050)</b>	<b>1,350,710</b>	<b>5,560,559</b>
<b>Designated</b>					
Fixed Asset Fund - Old Hospice	2,060,000	-	-	(2,060,000)	-
Transition fund	316,500	-	(125,704)	-	190,796
New Hospice Development Fund	-	-	(225,759)	-	-
Fixed Asset Fund - New Hospice	-	-	(184,302)	736,196	-
Fixed Asset Funds – other Assets	289,969	-	-	383,964	489,631
	<b>17,063,134</b>	<b>-</b>	<b>(535,765)</b>	<b>(939,840)</b>	<b>15,587,529</b>
<b>Total Unrestricted Funds</b>	<b>21,204,848</b>	<b>7,294,185</b>	<b>(7,761,815)</b>	<b>410,870</b>	<b>21,148,088</b>
<b>Restricted Funds</b>					
New Hospice Project	8,350	378,749	-	(384,973)	2,126
Staff amenity fund	298	1,651	(2,460)	-	(511)
Inpatient Unitequipment	6,430	31,877	(3,754)	(30,052)	4,501
Inpatient Unit running costs	-	12,986	(12,986)	-	-
Other than staff and administration	-	60,000	(35,705)	-	24,295
CNS	23	-	(23)	-	-
Medical Staff training	6,030	-	-	-	6,030
Hospice at Home	-	8,956	(8,956)	-	-
Refurbishment of Physio & OT rooms	263	-	-	-	263
Complimentary Therapy	1,233	170	(1,233)	-	170
Clinical Staff Training	1,560	8,000	(1,450)	-	8,110
Gym Equipment	-	-	(6,317)	(2,690)	(9,007)
Living Well Centre	-	3,728	(3,728)	-	-
Various Small funds	536	916	(1,052)	552	953
	<b>24,724</b>	<b>507,033</b>	<b>(77,663)</b>	<b>(417,163)</b>	<b>36,931</b>
	<b>21,229,572</b>	<b>7,801,218</b>	<b>(7,839,478)</b>	<b>(6,293)</b>	<b>21,185,019</b>

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
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**24. ANALYSIS OF NET ASSETS**

24a 2021	Group			
	Fixed assets £	Fixed asset Investments £	Other net Assets £	Total £
<b>General fund</b>	-	4,892	7,256,508	7,261,400
<b>Designated funds</b>				
Capital Maintenance Fund	-	-	200,000	200,000
Fixed Asset Fund – New Hospice	14,532,338	-	-	14,532,338
Fixed Asset – Other Assets	383,588	-	-	383,588
<b>Total Designated Funds</b>	<b>14,915,926</b>	<b>-</b>	<b>200,000</b>	<b>15,115,926</b>
<b>Restricted funds</b>	-	-	18,060	18,060
	<b>14,915,926</b>	<b>4,892</b>	<b>7,474,568</b>	<b>22,395,386</b>
	Charity			
	Fixed assets £	Fixed asset Investments £	Other net Assets £	Total £
<b>General fund</b>	-	4,892	7,259,375	7,264,267
<b>Designated funds</b>				
Capital Maintenance Fund	-	-	200,000	200,000
Fixed Asset Fund – New Hospice	14,532,338	-	-	14,532,338
Fixed Asset – Other Assets	383,588	-	-	383,588
<b>Total Designated Funds</b>	<b>14,915,926</b>	<b>-</b>	<b>200,000</b>	<b>15,115,926</b>
<b>Restricted funds</b>	-	-	18,060	18,060
	<b>14,915,926</b>	<b>4,892</b>	<b>7,477,435</b>	<b>22,398,253</b>

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
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**24. ANALYSIS OF NET ASSETS**

24b 2020	Group			Total £
	Fixed assets £	Fixed asset Investments £	Other net Assets £	
<b>General fund</b>	-	8,237	5,649,538	5,657,775
<b>Designated funds</b>				
Transition Fund	-	-	190,796	190,796
Fixed Asset Fund – Old Hospice	-	-	-	-
Fixed Asset Fund – New Hospice	13,884,350	-	-	13,884,350
Fixed Asset – Other Assets	1,512,383	-	-	1,512,383
<b>Total Designated Funds</b>	<b>15,396,733</b>	<b>-</b>	<b>190,796</b>	<b>15,587,529</b>
<b>Restricted funds</b>	-	-	(60,285)	(60,285)
	<b>15,396,733</b>	<b>8,237</b>	<b>5,780,049</b>	<b>21,185,019</b>

	Charity			Total £
	Fixed assets £	Fixed asset Investments £	Other net Assets £	
<b>General fund</b>	-	8,240	5,649,533	5,657,773
<b>Designated funds</b>				
Transition Fund	-	-	190,796	190,796
Fixed Asset Fund – Old Hospice	-	-	-	-
Fixed Asset Fund – New Hospice	13,884,350	-	-	13,884,350
Fixed Asset – Other Assets	1,512,383	-	-	1,512,383
<b>Total Designated Funds</b>	<b>15,396,733</b>	<b>-</b>	<b>190,796</b>	<b>15,587,529</b>
<b>Restricted funds</b>	-	-	(60,285)	(60,285)
	<b>15,396,733</b>	<b>8,240</b>	<b>5,780,044</b>	<b>21,185,017</b>

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
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**25. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>Group</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Net income/(expenditure) for the year	1,210,367	(44,553)
Adjustments for:		
Depreciation of charges	492,747	410,061
(Gains)/losses on investments	(1,135)	6,293
Loss on disposal of Fixed Assets	9,346	2,512
(Gain) on disposal of Current Asset	-	(8,044)
Dividends, interest from investments	(3,968)	(18,826)
Decrease/(increase) in stock	4,156	(657)
Increase/(Decrease) in debtors	142,079	(1,185,235)
(Decrease) in creditors	(100,299)	(839,144)
	<b>1,753,293</b>	<b>(1,677,593)</b>

**26. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	<b>Group</b>	
	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Cash in hand	5,911,654	4,171,199
	<b>5,911,654</b>	<b>4,171,199</b>

**27. RELATED PARTY TRANSACTIONS**

During the year St Wilfrid's Hospice Trading Limited declared a gift aid payment of £16,721 (2020: £32,958), to St Wilfrid's Hospice (South Coast) Limited, its parent company. At the year end £71 was outstanding (2020: £1,458).

During the year St Wilfrid's Hospice (South Coast) Projects Limited declared a gift aid payment of £0 (2020: £4,661), to St Wilfrid's Hospice (South Coast) Limited, its parent company. At the year end £0 was outstanding (2020: £161).

Ursula Watt is a partner at George Ide LLP, a firm of solicitors, and a trustee of the Charity. The Charity has paid George Ide LLP £17,852 (2020: £15,060) for professional advice during the year. During the year George Ide LLP made donations of £625 (2020: £196) to the Charity.

During the year, Trustees donated a total of £10,096 (2020: £7,255) to the Charity.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
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**28. FINANCIAL COMMITMENTS**

As at 31 March 2021 the company was committed to making the following payments under non-cancellable operating leases:

	<b>2021 – Group and Charity 2 and 5</b>			
	<b>&lt;1 year</b>	<b>years</b>	<b>&gt;5 years</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Land & Buildings	311,420	1,060,228	311,400	1,683,048
Other	24,329	22,781	-	47,110
	<u>335,749</u>	<u>1,083,009</u>	<u>311,400</u>	<u>1,730,158</u>
	<u><u>335,749</u></u>	<u><u>1,083,009</u></u>	<u><u>311,400</u></u>	<u><u>1,730,158</u></u>
Land & Buildings				
Other				
	<b>2020 – Group and Charity 2 and 5</b>			
	<b>&lt;1 year</b>	<b>years</b>	<b>&gt;5 years</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Land & Buildings	320,523	562,358	68,800	951,681
Other	27,959	34,119	-	62,078
	<u>348,491</u>	<u>596,477</u>	<u>68,800</u>	<u>1,013,759</u>
	<u><u>348,491</u></u>	<u><u>596,477</u></u>	<u><u>68,800</u></u>	<u><u>1,013,759</u></u>

**29. CAPITAL COMMITMENTS**

At the year-end St Wilfrid's Hospice (South Coast) Projects Limited was contracted into capital commitments totalling £nil (2020: £266,528) for the build of the new hospice.

**ST WILFRID'S HOSPICE (SOUTH COAST) LIMITED**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**30. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>INCOME FROM:</b>			
<b>Donations and Legacies</b>			
Donations	1,349,860	443,314	1,793,174
Legacies	2,397,663	60,000	2,457,663
	<b>3,747,523</b>	<b>503,314</b>	<b>4,250,837</b>
<b>Charitable Activities</b>	1,304,794	-	1,304,794
<b>Other Trading Activities</b>	2,223,057	3,704	2,226,761
<b>Investments</b>	18,811	15	18,826
	<b>7,294,185</b>	<b>507,033</b>	<b>7,801,218</b>
<b>EXPENDITURE ON:</b>			
<b>Costs of Raising Funds</b>	2,444,911	-	2,444,911
<b>Charitable Activities</b>			
Inpatient Unit	2,985,521	60,866	3,046,387
Community Services	1,464,441	9,171	1,473,612
Palliative Day Services	492,718	7,626	500,344
Education and Training	374,224	-	374,224
	<b>5,316,904</b>	<b>77,663</b>	<b>5,394,567</b>
<b>Total costs of Charitable Activities</b>			
	<b>7,761,815</b>	<b>77,663</b>	<b>7,839,478</b>
<b>Net income from operational activities for the year</b>	(467,630)	429,370	(38,260)
Net (losses) on investments	(6,293)	-	(6,293)
<b>NET INCOME/(EXPENDITURE)</b>	<b>(473,923)</b>	<b>429,370</b>	<b>(44,553)</b>
<b>Transfers between funds</b>	417,163	(417,163)	-
<b>NET MOVEMENT IN FUNDS</b>	<b>(56,760)</b>	<b>12,207</b>	<b>(44,553)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	21,204,848	24,724	21,229,572
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>21,148,088</b>	<b>36,931</b>	<b>21,185,019</b>