



**ST WILFRID'S HOSPICE (EASTBOURNE)**  
**REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**Charity Registration Number: 283686**  
**Company Registration Number: 01594410 (England and Wales)**

**ST WILFRID'S HOSPICE (EASTBOURNE)**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

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**ST WILFRID'S HOSPICE (EASTBOURNE)**

**LEGAL AND ADMINISTRATIVE INFORMATION**

**FOR THE YEAR ENDED 31 MARCH 2023**

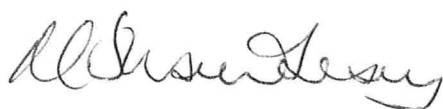
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<b>REGISTERED NAME OF CHARITY</b>	St Wilfrid's Hospice (Eastbourne)
<b>CHARITY NUMBER</b>	283686
<b>COMPANY NUMBER</b>	01594410
<b>PRINCIPAL OFFICE/REGISTERED OFFICE</b>	1 Broadwater Way Eastbourne East Sussex BN22 9PZ
<b>PRESIDENT</b>	HM The Queen
<b>PATRONS</b>	The Duke of Devonshire Mr David Dimbleby Dr Joan Hester
<b>TRUSTEES</b>	Mr S O'Leary (Chair) Mr D Adams Dr M Barnes Mrs J Butler Ms L Chambers Ms B Hobson (appointed 13 September 2022) Mr D Holdsworth (appointed 13 September 2022) Ms F MacIntyre Mr G Meyer Mrs M Richardson Mr D Turner
<b>CHIEF EXECUTIVE</b>	Mr C Twomey (appointed 1 January 2023) Mr D Scott-Ralphs (retired 31 December 2022)
<b>LEADERSHIP TEAM</b>	Dr D Barclay (Medical Director) Ms A Dechamps (Patient & Family Support Director) Mr D Mackenzie (Finance and IT Director) Mrs P Russell (Development Director) Mr C Twomey (Clinical Services Director) (until 31 December 2022) Mrs R Bacon (Associate Director for Clinical Services) Mrs G Chandler (Associate Director for People Services) Mrs L Free (Associate Medical Director) Mrs T Schrikker (Associate Director for Quality Improvement)
<b>AUDITORS</b>	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG

### Chair's introduction

Welcome to the 2022-23 St Wilfrid's Hospice Statutory Accounts. This year has been one of change and collaboration, as we welcomed a new CEO and strengthened our work with other local hospices. In January 2023 we welcomed Colin Twomey - formerly our Clinical Services Director - into the role of CEO, having wished David Scott Ralphs a happy retirement and thanked him for his stalwart service over the previous six years. Despite such a significant change the organisation did not lose focus or momentum as we concluded the final year of our five-year, Closer to You, strategy and committed to new strategic priorities for the coming five years. Our ongoing collaboration with all hospices working across Sussex continued to strengthen - with the ultimate aim of enhancing patients' experiences of end of life care, through increased consistency of service delivery, better standardisation of quality measures and maximising the effective use of our very specialist resources. More locally, our collaboration with St Michael's Hospice - which serves the people of Hastings and Rother, has resulted in an increased number of shared posts at Director level. This has enabled both hospices to respond better to local variations in need whilst increasing standardisation of services and equity of access across a larger area of East Sussex

It was our first year of operating the service free from the limitations imposed by the demands of the covid pandemic. Whilst the levels of take-up for our inpatient services have not got back to pre-pandemic levels, our community support services have increased their reach, as have our bereavement services. Satisfaction levels expressed by patients and other users of our service remain high - as do engagement levels with all of our feedback mechanisms. The communities of Eastbourne, Seaford, Polegate, Uckfield and Heathfield and surrounding villages continue to give us a tremendous amount of support; through their voluntary work with us, through their incredibly generous fundraising efforts and through their support of our trading activities in our shops. In addition to all that they continue to be the most effective ambassadors, championing the importance of locally available, high quality hospice care for local people at the end of life. On behalf of all members of the Board of Trustees I convey our thanks to them and our staff for their dedication and ongoing commitment.



**Shaun O'Leary**  
Chair





## HEADLINES FROM 2022/23

- St Wilfrid's Hospice has increased the number of patients and carers reached within its catchment area during the year.
- Direct support was provided to 1,603 patients, a 6% increase on prior year.
- St Wilfrid's Hospice saw a 15% reduction in Inpatient Unit admissions during the year with 206 patients admitted.
- There was a 24% growth in the number of carers supported, with 5777 receiving hospice support.
- 28% of patients supported had a non-cancer diagnosis, similar to the previous year.
- Our multi-disciplinary Community team provided **6,319 face-to-face support sessions** an 18% increase on year.
- There were **13, 516 calls** to the 24/7 NurseLine, 28% below last year's figure.
- The Care at Home team provided **8, 132 visits to home** to 157 people, an increase of 8%.
- We began providing again individual and group therapy in the renamed Living Well service for **103 patients**.
- Counselling activity saw **2,437** professional sessions for **622** people. This service continued to be available to the whole community. Of this number, **120** were children and young people.
- Community Support Volunteers provided **befriending support to 122 patients** and further informal support to **40 family members**.
- **62%** of patients died in their preferred place of care where they listed a preference.
- **94%** of urgent referrals were responded to within 24 hours.
- **88%** of bereaved families were extremely likely to recommend St Wilfrid's as a place of care and 8% likely.
- Total income increased by 9% (£0.77M), a consequence of higher than budgeted legacy income receipts and the charity recorded a surplus of £102K.

## OUR VISION

A community where people talk openly about dying, live well until the end of their life and where no one dies alone, afraid or in pain.

## OUR MISSION

Reaching out to transform end of life care.

## OUR VALUES

### Compassionate

We care about each other. We will go out of our way to recognise when someone needs our help and support and will respond to the very best of our ability.

### Professional

We use our knowledge and skills individually and collectively to deliver the best service possible to those we support. We proactively seek to improve and enhance our skills, taking pride in developing ourselves and others.

### Progressive

We're forward looking and thinking. We pursue opportunities to improve and find better ways of doing things through new ideas and approaches.

### Respectful

We treat people with dignity and respect, always acknowledging and respecting people's individuality. What makes us different makes us better.

## OBJECTIVES AND ACTIVITIES

### About St Wilfrid's Hospice

St Wilfrid's is the local hospice for the town of Eastbourne and the surrounding area in East Sussex, including Seaford, Pevensey, Hailsham, Heathfield and Uckfield and all points in between. This comprises a population of c.250,000 people and an area of c.300 square miles.

Our focus is on providing specialist care and support for people living with a terminal illness and for their carers and families. People are generally referred to the hospice by their hospital team, GP, or other healthcare professional, although we also accept self-referrals. Our support is geared to deal with a range of issues including uncontrolled pain, nausea, breathlessness, fatigue, anxiety and low mood, as well as practical or family concerns.

We provide our support through a multidisciplinary team of palliative care doctors, clinical nurse specialists (CNS), registered nurses (RN), healthcare assistants (HCA), physiotherapists, occupational therapists, counsellors, social workers and spiritual support workers. This paid workforce is supported by a team of volunteers doing a range of roles: welcoming, catering, driving, providing respite sitting, befriending, gardening, serving in one of the hospice's community shops, to name but a few.

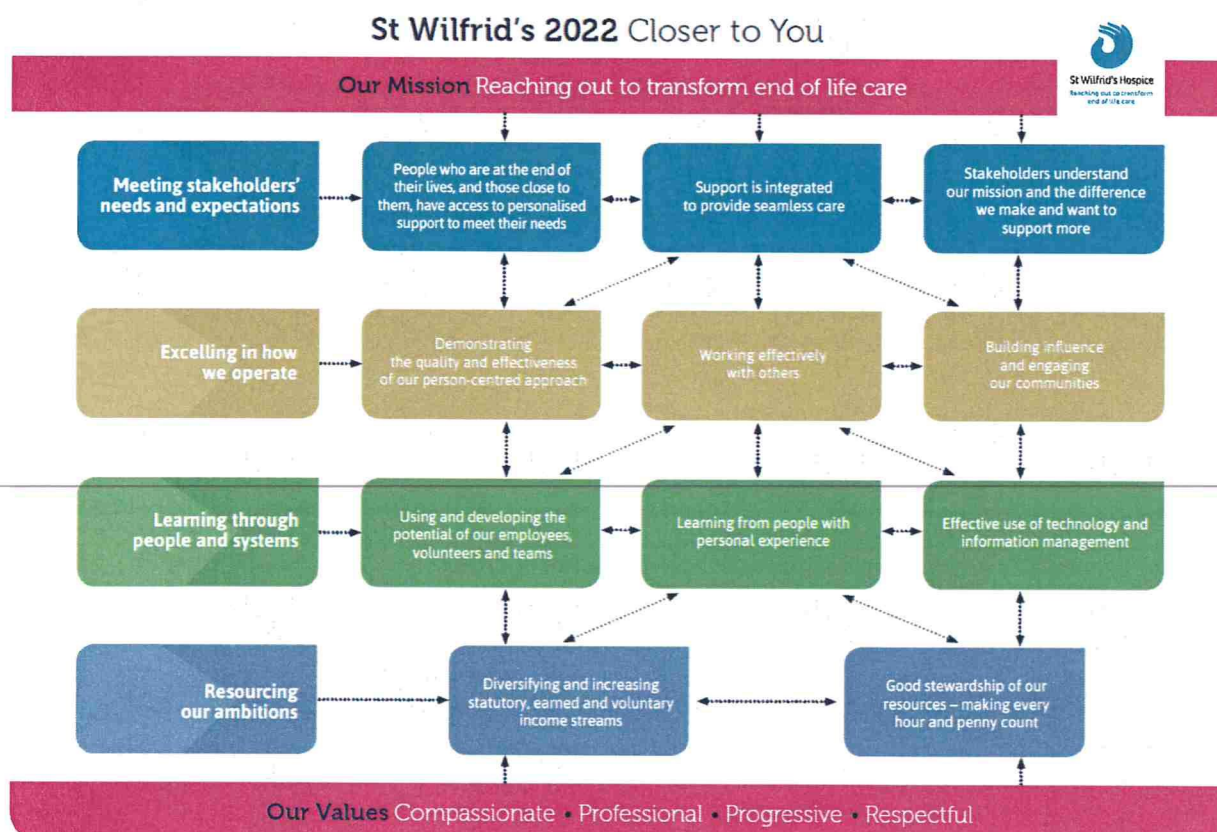
Our aim is to enable patients to live well for whatever period remains of their lives through our holistic support and ideally to become involved in the early stages of a terminal diagnosis.

The range of our services comprises:

- An inpatient facility with 20 ground floor, ensuite bedrooms overlooking beautiful gardens.
- A Community Nursing service providing proactive and responsive support to patients and families in outpatient clinics and in their homes, from 7am to 7pm seven days a week.
- A 24/7 NurseLine offering advice and support at the time of need.
- A Care at Home service providing personal care to help people remain at home.
- A Living Well centre with activity rooms, therapy suites and a gym for rehabilitative palliative care.
- Physiotherapy and occupational therapy (OT) support in the hospice and at home.
- Pre- and post-bereavement counselling, for children and young people and adults. This service now supports the whole community and is not restricted to hospice patients.
- Social work support to deal with some of the practical and emotional challenges of a terminal diagnosis.
- Spiritual support to help people find meaning at the end of their lives.
- A befriending and connecting service in the community through Community Support Volunteers and Community Links with other organisations.
- Education about palliative care for other health and care professionals with whom we work in partnership.

### Our strategy – Closer to You

In 2017 we launched our five-year Closer to You strategy. In 2022 we made the decision to extend the strategy to six years due to the disruption during the Covid-19 pandemic. During the year the hospice undertook a process to develop its future strategy. The Closer to You strategy is encapsulated in a high level framework:



### Public Benefit

St Wilfrid's serves a population of 250,000 living in Eastbourne, Seaford, Pevensey, Hailsham, Uckfield, Heathfield and all areas in between, an area of c.300 square miles. Any adult with a terminal illness can be referred by their GP or other healthcare professional and our support is provided without charge. We also provide a community bereavement service free of charge to any child or adult in our catchment area. Around 70% of the hospice's expenditure is funded by voluntary income in a typical year. The Trustees have had due regard to the Charities Commission's guidance relating to Public Benefit and confirm that the Charity's activities as described under the section Objectives and Activities of this report meet the guidance on public benefit.

### External overview

In the earlier part of the reporting year there remained some on-going disruption from the pandemic. However, in general this was a year of return to business as usual with regards to clinical activities. Fundraising remained challenged in certain areas, although in person and mass events returned.



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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Locally, in line with the national picture, health and social care services faced on-going financial and resource challenges. The health and care workforce faced great challenge with shortages and difficulties in recruitment and retention, as well as on-going industrial action in the NHS. The Covid-19 funding previously received from the NHS ceased. Any increases in granted income was below inflation. On-going volatility both nationally and globally meant the sustained effect of the cost-of-living crisis on income streams.



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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ACHIEVEMENTS AND PERFORMANCE

**Meeting stakeholder's needs and expectations**

The 2022/23 operating year saw an increase in people supported, up 6% to 1,603 patients. In the inpatient unit we had a total of 206 patient stays within the year, a 15% reduction on year. This is in line with local and national trends, and no harm was identified to patients not able to be admitted. This is balanced in part by an increase in community support provided by the hospice, which continued its increase in activity, with almost 6,319 face to face sessions and 28,000 telephone contacts delivered by our multi-disciplinary team of doctors, nurses, HCAs and therapists. An ambition to increase the visiting service to 10 pm was not met, and the decision taken to step down from this ambition. This is in part due to difficulties in recruiting sufficient numbers of Registered Nurses. The visiting day was extended from previous hours to 7am – 7pm. This team was able to respond to 94% of urgent referrals within 24 hours. Calls to the 24/7 NurseLine were down by 18% at 13,516 calls but patient and family feedback continued to show that this service was hugely appreciated both for giving advice and for mobilising more active support when needed. It is likely there were a higher number of calls handled, due to a change in electronic database meaning some calls may not have been logged.

The Therapies Team has continued to support the development of our Living Well concept. Established groups, such as the Fatigue and Breathless Clinic, continue to have strong attendance and the hospice has developed extra physiotherapy-led gym groups as well as re-establishing Living Well Matters. This is an 8-week programme aimed at supporting new patients to orientate to hospice services. Each session is facilitated by a different member of the MDT each week. Activity within the hospice's day services continued to establish during the year following opening up post-pandemic. This included out-patient appointments, physical therapy sessions and group sessions.

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In addition, the hospice began to evolve its community engagement approach, based on public health approaches to end of life care, to begin to broaden access and choice. Our Community Engagement team developed close links with our Equality, Diversity and Inclusion Lead to begin more focused work sharing our services with different groups and reaching out to the community through community engagement tours in different parts of our catchment area. The community links network is now being proactively used as a resource to signpost patients to activities and support which may benefit them in their own community.

Our Care at Home service, with a dedicated team of Care Assistants providing personal care in the home, has been operating since 2017 and last year the team provided over 11,900 hours of support to 133 clients, a decrease of 4% on the previous year. The service is largely funded through the Continuing Healthcare funding stream on a referral basis and demand continues to grow. A plan to expand the team to support more people in rural areas of the catchment area progressed through the year, although again challenged by recruiting sufficient workforce.

Counselling activity also grew in the year, with 3,000 professional sessions for 1,074 individuals. Included in this was support for 158 children through the Seahorse Project, a 31% increase. We once again provided counselling support to the whole community, not just those on the hospice caseload and there was a 17% increase in community referrals. 577 carers were provided with direct psychosocial support, 24% more than the previous year.

**Excelling in how we operate**

The four Quality Improvement Priorities set last year were:

- To review and improve our current offer and practice in regard to advance care planning.
- To amplify the patient/family voice in planning and delivery
- To improve reach of, and access to, hospice care ensuring equity in relation to diagnosis, location, and demographics
- To improve use of digital health.



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FOR THE YEAR ENDED 31 MARCH 2023

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In the reporting year there has been 404 patients who have had a Recommended Summary Plan for Emergency Care and Treatment (ReSPECT) form created within the patient electronic records, this is 20 more patients compared to 2021-2022. A culture of reflective learning has been created through Recommended Summary Plan for Emergency Care and Treatment (ReSPECT) Quality Assurance Forums.

With regards patient and family voice, an additional Social Worker has joined the patient and family support team, with a focus to identify and address carer needs. The feedback from bereaved relatives (VOICES questionnaire) was taken to learning sessions to identify areas for improvement.

The hospice took part in the National Equitable Care for all Ethnicities at the end-of-life audit led by Kings College Hospital, London. Spot audits to capture compliance of recording demographics were undertaken and a training presentation created with the EDI (equality, diversity, and inclusion) lead for the hospice. The process was reviewed as part of moving to a new electronic patient records (EPR) system in March 2023.

The role of Digital Health Lead which had been fixed term was extended following demonstration of success, including the introduction of tablet devices in each patient room on the Inpatient Unit, enabling documentation to be more effectively managed and accessed to improve response and accuracy, and in turn, reduce potential error.

**Learning through people and systems**

The hospice evolved its employee wellbeing and support offer with a range of support opportunities including counselling, a group to look at the impact of menopause, mental health first aiders and one to one mentoring and supervision. Absence fell by 12% in year. The specific challenges around Registered Nurse recruitment required sustained focus, showing benefit towards the end of the reporting year with an increase in Registered Nurses recruited. The hospice achieved an award from the local county council for its work on employee wellbeing.

Digital transformation continued with a number of key databases implemented. A new electronic patient database was successfully implemented, one of the biggest digital projects in the hospice's recent history. A new learning management system was implemented for employees. This was part of a collaborative project with other Sussex hospices.

**Resourcing our ambitions**

The 2022/23 financial year was positive for the charity, despite the external economic instabilities. Legacies performed well with £3.8m in year. Fundraising activity was strong, with events income doubling on previous year and returning the highest income on record at £500k. The retail operation provided £140k for the hospice, demonstrating a healthy emergence from the pandemic.

Expenditure was £163k (2%) under budget, due in the main to salary savings as we encountered challenges in recruiting to the full establishment.

Further progress was made on the Sussex hospices collaboration programme. The tele-mentoring project to support care homes to deliver end of life care concluded its three-year pilot with a number of key learning points to inform future developments. The leadership programme delivered since 2021 continued with further cohorts. The new learning management system was an effect of collaboration between five hospices. St Wilfrid's continued to share a Finance & IT Director with its neighbouring hospice, St Michael's Hastings & Rother. In addition, the two organisations commenced a joint Medical Director post and agreed a joint Clinical Services Director post.

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

## Performance of material fundraising activities

	2022/23	2021/22	Increase/decrease	Variance
	£k	£k	£k	%
Legacies	3,848	2,894	954	33
Donations and Gifts	1,805	1,780	25	1
Lottery	352	362	(10)	(3)
Trading	1,260	1,135	125	11

## FINANCIAL REVIEW

## Review of the financial position at the end of the year

The Hospice is reporting a consolidated net surplus of £102k compared to a surplus of £869k in 2021-22.

Total income for the current financial year is £9,690k, an increase of £770k (9%) on 2021-22, a key driver being a £955k increase in legacy income over the previous financial year (+33%). Accrued legacy income amounts to £1.48m (2021-22 £1.51m).

The consolidated expenditure is £9,442k, an increase of £1,138k (14%). The expenditure profile is:

	<u>2022-23</u>	<u>2021-22</u>
	£k	£k
• Patient Care	7,051 (75%)	6,356 (76%)
• Fundraising	1,237 (13%)	979 (12%)
• Trading	1,154 (12%)	969 (12%)

The grant received from NHS East Sussex CCG included an uplift of 1.66% for the period April to September, reduced to 1.16% for the period October to March (2021-22 0.5%).

## Going Concern

The Trustees have considered the state of the finances of the charity and are of the view that it continues to be a going concern. A surplus of £102k has been posted for 2022/23. The cash flow is strong and free reserves at year end were at just under 13 months of total expenditure. The vast majority of income is unrestricted and there are strong legacy flows predicted for the coming year from those notified and accrued. A Legacy Equalisation Reserve has been built up to smooth any volatility in legacy receipts. The main risk area is for a sudden drop in legacy notifications and receipts and, in this eventuality, we would be able to draw on this reserve and adapt our planning for the following year. While many of the hospice's costs are fixed, in the event of a substantial drop in income there would be a moratorium on recruitment, which could potentially have some bearing on the services we are able to provide. The organisation does quarterly reforecasting and a monthly rolling cash flow, so would be able to respond quickly to any change in circumstances to flex costs.

## Investment policy

In 2021 St Wilfrid's Hospice made the decision to invest some of its reserves in an investment portfolio, following the bequest of a large shares portfolio. Rathbones Investment Management were appointed to manage this portfolio on a discretionary basis. The investment policy is to maintain around £3m in liquid cash and to invest other surplus funds in a range of short-term and long-term liquid investments, adopting a medium risk approach and targeting an aggregate return of CPI+3% over a business cycle. We also continue to hold a couple of investment properties, which are let to tenants and provide a rental yield.

### Funding sources

Our funding comes from:

	2022/23	2021/22
Legacies	40%	32%
Gifts and Donations	18%	20%
Statutory Funding	23%	30%
Trading	13%	13%
Lottery	4%	4%
Investments/other	2%	1%

### Reserves Policy

In 2021 the charity adjusted its reserves policy in light of the continuing uncertainty about the economy following the Covid pandemic and other world events. The Trustees have agreed to target an overall free reserves figure of 9 months of total expenditure. The free reserves figure is comprised of the aggregate of the Operating, Legacy Equalisation, Asset Management and Strategic Development Reserves.

#### Operating reserve

The key risk the Charity faces is the challenge to financial sustainability as a result of a temporary or longer-term fall in its given, granted or earned income. Around 70% of the charity's income derives from public giving, with a heavy dependence upon general donations and legacy income, which can be unpredictable within a defined time period. The Trustees consider it prudent and desirable to ensure that the risks and challenges to income in the short and medium term can be met without significant disruption to services. The Trustees consider that an operating reserve of four to six months of full running costs is appropriate to mitigate this risk, with an aim to keep the reserve at the top end of this range.

#### Legacy Equalisation Reserve

This reserve was set up in 2018 to smooth out any year-on-year fluctuations in legacy income. Legacies are an important income stream for the hospice, generally comprising around a third of total income, but can be volatile. The charity therefore needs to include legacy income in its cost budgeting, so this reserve is an added contingency to avoid any disruption to day-to-day activity in the event of low legacy receipts in a given year. Funds would be taken from the reserve to make good any shortfall in legacies against the annual budget, unless compensated for by other income streams.

#### Asset Management Reserve

A 15-year asset management survey has been completed, which identifies potential upgrading and repair work which will be required going forward to the building and plant. The Trustees have agreed therefore to set aside a minimum of 10% of surplus funds in any given year for future work and at the present time this fund is being built.

#### Strategic Development Reserve

The Trustees recognise their responsibility to ensure that monies given to the charity are used to further the charity's objects and meet the needs of its beneficiaries. Any funds surplus to those required for the other designated reserve funds are held in a strategic development reserve. The strategic development reserve is earmarked to contribute to the funding of the charity's strategic aims, whether for revenue or capital expenditure. Some of this reserve was drawn on last year to support the collaboration work with the other Sussex hospices. Part of the strategic development reserve is held in investment properties yielding an income.



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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Restricted Reserve

Some funds are given to the charity to use for specific purposes and where this is the case they are held on trust in a restricted reserve and drawn on as the funds are required for the purposes for which they were given. Where a capital asset is bought with the funds, the reserve is drawn down in line with the totality at the time of purchase.

Fixed Asset Reserve

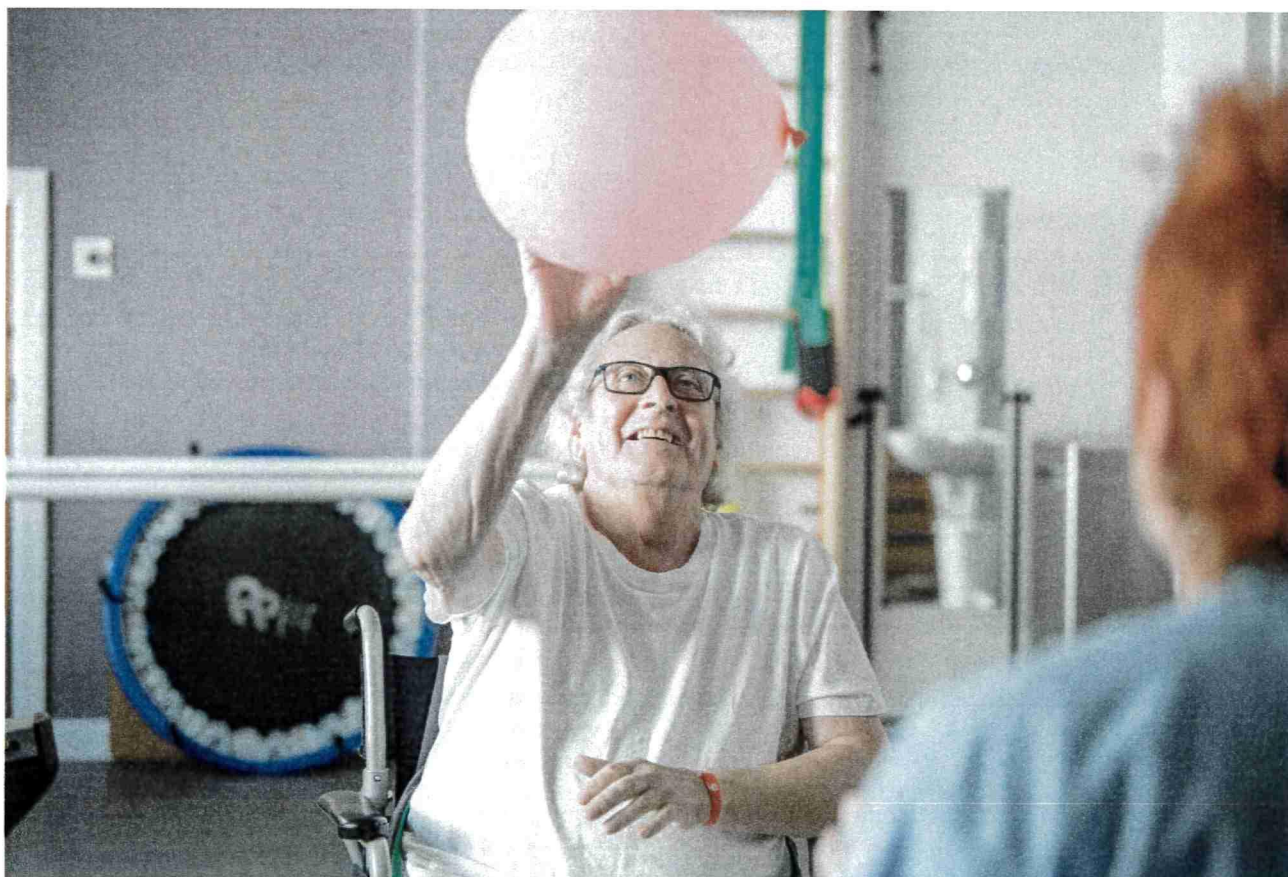
This represents the amount of the total reserves that are tied up in tangible fixed assets that cannot be realised easily, mainly the hospice building, plant and equipment.

Revaluation Reserve

The Revaluation Reserve reflects an increase in the value of investment properties in the period.

At 31 March 2023 the charity had total reserves of £19,879k (21/22 £19,777k), represented as follows:

Operating Reserve	£5,919k	(21/22 £5,465k)
Legacy Equalisation Reserve	£2,560k	(21/22 £2,560k)
Asset Management Reserve	£700k	(21/22 £700k)
Restricted Reserve	£49k	(21/22 £95k)
Fixed Asset Reserve	£9,507k	(21/22 £9,817k)
Strategic Development Reserve	£954k	(21/22 £954k)
Revaluation Reserve	£190k	(21/22 £185k)



## TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

## RISK MANAGEMENT

A strategic risk register detailing and ranking the key risks the charity faces is reviewed by the hospice Leadership Team on a monthly basis and by the Board of Trustees twice a year. There are then individual risk registers for each area of operation. All risks faced by the charity are given a risk rating. A risk score is obtained by considering the likelihood of the risk occurring and the impact that occurrence would have on the charity. The top risks identified on the strategic register as at 31 March 2023 were:

Risk identified	Actions taken to mitigate the risk
Uncertainty of income and impact on cashflow.	Income generation strategy focuses on diversification of funding streams. Establishment of legacy equalisation reserve and increase to 9 months of free reserves target. Rolling 3 year financial and scenario planning. Quarterly I&E reforecasts and 12 month forward rolling cash flow updated monthly. Active exploration of opportunities for cost sharing with other hospices. Continue to engage with ICB around commissioning and funding of end of life care.
Staffing capacity and resilience.	Active workforce planning to anticipate future need and develop career pathways. Major focus on employee and volunteer wellbeing support. Continuing to recruit new volunteers. Improvements to IT system to allow more efficient working. Diversity audit leading to actions to broaden recruitment reach. Closer working with St Michael's Hospice to create shared roles and conditions.
Safeguarding.	Safeguarding Steering Group meets quarterly to oversee work. Corporate safeguarding risk register in place and featured in every departmental register. Mandatory training in children and adult safeguarding for clinical and non-clinical staff and volunteers – over 90% completion. Freedom to Speak Up Advocates in place.
Major incident/business continuity.	Major incident and recovery plan updated annually, with test exercises undertaken. IT system upgraded to facilitate mobile working. Daily backups of key databases. Flu and Covid jabs offered to all staff. Focus on infection control. Regular fire drills and fire risk assessment.



## TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

Cost of repairing or replacing fixed assets.	Fixed asset register in place. 15 year asset management plan created and asset management reserve being built. Dilapidations provision made for shops. Fundraising for capital works.
Fraud, theft and cyber crime.	Cyber Essentials Plus accreditation achieved. New IT hardware protected by Trend business security and data encrypted in the event of loss. Servers patched regularly to provide updated protection against ransomware. Electronic payments double signed by the leadership team. Annual cyber awareness mandatory training.
Information governance.	Finance and IT Director is Senior Information Risk Officer (SIRO). Data Protection Steering Group comprising Information Asset Owners meets monthly. Cyber Essentials Plus accreditation. Privacy Impact Assessments for each new contract/initiative. Annual refresher training. Sentinel AINM system facilitates reporting and monitoring of data breaches.

## FUNDRAISING APPROACH AND PERFORMANCE

**Approach to monitoring of activities and membership of voluntary schemes for regulating fundraising**

The charity is registered with Fundraising Regulator and the Institute of Fundraising and undertakes fundraising activity with its supporters in line with the Fundraising Code of Practice. We encourage our fundraising service providers to also be signed up to the code. The charity regularly monitors changes in legislation. The charity is registered with the Fundraising Preference Service and received no requests from individuals via the Service to be removed from the mailing list last year.

St Wilfrid's lottery is run by Local Hospice Lottery Ltd, which is a member of the Hospice Lotteries Association and the Lotteries Council and licensed by the Gambling Commission.

The charity's fundraising activities include hospice-arranged events and UK and overseas challenge events which are managed by commercial event providers. All events are risk assessed in accordance with hospice policies. Direct mailing campaigns are organised to generate single and regular gifts, legacies and in memory gifts and managed in line with our information governance and ethical fundraising policies.

The charity also fundraises through corporate campaigns; community talks, school activities, clubs, societies, and church involvement and engaging with grant-making bodies including charitable foundations and trusts.

**Monitoring of activities carried out by third parties**

The charity has in place a lottery contract, which specifies that Local Hospice Lottery undertakes to conform to statutory and local authority requirements to ensure gambling is conducted in a fair, responsible and open way and to prevent being associated with crime or disorder. The hospice plays an active oversight role in the training and development of

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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lottery canvassers and ensures that any complaints are dealt with promptly and responsibly, in line with the Fundraising Code of Practice.

Contracts with mailing fulfilment houses ensure that all data handling conforms to the requirements of the Data Protection Act (2018) and Privacy and Electronic Communications Regulations (PECR) (2003) and with the Hospice Information Governance Policy.

Hospice fundraising complies with the charity's ethical fundraising policy and the Fundraising Code of Practice. The charity's fundraising promise specifies what information about supporters is collected and how that information is used. Our policy sets out the circumstances in which information about a supporter may be disclosed, how personal information is stored and the rights of data subjects. All written and email communication contains a statement about how information will be used, an option to state or change data preferences and a link to our full fundraising promise on the hospice website.

**Management of complaints**

Our website outlines our complaints policy for the public and clearly explains how an individual can complain. We received no complaints related to fundraising in the 2022/23 financial year (compare to six prior year). Complaints are dealt with in line with our fundraising complaints policy. All complaints are escalated to our Leadership Team and Trustees so they can consider lessons learnt. We report to the Fundraising Regulator on the totality of our complaints.

**Protection of vulnerable people and other members of the public**

Our ethical fundraising policy outlines our policy and procedure to protect vulnerable people and our fundraisers (both staff and third party) are familiarised with the policy to ensure that it is applied properly.



**PLANS FOR FUTURE PERIODS**

The hospice will implement its new strategy from April 2023. This will have the mission to enable people to live well until the end of life. It will have five ambitions:

- Across our communities we will lead improvements in end-of-life care
- We will continue to strive for excellence in all that we do.
- We will build strong, influential partnerships within the Sussex Integrated Care system.
- We will build a workforce fit for the future.
- We will build sustainable and resilient funding.

In 2023/24 the key objectives will be:

- Establishing new ways of working in partnership. This will include a 24/7 helpline and a virtual ward pilot.
- Reduce inequalities and improve access: begin work to clarify our five-year approach and measures of success.
- Build our ability to use community engagement and public health approaches to improve access to end-of-life support across communities.
- Use digital technology to demonstrate impact and outcomes. This will be through establishment of an electronic patient database which is used across all Sussex hospices and collaborating across Sussex hospices to improve data.
- Demonstrate excellence in quality improvement approaches through establishment of a hospice-wide quality improvement methodology.
- Strengthen our commissioning relationship with the Sussex Integrated Care Board
- Improve our workforce resilience: commence trainee Nursing Associate roles, work with Sussex Hospice collaborative on joint ventures, establish a reviewed organisational learning and development structure, implement a new job evaluation framework.
- Ensure environmental sustainability: establish a green team, install solar panels, explore electric fleet vehicles.
- Ensure most successful retail operation, financial management and fundraising activity



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

St Wilfrid's Hospice (Eastbourne) is a company limited by guarantee. The Articles of Association were last amended in 2017. None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute up to £5 in the event of a winding up. The Trustees are also the directors for the purpose of company law.

**Organisational structure**

St Wilfrid's Hospice (Eastbourne) had two subsidiary companies at 31 March 2022:

- St Wilfrid's Hospice Eastbourne Trading Company Limited. Registered Company No: 2198239. Activity through this company includes any 'bought-in goods' trading and the operations of the hospice café (donated goods retail activity now flows through the Charity itself).
- St Wilfrid's Hospice (Eastbourne) Projects Limited. Registered Company No: 07054375. Set up to deal with the management, design and construction of the new hospice. This company will remain in existence for a period of up to 10 years following completion of the building but is currently dormant.

The results of St Wilfrid's Hospice (Eastbourne) Projects Limited have not been consolidated into these financial statements as its results are immaterial to the Charity and the Group.

**Appointment of Trustees and committee structure**

Trustees are recruited against a set of competencies and to bring a diverse set of skills and experience to the charity. The Board of Trustees and the Leadership Team work in partnership when developing policy and strategy. In their fiduciary role the Trustees account for the organisation's compliance with regulation, and they monitor the performance of the organisation against the strategy and business plan. They receive a full induction, and a governance development budget is set aside for training focused on strengthening governance performance.

Trustees may serve a maximum of three terms of three years. The Board meets six times a year and two of these meetings are concerned specifically with a review of strategy. There are Trustee sub-committees for Audit, Clinical Governance, People and Income Generation (which also considers the business of the retail operation). A Trustee sits on the Health & Safety committee, which is an operational committee chaired by the Chief Executive and with staff representation. Terms of reference and Trustee membership for all committees are approved by the Board of Trustees annually. Trustees have individual reviews with the Chair each year and the Chair is also reviewed. Every Trustee signs a Code of Conduct upon joining the Board and at the time of starting a new term. Trustees also complete a Register of Interests annually.

The Articles of Association permit the appointment of up to three Co-optees to each of the sub-committees, with re-appointment annually for up to four years. Such Co-optees bring relevant skills and expertise to the committees and are able to participate and vote equally on matters. During the year there was, one co-optee on the Income Generation Committee and two on the Clinical Governance Committee.

## TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees who served during the year and their attendance at Board meetings were:

	Meetings attended
Mr S O'Leary Chair of Trustees	6
Mr D Adams #	6
Dr M Barnes ♣	6
Mrs J Butler ^ ♣ Chair of the Clinical Governance Committee and Trustee Safeguarding Lead	5
Ms L Chambers ♦ ^	4
Ms B Hobson ♣	4
Mr D Holdsworth ♦ # Chair of the Audit Committee	4
Ms F MacIntyre ♣ ^ Chair of the People Committee	6
Mr G Meyer ^ #	5
Ms M Richardson ♦	4
Mr D Turner ♦ # Chair of the Income Generation Committee	5

**Members of Trustee Committees:**

- ♦ Audit Committee
- ♣ Clinical Governance Committee
- # Income Generation Committee
- ^ People Committee

**Decision making**

An annual business plan setting out the objectives for the year ahead is approved by the Board of Trustees at the start of a new financial year. This is accompanied by the setting of an annual budget and cashflow and the agreement of a set of corporate key performance indicators. The Audit Committee reviews a Schedule of Delegated Authority within which the executive team operates. The Board of Trustees approves the Schedule of Delegated Authority before the start of a new financial year. The day to day running of the charity is delegated to the Chief Executive and Leadership Team.

**Committee activities**

The main activities of the Board sub-committees during the year were as follows:

**Audit Committee**

- Continued to oversee and make decisions on the Charity's investment portfolio and adopted an ethical policy for investment.
- Reviewed the Data Security and Information Governance Toolkit.
- Reviewed the statutory accounts and Audit Findings Report.
- Reviewed the corporate risk register and risk management policy.
- Scrutinised the report of the Company Secretary.
- Reviewed the list of contracts held by the Charity with third parties.
- Scrutinised the 2023/24 budget for recommendation to the Board.
- Reviewed the Schedule of Delegated Authority.

**Clinical Governance Committee**

- Reviewed quarterly the Quality and Safety report with key patient data.
- Reviewed the annual report on clinical activity and agreed change in approach to reporting format and frequency.
- Scrutinised the Quality Accounts for approval by the Board.
- Reviewed the annual VOICES report.
- Reviewed the annual safeguarding report.
- Undertook regular trustee visits to clinical operations and reported back.



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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**People Committee**

- Approved a new learning and development structure.
- Approved the new learning management system.
- Reviewed clinical workforce.
- Reviewed progress against the HR and Volunteer strategies and workplans.
- Scrutinised the proposal for a Governance Review for approval by the Board.
- Reviewed HR risk register.

**Income Generation Committee**

- Approved lease of a new shop in Polegate.
- Reviewed the options for renewal of the Donation Centre and Furniture Store lease.
- Reviewed the income generation risk register.
- Reviewed income generation plans for 2023/24 to be incorporated into budgets.
- Approved a new retail strategy.

**Arrangements for setting the pay and remuneration of key management personnel**

Leadership Team salaries are reviewed by the People Committee and ratified by the Audit Committee. The Board of Trustees reviews the salary of the Chief Executive following recommendations by the People Committee. Salaries are reviewed with reference to hospice sector and other relevant benchmarking surveys. The hospice undertook an extensive project during the year to allow implementation of a new job evaluation framework from April 2023.

**Any relationships with a wider network (e.g., umbrella group)**

The charity is a member of Hospice UK, a national membership organisation that advocates for the interests of hospices in the United Kingdom. The hospice is also a member and partner in the Hospice Quality Partnership, established to provide better procurement for hospices across the country. A Memorandum of Understanding has been agreed by the seven Sussex hospices to guide their collaborative activity. A memorandum of understanding was agreed with St Michael's Hospice in November 2022.



TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

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**STATEMENT OF THE BOARD OF TRUSTEES' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS**

The Trustees, who are also directors of St Wilfrid's Hospice (Eastbourne) for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year and not approve the financial statements unless they are satisfied that the financial statements give a true and fair view of the state of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
  - observe the methods and principles of the Charities SORP;
  - make judgements and estimates that are reasonable and prudent;
  - state whether applicable accounting standards and statements of recommended practice 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 assume that the charitable company will continue on that basis.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable Company's website.

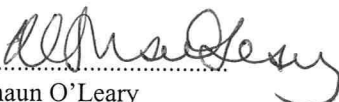
Each of the Trustees, who held office at the date of approval of this Trustees' Report, has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are made aware of such information.

**AUDITORS**

Haysmacintyre LLP have expressed their willingness to continue in office as auditors. A resolution proposing that the charitable company will go to tender for its auditors for the forthcoming year has been agreed.

In signing this report, the Trustees are also approving the Strategic Report, in their capacity as company Directors.

Approved by the Trustees on 26 September 2023 and signed on their behalf by:

  
Shaun O'Leary  
Chair



## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF ST WILFRID'S HOSPICE (EASTBOURNE)

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#### Opinion

We have audited the financial statements of St Wilfrid's Hospice (Eastbourne) Limited for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's and parent charitable company's net movement in funds, including the 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 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. The other information comprises the information included in the Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

- the information given in the Trustees' Report (which includes the strategic report and the directors' 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.

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

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the strategic report and the directors' report).

## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF ST WILFRID'S HOSPICE (EASTBOURNE)

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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 for the financial statements**

As explained more fully in the trustees' responsibilities statement set out on page 19, 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 group's and the parent 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 group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to regulatory requirements of the Care Quality Commission, Charity Commission, Fundraising regulations, Employment law, GDPR and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, income tax and payroll tax.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to revenue and management bias in accounting estimate and application of controls around authorisation of expenditure and payments. Audit procedures performed by the engagement team included:

- Inspecting trustees' meeting minutes;
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding



## INDEPENDENT AUDITORS' REPORT

### TO THE MEMBERS OF ST WILFRID'S HOSPICE (EASTBOURNE)

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irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

#### 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.



Lee Stokes (Senior Statutory Auditor)  
For and on behalf of Haysmacintyre LLP, Statutory Auditor  
Date: 27 November 2023

10 Queen Street Place  
London  
EC4R 1AG





ST WILFRID'S HOSPICE (EASTBOURNE)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
(Including Income and Expenditure Account)

**FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>INCOME FROM:</b>					
<b>Donations and Legacies</b>	2	5,399,070	255,083	5,654,153	4,673,778
<b>Charitable Activities</b>					
Statutory Funding and Grants	2	2,229,382	-	2,229,382	2,666,649
<b>Other trading activities</b>					
Income from Trading	3	1,260,238	-	1,260,238	1,135,044
Income from Lottery		352,349	-	352,349	362,300
<b>Investments</b>	4	138,165	-	138,165	60,763
<b>Other</b>	5	56,334	-	56,334	21,767
<b>Total Income</b>		<u>9,435,538</u>	<u>255,083</u>	<u>9,690,621</u>	<u>8,920,301</u>
<b>EXPENDITURE ON:</b>					
<b>Raising Funds</b>					
Fundraising Costs	6	1,229,446	7,853	1,237,299	956,198
Trading Costs of Goods Sold and Other Costs	3	1,154,486	-	1,154,486	968,999
<b>Charitable activities</b>					
In Patient	6	3,384,537	35,332	3,419,869	3,578,219
Therapies	6	478,704	29,242	507,946	337,767
Community Nursing	6	2,561,750	58,901	2,620,651	2,107,777
Patient & Family Support	6	381,001	121,524	502,525	355,612
<b>Total Expenditure</b>		<u>9,189,924</u>	<u>252,852</u>	<u>9,442,776</u>	<u>8,304,572</u>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		245,614	2,231	247,845	615,729
Net gains/(losses) on investments	13	(145,827)	-	(145,827)	253,288
<b>Net income/(expenditure)</b>		<u>99,787</u>	<u>2,231</u>	<u>102,018</u>	<u>869,017</u>
Gross transfers between funds	19	47,708	(47,708)	-	-
<b>Net movement in funds</b>		<u>147,495</u>	<u>(45,477)</u>	<u>102,018</u>	<u>869,017</u>
Fund balances at 1 April 2022		<u>19,682,600</u>	<u>94,730</u>	<u>19,777,330</u>	<u>18,908,313</u>
<b>Fund balances at 31 March 2023</b>	20,21	<u>19,830,095</u>	<u>49,253</u>	<u>19,879,348</u>	<u>19,777,330</u>

All income and expenditure arise from continuing activities.

Full details of income and expenditure by fund for the prior year are given in note 23.

The notes on pages 26 to 43 form part of the financial statements.

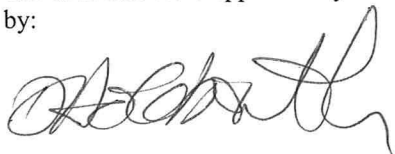
## ST WILFRID'S HOSPICE (EASTBOURNE)

## CHARITY AND GROUP BALANCE SHEETS

AS AT 31 MARCH 2023

		Hospice		Group	
	Notes	2023 £	2022 £	2023 £	2022 £
<b>FIXED ASSETS</b>					
Tangible assets	12	9,506,686	9,817,946	9,506,686	9,817,946
Investments	13	4,493,457	4,334,859	4,493,356	4,334,758
		<u>14,000,143</u>	<u>14,152,805</u>	<u>14,000,042</u>	<u>14,152,704</u>
<b>CURRENT ASSETS</b>					
Stocks		5,463	8,805	10,964	12,882
Debtors	14	2,986,786	3,265,614	2,932,554	3,191,652
Cash at bank and in hand		4,434,083	3,912,202	4,498,075	4,005,285
		<u>7,426,332</u>	<u>7,186,621</u>	<u>7,441,593</u>	<u>7,209,819</u>
<b>CREDITORS:</b> amounts falling due within one year	15	(1,549,641)	(1,563,332)	(1,562,287)	(1,585,193)
<b>NET CURRENT ASSETS</b>		<u>5,876,691</u>	<u>5,623,289</u>	<u>5,879,306</u>	<u>5,624,626</u>
<b>TOTAL ASSETS LESS</b>					
<b>CURRENT LIABILITIES</b>		<u>19,876,834</u>	<u>19,776,094</u>	<u>19,879,348</u>	<u>19,777,330</u>
<b>NET ASSETS</b>		<u><u>19,876,834</u></u>	<u><u>19,776,094</u></u>	<u><u>19,879,348</u></u>	<u><u>19,777,330</u></u>
<b>FUNDS:</b>					
Restricted funds	18	49,253	94,730	49,253	94,730
Unrestricted funds:					
Designated funds	19	13,911,275	14,217,535	13,911,275	14,217,535
Operating reserve	19	5,916,306	5,463,829	5,918,820	5,465,065
		<u>19,876,834</u>	<u>19,776,094</u>	<u>19,879,348</u>	<u>19,777,330</u>

The accounts were approved by the Trustees and authorised for issue on 26 September 2023 and signed on its behalf by:



Mr D Holdsworth (Chair of Audit Committee)

The surplus for the charity only for the year is £100,738 (Surplus 2022: £863,385).

The notes on pages 26 to 43 form part of the financial statements.

## ST WILFRID'S HOSPICE (EASTBOURNE)

## CONSOLIDATED STATEMENT OF CASH FLOWS

AS AT 31 MARCH 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
<i>Net cash provided by operating activities</i>	21	797,487	1,458,545
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		138,165	60,763
Proceeds from the sale of plant and equipment		-	170
Purchase of property, plant and equipment		(138,437)	(205,975)
Transfer of investments		-	(724,295)
Purchase of investments		(1,387,600)	(2,500,000)
Disposal of investments		1,075,458	-
Movement in investment cash		7,717	-
<b>Net cash (used in) investing activities</b>		<u>(304,697)</u>	<u>(3,369,338)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(492,790)	(1,910,792)
Cash and cash equivalents at the beginning of the reporting period		4,005,285	5,916,077
<b>Cash and cash equivalents at the end of the reporting period</b>		<u>4,498,075</u>	<u>4,005,285</u>

**1. ACCOUNTING POLICIES**

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

**1.1 Statement of compliance**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - (Charities SORP Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

St Wilfrid's Hospice (Eastbourne) meets the definition of a public benefit 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).

**1.2 General information**

The charity is a private company limited by guarantee, incorporated in England and Wales (company number: 01594410) and a charity in England and Wales (charity number: 283686). The charity's registered office is 1 Broadwater Way, Eastbourne, East Sussex, BN22 9PZ.

**1.3 Preparation of accounts on a going concern basis**

At the time of approving the financial statements, Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. In addition, through appropriate consideration of risks as part of its normal risk management processes and mitigating actions both already taken and available to be taken, the Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of the Charity's financial position, reserves levels and future plans gives Trustees confidence the Charity remains a going concern for the foreseeable future.

**1.4 Group financial statements**

The financial statements consolidate the results of the charity and its wholly owned subsidiary St Wilfrid's Hospice Eastbourne Trading Company Limited (registered number: 02198239). The results of the wholly owned subsidiary, St Wilfrid's Hospice (Eastbourne) Projects Limited, has not been consolidated into these financial statements as its results are immaterial to the charity and group. 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. The registered office for these subsidiaries is the same as the parent.

The consolidated statement of financial activities, income and expenditure account and balance sheet include the financial statements of the company and its subsidiary undertaking made up to 31 March 2023. The company has taken advantage of the exemption from presenting its own income and expenditure account. The surplus of the company for the financial year amounted to £68,502 (Surplus 2022: £863,385). All intercompany transactions are eliminated on consolidation.



**1. ACCOUNTING POLICIES (continued)**

**1.5 Income**

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, it is probable that the income will be received, and the amount can be quantified with reasonable accuracy.

For legacies, entitlement is taken on a case-by-case basis. Legacies are included in the statement of financial activities when there has been a grant of probate, the executors have established that there are sufficient surplus assets in the estate to pay the legacy, and any conditions attached to the legacy are within the control of the charity.

Statutory funding comprises amounts receivable in the year from the NHS.

Lottery income represents ticket sales received in respect of lotteries held during the year. Income from tickets sold in advance of a draw being held is carried forward to the period in which the draw takes place.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the charity where this can be quantified, and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Rental income is recognised on a receivable basis.

**1.6 Retail, Hospitality and Leisure Grant Fund Income**

Income from the above fund has been recognised at the date that the funding details and entitlement criteria were published by the government. There are no performance conditions attached to the funding that would prevent recognition at this date.

**1.7 Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Expenditure is classified under the following activity headings:

- Costs of raising funds comprises of fundraising, charity shops, lottery and trading activities.
- Expenditure on charitable activities comprises of adults and children services for families facing terminal illness.
- Other expenditure represents the costs associated with investment properties.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of the resources.

Supports costs are those incurred directly in support of expenditure on the objects of the charity. These are allocated to charitable activities in proportion to other expenditure.

Governance costs relate to compliance with charity and company regulations and the strategic direction of the organisation.

**1.8 Tangible fixed assets and depreciation**

Tangible fixed assets other than freehold land are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows: Freehold land is not depreciated.

Freehold buildings	2% p.a. on cost
Computer equipment	20% - 33.3% p.a. on cost
Plant and equipment	10% - 33.3% p.a. on cost
Fixtures and fittings	20% p.a. on cost
Motor vehicles	10% - 25% p.a. on cost

Investment properties are included in the balance sheet at their open market value. Depreciation is provided only on those investment properties which are leasehold and where the unexpired lease term is less than 20 years.

**1. ACCOUNTING POLICIES (continued)**

**1.9 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**1.10 Investments**

Investments are a form of basic financial instruments and are initially shown in the financial statements at market value. Movements in the market values of investments are shown as unrealised gains and losses in the Statement of Financial Activities.

Profits and losses on the realisation of investments are shown as realised gains and losses in the Statement of Financial Activities. Realised gains and losses on investments are calculated between sales proceeds and their opening carrying values 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.

**1.11 Stock**

Stock consists of purchased goods for resale. Stocks are valued at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

**1.12 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.

**1.13 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.

**1.14 Cash at bank and in hand**

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

**1.15 Pensions**

The charity operates a defined contribution pension scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the scheme.

**1.16 Donated goods**

The Trustees consider the valuation of donated goods for resale at the point of receipt is impractical, due to the high volume of low value items and the administrative costs involved in valuation. Goods donated for resale are therefore recognised in the accounts at the point of sale.

**1.17 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds comprise funds received for a specific expenditure as specified by the donor. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1. ACCOUNTING POLICIES (continued)****1.18 Estimates and judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately differ from those estimates. The Trustees consider the evaluation of useful economic life of fixed assets to be the area of judgement with a significant effect on the financial statements. Further details on this judgement are provided in the relevant section above.

**2. DONATIONS, LEGACIES AND STATUTORY FUNDING**

	Unrestricted Funds	Restricted Funds	2023
	£	£	£
Donations and Gifts	1,550,470	255,083	1,805,553
Legacies Receivable	3,848,600	-	3,848,600
	<u>5,399,070</u>	<u>255,083</u>	<u>5,654,153</u>
Grants Receivable for Core Activities	2,229,382	-	2,229,382
	<u>7,628,452</u>	<u>255,083</u>	<u>7,883,535</u>

**DONATIONS, LEGACIES AND STATUTORY FUNDING**

	Unrestricted Funds	Restricted Funds	2022
	£	£	£
<b>Prior Year – 2022</b>			
Donations and Gifts	1,326,496	453,563	1,780,059
Legacies Receivable	2,893,719	-	2,893,719
	<u>4,220,215</u>	<u>453,563</u>	<u>4,673,778</u>
Grants Receivable for Core Activities	2,212,651	453,998	2,666,649
	<u>6,432,866</u>	<u>907,561</u>	<u>7,340,427</u>

3. ACTIVITIES FOR GENERATING FUNDS	2023		2022	
	£	£	£	£
<b>Trading income and costs</b>				
<b>Trading income</b>				
Donated goods income	1,048,977		955,404	
Bought in goods income	43,682		37,951	
Street café income	167,579		73,273	
Other operating income	-		68,416	
		1,260,238		1,135,044
<b>Trading expenses</b>				
Cost of sales	35,877		29,734	
Street café costs	155,462		96,774	
Staff expenses	475,443		414,547	
Property expenses	351,518		331,284	
Administration expenses	135,815		73,295	
Dilapidations/Depreciation	371		23,365	
		1,154,486		968,999
Less interest received	(170)		(4)	
		1,154,316		968,995
<b>Total (deficit)/surplus</b>		105,922		166,049
<b>Number of shops</b>		9		8

Note: £6,500 management fee has been eliminated on consolidation, which reduced the trading deficit compared to the Trading Company deficit shown in note 11.



## NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2023

<b>4. INVESTMENT INCOME - UNRESTRICTED</b>					<b>2023</b>	<b>2022</b>
					<b>£</b>	<b>£</b>
Rental income from investment properties					25,328	26,746
Income from listed investments					80,669	21,454
Interest receivable					32,168	12,563
					<u>138,165</u>	<u>60,763</u>
<b>5. OTHER INCOME – UNRESTRICTED</b>					<b>2023</b>	<b>2022</b>
					<b>£</b>	<b>£</b>
Other Income					56,334	21,767
					<u>56,334</u>	<u>21,767</u>
<b>6. TOTAL EXPENDITURE</b>						
	<b>Staff Costs £</b>	<b>Other Direct Costs £</b>	<b>Support Costs Allocation £</b>	<b>Total 2023 £</b>		
<b>Charitable expenditure</b>						
<b>Primary costs</b>						
Inpatient	2,031,113	156,330	1,232,426	3,419,869		
Therapies	311,868	22,497	173,581	507,946		
Community Nursing	1,534,596	44,568	1,041,487	2,620,651		
Patient & Family Support	303,296	8,290	190,939	502,525		
	<u>4,180,873</u>	<u>231,685</u>	<u>2,638,433</u>	<u>7,050,991</u>		
<b>Costs of generating funds</b>						
Non-charitable Trading	475,443	679,043	-	1,154,486		
Fundraising	497,734	409,761	329,804	1,237,299		
	<u>5,154,050</u>	<u>1,320,487</u>	<u>2,968,237</u>	<u>9,442,776</u>		
<b>SUPPORT COSTS</b>					<b>2023</b>	
					<b>Total £</b>	
Support staff					1,496,008	
Office					208,669	
Premises and utilities					1,237,405	
Governance					26,155	
					<u>2,968,237</u>	
<b>GOVERNANCE COSTS</b>						
Legal and professional					6,940	
Auditors' remuneration					19,215	
					<u>26,155</u>	

Restricted expenditure for 2023 £300,560 (2022 £1,164,078), unrestricted expenditure 2023 £9,189,924 (2022 £7,140,494).

## 6. TOTAL EXPENDITURE (continued)

## Prior Year - 2022

	Staff Costs £	Other Direct Costs £	Support Costs Allocation £	Total 2022 £
<b>Charitable expenditure</b>				
<b>Primary costs</b>				
In Patient	2,047,604	783,666	746,949	3,578,219
Therapies	165,371	67,192	105,204	337,767
Community Nursing	1,280,845	206,227	620,705	2,107,777
Patient & Family Support	196,899	85,069	73,644	355,612
	<u>3,690,719</u>	<u>1,142,156</u>	<u>1,546,502</u>	<u>6,379,375</u>
<b>Costs of generating funds</b>				
Non-charitable trading	406,005	562,994	-	968,999
Fundraising	504,306	315,127	136,765	956,198
	<u>4,601,030</u>	<u>2,020,277</u>	<u>1,683,267</u>	<u>8,304,572</u>

## SUPPORT COSTS

	2022 Total £
Support staff	1,252,472
Office	120,805
Premises and utilities	283,472
Governance	26,518
	<u>1,683,267</u>

## GOVERNANCE COSTS

Legal and professional	9,343
Auditors' remuneration	17,175
	<u>26,518</u>

## NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2023

7. NET INCOME/(EXPENDITURE)	2023 £	2022 £
Net income is stated after:		
Auditors' remuneration		
- Audit services	17,015	15,125
- Non-audit services	2,200	2,050
Depreciation	429,359	421,891

## 8. TRUSTEES AND RELATED PARTY TRANSACTIONS

No trustees were reimbursed expenses during the year (2022: No trustees).

None of the other trustees (or any persons connected with them) received any remuneration or reimbursement of expenses during the current or preceding year.

There were no other related party transactions during the current or preceding year.

9. EMPLOYEES	Hospice and Group 2023 Number	2022 Number
The average monthly number of employees during the year was:		
In Patient	71	71
Therapies	10	7
Community Nursing	60	59
Patient & Family Support	11	10
Support staff	49	54
Fundraising	19	13
Retail	21	24
	241	238
The full-time equivalent number of employees at March was:		
Inpatient	38	43
Therapies	8	7
Community Nursing	38	30
Patient & Family Support	7	5
Support staff	36	40
Fundraising	15	11
Retail	17	19
	159	155
Employment costs	£	£
Wages and salaries	5,685,319	5,002,980
National insurance	496,698	423,807
Pension costs	452,264	426,715
Redundancy costs	15,777	-
	6,650,058	5,853,502



**9. EMPLOYEES (continued)**

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000 - £70,000	-	-
£70,000 - £80,000	1	1
£80,000 - £90,000	1	2

Contributions totalling £15,361 (2022: £19,632) were made to defined contribution pension schemes on behalf of employees whose emoluments exceed £60,000.

The total employee benefits of the relevant key management personnel of the Charity/Group were £480,226 (2022: £317,204).

The redundancy costs of £15,777 (2022: £nil) were fully settled before the year-end.

**10. TAXATION**

The company is a registered charity and as such is exempt from taxation on its income so long as this is applied for charitable purposes.

**11. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY**

The charity has wholly owned group companies which are incorporated in the UK and their registered office address is 1 Broadwater Way, Eastbourne, East Sussex, BN22 9PZ. St Wilfrid's Hospice (Eastbourne) Projects Limited was dormant during the current and preceding year, but St Wilfrid's Hospice Trading Company Limited sells Brought In Goods from 9 different branches and the Street Café operations as shown in note 3 to the accounts. However, note 3 shows the full Retail operation income and costs, Donated Goods income is now recognised within the Charity Accounts. The company distributed its taxable profits to St Wilfrid's Hospice (Eastbourne) under a Gift Aid Declaration. A summary of its trading results is shown below.

	2023 £	2022 £
Turnover	211,261	111,224
Other operating income	-	68,416
Expenditure	(177,917)	(122,358)
Operating (loss)/ profit	33,344	57,282
Interest receivable	170	4
<b>(Loss)/profit for the year</b>	<b>33,514</b>	<b>57,286</b>
	<b>2023 £</b>	<b>2022 £</b>
Tangible fixed assets	-	-
Current assets	92,742	104,851
Current liabilities	(57,890)	(103,513)
<b>Net (liabilities)/assets</b>	<b>34,852</b>	<b>1,338</b>
<b>Capital and reserves</b>	<b>34,852</b>	<b>1,338</b>

## ST WILFRID'S HOSPICE (EASTBOURNE)

## NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2023

## 12. TANGIBLE FIXED ASSETS

Hospice	Land and Buildings £	Computer Equipment £	Plant and equipment £	Fixtures And Fittings £	Motor Vehicles £	Total £
<b>Cost</b>						
At 1 April 2022	11,061,021	514,537	153,128	729,003	86,904	12,544,593
Additions	-	24,236	2,851	111,351	-	138,438
Disposals	-	(16,564)	(15,544)	(238,853)	-	(270,961)
At 31 March 2023	11,061,021	522,209	140,435	601,501	86,904	12,412,070
<b>Depreciation</b>						
At 1 April 2022	1,720,738	328,634	96,445	529,364	51,465	2,726,645
Charge for the year	202,120	111,400	26,044	77,190	12,605	429,359
On disposals	-	(15,360)	(14,502)	(220,759)	-	(250,621)
At 31 March 2023	1,922,858	424,674	107,987	385,795	64,070	2,905,384
<b>Net Book Value</b>						
At 31 March 2023	9,138,163	97,535	32,448	215,706	22,834	9,506,686
At 31 March 2022	9,340,283	185,903	56,683	199,639	35,439	9,817,947
<b>Group</b>						
<b>Cost</b>						
At 1 April 2022	11,061,021	516,187	153,128	729,003	86,904	12,546,243
Additions	-	24,236	2,851	111,351	-	138,438
Disposals	-	(16,564)	(15,544)	(238,853)	-	(270,961)
At 31 March 2023	11,061,021	523,859	140,435	601,501	86,904	12,413,720
<b>Depreciation</b>						
At 1 April 2022	1,720,738	330,284	96,445	529,364	51,465	2,728,296
Charge for the year	202,120	111,400	26,044	77,190	12,605	429,359
On disposals	-	(15,360)	(14,502)	(220,759)	-	(250,621)
At 31 March 2023	1,922,858	426,324	107,987	385,795	64,070	2,907,034
<b>Net Book Value</b>						
At 31 March 2023	9,138,163	97,535	32,448	215,706	22,834	9,506,686
At 31 March 2022	9,340,283	185,903	56,683	199,639	35,439	9,817,947

## ST WILFRID'S HOSPICE (EASTBOURNE)

## NOTES TO THE ACCOUNTS (continued)

YEAR ENDED 31 MARCH 2023

**13 FIXED ASSET INVESTMENTS - GROUP AND HOSPICE**

	Investment	Listed	Total
	Properties	Investments	Investments
	£	£	£
Market value at 1 April 2022	935,000	3,399,758	4,334,758
Additions at market value	-	1,387,600	1,387,600
Disposals at cost	-	(1,075,458)	(1,075,458)
Revaluation	5,000	(150,827)	(145,827)
Movement in investment cash	-	(7,717)	(7,717)
<b>Group Market value at 31 March 2023</b>	<b>940,000</b>	<b>3,553,356</b>	<b>4,493,356</b>
<b>Investment in subsidiaries</b>			
Share capital			
. St Wilfrid's Hospice (Eastbourne) Projects Limited			1
. St Wilfrid's Hospice Eastbourne Trading Company Limited			100
<b>Hospice Market value at 31 March 2023</b>			<b>4,493,457</b>
<b>Historical cost:</b>			
At 31 March 2023	516,851	3,598,296	4,115,147
At 31 March 2022	516,851	3,517,956	4,034,807

**14. DEBTORS**

	Hospice		Group	
	2023	2022	2023	2022
	£	£	£	£
Legacies	1,483,701	1,514,772	1,483,701	1,514,772
Trade debtors	889,742	1,027,240	889,742	1,029,038
Amounts owed by group undertakings	54,232	81,652	-	-
Prepayments & accrued income	471,531	640,491	471,531	646,384
Other debtors	87,579	1,459	87,579	1,459
	<u>2,986,786</u>	<u>3,265,614</u>	<u>2,932,554</u>	<u>3,191,652</u>



15. CREDITORS: amounts falling due within one year	Hospice		Group	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	308,311	318,752	308,311	325,497
Taxes and social security costs	109,360	27,054	109,360	28,025
Other creditors	87,280	174,923	97,511	174,923
Accruals	53,745	61,395	56,160	75,540
Deferred income	990,945	981,208	990,945	981,208
	<u>1,549,641</u>	<u>1,563,332</u>	<u>1,562,287</u>	<u>1,585,193</u>

**16. PENSION AND OTHER POST-RETIREMENT BENEFIT COMMITMENTS**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £207,258 (2022: £197,725).

The company also contributes to the NHS Pension Scheme on behalf of employees. Total pension costs in the year amounted to £454,054 (2022: £436,738).

**17. COMPANY LIMITED BY GUARANTEE**

The Trust has no share capital and is limited by guarantee. In the event of the Trust being wound up, the liability of each member is limited to £5.

## 18. RESTRICTED FUNDS – GROUP AND CHARITY

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

RESTRICTED INCOME 22/23	Balance at 1 April 2022 £	Movement in funds		Balance at 31 March 2023 £
		Income £	Expenditure £	
In Patient Unit	-	4,630	(3,417)	1,213
Hospice In the Community	2,090	44,677	(46,283)	484
Therapies & Living Well Service	-	5,800	(5,000)	800
Patient & Family Support	-	80,538	(80,538)	-
Other Restricted Funds	14,757	56,918	(71,675)	-
Anne Beech Bursary Fund	-	6,210	-	6,210
IPU Capital & Improving Patient Care Appeal	26,590	-	(25,934)	656
Minibus Appeal	11,651	-	(4,056)	7,595
Seahorse Project	6,389	28,358	(34,747)	-
Spiritual Support Appeal	1,692	-	(1,692)	-
Spring Appeal 2023	-	18,620	-	18,620
Syringe Driver Appeal	-	9,332	-	9,332
Wellbeing Appeal	31,561	-	(27,218)	4,343
	<u>94,730</u>	<u>255,083</u>	<u>(300,560)</u>	<u>49,253</u>

- The In Patient Unit fund is ad-hoc donations received specifically for use or benefit of in patients or In Patient Unit staff costs.
- The Hospice in the Community Fund is supporting the 'Closer to You' fund for growth in the community.
- The Therapies & Living Well Service fund is ad-hoc donations received specifically for use or benefit of therapies patients or Therapies and Living Well staff costs.
- The Patient & Family Support fund is ad-hoc donations received specifically for the funding of the Hospice's bereavement, counselling, and social work costs.
- Other Restricted Funds represents donations and fundraising given for specific projects. For example, Digital Health Improvements.
- Anne Beech Bursary Fund is set up in the memory of Anne Beech, it is to be used towards the cost of training a Healthcare Assistant to become a Registered Nurse.
- The IPU Capital and Improving Patient Care Appeal is fundraising for IPU capital items and continuing patient care including nursing.
- The Minibus Appeal was set up for the purchase and running costs of a minibus for patient transport.
- The Seahorse Project is to support children's bereavement services.
- The Spiritual Support Fund is set up to meet the expenditure of the Hospice's spiritual support work.
- The Spring Appeal 2023 was for the purpose of raising funds to by patient equipment.
- The Syringe Driver Appeal was for raising funds specifically to buy new syringe drivers.
- The Wellbeing Appeal is a fund to support the Wellbeing clinics and facilities for our day care patients.
- £47,708 of the above expenditure relates to the purchase of fixed assets.

## 18. RESTRICTED FUNDS (continued)

Prior Year Restricted funds	Balance at	Movement in funds		Balance at
	1 April 2021 £	Income £	Expenditure £	31 March 2022 £
IPU Capital and Improving Patient Care Appeal	158,615	51,462	(183,487)	26,590
Hospice in the Community	34,358	153,876	(186,144)	2,090
Wellbeing Appeal	36,090	15,730	(20,259)	31,561
Minibus Appeal	41,177	-	(29,526)	11,651
Spiritual Support Fund	4,477	-	(2,785)	1,692
Garden Project	13,084	900	(13,984)	-
Big Lottery Volunteers Project	34,060	77,000	(111,060)	-
Other Restricted Funds	16,328	113,777	(115,348)	14,757
BBC Children in Need Seahorse Project	9,429	34,327	(37,367)	6,389
Community Bereavement Project	3,629	6,491	(10,120)	-
COVID-19 Emergency Response Funding	-	453,998	(453,998)	-
	<u>351,247</u>	<u>907,561</u>	<u>(1,164,078)</u>	<u>94,730</u>

## 19. UNRESTRICTED FUNDS – GROUP AND HOSPICE

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Balance at 1 April 2022 £	Income £	Expenditure £	Gains/(losses) £	Transfers £	Balance at 31 March 2023 £
Asset Management Reserve	700,000	-	-	-	-	700,000
Legacy Equalisation Reserve	2,560,177	-	-	-	-	2,560,177
Strategic Development Reserve	954,412	-	-	-	-	954,412
Fixed Asset Reserve	9,817,946	-	-	-	(311,260)	9,506,686
Property Revaluation Reserve	185,000	-	-	5,000	-	190,000
<b>Designated funds</b>	<b>14,217,535</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>(311,260)</b>	<b>13,911,275</b>
<b>General funds</b>	<b>5,465,065</b>	<b>9,435,537</b>	<b>(9,189,924)</b>	<b>(150,827)</b>	<b>358,968</b>	<b>5,918,820</b>
<b>Total Unrestricted Funds</b>	<b>19,682,600</b>	<b>9,435,537</b>	<b>(9,189,924)</b>	<b>(145,827)</b>	<b>47,708</b>	<b>19,830,095</b>
<b>Restricted Funds</b>	<b>94,730</b>	<b>255,083</b>	<b>(252,852)</b>	<b>-</b>	<b>(47,708)</b>	<b>49,253</b>
<b>Total Reserves</b>	<b>19,777,330</b>	<b>9,690,620</b>	<b>(9,442,776)</b>	<b>(145,827)</b>	<b>-</b>	<b>19,879,348</b>

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/(losses) £	Transfers £	Balance at 31 March 2022 £
Asset Management Reserve	600,000	-	-	-	100,000	700,000
Legacy Equalisation Reserve	2,560,177	-	-	-	-	2,560,177
Strategic Development Reserve	975,130	-	-	-	(20,718)	954,412
Fixed Asset Reserve	10,034,033	-	-	-	(216,087)	9,817,946
Revaluation Reserve	-	-	-	185,000	-	185,000
<b>Designated funds</b>	<b>14,169,340</b>	<b>-</b>	<b>-</b>	<b>185,000</b>	<b>(136,805)</b>	<b>14,217,535</b>
<b>General funds</b>	<b>4,387,726</b>	<b>8,012,740</b>	<b>(7,140,494)</b>	<b>68,288</b>	<b>136,805</b>	<b>5,465,065</b>
<b>Total Unrestricted Funds</b>	<b>18,557,066</b>	<b>8,012,740</b>	<b>(7,140,494)</b>	<b>253,288</b>	<b>-</b>	<b>19,682,600</b>

The Asset Management Reserve has been set up to cover any potential upgrading and repair work which will be required going forward to the building and plant. The Trustees have agreed that in future a minimum of 10% of any surplus generated would be allocated to the Asset Management Reserve.



## NOTES TO THE ACCOUNTS (continued)

## YEAR ENDED 31 MARCH 2023

The Legacy Equalisation Reserve has been set up to smooth out any year-on-year fluctuations in legacy income. Legacies are an important income stream for the hospice, generally comprising around a third of total income. The charity therefore needs to include legacy income in its cost budgeting, so this reserve will help to avoid any disruption to day-to-day activity in the event of low legacy receipts in a given year. A further transfer to the fund has been agreed this year.

The Strategic Development Reserve fund represents all monies except those held in other reserves, which are earmarked to fund planned strategic developments to the service and buildings. The only movement this year is in respect of fees for Sussex Hospices Collaboration workstreams, which the Board agreed would come from the Strategic Development Reserve.

The Fixed Asset Reserve represents the charity's investments in fixed assets. The transfers out this year represent the net position of additions, disposals, and depreciation.

The Revaluation Reserve reflects an increase in the value of investment properties in the period.

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2023 are represented by:				
Tangible Fixed Assets	-	9,506,686	-	9,506,686
Fixed Asset Investments	4,493,356	-	-	4,493,356
Current Assets	2,987,750	4,404,589	49,253	7,441,593
Creditors: amounts falling due within one year	(1,562,287)	-	-	(1,562,287)
	<u>5,918,819</u>	<u>13,911,275</u>	<u>49,253</u>	<u>19,879,348</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS – Prior Year	General Funds £	Designated Funds £	Restricted Funds £	Total £
Fund balances at 31 March 2022 are represented by:				
Tangible Fixed Assets	-	9,817,946	-	9,817,946
Fixed Asset Investments	4,334,758	-	-	4,334,758
Current Assets	2,715,500	4,399,589	94,730	7,209,819
Creditors: amounts falling due within one year	(1,585,193)	-	-	(1,585,193)
	<u>5,465,065</u>	<u>14,217,535</u>	<u>94,730</u>	<u>19,777,330</u>

21. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	102,018	869,017
Adjustments for:		
Depreciation charges	429,359	421,891
Loss on Disposal of Fixed Assets	20,340	-
Losses/(Gains) on investments	145,827	(253,288)
Dividends, interest and rent from investments	(138,165)	(60,763)
(Profit)/loss on the sale of fixed assets	-	(170)
Decrease/(increase) in stocks	1,918	2,781
Decrease/(increase) in debtors	259,098	530,592
Increase/(decrease) in creditors	(22,908)	8,486
Changes in assets held for resale	-	-
Net cash provided by operating activities	797,487	1,458,545

22. OPERATING LEASES COMMITMENTS	2023 £	2022 £
Group Leases:		
Within one year	14,026	5,169
Within two to five years	40,629	-
	54,655	5,169
Charity Leases:		
Within one year	14,026	5,169
Within two to five years	40,629	-
	54,655	5,169

At the year end, the charity was committed to make the above payments in total in respect of operating leases.

## 23. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (2022)

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>INCOME FROM:</b>				
<b>Donations and legacies</b>	4,220,215	453,563	4,673,778	5,543,781
<b>Charitable activities</b>				
Statutory funding and grants	2,212,651	453,998	2,666,649	4,197,697
<b>Other trading activities</b>				
Income from trading	1,135,044	-	1,135,044	475,161
Income from lottery	362,300	-	362,300	320,003
<b>Investments</b>	60,763	-	60,763	34,221
<b>Other</b>	21,767	-	21,767	138,108
<b>Total income</b>	<u>8,012,740</u>	<u>907,561</u>	<u>8,920,301</u>	<u>10,712,323</u>
<b>EXPENDITURE ON:</b>				
<b>Raising funds</b>				
Fundraising costs	940,462	15,736	956,198	959,275
Trading costs of goods sold and other costs	968,999	-	968,999	877,390
<b>Charitable activities</b>				
In Patient	2,854,793	723,426	3,578,219	3,931,650
Therapies	259,108	78,659	337,767	575,564
Community Nursing	1,850,216	257,561	2,107,777	1,717,095
Patient & Family Support	266,916	88,696	355,612	-
<b>Total expenditure</b>	<u>7,140,494</u>	<u>1,164,078</u>	<u>8,304,572</u>	<u>8,060,974</u>
Net gains/(losses) on investments	253,288	-	253,288	-
<b>Net income/(expenditure)</b>	<u>1,125,534</u>	<u>(256,517)</u>	<u>869,017</u>	<u>2,651,349</u>
Gross transfers between funds	-	-	-	-
<b>Net movement in funds</b>	<u>1,125,534</u>	<u>(256,517)</u>	<u>869,017</u>	<u>2,651,349</u>
Fund balances at 1 April 2021	<u>18,557,066</u>	<u>351,247</u>	<u>18,908,313</u>	<u>16,256,964</u>
<b>Fund balances at 31 March 2022</b>	<u><u>19,682,600</u></u>	<u><u>94,730</u></u>	<u><u>19,777,330</u></u>	<u><u>18,908,313</u></u>

