

GARDEN HOUSE HOSPICE CARE
(A company limited by guarantee and not having a share capital)
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Garden House Hospice Care
Company Limited by Guarantee No. 2040989
Registered Charity No. 295257

Registered Office:
Garden House Hospice,
Gillison Close,
Letchworth Garden City
Herts SG6 1QU

GARDEN HOUSE HOSPICE CARE
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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**GARDEN HOUSE HOSPICE CARE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2021**

PATRONS

Sir Simon Bowes Lyon KCVO
Mr Paul Cherry
Mrs Krystyna Duffy
Lord and Lady Fellowes
Mrs Sarah Harrison
Sir Oliver Heald QC, MP
Dr Tim Hunt
Mrs Diana Laing
The Chairman of North Herts District Council
The Mayor of Royston
The Mayor of Stevenage
The Bishop of St Albans
Mr Richard Whitmore
Mrs Boo Williams

HONORARY VICE PRESIDENTS

Dr Frances Aldridge, Mrs Sally Alford, Mrs Sheila Ball, Mr Ivor Barber, Mr Trevor Bentham, Mrs Mary Blaksley, Mrs Trudy Bunday, Mr John Bush, Mr Bernard Davies, Mr Andrew Egerton-Smith MBE, Mrs Rosemary Gillham, Mrs Mary Guernier, Mr Peter Harkness, Mr David Heymans, Mrs Janet Hill, Mrs Anne Houghton, Mr Anthony Isaacs, Dr Viv Lucas, Mrs Jenny Lupton, Mr Roger Manning, Mrs Janet Nevitt, Dr Catherine Offer, Mr John Penasa, Mr Peter Willmott.

TRUSTEES

Mr John Procter (Chairman)
Mrs Eleanor Cooke^{2,3} RIP (Resigned 22.02.21)
Mrs Helen Dodd¹
Professor Ken Farrington¹
Mr Roger Gochin^{2,3}
Mrs Susan Greenbank^{2,3} (Resigned 15.02.21)
Dr John Machen¹
Mr Stephen Mellish^{2,3}
Mrs Dawn Morrish¹ (Resigned 01.03.21)
Mrs Rhona Seviour (Vice Chair)^{1,2}
Mr James Silsby²
Sir Tim Wilson DL^{2,3}

SECRETARY

Sir Tim Wilson DL

TREASURER

Mr Roger Gochin

**SENIOR LEADERSHIP TEAM
(KEY MANAGEMENT PERSONNEL)**

Mrs Sue Plummer (Chief Executive Officer)
Dr Sarah Bell (Medical Director)
Mrs Helen Clark (Head of Operations)
Mrs Jayne Dingemans (Director of Patient Services)
Mr Philip Mahan (Interim Director of Finance)
Mrs Carla Pilsworth (Director of Income Generation)
Mrs Becky Turner (People Director)

¹ Hospice Care and Clinical Governance Committee

² Finance and General Purposes Committee

³ Director of Trading Company

GARDEN HOUSE HOSPICE CARE

ADMINISTRATIVE INFORMATION (continued)

FOR THE YEAR ENDED 31 MARCH 2021

REGISTERED AUDITORS	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	
BANKERS	Yorkshire Bank Plc 2/4 George Street Luton Bedfordshire	Lloyds Bank Plc 1 Bancroft Hitchin Hertfordshire
	The Charities Aid Foundation Kings Hill West Malling Kent	NatWest Bank Station Place Letchworth Garden City Hertfordshire
HONORARY CHARTERED BUILDING SURVEYORS	Robert Lombardelli Partnership St Luke's House 5 Walsworth Road Hitchin Hertfordshire, SG6 1QU	
REGISTERED OFFICE	Garden House Hospice Care Gillison Close Letchworth Garden City Hertfordshire SG6 1QU	
COMPANY NUMBER	02040989	
CHARITY NUMBER	295257	
OPERATING NAME	Garden House Hospice Care	
TRADING COMPANY	Garden House Hospice Trading Limited (Company no. 02671267)	

GARDEN HOUSE HOSPICE CARE

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The 2020/2021 financial year covers a period of significant adjustment to the work of Garden House Hospice Care (GHHC) and the activities of the Trading Company and the testing of the resilience of staff, volunteers, the Senior Leadership Team and Trustees in keeping both organisations moving forwards during unprecedented times. We were delighted that Jayne Dingemans, who recently retired from her post of Director of Patient Services, was awarded the British Empire Medal for her services to end of life care during the pandemic.

Nationally, lockdown measures introduced in late March 2020, closed our shops and the work of the Distribution Centre until July. A second lockdown came into force in November to be replaced by a tiered system of restrictions. This meant our shops and the Distribution Centre closed for a second time from late December only to reopen in April 2021.

In parallel with these major interruptions to our trading activity, fund raising opportunities were also severely curtailed. However, to reduce the shortfall in income against our target for the year of £1.3 million an emergency fundraising appeal was launched and, thanks to the huge effort of many, this had secured £600 thousand by the end of the financial year. National and local government grants also eased the financial pressure on the Trading Company and the Hospice considerably during this period and totalled some £2.05 million by the end of March.

This set of accounts confirms that overall GHHC income exceeded its expenditure by £2.497 million for the year (including the gain on investments of £270 thousand). However, we must remember once again that legacies are unpredictable and provided 12% of our total income. Also, the negative effects of the Coronavirus on our fundraising and trading activities will be felt throughout the current financial year and, likely, beyond. Government grants, too, will be significantly reduced this year.

The way in which we managed our activities and the way we communicated with one another and with our patients, relatives and health professionals changed radically as part of our response to the Coronavirus and the need to keep moving forward positively. Zoom meetings became the norm and the frequency of meetings of Trustees and senior staff was increased for a period to ensure that the governance of our activities kept pace with the rapidly changing internal and external environments. For example, we very successfully used online technology to support and stay in touch through the Hawthorne Centre (including medical outpatients), Family Support Services, the medical team and Compassionate Neighbours. The Education Team and Frailty Specialist Nurses also found the use of technology invaluable as a way of providing support and education to local nursing homes at a time when these were under huge pressure.

For some years, we have collaborated with Isabel Hospice, and other hospices, in providing some of our services. The decision, taken by the Board in April 2020, to explore possible merger with Isabel Hospice was a key priority during 2020/21 and rightly merited the expenditure of a vast amount of time and effort by Trustees and senior staff of both hospices. Extensive research, frequent meetings and close attention to due diligence were necessary to enable us to assess the potential benefits of merger to our patients and their families and of achieving our ambition of reaching more people whilst providing better value for money. I am grateful for the serious and dedicated way in which Trustees and senior staff contributed to this work which, in the end, led to a decision not to pursue merger at the present time. I should also like to thank the Clinical Commissioning Group (CCG) for supporting our exploration of merger. This experience has confirmed our view that collaborative and partnership working is essential in helping us increase and improve our patient services and end-of-life care for the wider community and this will be a key feature of our strategy for 2022-25.

Safeguarding remained a key focus for Trustees and senior staff with improvements in the year to the wellbeing support for staff and volunteers and developments in their supervision and training, as well as policy development including the appointment of a Freedom to Speak Up Champion.

Dawn Morrish, Susan Greenbank and Eleanor Cook resigned as Trustees, and we thank them for all their support and contributions to the work of the Board and the Hospice. We also thank Susan and Eleanor for their contribution as Directors of the Trading Company.

GARDEN HOUSE HOSPICE CARE

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2021

It was with great sadness that the Board learned that Eleanor Cooke, a Trustee for the last six years, died in late March 2021 in our in-patient unit. Eleanor had been associated with Garden House for many years as a volunteer, as well as a Trustee and a Director of the Trading Company. We will miss her greatly.

We look to the future with huge optimism. We know that our services are vital and needed now more than ever before, particularly given the increased demands on our hospitals and GPs. We remain determined to do all we can to learn from the challenges of the last 12 months and adapt our services to the 'new normality' mindful, of course, that the pandemic has not disappeared. We know that our biggest challenge is the national shortage of clinical staff and, in response to this, have developed a workforce strategy which includes extending our provision for training nurses and other health professionals. This includes offering nursing apprenticeships and traineeships as well our continued training in palliative care for GPs, specialist palliative care registrars and medical students. Alongside our provision of in-patient, day and community-based provision, we are keen to build the resilience of our community to respond to a wide range of life-limiting illnesses; the recent YouTube video made by our two consultants, Dr Sarah and Dr Ros, on Advanced Care Planning is an excellent example of this. Similarly, the Compassionate Neighbours scheme continues to play a very significant role in combatting loneliness. These and other innovative activities will underpin our strategy for the next three years as will our recruitment of new trustees, a greater focus on inclusion, equality and diversity and, importantly, placing more emphasis on sustainability in all areas of the organisation including the Trading Company. Our care for our precious environment must have the same attention as our care for our patients and their families and our care for each other.

At the end of the financial year, I stood down after six years as Chairman of the Board of Trustees and am delighted to be able to continue as a Trustee. It has been a great honour to be associated with Garden House Hospice Care and I should like to end by thanking all our volunteers and staff for the part they have played in sustaining Garden House Hospice Care during 2020/21. Your dedication, hard-work and skill have ensured that Garden House, which was started by the community, continues to serve it in many different ways. My thanks to each of you!

John Procter
Chairman of Trustees

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Garden House Hospice Care (GHHC), being a company limited by guarantee and a registered charity, has adopted the practice that the Directors (Council Members) be called Trustees and the Board of Directors (Council of Management) be known as the Board of Trustees.

Objectives and Activities

GHHC exists to provide specialist palliative care for adults living in Stevenage, North Hertfordshire and adjoining parts of Mid Bedfordshire with advanced cancer, motor neurone disease or other terminal illness.

GHHC also provides support and care to the families and friends of patients.

GHHC provides:

1. Inpatient Care: The ten bedded Inpatient Unit provides consultant led specialist palliative care (the bed numbers have temporarily dropped to six, secondary to the effects of the Covid-19 pandemic and staffing levels).
2. Home Care: Hospice at Home nurses provide hands-on care in the patient's home. Ten Continuing Health Care fast track Community beds.
3. Hawthorne Centre: Specialist day services, palliative rehabilitation, living well, outpatient care and drop-in services.
4. Family Support: A range of services including psychological support, bereavement counselling, carer support, spiritual care and advice for patients' families. Children's and Young Person's Bereavement Service.
5. Education: GHHC provides an education programme including mandatory training for all staff and volunteers. It provides a range of specialist education sessions that are open to all health and social care professionals. The organisation supports placements and training for junior staff in all relevant fields. Individual staff members contribute to the training of student nurses, medical students, GP trainees, specialist registrars and other professionals undertaking training in other fields e.g. paramedics. Volunteers all complete an induction course and mandatory training appropriate to their area of work.
6. Telephone Advice: A specialist palliative care 24/7 telephone advice line.
7. Community Engagement: Volunteers support all areas of the hospice; Compassionate Neighbours - community volunteers offer friendship through 1-1 matches or via Wellbeing Hubs and schools and colleges outreach to engage with young people about palliative and end of life care and the work of the Hospice.

Our vision

Our **vision** is for everyone in our community with life-limiting illnesses to have equal access to excellent specialist palliative and end of life care.

Our mission

Across the communities of Stevenage, North Herts and the surrounding towns and villages of Bedfordshire and Cambridgeshire, Garden House Hospice Care supports personalised and compassionate palliative and end of life care for those in need following a diagnosis of life limiting illness.

GHC's objectives are to:

- Ensure that all activities are carried out within an appropriate legal, financial, ethical and administrative framework.
- Provide appropriate resources, staff, buildings and equipment to fulfil GHC's mission.
- Ensure that the appropriate monetary resources are available from contracts, direct fundraising and trading by the Trading Company to meet the care needs of GHC's patients and their families.
- Encourage community support.
- Ensure that the resources of the organisation are managed and maintained providently.
- Maintain strategic and operational plans in accordance with GHC's charitable status.

The principal activities of the Trading Company are as general merchants and traders. The Trading Company provides an essential revenue stream for GHC. Their Directors have set out a strategy that aims to increase the Company's contribution to GHC year-on-year. This strategy is articulated in the Company's annual report.

During the year, GHC:

- Submitted its tenth 'Quality Account' to the NHS. The Quality Account measures quality by looking at patient safety, the effectiveness of treatments that patients receive and patient feedback. It is a major piece of work and may be viewed on the NHS website by going to the following address and following the links to Garden House Hospice Care:

<http://www.nhs.uk/aboutNHSChoices/professionals/healthandcareprofessionals/quality-accounts/>

- Responded to the challenges of the Coronavirus pandemic, requiring a number of services to be suspended during the first wave, in line with government criteria. GHC responded and adapted quickly, to ensure that patients and their families were at the heart of everything that the Hospice did.
- Maintained its normal pattern of regular meetings of Trustees with members of the Senior Leadership Team, and, as part of the annual cycle of reporting, received detailed reports on all aspects of GHC's activities covering Health & Safety; Quality; Education; Patient Services; Safeguarding; Budget; Fundraising; Accounts; Human Resources and Volunteer Services.
- Ensured that its established policy of staff development and training continues.
- Maintained its policy of safeguarding GHC's resources, using them as carefully and as fully as reasonably possible and ensuring that the rolling programme of maintenance, repair and replacement of GHC's physical assets was continued.
- Continued to foster links with Clinical Commissioning Groups, Primary Care Networks, local Community and Hospital Trusts, local GPs and other health and social care providers.

Garden House Hospice Care Clinical Activity

- 757 unique patients and carers were cared for across the clinical services with many patients accessing more than one service.
- The Inpatient Unit supported 224 admissions and Day Services conducted 5,300 activities including COVID-19 telephone support calls over the last year.
- The Family Support Service Team made over 2,232 direct contacts with patients and family members.
- The Hospice at Home team supported 120 patients in their homes making a total of 558 visits.
- The Continuing Health Care Service supported 116 patients in their homes making a total of 7,852 visits.
- The Frailty team supported 1,327 patients in care homes with face to face visits and telephone calls.
- Compassionate Neighbours received 102 new referrals and had an active caseload of 231 people being supported.

The Trustees know that Garden House Hospice Care is respected both for the quality and nature of the care that it delivers and the fair and honest trading of the Trading Company through its shops. The following comments from patients' families affirms for us that we can be justly proud of the work of all involved:

The Hawthorne centre offered a safe and caring opportunity to socialise and partake in a much loved hobby. The short stay in the inpatient unit finally gave mum the pain relief she so badly needed and the reassurance I needed. Thank you.

The personal care my husband received during his last days with Palliative care was so good, all carers were caring, kind and very understanding of his needs. I could not have managed on my own towards the end of his life without their help. I cannot praise them enough. I feel very lucky that they entered our lives when most needed. It's a wonderful service provided to all who need them.

The clinical work of GHHC, the quality of the services it delivers, and the professional competence and capability of staff are measured and monitored in several ways:

1. By the Care Quality Commission (CQC) through its system of unannounced inspections and the publication of the results of such inspections.
2. By the Clinical Commissioning Groups (CCG) with whom GHHC has contracts through the contracts system as well as periodic quality inspection.
3. Through the revalidation process for doctors and nurses and compulsory continuing professional education and training for professional staff.
4. By the Hospice Care and Clinical Governance Committee continuing to monitor the clinical work of GHHC.
5. By undertaking clinical audits using national audit tools designed specifically for hospices by Hospice UK.
6. Through incident reporting, monitoring and shared learning.
7. By the Trustees making announced visits to service providers in GHHC, with the outcome of such visits being formally reported to the full Board.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

8. By the Trustees receiving regular Patient Services Reports covering all aspects of patient care.
9. By GHHC preparing an annual Quality Account, for publication on the NHS Choices website.

East and North Herts Clinical Commissioning Group's Response to the Quality Account provided by Garden House Hospice Care, Hertfordshire

East and North Herts CCG (ENHCCG) has reviewed the information provided by Garden House Hospice Care (GHHC) and we believe this is a true reflection of performance during 2020/21 based on the information submitted during the year as part of the on-going quality monitoring process.

The Quality Priorities set for 2021/22 continue to focus on the 3 year strategy launched in 2019 - Everybody; Excellence; Empower and Educate. This is the final year of the strategy.

The Quality Account sets out achievement for 2020/21. This year saw the Hospice working under challenging and difficult circumstances due to the ongoing Covid -19 Pandemic. The hospice worked hard to ensure that services were adapted to meet the needs of our residents. This included 3 frailty nurse posts to ensure that residents in care homes that required expert, palliative care had their needs met. The educational team also assisted with ensuring the staff had the tools to cope with the emotional and practical needs of the residents in care homes as well as the wider community. They continue to provide debriefing sessions to staff that have been affected by the Pandemic. The hospice increased the number of available beds in the Inpatient Unit and community services during both waves 1 and 2 enabling more of the residents of Hertfordshire to benefit from their care.

An increased focus on incident management enables the Hospice to be proactive rather than reactive to trends and themes noted. The collaboration between Isabel and Garden House Hospice during the Pandemic has also been of great benefit to our community. Several of the priorities for the next year are building on the previous 2 years' work of the 3-year strategy. This includes a focus on sepsis and other early warning signs, blood tests for anaemia management, and introducing GAS - Goal Attainment Scales on the IPU. All these innovations will benefit the patients that use the service.

The Hospice is also undertaking work to evaluate the support given to patients and families during the Covid-19 Pandemic to see what worked well. This includes a survey of the Virtual Support methods utilised. The Hospice will work with their patients and families to review their experiences and move the service forward. During 2021/22 the CCG looks forward to building on the positive relationships already developed with the hospice to ensure open dialogue and continued quality improvement for the population of Hertfordshire as well as supporting the continued sharing of good practice and innovation with partners involved in End of Life Care provision.

Sharn Elton
Managing Director
East and North Herts CCG
May 2021

Progress Report against the Strategic Business Plan 2019 - 2022

For 2020/21 we set the following strategic objectives and the progress we have made is as follows.

Everybody

- Equity of access to care
- Care coordination
- Giving everyone a voice in the shaping of Garden House Hospice Care

- Fast response to the Covid-19 pandemic, adapted services for patients and carers to ensure access to services.
- In line with Covid-19 Gov.UK guidance GHHC ensured remote and virtual support to patients and carers.
- Worked in partnership with HCT and CCG to provide the North Herts Palliative Referral Centre (NPCRC).
- Actively applied for Trust funds to support the children and Young Adults Service (out of funding Dec 2020).
- Worked in partnership with the Trust Fund Manager to develop core service and new project trust fund business cases. Successful Big Lottery Grant to support Physiotherapy assessment in Patient's homes Oct 20 - end of March 21. Awarded HCC grant to support clinically extremely vulnerable patients during lockdown from Jan 21 - March 21. HCC funding to support bereavement counselling during Covid-19 extended to September 2021.
- Worked in partnership with Primary Care Services, Residential & Nursing Homes & HCT to support frail patients.
- Delivered Hospice @ Home in line with the agreed service model.
- Medical specialist palliative care support to community patients and patients at the Acute Hospital Trust. Palliative Care Consultant support to Isabel Hospice providing a weekly in patient ward round and remote support to medical team.
- Frailty Service - GHHC hosted three full-time frailty clinical nurse specialist (CNS) posts for the North Herts locality, covering nursing and residential homes in North Hertfordshire.
- Supported Acute Trust bed capacity, increasing bed capacity on IPU & in the community during the first wave of the pandemic.
- Senior Nurse and medical supported the acute trust face to face and remotely during peak of Covid-19 second wave.
- Growth of Compassionate Neighbours project and Wellbeing Hubs.
- Growth of schools and colleges outreach programme.
- Whilst staff were Furloughed during the pandemic, we continued to provide support, education and wellbeing facilities to all.
- We delivered a series of events suitable for everyone during Covid lockdowns.

Excellence

- Safe, effective, caring, responsive and well-led services
- Effective, efficient and innovative use of resources
- High standards of governance reflected in good strategic and operational decision making

- Responded and adapted services, to ensure that our patients and their families are at the heart of everything we do.
- Systems are in place to manage and monitor the prevention and control of infection (IP&C). IP&C policies reviewed and updated in line with Government UK Covid-19 guidance. ENH Trust IP&C Senior Nurse audit January 2021. Covid-19 Clinical services Action plan.
- Secured supply and training of staff in the use of personal protective equipment.
- Provided CQC evidence of compliance with CQC Hospice Transition Regulation Framework.
- Safely sustained restricted visiting of loved ones to patients on the IPU.

- Developed RADAR - incident management system to include revised incident reporting and investigation templates, compliments and policy review alerts.
- Active positive recruitment of volunteers with right skills to support services and implement Covid-19 Lateral Flow Testing of all visitors to GHHC.
- Implemented Covid-19 weekly staff testing and vaccination program.
- Sustained compliance of staff and volunteers attending mandatory training and essential clinical skills training programmes.
- Further developed the SBAR' (Situation, Background, Assessment and Response) Tool to ensure safe handover on the Inpatient unit, between shifts for nursing and medical staff and between multidisciplinary teams.
- Data Security and protection standards and tool kit implemented across services.
- Continued to utilise the Nice endorsed Establishment Genie tool to support six monthly review of staffing.
- Continued to utilise 'Safe Staffing Patient Acuity Tool' daily on IPU.
- Continued to develop a clear-evidenced practice-based competency programme for clinical staff.
- Annual Trustee safeguarding governance review, recommendations and action plan carried out.
- Undertaken all audit identified in the audit calendar with evidence of quality improvement and learning.
- Policies reviewed in line with review dates, best practice and changes in legislation.
- Ensured systems are in place, that enables the evaluation of interventions and evidence the impact they have on patient and carer well-being, including evaluation of remote and virtual support to patients and carers.
- Achieved a balanced patient service budget for 2020 /2021.
- Virtual Representation at local, regional & national meetings.
- Appraised staff annually with 6-month reviews.
- Health & Wellbeing: Actively promoted the use of the employee assistance programme, including counselling and occupational health
- Strategic Collaboration with Isabel Hospice in delivering Shared Peoples' service across both Hospices.
- Consistently raised the profile of staff support mechanisms.
- Launched an emergency fundraising appeal that raised £610k in response to Covid-19 pandemic
- Had our staff recognised as part of the Lord Lieutenant's Hero or Hertfordshire Awards
- Maintained contact and engagement with all volunteers and Compassionate Neighbours (a workforce of 1000 people), ensuring Covid restrictions were circulated, adhered to and safe return to work protocols followed.
- Building project completed during lockdown following building company liquidation which came in under budget

Empower

- **Reach and support patients and their families/carers earlier**
- **Enable people to live fully**
- **A community who is supported and prepared to care**

- Worked to inform/ increase awareness of clinical services provided by GHHC. Raised awareness among referrers around availability of Family Support Service (FSS) support to patients & carers living with a life limiting illness who are not known to hospice.
- Marketed self-referral and triage to Hawthorne Centre services.
- Community Engagement Strategy agreed and Internal Stakeholder Group established.
- Delivered on the HCC 6-month contract 'The provision of short term practical Covid-19 bereavement support'. Extended to September 2021.
- Introduced Goal Attainment Scaling-light goals for Community.
- Protected time for Occupational Therapist to work with community team.
- Focused on the wellbeing of staff and volunteers, including the provision of resilience training.
- Carers' practical care course/ support provided virtually.
- Hospice rehabilitation strategy benchmarking score increased from 45 to 70/111 showing significant improvement in rehabilitative palliative care provision and practices across the Hospice.
- Joined virtual Gold Standards Framework GP practice meetings, highlighting the breadth of our services: encouraging referrals especially from hard to reach groups and patients with non-malignant diseases, as well as those earlier in their disease trajectory.

- Compassionate Neighbours project worked with the Hospice and community teams to embrace diversity within the Hospice and volunteering community: with 102 referrals, 201 trained Compassionate Neighbours and an active caseload of 231.
- Our Marketing and Communications team engaged with the local and national media to reach new audiences and increase awareness of our services.
- The fundraising team continued to engage with the local community through a series of virtual and face to face events throughout the pandemic.

Educate

- **Deliver the training and development strategy**
- **Equal access to training and development opportunities**
- **Staff and volunteers prepared to care**

- Strategic Collaboration with Isabel Hospice in delivering a shared education/training service across both Hospices.
- Ensured access to, and attendance at mandatory training, in service training/competency programs, clinical supervision, and reflective case studies.
- Focused on the wellbeing of staff and volunteers, including the provision of resilience training.
- Supported staff to extend their role and skills with a clear practice-based competency programme. Single Nurse Administration of Controlled Drugs competency training implemented September 2020.
- Delivered education to medical students from Cambridge University.
- Utilising Cascade to support the administration of internal and external training.
- Delivered a comprehensive training program and clinical support to care home staff on End of life care and Covid-19 Infection Prevention and Control.
- Active Member of Herts and Beds Palliative/EOLC Education consortium delivering on key areas of education.
- Delivered the competency-based programme to inform and upskill staff in all areas of palliative and end-of-life education.
- Annual Training needs analysis for staff.
- Utilising remote and virtual training increased the provision of education to external health care professionals.
- Fundraising and trading teams took part in a series of virtual educational events to continue their professional development.
- Regular training and support sessions offered virtually to all volunteers and Compassionate Neighbours.

Strategic Objectives for 2021-2022

The Board of Trustees have agreed the following strategic objectives for 2021-22

Everybody

- Equity of access to care
- Care coordination
- Giving everyone a voice in the shaping of Garden House Hospice Care

- To have a team of staff and volunteers whose members are engaged with the purpose of GHHC, enjoy their work and have the opportunity to shape GHHC for the future.
- To reward and recognise those within GHHC and community for the benefit they provide to the organisation.
- To work in partnership with Herts Community Trust to provide the North Herts Palliative Care Referral Centre.
- To identify activities specifically focused on helping people from 'hard to reach' groups to access our services.
- To continue to explore and identify activities that can be delivered to patients virtually.
- To develop a GHHC Community Engagement Strategy.
- To deliver an education-focused 'Enterprise Initiative' targeted at Secondary School students.
- To develop and implement stewardship plans and supporter journeys for all fundraising audiences.

Excellence

- Safe, effective, caring, responsive and well-led services
- Effective, efficient and innovative use of resources
- High standards of governance reflected in good strategic and operational decision making

- To have a strong Human Resource and Education and Training offer for GHHC.
- To have a Community Engagement team who deliver for the community.
- To have the best team of staff and volunteers to serve GHHC's community.
- To collaborate with the Clinical Commissioning Group and providers to support the Integrated Care System.
- To further develop the financial budgeting and forecasting process to make it more robust.
- To improve and increase the use of GHHC's brand and align messages and communications.
- To ensure that in its work the Board is guided by the principles, key outcomes and recommended practices within the Charity Governance Code.

Empower

- Reach and support patients and their families / carers earlier
- Enable people to live fully
- A community who is supported and prepared to care

- To continue to increase public awareness of the full range of clinical services provided by GHHC.
- To promote the wellbeing of staff and volunteers.
- To implement self-referral and triage to Hawthorne Centre Services.
- To ensure access to person-centred assessment for carers.
- To evaluate the impact of the GHHC's Equality and Diversity policy and strive to develop a Board which is representative of the diverse community GHHC serves.

Educate

- Deliver the training and development strategy
 - Equal access to training and development opportunities
 - Staff and volunteers prepared to care
- To give equal access to education, regardless of role, so that those working at GHHC have the skills needed to perform effectively and have enhanced career development opportunities.
 - To have highly skilled staff and volunteers that understand the strategic vision of GHHC with the desire to be part of the achievement.
 - To deliver a range of assemblies/talks for schools linked to the Primary and Secondary National Curriculum.
 - To deliver a comprehensive external training programme to health and social care staff.
 - To further develop clinical advice to residential and nursing homes.
 - To develop an Income Generation Strategy to reach a wider spectrum of potential donors and fundraisers.
 - To improve internal and external marketing and communications.
 - To continue to deliver the non-cancer message and dispel myths around death and dying.
 - To ensure that the members of the Board receive the training and development they need to perform their roles effectively.

Ethical fundraising at Garden House Hospice Care - our promise

GHHC exists to provide specialist palliative care. Delivering our vital care to those living with cancer and other life-limiting illnesses in Stevenage, North Hertfordshire and adjoining areas of Mid Bedfordshire is only possible because of the generosity and enthusiasm of our supporters.

Our promise to our supporters is to fundraise and communicate in an honest and transparent way. We aim to ensure that everyone who chooses to offer their support to GHHC - whether by making a donation or by giving their time to take part in events, online and digital actions or to simply share our message - has a positive and rewarding experience with us and understands that their support is very much valued.

In order for us to raise the funds needed to provide vital end of life care in Stevenage, North Hertfordshire and adjoining areas of Mid Bedfordshire fundraising is carried out by our staff, volunteers and third-party supporters. In the case of the lottery only, we use a company "Local Hospice Lottery" to generate additional income through lottery sales.

We do not solicit donations by 'cold calling' by telephone or door-to-door collections, and we do not share personal information with any third-party organisations. We do not pressure supporters to make donations and we will always take care to avoid contacting and asking vulnerable people for donations.

We will not solicit or accept donations from companies or individuals who participate in activities which could cause detriment to the charity's reputation or work.

In any cases where we may have contractual arrangements in place with agents, we take care to set the standards and obligations that must be met when fundraising on behalf of GHHC. We work closely with these partners to maintain the high standards that we, and the public, expect. This means ensuring that practices and policies are in place and closely adhered to.

GHHC is a member of the Institute of Fundraising and complies with the Fundraising Regulator. Alongside our high standards, we follow their and our own codes of practice to ensure that our fundraising meets the highest standards and supporters have the best possible experience. GHHC complies with the Data Protection Act and the Information Commissioners' guides and codes. Last year, we did not receive any complaints to the Fundraising Department.

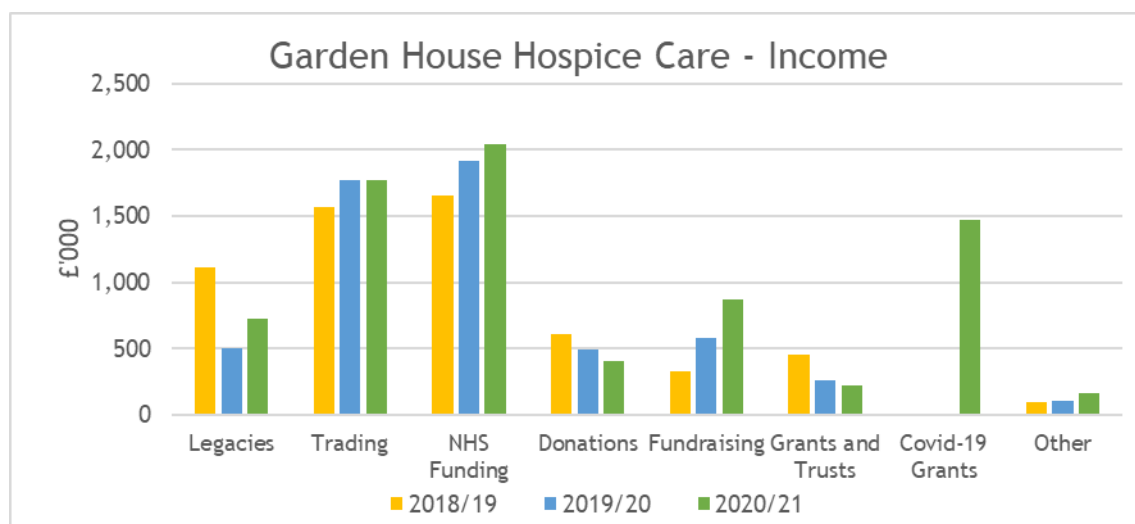
GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Financial Review

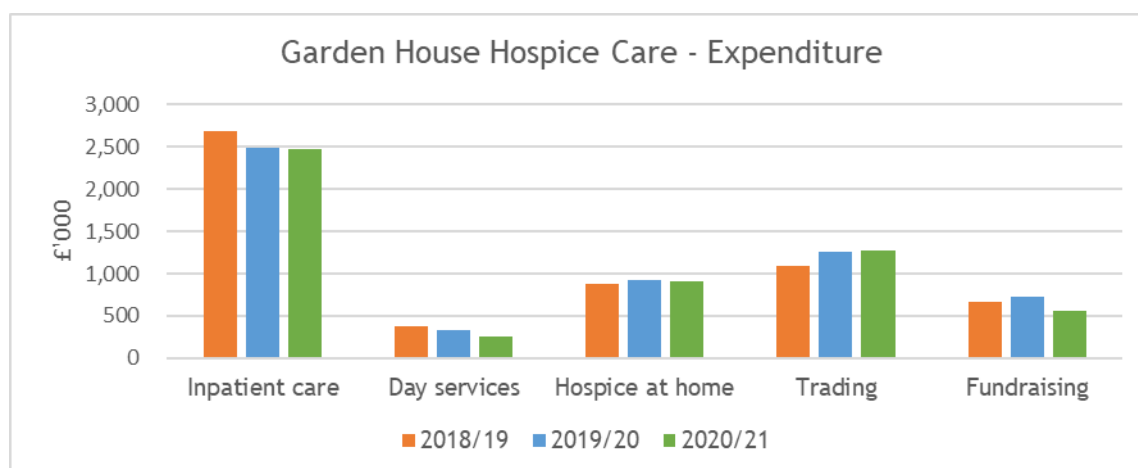
Income was received from the following sources:



For the year ended 31 March 2021, total income increased by 36% to £7.69 million. Income from NHS funding increased during the year to £2.04 million due to additional work undertaken during the pandemic. NHSE funding of £1.47 million was made to allow the hospice to make available bed capacity and community support from April 2020 to July 2020, to provide support to people with complex needs in the context of the COVID-19 situation, and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

Despite the challenges faced by the public during the pandemic, their generous support continued, through legacies, donations, and sales in the trading company's shops, resulting in increased giving. NHS East & North Hertfordshire and NHS Bedfordshire provided 27% of the funding required by GHHC. Legacy income was higher than in the previous year at £0.73 million.

Expenditure shown analysed by activity comprises:



Total expenditure decreased by 5% this year: spending on charitable activities fell by 3% and spending on income generation fell by 8% due to very few fundraising events being held.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The net result for the year was a surplus of £2,496,772, compared to a deficit of £(194,561) in the previous year. This surplus was due to the receipt of Covid-19 government grants for the provision of additional bed capacity during the pandemic, and to a net gain on investments caused by the stock market recovery following the crash in March 2020. It must be remembered that investment values can fluctuate and cannot be depended on to fund the activities of GHHC.

GHHC continues to need the help of our supporters to provide services in the medium to long-term otherwise the charity will have insufficient income to cover its ongoing costs.

GHHC does not have medium or long-term pension liabilities arising from obligations to a defined benefit pension scheme.

Reserves

All charities are required to consider their level of reserves to ensure sustainability. GHHC provides a range of critical health services upon which our local community depends. These services are funded by fluctuating income streams; the existence of reserves ensures that services can be delivered continuously in the event of a short-term reduction in income.

The Charity Commission does not make a specific recommendation on the level of reserves to be held by an individual charity but requires, as minimum good practice, that Trustees:

- Keep the Reserves Policy under review
- Monitor the level of reserves held throughout the year
- Consider any action that may be needed to replenish or spend reserves
- Implement a process of ongoing review of the reserves level, target and policy

GHHC has defined its reserves policy with reference to:

- Strategic planning
- Cash flow analysis
- Risk analysis
- Examination of past trends
- Benchmarking with other hospices

The analysis resulted in the decision of the Board of Trustees that a minimum of 6 months of operating costs must be held in reserves to ensure the sustainable operation of services.

The required level of reserves is reviewed annually when considering budgets for the following year. The Finance and General Purposes Committee considers whether an additional amount, in percentage terms, will need to be held over and above the 6 months minimum and recommends this to the Board as part of agreeing the budget.

In certain circumstances, the Board may decide to hold funds that have been designated for a particular purpose by the Trustees. This is reviewed on an annual basis by the Board of Trustees. Any designation of funds for specific purposes or income generation is done in conjunction with GHHC's investment policy.

At 31 March, reserves held by Garden House Hospice Care were:

	2021	2020
	£	£
Restricted reserves	173,612	147,368
Designated reserves	6,182,455	6,080,964
Free reserves	<u>4,825,698</u>	<u>2,456,661</u>
Total reserves	<u>11,181,765</u>	<u>8,684,993</u>

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Restricted reserves represent the sums donated to GHHC in respect of specific projects or spending plans. Designated reserves represent the value of GHHC's buildings and contents. Only free reserves are available for use at the discretion of the GHHC's Board of Trustees.

GHHC's reserves policy requires that free reserves should not fall to less than 6 months' operating costs, excluding costs relating to retail activities. At 31 March 2021, 6 months of operating costs, excluding trading costs, represented £2,096,083. GHHC's reserves represent just under 14 months of operating costs. This increase in free reserves compared with 2020 was mainly due to Covid-19 grants received from government. The charity will use some of these reserves to fund one off projects such as improving digital strategy and piloting services in the Ernest Gardner Treatment Centre adjacent to the hospice.

Investment policy

GHHC invests the funds held in its free and restricted reserves accounts to gain a financial return. GHHC has appointed an investment manager, Smith and Williamson Investment Management Ltd, with the aim of generating an absolute return above the consumer price index.

The investment policy differentiates between:

- short term reserves, to be held in bank accounts, to provide financial security against fluctuating income streams and expenditure patterns; and
- medium and long-term reserves to be held in a portfolio based on a strategic asset allocation. Investments will be substantially held in index tracker funds.

The allocation of assets for investment is determined in relation to the Hospice's cash flow projections.

During the year, the charity made gains on its investments of £269,758 (2020: losses of £93,976). This was due to the stock market recovery following the crash at the start of the Covid-19 pandemic in March 2020.

Principal Risks and Uncertainties

GHHC has a formal risk management process through which the Senior Leadership Team identifies the major risks to which the organisation may be exposed and has ranked these by likelihood and impact, culminating in risk control documents which are updated on a regular basis.

All significant risks, together with current mitigation actions, are reviewed regularly throughout the year by the Board of Trustees and committees of the Board. The Trustees are satisfied that systems have been developed and are in place to mitigate identified risks to an acceptable level.

All staff and volunteers are required to train to ensure that they are familiar with the operating systems of the Hospice and the risks of the activities in which they are involved.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The principal risks and uncertainties identified by the charity are as follows:

Risk identified	Action taken to mitigate the risk
A significant fall in voluntary income	Income is monitored closely. Comprehensive management accounts are presented to Finance and General Purposes Committee six times a year and then to each meeting of the Board of Trustees (at least 6 meetings per calendar year) with monthly and year-to-date figures. Similar considerations apply in the case of the Trading Company where management accounts are offered to each meeting of the Board of the Trading Company (also at least 6 meetings per year). Progress of key fundraising events is reported by the Director of Income Generation to Trustees on a regular basis. Close control of expenditure in both GHHC and the Trading Company is the other side of the equation. The importance of an adequate level of reserves is crucial and the reserves policy is noted elsewhere.
Future Covid-19 restrictions reducing income	Based on extensive experience during the 2020/21 financial year, cashflow forecasts will be produced to reflect various scenarios, which may arise should the Government reintroduce any further restrictions due to the Coronavirus pandemic. These forecasts will be closely monitored by the Finance & General Purposes Committee.
Unsafe or poor clinical practice	There are policies in place to ensure the recording and investigation of incidents in clinical areas. All clinical incidents are reviewed at the Health & Safety Meeting with monthly reporting and review of quality metrics at the Clinical Team Leaders meeting. Incidents which require a change of practice are presented at the Hospice Care and Clinical Governance Committee. This is supplemented by having an education and learning programme in place.
Adequate clinical staff to ensure safe clinical practice	Close monitoring of patient dependency and staff skills mix, and regular review of the Hospice case load are in place. There is flexibility with bank staff who cover during periods of holiday or sickness.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Governing Document

Garden House Hospice Care is a company limited by guarantee incorporated on 25th July 1986 (Company Number 02040989, Registered Office Gillison Close, Letchworth Garden City, Herts SG6 1QU) and registered as a charity on 23rd September 1986 (Charity Number 295257). Its Memorandum and Articles of Association govern GHHC. In the event of GHHC being wound up, the members are required to contribute an amount of £1 each.

The Trustees comply with the objects of, and work within the scope of the powers set out in, the Memorandum of Association. The Trustees follow the seven principles of good governance as set out in the 2017 Good Governance Code for larger charities.

Public Benefit

The Trustees have paid due regard to the Charity Commission's Public Benefit Guidance and complied with section 17 of the Charities Act 2011 in exercising their powers and duties.

They note that were it not for GHHC and its work, adult hospice care would not be available in Stevenage and North Hertfordshire.

At the time GHHC was established in 1986, its two founding principles were that all treatment and care would be offered to the public without discrimination - that is without regard for age, race, colour, religion, gender, sexual orientation or financial means of the patient - and that all treatment and care would be supplied free of charge.

The Trustees are proud to confirm that GHHC has not deviated from those principles.

Recruitment and Appointment of Trustees

Trustees are recruited by a professional interview process. The Board considers candidates for appointment as Trustees after being duly proposed usually by existing Trustees, associated professionals, or staff; or following advertisement. Trustees must be members of GHHC. The Trustees seek to ensure that all proposed Trustees enhance the existing committed and diverse body of Trustees, come from a variety of backgrounds with experience relevant to the work and management of GHHC, and can provide the necessary commitment before being elected.

New Trustees may be appointed (co-opted) by the existing Trustees, but this must be approved by GHHC membership at the first Annual General Meeting (AGM) following their initial appointment. Trustees seeking election at an AGM must be formally proposed and seconded by Members of GHHC.

The Articles of Association stipulate that one third of the Trustees must retire annually by rotation beginning with those Trustees who have been longest in office. Trustees retiring by rotation may offer themselves for re-election at the AGM.

Trustees' Induction and Training

All potential Trustees undergo a period of induction during which they are shown all aspects of GHHC's work, attend relevant meetings and identify with their area of particular interest or expertise.

Trustees must prove their eligibility for trusteeship (Fit and Proper Person Test), sign a formal declaration to that effect, and have a Disclosure and Barring Service check.

All existing and potential Trustees are expected to familiarise themselves with the Charity Commission Guidance CC3 "The Essential Trustee" and Companies House's document "Life of a Company part 1; Annual requirements". They have access to national training opportunities specifically for Trustees. Links with

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Trustees from other hospices are fostered and opportunities for training within the wider hospice movement can be accessed as appropriate. All Trustees have easy access to all policy and report documents relating to the GHHC's activities. Personal copies of key documents such as the Memorandum and Articles of Association are provided.

Organisational Structure

The Trustees meet for Board meetings at least six times throughout the year. There are also a similar number of meetings of two committees: Finance and General Purposes, Hospice Care and Clinical Governance; a sub-committee: Investment; and the Trading Board. The CEO and members of the Senior Leadership Team attend and provide reports for all meetings. Additional meetings are scheduled if/when necessary. Minutes of the previous meeting together with the agenda and relevant papers for the forthcoming meeting are circulated in advance. The Trustees individually represent the Board on several internal forums and are, increasingly linked to specific areas of the Hospice's work. Three of the Trustees are also Directors of the Trading Company, Garden House Hospice Trading Limited.

A programme of announced visits by two Trustees to a particular area of GHHC's work results in improved communication between the Board of Trustees and volunteers and staff. Each visit gives rise to an action plan which is discussed and monitored by the Board.

The Trustees establish the strategic plan and approve relevant policies. A scheme of delegation is in place whereby senior managers are responsible for the overall day-to-day management of the organisation and for ensuring that policies are adhered to and plans brought to fruition.

The Chief Executive is Susan Plummer. The Senior Leadership Team members at 31 March 2021 were:

Medical Director:	Dr Sarah Bell
Director of Patient Services:	Jayne Dingemans
Director of Income Generation:	Carla Pilsworth
Director of Finance (Interim):	Philip Mahan
People Director:	Becky Turner
Head of Operations:	Helen Clark

The members of the Senior Leadership Team attend the Trustees' meetings but do not have voting rights. From time to time other members of staff, independent advisers, or experts in various fields are invited to attend meetings for specific purposes to support or facilitate the Trustees' decisions.

The Senior Leadership team support 207 staff and up to 759 volunteers whose contribution is crucial to the success of the charitable work and fundraising. Donated services, in the form of voluntary help, are not reflected in the Statement of Financial Activities.

In normal times the volunteers support the work of GHHC by providing assistance as receptionists, serving light refreshments to patients and visitors, flower arranging, undertaking administrative tasks, working as Compassionate Neighbours, working within the Day Services and In-patient Unit, gardening, and providing transport for patients and fundraising. Volunteers also make a considerable contribution towards the work of the Trading Company as shop assistants and helping with the sorting and delivering of donations from the Distribution Centre.

GHHC is an equal opportunities employer.

GHHC is a member of Hospice UK which is an umbrella organisation. However, it does not impact on the operating policies of GHHC.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Pay Policy for senior staff

The Trustees consider that the Board of Trustees and the Senior Leadership Team comprise the key management personnel of the charity in charge of directing and controlling, running and operating the Charity on a day-to-day basis. All Trustees give of their time freely and no Trustee received remuneration in the year.

Details of Trustees' expenses and related transactions and Senior Leadership Team salaries are disclosed in note 6 to the accounts. The pay of the Chief Executive and members of the Senior Leadership Team and all staff are reviewed annually and normally increased in accordance with average earnings to reflect a cost of living adjustment. In view of the nature of the charity, the Trustees benchmark remuneration against pay levels in other charities. The remuneration benchmark is the mid-point of the range paid for similar roles in similar charities of similar size.

Trustees

The Trustees who served during the year were:

Mr J Procter (Chairman)
Mrs E C Cooke RIP (resigned 22nd February 2021)
Mrs H Dodd
Prof K Farrington
Mr R Gochin (Treasurer)
Mrs S Greenbank (resigned 15th February 2021)
Dr J Machen
Mrs D Morrish (resigned 1st March 2021)
Mr S Mellish
Mrs R Seviour (Vice Chair)
Mr J D Silsby
Sir T Wilson DL (Secretary)

In accordance with Article 39 of the Hospice Articles of Association the following retire by rotation at the Annual General Meeting:

Mr S Mellish
Dr J Machen
Sir T Wilson

Mr S Mellish, Dr J Machen and Sir T Wilson being eligible offer themselves for re-election.

Trustees' Interest in the Shares of the Hospice

GHHC is a company limited by guarantee and not having a share capital, therefore the Trustees have no financial interest other than the extent of the limited guarantee as denoted in the Memorandum of Association of the Hospice.

Trustees' Responsibilities

The Trustees (who are also the directors of GHHC for the purposes of company law) are responsible for preparing the Trustees' Annual Report and Accounts in accordance with applicable law and regulations. Company law requires the Trustees to prepare accounts for each financial year. Under that law the Trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

Under company law, the Trustees must not approve the accounts unless satisfied that they give a true and fair view of the state of affairs of the charity and of the group and the incoming resources and application of resources, including the net income or expenditure of the group for the year.

In preparing those accounts, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and the group and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

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

Auditor

Haysmacintyre LLP, 10 Queen Street Place, London EC4R 1AG
Appointed under section 487(2) of the Companies Act 2006

In approving this Trustees' Report, the Trustees are also approving the Strategic Report of the company, in their capacity as company directors.

Approved by the Trustees on 8th November 2021 and signed on their behalf by:



Mr John Procter
Chairman of Trustees

GARDEN HOUSE HOSPICE CARE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GARDEN HOUSE HOSPICE CARE

Opinion

We have audited the financial statements of Garden House Hospice Care for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Group and Charity 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 2021 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 Chairman's Report and 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:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GARDEN HOUSE HOSPICE CARE

- 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 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).

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
- 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.
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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).

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GARDEN HOUSE HOSPICE CARE

- 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 pages 20 and 21, 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 health and social care and charity and company law applicable in England and Wales, 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 and the Charities Act 2011, and consider other factors such as sales 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 the improper recognition of revenue and management bias in accounting estimates. Audit procedures performed by the engagement team included:

- 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, in particular journal entries posted with unusual account combinations, postings by unusual users or with unusual descriptions;
- Reviewing the cut-off of income recognised to consider whether income had been recognised in the correct accounting period; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

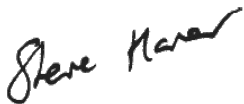
A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

GARDEN HOUSE HOSPICE CARE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GARDEN HOUSE HOSPICE CARE

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.



Steven Harper (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP,
Statutory Auditors
11 November 2021

10 Queen Street Place
London
EC4R 1AG

GARDEN HOUSE HOSPICE CARE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)

FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies					
Donations, legacies and grants	2	1,146,440	217,665	1,364,105	1,263,002
Charitable activities					
NHS funding	3	2,041,479	-	2,041,479	1,914,705
Other trading activities					
Shop income and fundraising	7	1,775,860	-	1,775,860	1,775,821
Fundraising events		872,040	-	872,040	584,255
Investments	4	45,949	-	45,949	4,569
Other income		196,597	1,396,799	1,593,396	99,380
Total income		<u>6,078,365</u>	<u>1,614,464</u>	<u>7,692,829</u>	<u>5,641,732</u>
Expenditure on:					
Raising funds					
Trading activities	5	1,277,026	-	1,277,026	1,262,453
Donations and grants	5	157,424	-	157,424	175,136
Fundraising	5	393,492	-	393,492	554,569
Charitable activities	5	2,038,343	1,599,530	3,637,873	3,750,159
Total expenditure		<u>3,866,285</u>	<u>1,599,530</u>	<u>5,465,815</u>	<u>5,742,317</u>
Net operating surplus/(loss)		2,212,080	14,934	2,227,014	(100,585)
Net gains/(losses) on investments		269,758	-	269,758	(93,976)
Net income/(expenditure)		2,481,838	14,934	2,496,772	(194,561)
Transfers between funds		(11,309)	11,309	-	-
Net movement in funds		2,470,529	26,243	2,496,772	(194,561)
Total funds brought forward		<u>8,537,624</u>	<u>147,369</u>	<u>8,684,993</u>	<u>8,879,554</u>
Total funds carried forward	20	<u><u>11,008,153</u></u>	<u><u>173,612</u></u>	<u><u>11,181,765</u></u>	<u><u>8,684,993</u></u>

The notes on pages 29 to 44 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

Full comparative figures for the year ended 31 March 2020 are shown in note 23.

CHARITY AND CONSOLIDATED BALANCE SHEETS

AS AT 31 MARCH 2021

		Group		Charity	
	Note	2021 £	2020 £	2021 £	2020 £
FIXED ASSETS					
Tangible assets	9	6,182,455	6,080,964	6,039,350	5,942,277
Investments	10	1,751,593	1,447,191	1,751,693	1,447,291
		<u>7,934,048</u>	<u>7,528,155</u>	<u>7,791,043</u>	<u>7,389,568</u>
CURRENT ASSETS					
Stock	11	3,172	7,575	-	-
Debtors	12	981,822	413,157	1,275,551	593,062
Cash at bank and in hand		2,693,027	1,074,806	2,338,467	926,391
		<u>3,678,021</u>	<u>1,495,538</u>	<u>3,614,018</u>	<u>1,519,453</u>
CREDITORS: amounts falling due within one year	13	<u>(430,304)</u>	<u>(338,700)</u>	<u>(223,296)</u>	<u>(224,028)</u>
NET CURRENT ASSETS		<u>3,247,717</u>	<u>1,156,838</u>	<u>3,390,722</u>	<u>1,295,425</u>
NET ASSETS	22	<u>11,181,765</u>	<u>8,684,993</u>	<u>11,181,765</u>	<u>8,684,993</u>
FUNDS OF THE CHARITY					
Unrestricted funds					
General		4,825,698	2,456,661	4,968,803	2,595,348
Designated		6,182,455	6,080,964	6,039,350	5,942,277
		<u>11,008,153</u>	<u>8,537,625</u>	<u>11,008,153</u>	<u>8,537,625</u>
Restricted funds		<u>173,612</u>	<u>147,368</u>	<u>173,612</u>	<u>147,368</u>
	20	<u>11,181,765</u>	<u>8,684,993</u>	<u>11,181,765</u>	<u>8,684,993</u>

The unconsolidated surplus of GHHC was £2,496,772 (2020: £(194,561)).

The financial statements were approved and authorised for issue by the Board of Trustees on 8 November 2021 and were signed below on its behalf by:



Mr. John Procter
Chairman of Trustees

The notes on pages 29 to 44 form part of these financial statements.

GARDEN HOUSE HOSPICE CARE

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES	17	1,803,206	(56,817)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Dividends, interest and rents from investments		370	1,982
Purchase of property, plant and equipment		(185,355)	(825,631)
CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES		(184,985)	(823,649)
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		1,618,221	(880,466)
Cash and cash equivalents at the beginning of the year		1,074,806	1,955,272
Cash and cash equivalents at the end of the year	18	2,693,027	1,074,806

1. ACCOUNTING POLICIES

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

Basis of preparation

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

Garden House Hospice Care 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).

Preparation of accounts on a going concern basis

The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. Whilst Covid-19 may have an impact on future revenue, continual review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future (being a period of at least twelve months from the date of approving these financial statements).

Critical accounting judgements and estimates

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charities accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. 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. Specific judgements taken are included elsewhere within this note, including those over the depreciation rates utilised and the non-depreciation of the Garden House Hospice premises.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Garden House Hospice Trading on a line-by-line basis. 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.

Income recognition

All income is recognised in the financial statements once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations and legacies

Donations and legacies are included in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably. Income tax recoverable on individual gifts and donations is included as part of the gift or donation.

Grants

Clinical commission groups' grants are credited to the Statement of Financial Activities in the year in which they are receivable. Grants related to specific deliverables are included once the performance has been considered completed. Where income is received in advance of performance its recognition is deferred and included in creditors. Where entitlement occurs before income is received the income is accrued.

Shop income, fund-raising sales and lottery income

Income from the commercial activities of operating shops, fund-raising sales and lottery are included in the year in which the group is entitled to receipt.

Investment income and rental income

Income from investments and from rental is included in the Statement of Financial Activities in the year in which it is receivable.

Fundraising

Income from fundraising events is included in the year during which the event took place.

Expenditure recognition

Expenditure, including any irrecoverable VAT, is included in the financial statements on an accruals basis and is recognised when there is a legal or constructive obligation to make payment to a third party.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. Other costs are apportioned to areas of activity based on the staff time or usage attributable to each area.

Fixed assets

Fixed assets are stated at cost less accumulated depreciation and impairment losses. Depreciation is calculated to write off costs on a straight line basis as follows:

Furniture and fittings	- Over five or ten years
Office equipment	- Over five years
Motor vehicle	- Over five years

The buildings are maintained as a matter of policy, by a programme of repair such that the residual values of the buildings taken as a whole are at least equal to the book value. This policy is regularly reviewed by the trustees who are satisfied it remains appropriate given the rebuild costs which would be required, and taking into account the service potential of the building (i.e. it continues to be used for charitable activities and therefore brings significant benefit). Having regard to this it is the opinion of the Trustees that depreciation of any such property as required by the Companies Act 2006 and the accounting standards would be immaterial to the financial statements. Any permanent diminution in value of such buildings would be charged to the Statement of Financial Activities as appropriate.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments, including trade and other debtors and creditors are initially recognised at transaction value and subsequently measured at their settlement value.

Investments

Investment in subsidiary

The investment in the subsidiary is stated at cost, less any provision for any permanent diminution in value.

Other investments

Investments are shown in the financial statements at market value, taken to be the bid price ruling at the balance sheet date. Gains and losses arising on disposals of investments are recognised in the Statement of Financial Activities. Unrealised gains and losses, upon restating investments to market values at the balance sheet date, are recognised in the Statement of Financial Activities.

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.

Stock

Stock is stated at the lower of cost and net realisable value. Items donated for resale are included in the financial statements when they are sold. The Trustees consider that the time and cost involved in valuing the donated goods at the time of donation and including them as stock at the year end, outweigh the benefit to the user of the accounts.

Pensions

The Charity operates and contributes to the following pension schemes:

- National Health Service Superannuation Pension Scheme; and
- A Group Personal Pension Plan scheme managed by Standard Life

Employees entitled to join the National Health Service Superannuation Pension Scheme are required to contribute a percentage of salary according to the scheme's rules. Employees who join the Standard Life Pension Scheme are required to contribute a minimum of 3% of salary.

Other employee benefits

Short term benefits

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

Employee termination benefits

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

Leasing commitments

Rentals paid under operating leases are charged to income on a straight-line basis over the lease term.

Gifts in Kind

The Hospice receives donated services in the form of voluntary help. In line with section 6 of the Charities SORP (FRS 102) this is not reflected in the Statement of Financial Activities as the financial value of the contribution of volunteers is not quantifiable.

Fund accounting

Funds held by the Charity are:

Unrestricted general funds

These are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds

These are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects together with funds transferred from restricted funds when no restrictions are considered to remain.

Restricted funds

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

Further explanations of the nature and purpose of each fund is included in Note 19.

2. DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	408,713	495,698
Legacies	729,779	507,027
Charitable foundations	225,613	260,277
	<u>1,364,105</u>	<u>1,263,002</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
NHS East and North Hertfordshire	1,976,859	1,857,795
NHS Bedfordshire	64,620	53,392
NHS Luton		3,518
	<u>2,041,479</u>	<u>1,914,705</u>

4. INVESTMENT INCOME

	2021 £	2020 £
Bank interest received	370	1,982
Investment income	45,579	2,587
Dividends	-	-
	<u>45,949</u>	<u>4,569</u>

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

5. TOTAL EXPENDITURE 2021

	Hospice Charitable Activities						Total
	Commercial activities	Donations & Grants	Fundraising	Inpatient Care	Day Services	Hospice at Home	
Costs directly allocated to activities:							
Staff costs	762,795	126,605	317,443	2,087,280	213,480	787,337	4,294,940
Cost of sales & services	60,856	14,506	34,405	136,323	7,768	(899)	252,959
Travel	15,696	-	868	182	4,166	25,257	46,169
Audit & accountancy	1,650	547	1,366	8,614	873	3,144	16,194
Support costs allocated to activities:							
Hire of land, buildings & equipment	279,144	485	1,211	7,637	774	2,788	292,039
Premises costs	74,306	8,147	20,366	128,399	13,016	46,867	291,101
Communication	20,420	1,791	4,478	28,231	2,862	10,304	68,086
Legal & professional fees	13,133	2,936	7,339	46,267	4,690	16,888	91,253
Audit & accountancy	1,650	547	1,366	8,614	873	3,144	16,194
Depreciation	38,082	1,702	4,255	26,827	2,719	9,792	83,377
Bank charges	9,294	158	395	2,493	253	910	13,503
	1,277,026	157,424	393,492	2,480,867	251,474	905,532	5,465,815
TOTAL EXPENDITURE 2020							
Costs directly allocated to activities:							
Staff costs	700,943	138,394	353,213	2,134,288	269,350	817,389	4,413,577
Cost of sales & services	76,083	20,691	148,676	123,521	20,022	-	388,993
Travel	21,833	-	1,854	748	17,021	24,117	65,573
Audit & accountancy	975	189	597	2,678	363	998	5,800
Support costs allocated to activities:							
Hire of land, buildings & equipment	313,269	696	2,206	9,888	1,342	3,684	331,085
Premises costs	83,111	8,413	26,641	119,448	16,204	44,505	298,322
Communication	18,291	2,627	8,318	37,296	5,060	13,896	85,488
Legal & professional fees	8,479	2,120	6,712	30,092	4,082	11,212	62,697
Audit & accountancy	975	189	597	2,678	363	998	5,800
Depreciation	30,154	1,704	5,396	24,192	3,282	9,014	73,742
Bank charges	8,340	113	359	1,610	218	600	11,240
	1,262,453	175,136	554,569	2,486,439	337,307	926,413	5,742,317

Support costs include governance costs of £20,272 (2020: £11,195)

5. TOTAL EXPENDITURE (continued)	2021 £	2020 £
Included in total expenditure:		
Depreciation - owned assets	83,379	73,742
Auditor's remuneration:		
Audit fees	13,245	11,600
Accountancy, taxation and other services	15,845	-
Operating lease charges:		
Hire of equipment	12,895	17,816
Hire of land and buildings	279,144	313,269
	<u>279,144</u>	<u>313,269</u>
6. STAFF COSTS AND NUMBERS		
	2021 £	2020 £
Salaries and wages	3,751,688	3,774,522
Social security costs	284,568	303,604
Pension costs	250,977	267,736
	<u>4,287,233</u>	<u>4,345,862</u>

Included in the above are termination payments of £0 (2020: £10,000)

	Number	Number
Charity and group:		
The average number of employees analysed by function:		
Income generation	14	15
Retail	52	50
Clinical	91	93
Administration and other activities	50	49
	<u>207</u>	<u>207</u>
The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year were as follows:		
£60,001 - £70,000	2	1
£70,001 - £80,000	1	-
£80,001 - £90,000	2	2
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-
	<u>6</u>	<u>4</u>

The key management personnel of the group are considered to be the Senior Leadership Team listed on page 1. The total employee benefits of the key management personnel of the Group were £574,794 (2020: £503,284).

The Trustees provide their services voluntarily and are not included in the above analysis. During the year, Trustees received expenses of £0 (2020: £644). The directors of the subsidiary undertaking provide their services voluntarily and are not included in the above analysis. The directors of the subsidiary undertaking had no expenses paid to them throughout the current or previous year.

7. SHOP INCOME, FUNDRAISING SALES, LOTTERY INCOME AND RELATED EXPENDITURE

	GHHC	Charitable	Total	GHHC	Charitable	Total
	£	Trading	2021	£	Trading	2020
		£	£		£	£
Shops and fundraising sales						
Turnover from donated goods	-	1,575,093	1,575,093	-	1,556,019	1,556,019
Retail gift aid	-	31,279	31,279	-	71,363	71,363
Turnover from purchased goods	-	24,290	24,290	-	42,756	42,756
Shop and fundraising sales income	-	1,630,662	1,630,662	-	1,670,138	1,670,138
 Cost of sales	-	60,856	60,856	-	76,083	76,083
Management and admin expenses	-	1,216,102	1,216,102	-	1,186,370	1,186,370
Shop expenditure	-	1,276,958	1,276,958	-	1,262,453	1,262,453
 Lottery						
Income from lottery	144,192	1,006	145,198	104,533	1,150	105,683
 Operating expenses	-	-	-	-	-	-
Management and admin expenses	-	68	68	-	-	-
Lottery expenditure	-	68	68	-	-	-
 Net income from shops and fundraising sales	-	353,704	353,704	-	407,684	407,684
Net income from lottery	144,192	938	145,130	104,533	1,150	105,683
Net income from trading	144,192	354,642	498,834	104,533	408,834	513,367

The charitable income from the sale of donated and purchased goods is through shops at various town locations throughout North Hertfordshire. The charitable income from the lottery was generated through a weekly lottery operated by Local Hospice Lottery Ltd.

8. RELATED PARTY TRANSACTIONS

Transactions between the parent charity and its subsidiary comprised:

- Interest charged by the charity on the loan agreement in place of £4,600 (2020: £4,693)
- Donations collected by the subsidiary on behalf of the charity were £5,084 (2020: £86,099)
- Salary and other costs recharged by the charity to the trading subsidiary of £659,411 (2020: £629,481)

Donations received from Trustees during the year were £4,813 (2020: £15,727).

As set out in note 6, no Trustee received remuneration.

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

9. TANGIBLE FIXED ASSETS	Land & buildings Long Leasehold £	Furniture, Fixtures & fittings £	Equipment £	Motor vehicles £	Total £
Group					
Cost					
At 31 March 2020	5,804,172	383,046	65,823	45,618	6,298,659
Additions	99,447	35,029	33,128	17,750	185,354
Disposals	-	-	-	(24,368)	(24,368)
At 31 March 2021	5,903,619	418,075	98,951	39,000	6,459,645
Depreciation					
At 31 March 2020	-	167,474	22,157	28,064	217,695
Provided during the year	-	65,762	13,556	4,546	83,864
On disposals	-	-	-	(24,368)	(24,368)
At 31 March 2021	-	233,236	35,713	8,242	277,191
Net Book Value					
At 31 March 2021	5,903,619	184,839	63,238	30,758	6,182,454
At 31 March 2020	5,804,172	215,572	43,667	17,554	6,080,965
Charity					
Cost					
At 31 March 2020	5,804,172	236,564	34,616	9,593	6,084,945
Additions	99,447	9,779	33,141	-	142,367
Disposals	-	-	-	(9,593)	(9,593)
At 31 March 2021	5,903,619	246,343	67,757	-	6,217,719
Depreciation					
At 31 March 2020	-	124,489	8,586	9,593	142,668
Provided during the year	-	35,920	9,375	-	45,295
Disposals	-	-	-	(9,593)	(9,593)
At 31 March 2021	-	160,409	17,961	-	178,370
Net Book Value					
At 31 March 2021	5,903,619	85,934	49,797	-	6,039,350
At 31 March 2020	5,804,172	112,075	26,030	-	5,942,277

The long leasehold buildings represent the capitalised costs of converting the Letchworth Hospital into the Garden House Hospice, together with extensions and improvements carried out in later years.

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

10. FIXED ASSET INVESTMENTS	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Investment in subsidiary undertaking	-	-	100	100
Equities and pooled funds	1,751,593	1,447,191	1,751,593	1,447,191
	<u>1,751,593</u>	<u>1,447,191</u>	<u>1,751,693</u>	<u>1,447,291</u>

The wholly owned trading subsidiary, Garden House Hospice Trading Limited, which is incorporated in the United Kingdom, pays all its profits to the charity annually by gift aid.

The principal activities of Garden House Hospice Trading Limited are general merchants and traders.

The charity owns the entire issued share capital of 100 Ordinary Shares of £1 each.

	2021 £	2020 £
Summary of investment		
Shares at cost	<u>100</u>	<u>100</u>
Extracts from the accounts of the subsidiary undertaking		
Summary profit and loss account		
Turnover	1,631,668	1,671,287
Cost of sales and administrative expenses	(1,276,958)	(1,262,453)
Interest receivable less interest payable	(4,648)	(4,594)
Profit on ordinary activities before taxation	<u>350,062</u>	<u>404,240</u>
Tax on profit of ordinary activities	-	-
Profit for the financial year	<u>350,062</u>	<u>404,240</u>
Amount covenanted to the Charity	<u>350,062</u>	<u>404,240</u>
The assets and liabilities of the subsidiary undertaking were as follows:		
Fixed assets	<u>143,105</u>	<u>138,687</u>
Current assets	513,148	375,519
Creditors amounts falling due within one year	(656,153)	(414,106)
Net current assets / (liabilities)	<u>(143,005)</u>	<u>(138,587)</u>
Creditors amounts falling due after one year	-	-
Net assets	<u>100</u>	<u>100</u>
Aggregate share capital and reserves	<u>100</u>	<u>100</u>

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

10.	FIXED ASSET INVESTMENTS (continued)	2021 £	2020 £
	Investments		
	Market Value 1 April	1,447,191	1,550,038
	Additions during the year	-	-
	Net income reinvested	34,644	(8,871)
	Unrealised investment gains / (losses)	269,758	(93,976)
	Market Value at 31 March 2021	<u>1,751,593</u>	<u>1,447,191</u>
	Historic cost 31 March 2021	<u>1,507,142</u>	<u>1,484,255</u>

As a result of the Covid-19 pandemic, there was a fall in the global investment markets towards the end of the 2019/20 financial year which was followed by a substantial rebound during the 2020/21 financial year. This resulted in an unrealised gain of £269,758 in 2020/21. Post-year end the investment markets continued to perform well.

The investments comprise a portfolio held with Smith & Williamson consisting of a mix of investment types.

Net income reinvested includes income of £34,715, from which management fees of £10,935 have been directly deducted; it also includes realised gains of £10,863. In the previous year £35,001 was incurred in realised losses.

11.	STOCK	Group		Charity	
		2021 £	2020 £	2021 £	2020 £
	Goods for resale	<u>3,172</u>	<u>7,575</u>	<u>-</u>	<u>-</u>

12.	DEBTORS	Group		Charity	
		2021 £	2020 £	2021 £	2020 £
	Trade debtors	285,082	190,706	277,048	187,588
	Amounts due from subsidiary undertaking	-	-	449,145	299,433
	Other debtors	40,910	35,944	2,440	-
	Prepayments and accrued legacy income	609,814	147,373	517,941	81,633
	VAT recoverable	46,016	39,134	28,977	24,408
		<u>981,822</u>	<u>413,157</u>	<u>1,275,551</u>	<u>593,062</u>

The amounts owed by the subsidiary undertaking include loans of £80,000 (2020: £80,000) which are unsecured and repayable on demand. Interest was charged on the amount at 5% above Base Rate from 1 February 2021, prior to that date interest was charged at 2% above Base Rate.

Amounts due from the subsidiary undertaking also include profits to be payable under Gift Aid. A deed of covenant is in place which requires the payment to be made.

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	218,126	163,440	53,159	54,718
Accruals and deferred income	113,932	31,685	71,891	25,734
Other creditors	98,246	143,575	98,246	143,576
Corporation tax creditor	-	-	-	-
	<u>430,304</u>	<u>338,700</u>	<u>223,296</u>	<u>224,028</u>

14. CAPITAL COMMITMENTS

The Trustees maintain a policy of continually enhancing the facilities offered to patients, families and their guests.

At 31 March 2021 capital commitments comprised:

Contracted £0 (2020: £202,500)

Authorised but not committed £22,513 (2020: £17,692).

15. PENSION COMMITMENTS

Garden House Hospice Care

GHHC operates and contributes to the following Pension Schemes:

- To the National Health Service Superannuation Pension Scheme on behalf of those employees who are members of the Scheme.
- To a defined contribution Scheme managed by Standard Life in respect of those employees who are not entitled to be members of the National Health Superannuation Pension Scheme.

The assets of the schemes are held separately from those of GHHC in independently administered funds.

Employees entitled to join the National Health Service Superannuation Pension Scheme are required to contribute as specified by the scheme rules. The annual commitment by GHHC under this scheme is for contributions of 14.3% of gross salary of those employees who are members of this scheme.

All other employees join the Standard Life Pension Scheme and contribute a minimum of 3% of salary. The annual commitment by GHHC under this scheme is for contributions of 5% of gross salary.

Subsidiary

The subsidiary undertaking operates and contributes to a defined contribution pension scheme for those employees who wish to participate. The assets of the scheme are held separately from those of the Company in an independently administered fund. All employees join the scheme and contribute a minimum of 3% of salary.

The estimated GHHC and Subsidiary commitment for contributions to both pension schemes in 2021/2022 is £270,000 (2020/2021: £270,000).

16. OTHER FINANCIAL COMMITMENTS

At 31 March GHHC and its subsidiary undertaking had minimum total commitments under non-cancellable operating leases as set out below:

	GHHC		Subsidiary Undertaking	
	2021	2020	2021	2020
	£	£	£	£
Operating leases which expire:				
Within one year	12,104	11,819	277,457	276,044
Within two to five years	23,097	34,700	198,223	515,140
After more than five years	-	215	-	2,849
	<u>35,201</u>	<u>46,734</u>	<u>475,680</u>	<u>794,033</u>

The Garden House Hospice Care premises are provided at a peppercorn rent. The lease on the premises expires in 2138.

17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net movement in funds for the year	2,496,772	(194,561)
Depreciation	83,864	73,742
Realised (gain)/loss on investments	(10,863)	35,001
Unrealised loss/(gain) on investments	(269,758)	93,976
Interest and dividends receivable	(370)	(1,982)
Investment income net of management fees	(23,780)	(26,130)
(Increase)/decrease in stock	4,403	(6,385)
Decrease/(increase) in debtors	(568,665)	616,474
(Decrease)/increase in creditors	91,604	(646,952)
Net cash from operating activities	<u>1,803,206</u>	<u>(56,817)</u>

18. ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS AS SHOWN IN THE BALANCE SHEET

	2021	2020
	£	£
Cash at bank and in hand	<u>2,693,027</u>	<u>1,074,806</u>

19. FUNDS**UNRESTRICTED FUNDS****General**

General unrestricted funds comprise the accumulated surpluses arising from the objectives of GHHC which may be used for its charitable purpose at the discretion of the Trustees.

Designated

Designated funds comprise accumulated surpluses where the GHHC trustees have decided to reserve funds for specific purposes. These sums are for fixed assets which benefit the charity.

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

19. FUNDS (CONTINUED)**RESTRICTED FUNDS**

Restricted funds comprise the value of donations where the donor has requested a specific use for their donation, and where at the date of reporting, the sums have not yet been expended.

At 31 March 2021, restricted funds comprise sums restricted to pay for:

	2021 £	2020 £
Assets for Patients' use	4,442	3,853
Patient Services	31,860	53,451
The Hospice befriending project	86,285	57,620
Education	27,780	31,279
Other	6,519	1,165
Hospice UK Covid-19 Government Grant	16,725	-
	<u>173,611</u>	<u>147,367</u>

20. ANALYSIS OF MOVEMENT IN GROUP FUNDS

	Balance 1 April 2020 £	Movement in Resources			Unrealised Investment Gains £	Balance 31 March 2021 £
		Income £	Expenditure £	Transfer £		
Unrestricted funds						
General	2,456,662	6,078,365	(3,866,285)	(112,802)	269,758	4,825,698
Designated	6,080,962	-	-	101,493	-	6,182,455
	<u>8,537,624</u>	<u>6,078,365</u>	<u>(3,866,285)</u>	<u>(11,309)</u>	<u>269,758</u>	<u>11,008,153</u>
Restricted funds						
Fixed assets	3,853	31,554	(31,051)	85	-	4,441
Patient services	53,451	39,725	(72,541)	11,224	-	31,859
Befriending	57,620	139,613	(110,948)	-	-	86,285
Education	31,279	750	(4,249)	-	-	27,780
Other	1,165	6,024	(668)	-	-	6,521
Hospice UK Covid-19 Government Grant	-	1,396,799	(1,380,073)	-	-	16,726
	<u>147,368</u>	<u>1,614,465</u>	<u>(1,599,530)</u>	<u>11,309</u>	<u>-</u>	<u>173,612</u>
Total	<u>8,684,992</u>	<u>7,692,830</u>	<u>(5,465,815)</u>	<u>-</u>	<u>269,758</u>	<u>11,181,765</u>

Transfers between funds predominantly reflect fixed assets purchased with designated funds where the restriction is extinguished on purchase of the asset. The asset is therefore an unrestricted asset.

21. ANALYSIS OF MOVEMENT IN GROUP FUNDS - YEAR ENDED 31 MARCH 2020

	Balance 1 April 2019 £	Movement in Resources			Unrealised Investment Gains £	Balance 31 March 2020 £
		Income £	Expenditure £	Transfer £		
Unrestricted funds						
General	3,129,634	5,348,392	(5,119,550)	(807,838)	(93,976)	2,456,662
Designated	5,329,074	-	-	751,888	-	6,080,962
	<u>8,458,708</u>	<u>5,348,392</u>	<u>(5,119,550)</u>	<u>(55,950)</u>	<u>(93,976)</u>	<u>8,537,624</u>
Restricted funds						
Fixed assets	287,156	109,400	(392,703)	-	-	3,853
Patient services	93,568	64,997	(107,299)	2,185	-	53,451
Befriending	1,000	108,501	(80,087)	28,206	-	57,620
Education	38,050	5,500	(37,707)	25,436	-	31,279
Other	1,071	4,942	(4,971)	123	-	1,165
	<u>420,845</u>	<u>293,340</u>	<u>(622,767)</u>	<u>55,950</u>	<u>-</u>	<u>147,368</u>
Total	<u>8,879,553</u>	<u>5,641,732</u>	<u>(5,742,317)</u>	<u>-</u>	<u>(93,976)</u>	<u>8,684,992</u>

GARDEN HOUSE HOSPICE CARE

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FOR THE YEAR ENDED 31 MARCH 2021

22. NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2020 £
FIXED ASSETS								
Long leasehold land and buildings	-	5,903,619	-	5,903,619	-	5,804,172	-	5,804,172
Furniture, fixtures and fittings	-	184,839	-	187,839	-	215,571	-	215,571
Equipment	-	63,239	-	63,239	-	43,666	-	43,666
Motor vehicles	-	30,758	-	30,758	-	17,554	-	17,554
Investments	1,751,593	-	-	1,751,593	1,447,191	-	-	1,447,191
	<u>1,751,593</u>	<u>6,182,455</u>	<u>-</u>	<u>7,934,048</u>	<u>1,447,191</u>	<u>6,080,963</u>	<u>-</u>	<u>7,528,154</u>
CURRENT ASSETS								
Stocks	3,172	-	-	3,172	7,575	-	-	7,575
Debtors	981,822	-	-	981,822	413,157	-	-	413,157
Cash at bank and in hand	2,519,415	-	173,612	2,693,027	927,438	-	147,368	1,074,806
	<u>3,504,409</u>	<u>-</u>	<u>173,612</u>	<u>3,678,021</u>	<u>1,348,170</u>	<u>-</u>	<u>147,368</u>	<u>1,495,538</u>
CREDITORS								
Amounts falling due within one year	430,304	-	-	430,304	338,700	-	-	338,700
NET CURRENT ASSETS	<u>3,074,105</u>	<u>-</u>	<u>173,612</u>	<u>3,247,717</u>	<u>1,009,470</u>	<u>-</u>	<u>147,368</u>	<u>1,156,838</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AT 31 MARCH	<u>4,825,698</u>	<u>6,182,455</u>	<u>173,612</u>	<u>11,181,765</u>	<u>2,456,661</u>	<u>6,080,963</u>	<u>147,638</u>	<u>8,684,992</u>

23. COMPARATIVE GROUP STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2020

	Note	Unrestricted Funds £	Restricted funds £	Total 2020 £
Income from:				
Donations and legacies				
Donations, legacies and grants	2	969,662	293,340	1,263,002
Charitable activities				
NHS funding	3	1,914,705	-	1,914,705
Other trading activities				
Shop income and fundraising	7	1,775,821	-	1,775,821
Fundraising events		584,255	-	584,255
Investments	4	4,569	-	4,569
Other income		99,380	-	99,380
Total income		<u>5,348,392</u>	<u>293,340</u>	<u>5,641,732</u>
Expenditure on:				
Raising funds				
Trading activities	5	1,262,453	-	1,262,453
Donations and grants	5	175,136	-	175,136
Fundraising	5	554,569	-	554,569
Charitable activities	5	3,127,392	622,767	3,750,159
Total expenditure		<u>5,119,550</u>	<u>622,767</u>	<u>5,742,317</u>
Net operating (loss)/surplus		228,842	(329,427)	(100,585)
Net (losses)/gains on investments		(93,976)	-	(93,976)
Net (expenditure) / income		134,866	(329,427)	(194,561)
Transfers between funds		(55,950)	55,950	-
Net movement in funds		78,916	(273,477)	(194,561)
Total funds brought forward		8,458,708	420,846	8,879,554
Total funds carried forward	20	<u>8,537,624</u>	<u>147,368</u>	<u>8,684,992</u>