

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 2022

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 2022

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**GARDEN HOUSE HOSPICE CARE
ADMINISTRATIVE INFORMATION
FOR THE YEAR ENDED 31 MARCH 2022**

PATRONS

Sir Simon Bowes Lyon KCVO
Mr Paul Cherry
Mrs Diana Laing
Lord and Lady Fellowes
Mrs Sarah Harrison
Sir Oliver Heald QC, MP
MP for Stevenage (Steven McPartland)
MP for Hitchin and Harpenden (Bim Afolamai)
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 Bernard Davies, Mr Andrew Egerton-Smith MBE, Mrs Rosemary Gillham, Sir A Graham, 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 Peter Willmott, Mrs M Guernier, Mr J Bush, Mr John Procter

TRUSTEES

Mr Stephen Mellish² (Chairman)
Dr Simon Chatfield
Mr Richard Dearden^{2,3}
Mrs Helen Dodd ¹(Resigned 31.08.21)
Professor Ken Farrington¹ (Resigned 31.12.21)
Mrs Melanie Flynn²
Mr Roger Gochin^{2,3}
Dr John Machen¹(Resigned 31.12.21)
Mr John Procter^{2,3} (Resigned 31.12.21)
Mrs Rhona Seviour (Vice Chair) ^{1,2}
Mr James Silsby²
Sir Tim Wilson DL^{2,3}
Dr Pauline Williams¹
Prof Shahid Khan

SECRETARY

Mrs Jillian Graves

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 Elizabeth Kennedy (Interim Director of Patient Services)
Mr Philip Mahan (Director of Finance)
Mrs Carla Pilsworth (Director of Income Generation)
Mr Derek Turnbull (People Director)

GARDEN HOUSE HOSPICE CARE

ADMINISTRATIVE INFORMATION (continued)

FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED AUDITORS	Haysmacintyre LLP 10 Queen Street Place London EC4R 1AG	
BANKERS	Virgin Money 7 Gold Street Northampton Northamptonshire	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 2022

Following John Procter's resignation as chairman in February 2021, and before I took over as the new chairman at the end of June, the vice chair Rhona Seviour stepped up as interim chair and did a fantastic job. It was important after the decision not to merge with Isabel Hospice that we maintained as much stability as possible. The merger discussions and ultimate decision 'not to merge' had taken its toll. However, it was the right decision and we have moved on.

Following four and a half years as chairman of the trading company I am honoured and privileged to have been appointed chairman of Garden House Hospice Care (GHHC).

Since taking over, we have been taking steps to future-proof the growth and development of GHHC following great challenges, including the coronavirus pandemic. The fallout from the pandemic and many other external factors, all of which have been extensively covered in local, national, and international media, means that we have a range of new, as well as the existing long-standing, challenges to deal with in the short, medium, and long-term.

We entered the final year of our three-year strategy (2019-22) determined to achieve as much as possible despite the effects of the pandemic and all the time and energy we had devoted to a potential merger from 2019 onwards. Although the 2021-22 financial year began with all of these challenges, I am proud to report that with the hard work and commitment of Sue Plummer, our CEO, and her leadership team, and also of our staff, volunteers, and supporters, I believe we have ended the year positively in many ways.

Staff recruitment and retention and building the resilience of the hospice's finances have been key priorities for the Board. Thanks to the enormous efforts of our staff and volunteers, our in-patient unit, day and family services, Hospice at Home, Compassionate Neighbours, and support for care homes and those with dementia have not only continued to operate but have developed further in order to meet a wider range of needs. We were pleased to see the return of our school liaison work which is so vital in helping younger people understand the breadth of work we undertake across the community and also as a means of informing them about future careers options within the health service.

We ended the year in a strong financial position, helped in no small part by government grants, income from legacies and generous donations from our incredibly supportive community. However, we know that in future we cannot rely on continued government support and, particularly, the level of income we had this year from legacies. For this reason, a priority is to ensure that our financial position is sustainable by having balanced budgets.

In terms of governance, we began the process of conducting an extensive review of our Memorandum & Articles of Association, which had seen little change since they were created in the mid-1980s. We also started work on creating a new three-year strategy (2022-25) at an earlier stage than in previous years. We said thank you and farewell to a number of trustees as well as welcoming new ones.

My predecessor, John Procter, retired from the board in December 2021 after more than twenty-five years as a trustee, the last five as chairman. John continues his dedication and commitment to GHHC through his volunteering in the trading company where he uses his vast knowledge and passion for books at the distribution centre. I would also like to thank Helen Dodd, Dr John Machen and Professor Ken Farrington who retired as trustees last year. They all made significant contributions in their time on the board using their specialist skills and knowledge to make GHHC even better than when they first joined.

At the start of 2020 there were twelve trustees and by the end of the year no less than seven had departed. That required some serious recruitment! I am therefore delighted to confirm that we added five new trustees between August and the end of the financial year. Richard Dearden, who was a director of our trading company, not only took over from me as chairman of the trading company but was also appointed a trustee. Dr Simon Chatfield, Melanie Flynn, Dr Pauline Williams CBE, and Professor Shahid Khan joined him. They all bring with them a wealth of knowledge, skills, and experience from the world of medicine and business that GHHC will benefit from in the years to come. We continue to recruit more trustees in the new financial year.

GARDEN HOUSE HOSPICE CARE

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 MARCH 2022

We are close to 'signing off' the new three-year strategy. With the four main pillars of 'Caring Services', 'People and Culture', 'Community Engagement' and 'Sustainable Funding' we are determined to build on the last three years with new and ambitious plans. We also know that although the Coronavirus pandemic appears to have passed its peak, there are many new challenges in the months and years ahead. We will need to fully understand what changes may come about from the new Integrated Care Systems (ICS) that will replace the Clinical Commissioning Groups (CCG). We will also be embarking on a new Sustainability strategy by the end of 2022 that will set out our journey to be a better contributor in protecting resources, reducing our environmental impact, and ensuring a future for generations to come.

This past year has seen a massive change in membership of the board of trustees and the Senior Leadership Team. We have all worked tirelessly, ensuring the continuation of, as well as the reintroduction of, services in the wake of the Coronavirus pandemic where Jayne Dingemans, our Director of Patient Services, played an outstanding role. Jayne retired in May 2021, and I wish to acknowledge her outstanding contribution to GHHC. Over the year, we have put in more effort than ever before in setting out an ambitious three-year strategy. I am confident that we have the strategy, plans and, most importantly, the people to deliver and achieve success from those plans.

One thing that does not change, however, is the tremendous appreciation we have for our staff, volunteers, and the wide range of supporters in our communities for your ongoing commitment and contribution to Garden House Hospice Care. We simply could not do all of this without you, and it is not taken for granted; it is appreciated and for that I say thank you.



Steve Mellish
Chairman

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Garden House Hospice Care (GHC), 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

GHC 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.

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

GHC provides:

1. Inpatient Care: The eight bed In-patient Unit provides consultant led specialist palliative care (the bed numbers had temporarily dropped to six, secondary to the effects of the Covid-19 pandemic and staffing levels).
2. Home Care: Hospice at Home team of Nurses and Health Care Assistants provide care and support to patients and families at home to support wishes and preferences of those who wish to remain at home for end-of-life care support at home. The service also supports discharges from Hospital and Hospice. We also have 10 commissioned fast track Continuing Healthcare beds that the team support with up to 4 visits per day dependant on needs.
3. Hawthorne Centre: Specialist day services, palliative rehabilitation, living well, outpatient care and drop-in services provided through a variety of face to face and virtual sessions.
4. Family Support: A range of services including psychological support, bereavement counselling, carer support, spiritual care, social work support and advice for patients' families. Children's and Young Person's Bereavement Service.
5. Education: GHC 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.
8. Frailty Clinical Nurse specialist support to Care homes. This is a commissioned service of 3 WTE Nurses who assess and support all residents in our locality with individualised care planning and ongoing support, working closely with the care home staff and GP for each home.
9. Garden House Hospice Care Admiral Nurse: Employed by GHC and works with families and people living with dementia at end of life in North Hertfordshire, to ensure they have the best possible care and support at the end of their life. This post also delivers a wide range of education provision for Dementia awareness and support to both healthcare professionals and families and carers.
10. We have a commissioned Care Home Educator dedicated to support end of life education in our local care and nursing homes.

Our vision

Supporting all people in our community living with life-limiting conditions and their families and carers, to live as well as possible and according to their own wishes. Caring today, tomorrow and in the future.

Our mission

Garden House Hospice Care provides compassionate and holistic specialist palliative care to those in our community with life-limiting conditions, to enable them to live as well and as fully as possible. We share our knowledge and expertise to enable wider access to the best end of life care.

GHHC'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 GHHC'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 GHHC'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 GHHC'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 GHHC. Their directors have set out a strategy that aims to increase the Company's contribution to GHHC year-on-year. This strategy is articulated in the Company's annual report.

During the year, GHHC:

- Submitted its eleventh '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 Garden House Hospice Care website by going to the following address:

<https://www.ghhospicecare.org.uk/about-us/our-reports>
- Responded to the challenges of the Coronavirus pandemic and worked according to government criteria. While many clinical services were maintained, including our Inpatient Unit, despite significant challenges in doing so, some services were adapted, in line with government criteria. In all responses to the pandemic, GHHC 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 GHHC'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 continued.

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FOR THE YEAR ENDED 31 MARCH 2022

- Maintained its policy of safeguarding GHHC's resources, using them as carefully and as fully as reasonably possible and ensuring that the rolling programme of maintenance, repair and replacement of GHHC'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

- 1,989 unique patients, carers and community members were cared for across all services with many patients accessing more than one service.
- The Inpatient Unit supported 157 admissions and Day Services conducted 3,816 activities over the last year.
- The Family Support Service Team made 2,532 direct contacts with patients and family members.
- The Hospice at Home team supported 125 patients in their homes making a total of 915 visits.
- The Continuing Health Care Service supported 110 patients in their homes making a total of 8,287 visits.
- The Frailty team conducted 2,789 reviews and support calls to patients in care homes.
- Compassionate Neighbours received 254 new referrals and had an active caseload of 330 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:

My wife's time at Garden House gave her the dignity, level of care and comfort that was second to none. Our family were also treated with compassion and were kept well informed and comforted. We thank all those at Garden House from the bottom of our hearts and I will do all I can to support in the future. The regular online seated exercise via Zoom have been a real lifesaver both physically and emotionally.

We both enjoyed our visit mainly due to the welcoming attitude of the staff. We found it easy to discuss matters relating to my wife's illness. Plus, the fact of discussing how it affected myself and family. 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.

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TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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.
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

Thank you for sharing the Quality Account for 2021/22. The CCG values the work of the Hospice and is grateful for the commitment and hard work of all the staff and volunteers who provided high-quality care during the pandemic in challenging circumstances.

It is recognised that priorities were impacted by other issues, and the information provided within this account presents a balanced report of the quality of services that Hospice provided and is, to the best of our knowledge, accurate, easy to read and well interpreted. The progress that has been made with your key priorities demonstrates your commitment to delivery of high-quality services with notable use of CIF and MDT, education of staff in palliative medicine, recruitment of a pharmacist to drive this work and the support provided through zoom video consultations.

Ongoing partnership working with HCT (Hertfordshire Community Trust), North Herts Palliative Referral Centre and the CCG has continued throughout the pandemic. Support between the two local hospices to provide care during outbreaks of Covid-19 has been paramount to ensure the residents of East and North Hertfordshire continued to receive the care they required. We would like to see this collaborative working pursued with other multi agencies including Acute organisation.

The priorities set out for 2022/23 notably, broadening access and support to carers; rolling out digital technology to the community teams; improving access to information and implementing electronic rosters for efficiency and safety will release time to care. The digital transformation for staff working in the Community Support to have access to patient's records is welcomed with potential benefit for both patients and staff wellbeing. Promotion of research and creating a post to support this is valuable innovation that will bring further improvements in the delivery of care to our residents.

During 2022/23 the CCG/Hertfordshire West Essex Integrated Care Board 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.

Mary Emson
Assistant Director of Nursing and Quality
East and North Herts CCG
June 2022

Progress Report against the Strategic Business Plan 2021-22

For 2021/22 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**

- Remained responsive to the needs of patients, considering the needs brought through the Covid-19 pandemic, adapting services for patients and carers to ensure access to services
- We have raised awareness of our Compassionate Neighbours service, receiving 254 referrals, including over 30% as self-referrals
- In line with Covid-19 GOV.UK guidance, GHHC continued remote and virtual support to patients and carers when needed
- We have continued to work in partnership with Herts Community Trust (HCT) and Clinical Commissioning Group (CCG) to provide the North Herts Palliative Referral Centre (NPCRC) and to support the development of the Single Point of Access (SPA)
- Delivered Hospice at Home in line with the agreed service model
- Medical Specialist Palliative Care support to community patients, working collaboratively with HCT SPC CNS team and the East & North Herts NHS Trust
- Continued professional Palliative Care Consultant support to Isabel Hospice through weekly inpatient ward round and remote support to medical team
- Provision of Frailty Clinical Nurse Specialist (CNS) support to our nursing and residential homes in North Hertfordshire
- Dementia CNS service
- Increased support to our communities through our Compassionate Neighbours project at our five weekly Community Wellbeing Hubs taking place across our locality in Royston, Stevenage (2), Hitchin and Letchworth
- We successfully launched a new website and intranet site resulting in improved communications internally and externally. This has resulted in increased self-referrals to our clinical services and better communication internally and externally
- We have received 302 referrals to our Family Support Services team - an increase of 21% in 2021 - 2022
- Herts Bereavement Support. We have completed new work alongside Herts County Council to deliver emotional and practical support to those directly affected by a Covid-19 death
- Enabled more clients to be supported with available resources - staff and volunteer counsellors delivering sessions via telephone or remotely
- Continuation of support, face-to-face sessions for counselling in the Hospice, prioritised for patients on IPU and community patients who cannot access services remotely
- We have provided spiritual care, supportive calls or formal counselling sessions as required
- In 2021 - 2022 the GHHC Dementia CNS received, accepted and registered 36 referrals and provided telephone support and advice to 76 non-registered individuals who have made contact
- Complementary Therapy and support for staff has been implemented alongside the service for patients, families and carers
- Photographs from a community photograph competition, led by the Dementia CNS, are displayed around the Hospice providing a welcoming, comfortable and reassuring environment for our patients, their families, our visitors and our staff

- Familiar and friendly photographs now help create a positive and comforting environment and provide distraction and relief of anxiety during difficult times for our patients and relatives visiting the Hospice, particularly for those living with dementia
- Worked with Haven First to provide palliative care support to those who identify as homeless
- Whilst staff were Furloughed during the pandemic, we continued to provide support, education and wellbeing facilities to all
- Our fundraising team developed our events programme to provide a range of events and activities suitable for a range of audiences
- We opened a new shop in Letchworth Town Centre and expanded our trading operation to include house clearances.

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**

- We have continued to respond and adapt 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) in line with Covid-19 GOV.UK guidance. East and North Herts Trust IP&C audit conducted March 2022
- Staff have been updated in the use of personal protective equipment via training and written updates
- Regular reviews and updates to visitor guidance enable safe visiting for patients on the IPU, to our Hawthorne services, and to the Garden House Hospice Care site
- Embedded our weekly incident management review meetings to review and agree actions from all reported incidents ensuring feedback is given to teams
- Active positive recruitment of staff across all clinical services resulting in key posts being successfully filled
- Maintained Covid-19 staff testing programme in line with GOV.UK guidelines
- Sustained compliance of staff and volunteers attending mandatory training
- Continued to utilise the NICE endorsed Establishment Genie tool to support review of staffing
- Engagement with 12 external research programmes during 2021 - 2022 and presentation of four posters at Hospice UK Annual Conference, as part of being a Hospice UK defined Research Engaged and Generating Hospice
- Our Trading team opened new shops and concepts on the high street including a second shop in Letchworth Garden City and development of our Upcycling Department
- Our Trading team exceeded their income budget and brought income from sales of more than £2.1m
- We have provided and facilitated training for 228 Compassionate Neighbours supporting the Hospice work, an increase on last year
- Access to seated exercise and social activities at our Hubs supported by our Day Hospice team, taking place in Royston, Stevenage (2), Hitchin and Letchworth - regularly attended by 141 people
- Our Family Support Services team have completed a total of 2,532 interventions
- We have enabled our spiritual care volunteers to return to the IPU in line with GOV.UK guidelines as soon as allowed
- We have provided spiritual care support when identified for patients discharged from our IPU
- Undertaken audits identified in the audit calendar with evidence of quality improvement and learning
- Policies reviewed and updates communicated to all staff through our internal intranet news page
- We launched team building events to engage with local corporate companies
- We exceeded our fundraising and trading income budgets.

Empower

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

- Our Community Engagement team and Fundraising team have carried out joint and bespoke events to ensure that we are able to engage with hard-to-reach audiences including ethnically diverse individuals (EDI) and lesbian, gay, bisexual, and transgender (LGBT) individuals
- We have successfully set up a stakeholder engagement group including a number of people from across the community who will be involved in driving our Community Engagement strategy forward
- Promoted awareness and access to our Family Support Services through introduction of contact information cards internally and externally
- Provided ongoing telephone support for parents and children, through our Family Support Services team working in a variety of ways
- Re-introduced face-to-face work and visits by our Children and Young People's service in schools as soon as Covid-19 restrictions allowed
- Carers' practical care course/support provided virtually and planned to recommence in 2022 face-to-face
- Joined virtual GSF 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
- We received an increased number of referrals for our Compassionate Neighbours project with an active caseload of 330 community members
- Supported and implemented individualised plan of care through advanced care planning discussions for all new residents in our allocated care homes
- Received an increase in our self-referrals to our Day Services team via our new website
- Strengthened support to staff through review of HR posts and skills, plus recruitment into posts
- 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
- Our new website was launched given people easier access to our services.

Educate

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

- Delivered, through collaboration with Isabel Hospice, a shared education/training service across both hospices
- Ensured access to, and attendance at, induction, mandatory training and in-service training/competency programmes
- Provided access to clinical supervision and reflective case studies
- Provided spiritual care support with training internally, and externally with health and social care staff and schools, including grief and bereavement, resilience and working with children
- Supported staff to extend their role and skills through access to internal and external training
- Delivered education to medical students both through clinical placements and in the classroom setting, as a Cambridge University-ratified Training Hospice
- Participated in a Hospice collaborative management development programme
- Provided clinical support and training to care home staff on end-of-life care and Covid-19 Infection Prevention and Control
- Delivered the competency-based programme to inform and upskill staff in all areas of palliative and end-of-life education
- Developed and delivered training and support for carers and professionals in dementia care
- We have continued to provide a blend of training opportunities including remote and virtual training to external providers
- Introduced a new electronic mandatory training system and programme for all staff
- Invested in a new Learning and Development Manager and restructured to ensure training provision is planned for all clinical and non-clinical staff
- Regular training and support sessions offered virtually to all volunteers and Compassionate Neighbours

- Development of a new curriculum of training to be implemented in 2022 - 2023. Fundraising and trading teams took part in a series of virtual educational events to continue their professional development.

Strategic Objectives for 2022-2023

The Board of Trustees have agreed the following strategic objectives for 2022-23

Develop an innovative and aspirational environment to attract and retain staff
Provide expert palliative care services that meet the evolving needs of the local community
Continuously strengthen our capability, resilience and organisational culture by ensuring we have the right people with the right skills and the right values and embed equality, diversity, dignity and respect in all we do.
Develop and engaged, innovative, sustainable and productive organisational culture to attract and retain good people.
To be the retailer of choice for sustainable fashion and goods through Garden House Hospice Trading company.
Engage with more people.
Partner with more organisations and groups.
Educate, inform and learn from our communities.
Raise awareness of our services.
To develop and grow outstanding relationships in our community to drive income and support Garden House Hospice Care.

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 (as in the previous year), we did not receive any complaints with regards to fundraising.

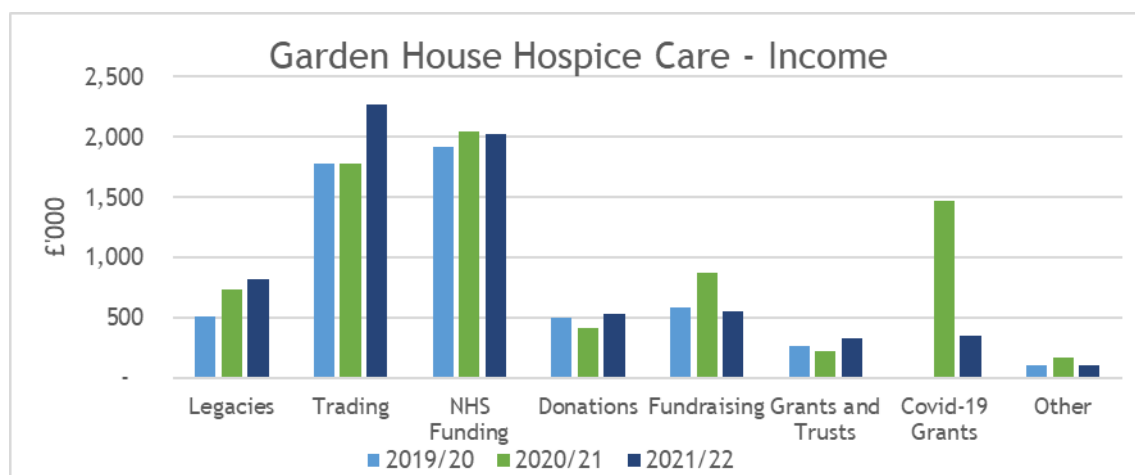
GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

Financial Review

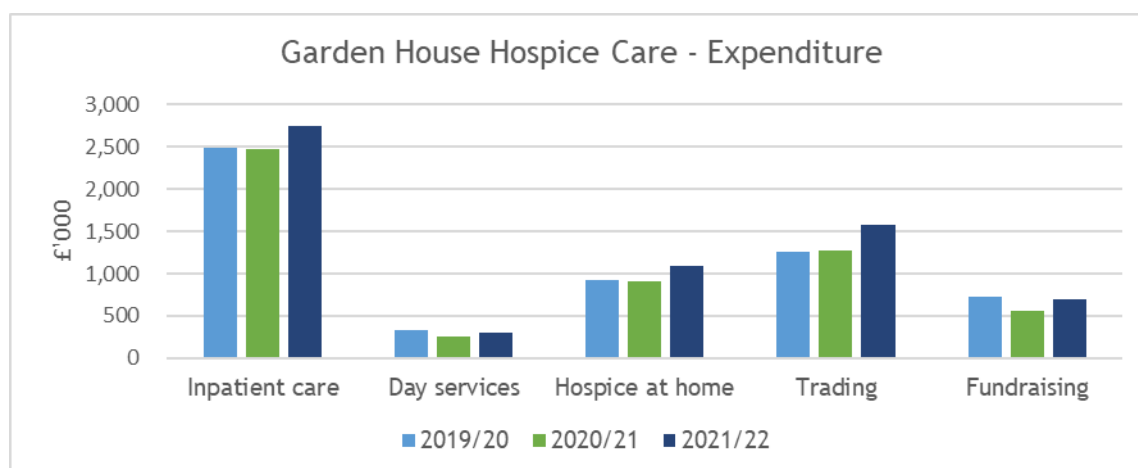
Income was received from the following sources:



For the year ended 31 March 2022, total income decreased by 9% to £6.97 million. Income from NHS funding was similar to 2020/21 at £2.02 million whilst NHSE funding of £0.353 million was provided to allow the hospice to make available bed capacity and community support from December 2021 to March 2022 to provide support to people with complex needs in the context of the COVID-19 situation.

Despite the continuing financial challenges faced by the public 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, Luton & Milton Keynes provided 29% of the funding required by GHHC. Legacy income was higher than in the previous year at £0.82 million.

Expenditure shown analysed by activity comprises:



Total expenditure increased by 17% this year: spending on charitable activities increased by 14% and spending on income generation rose by 24%, due to more fundraising events being held and the shops being open for almost the full financial year.

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The net result for the year was a surplus of £610,510, compared to a surplus of £2,496,772 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 from increased trading profit.

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:

	2022	2021
	£	£
Restricted reserves	200,693	173,612
Designated reserves	6,221,984	6,182,455
Free reserves	<u>5,369,598</u>	<u>4,825,698</u>
Total reserves	<u>11,792,275</u>	<u>11,181,765</u>

GARDEN HOUSE HOSPICE CARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

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 2022, 6 months of operating costs, excluding trading costs, represented £2,415,655. GHHC's reserves represent 13 months operating costs. Much of this is due to receiving government grants to ensure beds were available during the pandemic. The charity is using some of these reserves to carry on funding projects such as improving digital strategy and piloting services in the Ernest Gardner Treatment Centre adjacent to the hospice. It continues to look for new projects to fund which will further enhance the services that benefit the local community.

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, Evelyn Partners (the new name of 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 £41,652 (2021: gains of £269,758).

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 2022

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.
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 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 2022

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 2022

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 2022 were:

Medical Director:	Dr Sarah Bell
Director of Patient Services (Interim):	Elizabeth Kennedy
Director of Income Generation:	Carla Pilsworth
Director of Finance:	Philip Mahan
People Director:	Derek Turnbull

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 203 staff and up to 750 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.

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 2022

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 Stephen Mellish² (Chairman)
Dr Simon Chatfield
Mr Richard Dearden^{2,3}
Mrs Helen Dodd ¹(Resigned 31.08.21)
Professor Ken Farrington¹ (Resigned 31.12.21)
Mrs Melanie Flynn²
Mr Roger Gochin^{2,3}
Dr John Machen¹(Resigned 31.12.21)
Mr John Procter^{2,3} (Resigned 31.12.21)
Mrs Rhona Seviour (Vice Chair) ^{1,2}
Mr James Silsby²
Sir Tim Wilson DL^{2,3}
Dr Pauline Williams¹
Prof Shahid Khan

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

Mrs Rhona Seviour
Mr James Silsby
Mr Roger Gochin

Mrs R Seviour, Mr J Silsby and Mr R Gochin 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 2022

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 30th November 2022 and signed on their behalf by:



Mr Stephen Mellish
Chairman of Trustees

Opinion

We have audited the financial statements of Garden House Hospice Care for the year ended 31 March 2022 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 2022 and of the groups 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 groups 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.

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 groups 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.

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

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:

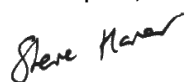
- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying 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.

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

A further description of our responsibilities 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.

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

10 Queen Street Place
London
EC4R 1AG

Date: 6 December 2022

GARDEN HOUSE HOSPICE CARE

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

FOR THE YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income from:					
Donations and legacies					
Donations, legacies and grants	2	1,445,722	230,954	1,676,676	1,364,105
Charitable activities					
NHS funding	3	2,019,538	-	2,019,538	2,041,479
Other trading activities					
Shop income and fundraising	7	2,268,863	-	2,268,863	1,775,860
Fundraising events		547,574	-	547,574	872,040
Investments	4	45,464	-	45,464	45,949
Other income		58,912	353,282	412,194	1,593,396
Total income		<u>6,386,073</u>	<u>584,236</u>	<u>6,970,309</u>	<u>7,692,829</u>
Expenditure on:					
Raising funds					
Trading activities	5	1,570,139		1,570,139	1,277,026
Donations and grants	5	184,530		184,530	157,424
Fundraising	5	509,050		509,050	393,492
Charitable activities	5	3,580,577	557,155	4,137,732	3,637,873
Total expenditure		<u>5,844,296</u>	<u>557,155</u>	<u>6,401,451</u>	<u>5,465,815</u>
Net operating surplus/(loss)		541,777	27,081	568,858	2,227,014
Net gains/(losses) on investments		41,652	-	41,652	269,758
Net income/(expenditure)		<u>583,429</u>	<u>27,081</u>	<u>610,510</u>	<u>2,496,772</u>
Transfers between funds		-	-	-	-
Net movement in funds		<u>583,429</u>	<u>27,081</u>	<u>610,510</u>	<u>2,496,772</u>
Total funds brought forward		11,008,153	173,612	11,181,765	8,684,993
Total funds carried forward	20	<u><u>11,591,582</u></u>	<u><u>200,693</u></u>	<u><u>11,792,275</u></u>	<u><u>11,181,765</u></u>

The notes on pages 28 to 43 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 2021 are shown in note 23.

CHARITY AND CONSOLIDATED BALANCE SHEETS

AS AT 31 MARCH 2022

		Group		Charity	
	Note	2022 £	2021 £	2022 £	2021 £
FIXED ASSETS					
Tangible assets	9	6,221,984	6,182,455	6,060,816	6,039,350
Investments	10	1,821,741	1,751,593	1,821,841	1,751,693
		<u>8,043,725</u>	<u>7,934,048</u>	<u>7,882,657</u>	<u>7,791,043</u>
CURRENT ASSETS					
Stock	11	2,843	3,172	-	-
Debtors	12	1,465,322	981,822	1,852,968	1,275,551
Cash at bank and in hand		2,847,952	2,693,027	2,436,495	2,338,467
		<u>4,316,117</u>	<u>3,678,021</u>	<u>4,289,463</u>	<u>3,614,018</u>
CREDITORS: amounts falling due within one year	13	<u>(567,567)</u>	<u>(430,304)</u>	<u>(379,845)</u>	<u>(223,296)</u>
NET CURRENT ASSETS		<u>3,748,550</u>	<u>3,247,717</u>	<u>3,909,618</u>	<u>3,390,722</u>
NET ASSETS	22	<u>11,792,275</u>	<u>11,181,765</u>	<u>11,792,275</u>	<u>11,181,765</u>
FUNDS OF THE CHARITY					
Unrestricted funds					
General		5,369,598	4,825,698	5,530,764	4,968,803
Designated		6,221,984	6,182,455	6,060,818	6,039,350
		<u>11,591,582</u>	<u>11,008,153</u>	<u>11,591,582</u>	<u>11,008,153</u>
Restricted funds		<u>200,693</u>	<u>173,612</u>	<u>200,693</u>	<u>173,612</u>
	20	<u>11,792,275</u>	<u>11,181,765</u>	<u>11,792,275</u>	<u>11,181,765</u>

The unconsolidated surplus of GHHC was £610,510 (2021: £2,496,772).

The financial statements were approved and authorised for issue by the Board of Trustees on 30th November 2022 and were signed below on its behalf by:



Mr. Stephen Mellish
Chairman of Trustees

The notes on pages 28 to 43 form part of these financial statements.

GARDEN HOUSE HOSPICE CARE

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
CASH PROVIDED BY / (USED IN) OPERATING ACTIVITIES	17	310,262	1,803,206
CASH FLOWS FROM INVESTING ACTIVITIES:			
Dividends, interest and rents from investments		229	370
Purchase of property, plant and equipment		(155,566)	(185,355)
CASH PROVIDED BY / (USED IN) INVESTING ACTIVITIES		(155,337)	(184,985)
INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		154,925	1,618,221
Cash and cash equivalents at the beginning of the year		2,693,027	1,074,806
Cash and cash equivalents at the end of the year	18	2,847,952	2,693,027

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. The global economic uncertainty may have an impact on future revenue and costs but 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 (mainly selling donated goods), 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 especially as there is a very long lease in place. 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 (a multi-employer defined benefit scheme accounted for as a defined contribution scheme); and
- A Group Personal Pension Plan scheme managed by Standard Life (a defined contribution scheme)

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.

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	2022 £	2021 £
Donations	528,919	408,713
Legacies	821,214	729,779
Charitable foundations	326,543	225,613
	<u>1,676,676</u>	<u>1,364,105</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2022 £	2021 £
NHS East and North Hertfordshire	1,954,691	1,976,859
NHS Beds, Luton & Milton Keynes	55,822	64,620
NHS	9,025	-
	<u>2,019,538</u>	<u>2,041,479</u>

4. INVESTMENT INCOME

	2022 £	2021 £
Bank interest received	3,772	370
Investment income	41,692	45,579
Dividends	-	-
	<u>45,464</u>	<u>45,949</u>

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

5. TOTAL EXPENDITURE 2022	Hospice Charitable Activities						Total
	Commercial activities	Donations & Grants	Fundraising	Inpatient Care	Day Services	Hospice at Home	
Costs directly allocated to activities:							
Staff costs	878,083	149,093	381,632	2,255,901	231,226	909,962	4,805,897
Cost of sales & services	81,246	9,865	55,798	116,095	19,652	97	282,753
Travel	23,729	-	1,076	1,531	4,200	25,667	56,203
Audit & accountancy	1,420	236	651	3,522	378	1,388	7,595
Support costs allocated to activities:							
Hire of land, buildings & equipment	331,957	1,701	4,694	25,406	2,730	10,016	376,504
Premises costs	134,779	14,124	38,962	210,895	22,664	83,142	504,566
Communication	29,706	2,095	5,778	31,275	3,361	12,330	84,545
Legal & professional fees	11,312	3,511	9,687	52,433	5,635	20,671	103,249
Audit & accountancy	1,420	236	651	3,522	378	1,388	7,595
Depreciation	56,217	2,246	6,195	33,530	3,603	13,219	115,010
Bank charges	20,270	163	449	2,432	261	959	24,534
Other	-	1,260	3,477	18,820	2,023	7,420	33,000
	1,570,139	184,530	509,050	2,755,362	296,111	1,086,259	6,401,451
TOTAL EXPENDITURE 2021							
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

Support costs include governance costs of £15,066 (2021: £20,272)

5. TOTAL EXPENDITURE (continued)	2022 £	2021 £
Included in total expenditure:		
Depreciation - owned assets	116,036	83,379
Auditor's remuneration:		
Audit fees	12,350	13,245
Accountancy, taxation and other services	-	15,845
Operating lease charges:		
Hire of equipment	44,547	12,895
Hire of land and buildings	331,957	279,144
	<u>331,957</u>	<u>279,144</u>

6. STAFF COSTS AND NUMBERS

	2022 £	2021 £
Salaries and wages	4,089,477	3,751,688
Social security costs	333,657	284,568
Pension costs	275,503	250,977
	<u>4,698,637</u>	<u>4,287,233</u>

Included in the above are termination payments of £10,000 (2021: £Nil)

	Number	Number
Charity and group:		
The average number of employees analysed by function:		
Income generation	15	14
Retail	60	52
Clinical	80	91
Administration and other activities	48	50
	<u>203</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	1	2
£70,001 - £80,000	2	1
£80,001 - £90,000	-	2
£90,001 - £100,000	1	-
£100,001 - £110,000	1	1
	<u>5</u>	<u>6</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 £580,925 (2021: £574,794).

The Trustees provide their services voluntarily and are not included in the above analysis. During the year, one trustee received travel expenses of £96 (2021: £Nil). 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	2022	£	Trading	2021
		£	£		£	£
Shops and fundraising sales						
Turnover from donated goods	-	2,028,145	2,028,145	-	1,575,093	1,575,093
Retail gift aid	-	57,293	57,293	-	31,279	31,279
Turnover from purchased goods	-	25,413	25,413	-	24,290	24,290
Shop and fundraising sales income	-	2,110,851	2,110,851	-	1,630,662	1,630,662
 Cost of sales	-	81,246	81,246	-	60,856	60,856
Management and admin expenses	-	1,488,893	1,488,893	-	1,216,102	1,216,102
Shop expenditure	-	1,570,139	1,570,139	-	1,276,958	1,276,958
 Lottery						
Income from lottery	158,012	-	158,012	144,192	1,006	145,198
 Operating expenses						
Management and admin expenses	-	-	-	-	68	68
Lottery expenditure	-	-	-	-	68	68
 Net income from shops and fundraising sales	-	540,712	540,712	-	353,704	353,704
Net income from lottery	158,012	-	158,012	144,192	938	145,130
Net income from trading	158,012	540,712	698,724	144,192	354,642	498,834

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 £3,595 (2021: £4,600)
- Donations collected by the subsidiary on behalf of the charity were £9,553 (2021: £5,084)
- Salary and other costs recharged by the charity to the trading subsidiary of £937,770 (2021: £659,411)

Donations received from Trustees during the year were £4,442 (2021: £4,813).

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 2022

9. TANGIBLE FIXED ASSETS	Land & buildings Long Leasehold £	Furniture, Fixtures & fittings £	Equipment £	Motor vehicles £	Total £
Group					
Cost					
At 31 March 2021	5,903,619	418,075	98,951	39,000	6,459,645
Additions	4,818	106,859	43,889	-	155,566
Disposals	-	-	-	-	-
At 31 March 2022	5,908,437	524,934	142,840	39,000	6,615,211
Depreciation					
At 31 March 2021	-	233,236	35,713	8,242	277,191
Provided during the year	-	81,691	26,545	7,800	116,036
On disposals	-	-	-	-	-
At 31 March 2022	-	314,927	62,258	16,042	393,227
Net Book Value					
At 31 March 2022	5,908,437	210,007	80,582	22,958	6,221,984
At 31 March 2021	5,903,619	184,839	63,238	30,758	6,182,454
Charity					
Cost					
At 31 March 2021	5,903,619	246,343	67,757	-	6,217,719
Additions	4,817	36,336	39,106	-	80,259
Disposals	-	-	-	-	-
At 31 March 2022	5,908,436	282,679	106,863	-	6,297,978
Depreciation					
At 31 March 2021	-	160,409	17,961	-	178,370
Provided during the year	-	39,704	19,088	-	58,792
Disposals	-	-	-	-	-
At 31 March 2022	-	200,113	37,049	-	237,162
Net Book Value					
At 31 March 2022	5,908,436	82,566	69,814	-	6,060,816
At 31 March 2021	5,903,619	85,934	49,797	-	6,039,350

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 2022

10. FIXED ASSET INVESTMENTS	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Investment in subsidiary undertaking	-	-	100	100
Equities and pooled funds	1,821,741	1,751,593	1,821,741	1,751,593
	<u>1,821,741</u>	<u>1,751,593</u>	<u>1,821,841</u>	<u>1,751,693</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.

	2022 £	2021 £
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	2,110,851	1,631,668
Cost of sales and administrative expenses	(1,570,139)	(1,276,958)
Interest receivable less interest payable	(3,558)	(4,648)
Profit on ordinary activities before taxation	<u>537,154</u>	<u>350,062</u>
Tax on profit of ordinary activities	-	-
Profit for the financial year	<u>537,154</u>	<u>350,062</u>
Amount covenanted to the Charity	<u>537,154</u>	<u>350,062</u>
The assets and liabilities of the subsidiary undertaking were as follows:		
Fixed assets	<u>161,168</u>	<u>143,105</u>
Current assets	663,226	513,148
Creditors amounts falling due within one year	(824,294)	(656,153)
Net current assets / (liabilities)	<u>(161,068)</u>	<u>(143,005)</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 2022

10.	FIXED ASSET INVESTMENTS (continued)	2022 £	2021 £
	Investments		
	Market Value 1 April	1,751,593	1,447,191
	Additions during the year	-	-
	Net income reinvested	28,496	34,644
	Unrealised investment gains / (losses)	41,652	269,758
	Market Value at 31 March 2022	<u>1,821,741</u>	<u>1,751,593</u>
	Historic cost 31 March 2022	<u>1,538,969</u>	<u>1,507,142</u>

The investments comprise a portfolio held with Evelyn Partners consisting of a mix of investment types.

Net income reinvested totals £28,496 consisting of income of £27,909, deduction of management fees of £(13,196), and realised gains of £13,783. In the previous year realised gains were £10,863.

11.	STOCK	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
	Goods for resale	<u>2,843</u>	<u>3,172</u>	<u>-</u>	<u>-</u>

12.	DEBTORS	Group		Charity	
		2022 £	2021 £	2022 £	2021 £
	Trade debtors	302,713	285,082	266,741	277,048
	Profit due from subsidiary under Gift Aid	-	-	537,154	350,062
	Other amounts due from subsidiary	-	-	99,419	99,083
	Other debtors	90,581	40,910	1,136	2,440
	Prepayments and accrued income	1,000,477	609,814	904,220	517,941
	VAT recoverable	71,551	46,016	44,298	28,977
		<u>1,465,322</u>	<u>981,822</u>	<u>1,852,968</u>	<u>1,275,551</u>

The amounts owed by the subsidiary undertaking include loans of £80,000 (2021: £80,000) which are unsecured and repayable on demand. Interest was charged on the amount at 5% above Base Rate.

Subsidiary profits are 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	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	311,658	218,126	148,971	53,159
Accruals and deferred income	63,249	113,932	38,214	71,891
Other creditors	192,660	98,246	192,660	98,246
Corporation tax creditor	-	-	-	-
	<u>567,567</u>	<u>430,304</u>	<u>379,845</u>	<u>223,296</u>

14. CAPITAL COMMITMENTS

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

At 31 March 2022 capital commitments comprised:

Contracted £Nil (2021: £Nil)

Authorised but not committed £Nil (2021: £22,513)

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 2022/2023 is £290,000 (2021/2022: £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	
	2022	2021	2022	2021
	£	£	£	£
Operating leases which expire:				
Within one year	16,602	12,104	179,790	277,457
Within two to five years	54,793	23,097	134,526	198,223
After more than five years	-	-	-	-
	<u>71,395</u>	<u>35,201</u>	<u>314,316</u>	<u>475,680</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

	2022	2021
	£	£
Net movement in funds for the year	610,510	2,496,772
Depreciation	116,036	83,864
Realised (gain)/loss on investments	(13,783)	(10,863)
Unrealised loss/(gain) on investments	(41,652)	(269,758)
Interest and dividends receivable	(229)	(370)
Investment income net of management fees	(14,712)	(23,780)
(Increase)/decrease in stock	329	4,402
Decrease/(increase) in debtors	(483,500)	(568,665)
(Decrease)/increase in creditors	137,263	91,604
Net cash from operating activities	<u>310,262</u>	<u>1,803,206</u>

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

	2022	2021
	£	£
Cash at bank and in hand	<u>2,847,952</u>	<u>2,693,027</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 2022

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 2022, restricted funds comprise sums restricted to pay for:

	2022 £	2021 £
Assets for Patients' use	4,441	4,441
Patient Services	48,441	31,859
The Hospice befriending project	94,596	86,285
Education	31,360	27,780
Other	21,855	6,521
Hospice UK Covid-19 Government Grant	-	16,726
	<u>200,693</u>	<u>173,612</u>

20. ANALYSIS OF MOVEMENT IN GROUP FUNDS

	Balance 1 April 2021 £	Movement in Resources			Unrealised Investment Gains £	Balance 31 March 2022 £
		Income £	Expenditure £	Transfer £		
Unrestricted funds						
General	4,825,698	6,386,073	(5,844,296)	(39,529)	41,652	5,369,598
Designated	6,182,455	-	-	39,529	-	6,221,984
	<u>11,008,153</u>	<u>6,386,073</u>	<u>(5,844,296)</u>	<u>-</u>	<u>41,652</u>	<u>11,591,582</u>
Restricted funds						
Fixed assets	4,441	-	-	-	-	4,441
Patient services	31,859	83,956	(67,374)	-	-	48,441
Befriending	86,285	122,997	(114,686)	-	-	94,596
Education	27,780	5,640	(2,060)	-	-	31,360
Other	6,521	18,361	(3,027)	-	-	21,855
Hospice UK Covid-19 Government Grant	16,726	353,282	(370,008)	-	-	-
	<u>173,612</u>	<u>584,236</u>	<u>(557,155)</u>	<u>-</u>	<u>-</u>	<u>200,693</u>
Total	<u>11,181,765</u>	<u>6,970,309</u>	<u>(6,401,451)</u>	<u>-</u>	<u>41,652</u>	<u>11,792,275</u>

Transfers between funds reflect additional spend over that available in designated funds.

21. ANALYSIS OF MOVEMENT IN GROUP FUNDS - YEAR ENDED 31 MARCH 2021

	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>

GARDEN HOUSE HOSPICE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

22. NET ASSETS BETWEEN FUNDS	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2022 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2021 £
FIXED ASSETS								
Long leasehold land and buildings	-	5,908,436	-	5,908,436	-	5,903,619	-	5,903,619
Furniture, fixtures and fittings	-	210,007	-	210,007	-	184,839	-	184,839
Equipment	-	80,583	-	80,583	-	63,239	-	63,239
Motor vehicles	-	22,958	-	22,958	-	30,758	-	30,758
Investments	1,821,741	-	-	1,821,741	1,751,593	-	-	1,751,593
	<u>1,821,741</u>	<u>6,221,984</u>	<u>-</u>	<u>8,043,725</u>	<u>1,751,593</u>	<u>6,182,455</u>	<u>-</u>	<u>7,934,048</u>
CURRENT ASSETS								
Stocks	2,843	-	-	2,843	3,172	-	-	3,172
Debtors	1,465,322	-	-	1,465,322	981,822	-	-	981,822
Cash at bank and in hand	2,647,259	-	200,693	2,847,952	2,519,415	-	173,612	2,693,027
	<u>4,115,424</u>	<u>-</u>	<u>200,693</u>	<u>4,316,117</u>	<u>3,504,409</u>	<u>-</u>	<u>173,612</u>	<u>3,678,021</u>
CREDITORS								
Amounts falling due within one year	567,567	-	-	567,567	430,304	-	-	430,304
NET CURRENT ASSETS	<u>3,547,857</u>	<u>-</u>	<u>200,693</u>	<u>3,748,550</u>	<u>3,074,105</u>	<u>-</u>	<u>173,612</u>	<u>3,247,717</u>
TOTAL ASSETS LESS CURRENT LIABILITIES AT 31 MARCH	<u>5,369,598</u>	<u>6,221,984</u>	<u>200,693</u>	<u>11,792,275</u>	<u>4,825,698</u>	<u>6,182,455</u>	<u>173,612</u>	<u>11,181,765</u>

23. COMPARATIVE GROUP STATEMENT OF FINANCIAL ACTIVITIES - 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted funds £	Total 2021 £
Income from:				
Donations and legacies				
Donations, legacies and grants	2	1,146,440	217,665	1,364,105
Charitable activities				
NHS funding	3	2,041,479	-	2,041,479
Other trading activities				
Shop income and fundraising	7	1,775,860	-	1,775,860
Fundraising events		872,040	-	872,040
Investments	4	45,949	-	45,949
Other income		196,597	1,396,799	1,593,396
Total income		<u>6,078,365</u>	<u>1,614,464</u>	<u>7,692,829</u>
Expenditure on:				
Raising funds				
Trading activities	5	1,277,026	-	1,277,026
Donations and grants	5	157,424	-	157,424
Fundraising	5	393,492	-	393,492
Charitable activities	5	2,038,343	1,599,530	3,637,873
Total expenditure		<u>3,866,285</u>	<u>1,599,530</u>	<u>5,465,815</u>
Net operating surplus/(loss)		2,212,080	14,934	2,227,014
Net (losses)/gains on investments		269,758	-	269,758
Net (expenditure) / income		2,481,838	14,934	2,496,772
Transfers between funds		(11,309)	11,309	-
Net movement in funds		<u>2,470,529</u>	<u>26,243</u>	<u>2,496,772</u>
Total funds brought forward		<u>8,537,624</u>	<u>147,369</u>	<u>8,684,993</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>