KIRKWOOD HOSPICE

England & Wales · Charity number 512987

Details

Other names	KIRKLEES HOSPICE SOCIETY LIMITED
Status	Registered
Legal form	Charitable company
Company number	01645888
Registered	1982-08-03
Register	View on the Charity Commission register

Contact

Address	Kirkwood Hospice 21 Albany Road Dalton Huddersfield HD5 9UY
Phone	01484557900
Email	info@kirkwoodhospice.co.uk
Website	www.kirkwoodhospice.co.uk

Activities

Objects: TO PROMOTE THE RELIEF OF SICKNESS BY SUCH CHARITABLE MEANS AS THE CHARITY SHALL FROM TIME TO TIME THINK FIT. (FOR FURTHER DETAILS SEE CLAUSE 3 OF MEMORANDUM OF ASSOCIATION).

Activities: Kirkwood Hospice provides specialist care free of charge to adults in Kirklees with advanced, progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes. care and support is also provided for their family members, friends and carers, both during the illness and after death.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** ENGLAND AND WALES
- Kirklees

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£10,904,028	£11,550,894	£9,262,839	300
2024-03-31	£9,411,103	£10,682,549	£9,766,911	269
2023-03-31	£9,255,475	£10,224,410	£10,690,716	262
2022-03-31	£8,861,868	£8,816,820	£12,078,294	260
2021-03-31	£7,837,988	£8,438,959	£11,895,209	254

Trustees

Name	Role	Appointed
LORRAINE ANNETTE CHAPMAN	Chair	2012-07-23
Caroline Black		2017-09-08
Catherine Green		2022-09-22
Dr Ian Robert Wilson		2021-06-04
Dr Julie Davies		2018-12-14
Edward Johnson		2024-01-03
Mohammed Zabed		2024-10-30
Penny McSorley		2024-06-11
Peter Ward Roberts Prof		2019-12-16
Philip Ronald Sands		2015-07-17
Sarah Bryson		2023-01-05

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KIRKWOOD HOSPICE

England & Wales - Charity number 512987

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The Kirkwood

Annual Report 2024–25



SUPPORT LIFE

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THE KIRKWOOD SUPPORT LIFE®

SUPPORT LIFE

Trustees' Report

Welcome & Foreword from the Chief Executive and Chair

If we had to sum up 2024–25 in one word, it would be: pivotal.

This year has tested The Kirkwood more than any in recent memory. Faced with growing financial pressure, rising demand, and a volatile external environment, we've had to make some of the toughest decisions in our history. But through it all, we've remained calm, clear-headed, and true to our purpose: to care for people affected by life-limiting illness, and to support those closest to them.

We didn't flinch. We didn't hide from the reality of our financial position. We faced it, we talked about it, and we acted—decisively but with compassion. The changes we made were significant, but necessary. They were made to secure the future of hospice care in Kirklees, and to ensure that the values that define The Kirkwood—dignity, integrity, and care—remain not just intact, but strengthened.

We're incredibly proud of how our people have responded. Our employees and volunteers have shown extraordinary resilience, professionalism, and empathy—even as the changes affected them directly. The atmosphere inside our charity, while understandably emotional at times, has been overwhelmingly constructive. That doesn't happen by accident. It's the result of the culture we've built over many years—and the shared belief in the importance of what we do.

Even in a year of change, our mission has continued to show up in powerful ways. Through our work in communities like Batley, Holmfirth, and Denby Dale. Through personalised care initiatives like Our Culture, Our Care. Through outreach to new communities and partnerships with local organisations. And through the continued growth of The Kirkwood Movement—supporters, volunteers, and champions who stand with us, year after year.

This year also marked the final chapter in our five-year strategic plan. A strategy that successfully helped us reach more people, grow our supporter base, and reshape how care is delivered—flexibly, digitally, and in the heart of local communities. While we've had to reduce some of that activity to ensure sustainability, we've kept hold of the learning. We've protected the progress we've made. And we've laid the foundations to build again.

We've also strengthened our voice in the wider system. Our role in the West Yorkshire Hospice Collaborative has secured vital new NHS investment. We've influenced local, regional, and national strategy — and helped lead a growing conversation about the future of hospice care.

What do we want people to take away from this report?

That The Kirkwood remains committed to the people of Kirklees. That we're still delivering care that changes lives. That we're leading responsibly, advocating bravely, and acting with integrity. And that we cannot do any of it without the continued support of our community.

To every patient, family, employee, volunteer, donor, partner, and policymaker who has stood with us this year: thank you.

We're proud of what we've come through. And we're optimistic about what comes next.

Michael

Michael Crowther
Chief Executive

Lorraine

Lorraine Chapman
Chair of Trustees

Objectives and Activities

The Trustees who are the directors of Kirkwood Hospice for the purpose of company law, present the trustees annual report (including strategic report) and the audited financial statements of the charity for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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) (effective 1 January 2019).

Kirkwood Hospice is a registered charity, number 512987 and a company limited by guarantee in England, number 01645888. The organisation was incorporated as a company limited by guarantee on 23 June 1982 and registered as a charity on 3 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

It should be noted that during the reporting period 1 April 2024 and 31 March 2025, the charity reviewed its Articles of Association. The last review had been conducted in 2013 and the trustees felt that as part of effective governance a review was required. On the 8th August 2024 a special resolution was passed at a general meeting of the company. These revised Articles of Association were provided to Companies House and the Charity Commission and are therefore in the public domain.

Key changes to the Articles of Association passed were:

Revised Membership – Members are trustees only.

Quorum – three members are required not six for general meetings.

Trustee Tenure – added to the document. A trustee shall hold office for three years, at the end of which they shall be eligible for re-appointment for one or more further terms of 3 years each.

Trustee Re-elections – these will be managed through the Nominations Committee.

Removal of AGM – There is no statutory obligation for private companies to hold an AGM. An AGM will only need to be held if the company's articles of association require it. Our new Articles do not require an AGM.

Objects

The objects for which Kirkwood Hospice (referred to as The Kirkwood in this report) is established are to promote the relief of sickness by such charitable means as are considered appropriate; the governing documents define those charitable means in furtherance of those aims. There have been no material changes to these objectives since the last Annual Report.

Mission statement

The Kirkwood provides specialist care, free of charge to adults in Kirklees with advanced progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes. Care and support are also provided to their family members, friends and carers, both during the illness and after death. Through education, training and partnership with others The Kirkwood improves care for everyone affected by a life limiting illness.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

The eligibility for our services is described below; in addition, The Kirkwood has further developed eligibility criteria for accessing In-patient care at its facility in Huddersfield.

Common eligibility criteria were agreed in the year 2000 by all providers of specialist palliative care (SPC) working in Calderdale and Kirklees in order to ensure equity of access. These criteria reflect those adopted by other SPC services across Yorkshire.

The three elements of the eligibility criteria are:

1. That patients should have active, progressive and potentially life-threatening illness.
2. That patients should have unresolved, complex needs that cannot be met by their current caring team, or it is anticipated that the patient will develop such needs in the near future. These needs may be psychological, social, spiritual, or physical.
3. Patients must have been recently assessed by a member of a Specialist Palliative Care team.

The trustees can confirm they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the Charity's aim and objectives and in planning future activities.

Services provided

The Kirkwood helps local people, with an illness that cannot be cured, to live well and die with dignity and where possible in a place of their choice. We provide services, free of charge, to people in Kirklees affected by life limiting illnesses that focus on their quality of life. We provide care for people affected by any life limiting illness, such as cancer, neurological conditions, advanced heart and lung diseases and dementia. We also provide services to patients' families, carers and anyone that is important to them.

Most patients use a combination of services as their illness progresses and draw on the specialist skills of The Kirkwood's multi-professional team, who work in collaboration with colleagues in all care settings to provide continuity of care. The Kirkwood also provide programmes of education to other professionals who are caring for people with life limiting illnesses. In this way we seek to improve the quality of care experienced by all people who have palliative care needs.

Our services are continuously monitored, evaluated and reviewed to meet the changing needs of patients and their families. All our services are delivered taking into account all current national guidance and quality statements and standards.

The Kirkwood is regulated by the Care Quality Commission 'CQC'. The CQC suspended their routine inspection programme in March 2020 in response to

Covid-19 and do not intend to resume it for the immediate future. They continued to use a mix of onsite and off-site monitoring to ensure the public have assurance as to the safety and quality of the care they receive. At the time of writing this report the CQC have not found evidence that we need to carry out an inspection or reassess our The Kirkwood's rating.

An inspection was carried out in September 2016 and the rating awarded was 'Good' overall with an 'Outstanding' rating for Care. More information is available on the CQC website (http://www.cqc.org.uk/location/1-115011048).

Overview of impact for beneficiaries

The Kirkwood exists to support anyone affected by a life-limiting illness—every step of the way. From the moment of diagnosis through to end of life and bereavement, we help people live well, stay in control, and focus on what matters most to them.

This Year at a Glance

2,702 individuals supported

10,459 Advice Line calls handled

2,037 patients accessed care (+4%)

1,064 people supported at end of life (87% avoided hospital death)

338 service user surveys completed (97% rated care excellent/outstanding)

709 individuals supported by counselling

31,827 local people contributed to The Movement (+1.5%)

The final year of our 5-Year-Strategy (2021–25)

The size of The Kirkwood Movement Increased to 31,827 people from 22,500	↑ +42%
The Numbers of people cared for at the end of life Increased to 1,064 from 686	↑ +55%
The total number of patients supported by The Kirkwood Increased to 2,037 from 1,505	↑ +36%
The Kirkwood's spend on its charitable purpose Increased to £7.3m from £5.3m	↑ +38%
The Kirkwood's income generation contribution Decrease to £1.7m from £1.75m	↓ -3%
NHS funding contribution to The Kirkwood services Increased to £2.84m from £1.43m	↑ +99%

Building a Movement for Better Care

This year marked the conclusion of our 2020–25 strategic plan—an ambitious five-year programme that redefined the way we deliver hospice care in Kirklees. The strategy set out to achieve something bold: to reach more people with high-quality, personalised care, by growing a community of people who support and champion what we do.

We refreshed our brand. We made our services more flexible and accessible. We introduced digital tools and launched Connect with The Kirkwood to improve advice and early intervention. We expanded our work in communities, forged new partnerships, and inspired thousands to join The Movement.

And we succeeded.

Over five years, we dramatically increased the number of people we support from 1,505 to 2,037. We welcomed more volunteers, donors, and local champions; our Movement has increased from 22,500 to 31,827. We shaped a more inclusive, community-based model of care – one that reflected the lives and preferences of the people we serve.

Responding to a New Reality

But in the final phase of the strategy, we were met with a new challenge: the economic environment in the aftermath of the pandemic resulted in rapidly escalating costs that has meant our income could no longer keep pace with the cost of delivering our new model of care and the increased reach.

Rather than compromising on quality or allowing the situation to drift further, we acted. In 2024–25, we initiated a carefully planned programme of organisational change, reducing costs while protecting our core purpose. This meant reshaping

some services, streamlining teams, and taking difficult but necessary steps to safeguard The Kirkwood's future.

We believe this was the right course of action. The strategy worked. It helped us reach further than ever before. But to ensure that our care remains sustainable—and that we retain the capacity to rebuild – we had to act decisively.

We've now completed the five-year strategy with integrity and accountability. And we're carrying its learning, energy, and ambition into the next phase of The Kirkwood's journey.

Our Year in Review: Progress, Learning and Impact

This has been a year of difficult decisions, but also of determined progress and meaningful impact. Despite the need to scale back certain areas of our work, The Kirkwood has continued to deliver excellent care, extend its reach, and uphold the values at the heart of our mission.

Quality of Care and Patient Experience

Our clinical teams have continued to deliver compassionate, high-quality care—across our In-Patient Unit, in people's homes, and out in the community. A total of **2,037 patients** accessed care and support through one or more of our services this year, representing a **4% increase** from 2023–24. We also supported **1,064 people** at the very end of life, helping them to die well, where and how they wanted. **87% of those supported died outside of hospital**.

Our Specialist Advice Line handled **10,459 calls** – providing timely guidance and reassurance for patients, families, and professionals. It remains a critical first point of contact for many people navigating uncertainty and difficult decisions.

We also began the rollout of a new feedback process through the **Picker Institute**. In total, **338 people** completed service experience surveys during the year. Of those, **97% rated our care as 'excellent' or 'outstanding'.** This marks an important step in embedding continuous feedback and co-design into all our services.

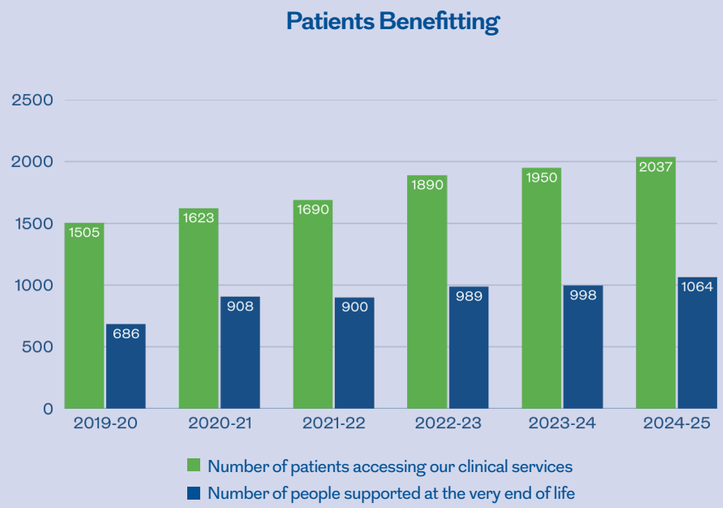
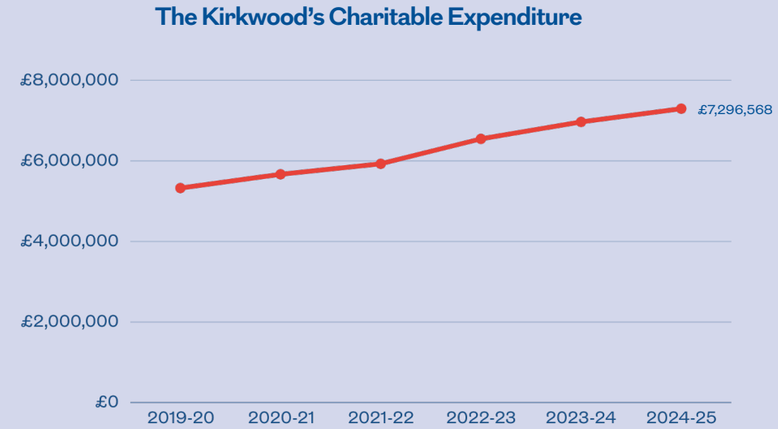


Fig 1. - Patients benefiting from The Kirkwood's services.

Support for Families and Carers

We've maintained and grown our emotional and psychological support for families and carers—recognising their vital role in the care journey. Our Counselling Team supported 709 individuals, a 2.6% increase on the previous year. These services help people prepare for, cope with, and adapt to loss—and are a key part of our holistic model of care.

We're also proud of how we've continued to honour the memory of those who have died. This year, 31,827 individuals contributed to The Kirkwood's work—through donations, volunteering, or personal tribute. That's 1.5% more than the previous year and speaks to the depth of connection our community feels to our cause.



A Deliberate, Values-Led Response

During 2024–25, it became clear that our income was no longer sufficient to sustain the scale of services and activity we had developed over the previous five years. Despite securing increases in NHS funding, rising costs, especially for wages, utilities, and clinical supplies, placed growing pressure on the contribution from voluntary income. Together, these factors pushed us to a point where continuing as we were was no longer financially viable.

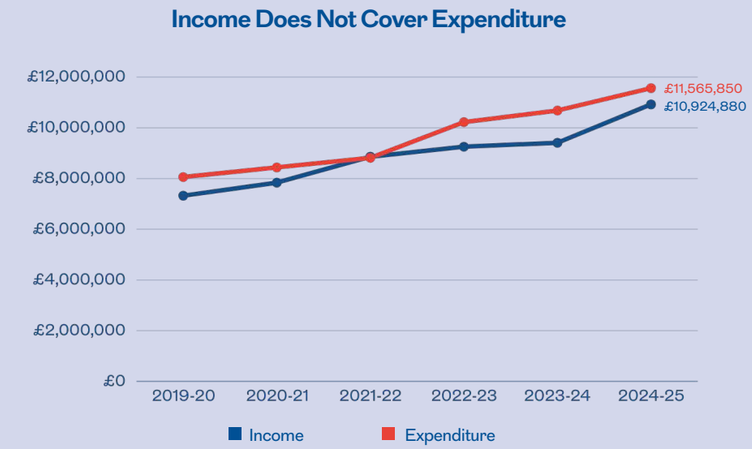


Fig 2. - Income not keeping pace with expenditure

While The Kirkwood had continued to increase the income generated through fundraising and trading activities, the rising costs over recent years meant the contribution was lower than it had been before the pandemic.

Contribution from The Kirkwood Income Generation Activities



The Kirkwood's Income Generation contribution

We chose not to wait for things to deteriorate further. We acted—openly, responsibly, and in line with our values.

Following extensive modelling, consultation, and governance oversight, we began the implementation a programme of organisational change. This included:

- Reshaping our service model to focus on core, sustainable provision.
- Reducing overall expenditure, including the closure or reconfiguration of some services.
- Implementing a new corporate and leadership structure, aligned to future priorities and financial resilience.

We were transparent about the reasons. We engaged early with employees, volunteers, stakeholders, and supporters. We provided clear information, offered support through change, and focused on protecting what matters most—the quality of care and the sustainability of The Kirkwood.

Maintaining Confidence, Staying Connected

Despite the scale of change, confidence in The Kirkwood has remained high. Supporters, partners, and the public have continued to stand with us—many expressing a deeper appreciation for the complexities we face and the clarity with which we have responded.

We believe this reflects not just the goodwill we've built, but the honesty and integrity of our communication. We've been clear: we are changing not because we've failed, but because we are choosing to lead.

The changes have been difficult, but they have also laid essential groundwork. We are now in a stronger position – leaner, more focused, and ready to build again, from a place of stability.

Our Influence: Championing Better Care

In 2024–25, The Kirkwood stepped further into its leadership role – locally, regionally, and nationally. We have continued to influence policy, funding, and service design, not just for our own organisation but for the hospice sector across West Yorkshire and more broadly

Securing NHS Investment

A major milestone this year was the agreement of new, recurrent NHS investment in hospice services across West Yorkshire. This success followed years of persistent advocacy, led in collaboration with our colleagues in the West Yorkshire Hospice Collaborative. Together, we made the case for fairer, more stable funding—and we were heard.

This additional investment marks a shift in recognition of the essential role that hospices play in delivering community-based care and reducing pressure on hospitals. It reflects our commitment to partnership and our belief that quality end-of-life care should be a core part of the health and care system.

This has built upon The Kirkwood's success in securing increased NHS funding since 2019-20. As a result of our strong partnerships and demonstrating our impact on the wider health and care system, we've nearly doubled our NHS funding over this period. However, the amount of funding we receive per patient remains below the average across both West Yorkshire and England.

Increasing Statutory Funding

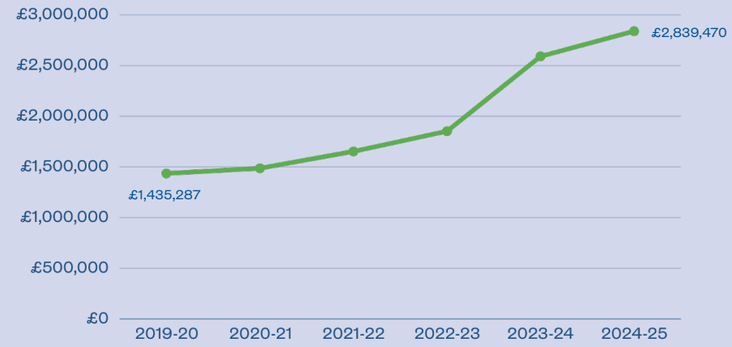


Fig 3. NHS Contribution to The Kirkwood's charitable services

Raising Our Voice

We've continued to engage directly with local MPs, council leaders, and our health and care partners—bringing the voice of patients, families, and hospices into important discussions on system priorities, place-based planning, and long-term strategy.

We've also contributed to national policy conversations, including the ongoing debate about Voluntary Assisted Dying. While we recognise this is a complex and sensitive issue, we are committed to ensuring that hospice perspectives are included in shaping future law and policy.

Influencing through Action

Our influence is not only through words, but through the way we work. Initiatives like our Place Based Model that we piloted in Batley, which tested new approaches to increasing access in under-served communities, are now being looked at as examples of good practice. Similarly, our work to embed Equity, Diversity and Inclusion principles into retail and community engagement is helping to shift perceptions of The Kirkwood's care and who it is for.

We will continue to lead by example, using our learning, data, and partnerships to advocate for better care for all.

Strategic Priorities for 2025–26

The year ahead will be a critical period of consolidation, renewal, and forward planning.

We begin this next chapter with clarity about our core purpose, a stronger financial footing, and the momentum of what has already been achieved. But we are also aware of the work ahead.

Strategic Planning Refresh

In 2025–26, we will lead the development of our new five-year strategic plan (2026–2031). This will be a wide-ranging, inclusive process – including engagement with employees, volunteers, trustees, partners, and our wider community.

It will build on what has worked, confront what has changed, and ask bold questions about the role we want The Kirkwood to play in the years ahead. This is not simply about replacing the last strategy but about creating something that reflects a new reality and an even deeper ambition.

Embedding Change, Rebuilding with Purpose

We will continue to embed the changes we began to implement in 2024–25 – ensuring new structures, teams, and ways of working are fully embedded and delivering impact.

This includes:

- Refining our service offer with a focus on reach, quality, and equity.
- Strengthening our clinical leadership and accountability framework.
- Improving the use of insight and feedback in shaping services.
- Rebalancing our income generation approach to strengthen long-term sustainability.

Investing in Infrastructure and Facilities

We are grateful to have secured significant capital investment from HM Government in support of hospice care. In the year ahead, we will ensure that the maximum funding available is accessed by The Kirkwood and is used wisely, to improve our buildings, estates and technical infrastructure, modernise our facilities, and create environments that are better suited to the needs and expectations of patients, families, volunteers, and employees.

This is an opportunity not just to maintain The Kirkwood, but to futureproof it—enhancing accessibility, energy efficiency, and the overall experience of those who come through our doors or interact with us across Kirklees and beyond.

Growing Income Under New Leadership

A refreshed approach to income generation is also a key focus for 2025–26. With new leadership in place, we are re-energising our fundraising, retail and commercial strategies, balancing ambition with pragmatism, and building on the deep trust that already exists in our community.

Our priorities include:

- Strengthening supporter relationships through improved insight and stewardship.
- Exploring new income streams and partnerships that align with our values.
- Growing our retail footprint and testing new concepts, including inclusive and experiential retail.
- Enhancing digital fundraising capacity to reach new audiences.
- Developing a more resilient mix of fundraising, trading, and philanthropic income.

We will continue to ensure that every pound raised is used to make the greatest possible difference to local people—and that our income model is fit for the future.

Shaping the Future of Hospice Care

As part of our local, regional and national engagement, we will play an active role in shaping what hospice care should look like in the future—particularly as integrated neighbourhood models and digital transformation continue to evolve across the NHS as signalled by the government's publication of the 10 Year Health Plan for England.

The Kirkwood remains committed to developing and being part of the solution: working with system leaders in Kirklees, academic partners, and other charities to develop models of care that are person-centred, inclusive, and financially sustainable.

Review of Financial Activities

The Consolidated Statement of Financial Activities for the accounting period is detailed on page 35 of the financial statements. A summary of the financial results and the work of The Kirkwood is set out below.

Summary of financial performance

Income for the accounting period increased from £9,411,103 for the year to 31 March 2024 to £10,904,028 for the year to 31 March 2025.

Expenditure for the accounting period increased from £10,682,549 for the year to 31 March 2024 to £11,550,894 for the year to 31 March 2025.

The operating deficit for the accounting period before considering gains and losses on investments amounted to £646,866 compared to last year's deficit of £1,271,446.

The Kirkwood has faced another challenging year due to continuing to be impacted by the cost-of-living crisis. This has meant that the charity has ended the year with an operating deficit position of £646,866. It should be noted that the charity had planned an operating deficit budget for the year of £457,003 therefore the outturn position was adverse by £189,863.

Within the operating deficit figure of £646,866 were some significant one-off items, including a generous Hospice UK grant of £159,000 and an unexpected uplift in legacy gifts totalling £591,000. We also faced some exceptional costs, including £223,000 in redundancy payments, as part of necessary changes to help us shape a more sustainable future. While the year brought financial challenges, these figures reflect both the generosity of our supporters and the difficult decisions we've made to protect the care we provide.

After considering the gains on realised investments of £736,718 and the movement in year of unrealised investment of a loss of £593,924 the total deficit is £504,072. This is in comparison to last year's deficit of £923,805 which included a gain on investments of £347,641. Further details are on page 43.

Income generation

Total income exceeded budget expectations by £257,635, primarily due to higher-than-anticipated income from legacies and statutory funding from the Integrated Care Board (ICB). In the final quarter of the year, the government pledged £100 million in national funding to support hospices across the UK, distributed through Hospice UK. This funding is being provided as a capital grant to help hospices invest in vital infrastructure and improvements.

The grant is being released in two phases:

£25 million in 2024–25, from which The Kirkwood was allocated £159,000

£75 million in 2025–26, of which The Kirkwood has been allocated £481,000

We can confirm that we received and fully claimed the initial £159,000. This funding is already making a difference, helping us enhance the spaces and services that matter most to the people we care for.

Donations and gifts continue to form a substantial portion of our income, and we deeply appreciate the support of individual and corporate donors, charitable trusts, and all our supporters. We are especially grateful to those who chose to remember The Kirkwood in their wills, leaving a legacy to the charity. During the year, legacy contributions amounted to £1,574,090.

Resources expended

Total expenditure for the year was £11,550,894, above our planned budget of £11,124,248. This 4% variance (£441,602) was primarily due to essential redundancy payments, made as part of our commitment to ensuring long-term financial sustainability. We also saw increased costs in key areas such as nursing, medical, and catering supplies, reflecting the broader rise in prices across the sector.

In addition, we invested more than anticipated in fundraising—particularly to revitalise our much-loved Midnight Memory Walk and expand our online retail presence. These efforts are part of our strategy to grow income and secure the future of our care for those who need us most.

In 2023/24, we commenced the work to reassess our operating models to confirm the resources required to fulfil The Kirkwood's charitable mission. Our goal was to reduce the operating deficit for 2024/25 in comparison to the previous two financial years and align with our Finance Strategy's primary objective of achieving surplus budgets in the future. The table on the next page demonstrates that this reduction in operating deficit was achieved.

	2022–23	2023–24	2024–25
Income	9,255,475	9,411,103	10,904,028
Expenditure	10,224,410	10,682,549	11,550,894
Operating Surplus/Deficit	**-968,935**	**-1,271,446**	**-646,866**

Looking ahead to 2025/26 and beyond, we have reconfirmed our operating models, following some important changes to our services and reductions to our financial footprint made towards the end of 2024/25. At the heart of these changes is a clear commitment: we will never compromise on the quality of care and support we provide. Our operational approach is built around this promise—ensuring that everyone we support continues to receive the very best from us.

The costs for various services are detailed in Note 6 of the accounts

Reserves

The Executive Management Team monitors the level of reserves held monthly when reviewing the management accounts. This information is subsequently reported into Finance and Resources Committee on a quarterly basis. Forecasts of income and expenditure are made annually, the aim being to balance expenditure and income, the object being to ensure our services are sustainable into the future.

The Finance and Resources Committee reviews the reserves policy each year. In conducting the review, they take into consideration best practice and the guidance issued by the Charity Commission (CC19 Charities and Reserves). The review is reported to the Council of Management at its next meeting and recorded in the minutes.

The charity determines its reserve requirements through a risk assessment of income and expenditure, rather than setting a minimum reserve level based on months of expenditure. This calculation considers legal and statutory obligations, as well as the aims and objectives outlined in The Kirkwood's Finance Strategy. The reserves calculation consists of four components:

Risk – This element addresses the impact of identified risks in income and expenditure assessments. It involves identifying, quantifying and assigning probabilities to potential performance declines in both short-term (budget) and long-term financial plans (Long Range Forecast).

Contingency – This covers the impact of unquantifiable risks and unforeseen or unlikely events. These are events that cannot be predicted or assessed as likely but would have a significant impact if they occurred.

Service Development – This accounts for known future commitments to service development.

Capital – This covers liquidity, statutory payments and commitments. The liquidity calculation includes statutory costs the charity would incur in the event of closure. The Kirkwood considers its moral obligation to complete all ongoing services, which applies to patients and service users already known to the charity.

The Charity's reserves have been built up over the years when income exceeded expenditure. The reserves are made up of fixed assets and general funds, these general funds are invested and are available to bridge years when income does not cover costs, or to fund service developments and short-term service needs.

The total funds held by the charity as of 31 March 2025 were £9,262,839, (2023/24: £9,766,911) and included restricted funds of £71,601 and Endowment Funds of £6,593. After deducting restricted funds and endowment funds and funds held as functional assets (£4,016,518), the charity had free reserves of £5,168,125 (2023/24: £5,532,125). Free reserves are held to provide The Kirkwood with a contingency to endure unexpected events that significantly impact its financial position, at the end of the accounting period, they represented five months future expenditure.

	Actual 2023–24	Actual 2024–25
Balance Sheet/Total Reserves	9,766,911	9,262,839
Less Restricted	-61,090	-71,603
Less Endowment	-7,242	-6,593
Total Reserves less restricted and E't	**9,698,579**	**9,184,643**
Less Invested in Tangible Assets	-4,166,454	-4,016,518
Free Reserves	**5,532,125**	**5,168,125**

The statement of funds can be viewed at Note 23 page 74 and 77 of this document.

Structure, governance and management

The governing body of The Kirkwood is the Council of Management whose members are elected by the Company's Members. As of 31 March 2025, the Council of Management comprised twelve Trustee members who meet four times per annum. There are committees dealing with Clinical Governance, Finance and Resources, Income Generation and Marketing, Nominations, Risk & Audit, Remuneration, Equity, Diversity and Inclusion (EDI) and other specific referrals from Council of Management. Day to day operational delivery and management is delegated to the Chief Executive. The salary of the Chief Executive is determined by the Trustees with advice from the Remuneration Committee on the Chief Executive appointment and by periodic reviews conducted by the Chair of Trustees. The salaries of the other members of the Executive Management Team are determined by the Chief Executive.

The Trustees are dedicated volunteers who bring a diverse range of skills, experiences and background. Individuals can join the board either by expressing their interest in serving as trustees or through The Kirkwood's open trustee recruitment process. This process begins when a skills gap is identified, specifying the knowledge and skills the charity needs. After a successful interview and satisfactory due diligence checks, new trustees are appointed at the next scheduled Council of Management meeting.

Each new Trustee undergoes a formal induction programme to become familiar with all aspects of The Kirkwood's governance, strategy and operations. Additionally, Trustees must complete relevant mandatory training and participate in formal annual review meetings with the Chair of Trustees. Trustees do not receive any benefits from the charity and are required to complete an annual declaration of interests.

Trustees serve a three-year term from their appointment, after which they are eligible for re-appointment for one or more additional three-year terms. The maximum term of office is nine years (or twelve years if a trustee is appointed Chair of Trustees). In exceptional circumstances, terms of office can be extended. Trustee tenure is monitored by the Nominations Committee, which makes re-appointment recommendations (including extensions to terms of office), to the Council of Management.

Kirkwood Hospice Enterprises is a registered company limited by guarantee in England, number 07368034. This is a trading subsidiary of the charity and was incorporated as a company limited by guarantee on 7th September 2010. The company was established under a Memorandum and Articles of Association. The principal activity of the company is to generate income for the parent company Kirkwood Hospice from trading activities for commercial and income generating purposes.

The trading subsidiary is a separate legal entity from the charity and therefore needs its own board of directors. This is because it has a different purpose from the charity (to carry out for profit trading), therefore it requires individuals with different skills and backgrounds from the charity trustees. The trading company operates at 'arm's length' from the charity but a small overlap between the two boards is required to ensure that opportunities and risks are managed from a governance perspective.

Kirkwood Hospice Enterprises board is made up of the following:

2 Trustees of the charity (one being the Chair of the Finance and Resources Committee, the other the Chair of the Income Generation and Marketing Committee)
2 Employees of the charity (Director of Income Generation & Marketing and the Director of Finances and Resources)
Independent Individuals (minimum of 2)

The Chief Executive and the Chair of Trustees are permitted to occasionally attend trading company board meetings, but this is for observation only – they cannot be part of the decision making and do not have any voting rights at these meetings.

As a separate legal entity, the trading company is required to have separate board meetings, which are separately minuted. Systems must be established to ensure that the charity monitors the performance of the trading subsidiary. Therefore, copies of the minutes of the trading company board meetings and management accounts are made available and considered at the board meetings of the charity. A director of the trading subsidiary who is a charity trustee or employee has responsibility for reporting on the activities of the trading company at each board meeting.

Trustee Responsibilities

The directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Mrs C Black

Miss L A Chapman

Prof J Davies

Mr E Johnson

Mrs P McSorley

Prof P W Roberts OBE

Mr P R Sands

Mr P L Scovell

Dr I R Wilson

Mrs C Green

Mrs S Burchell

Mr Mohammed Zabed Appointed 31/10/24

The charity holds an indemnity insurance policy on behalf of its trustees, details of the cost is included in note 11 to the financial statements.

The Council Members (who are also directors of The Kirkwood for the purposes of company law) are responsible for preparing the Trustees Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently.

observe the methods and principles in the Charities SORP 2015 (FRS 102)

make judgements 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 financial statements.

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Equity, diversity and Inclusion

Becoming more diverse is completely aligned with why The Kirkwood exists, that is 'to support anyone with any life limiting illness every step of the way'. The Kirkwood's services are available to people based on need and not individual identity. Our ethos is to meet individual needs, through personalised care and the promotion of dignity for all our patients and those important to them. We cannot achieve this unless we connect with people on a human level to understand what matters to them most.

The people we exist to serve are individuals with their own unique identities. We must develop our services to meet their needs in ways that are more accessible so that people feel they belong within our movement. The time is right to address inequalities in the care that we provide and communities are more keen now to engage than ever before.

In terms of employment, The Kirkwood is committed to ensuring equity of opportunity for its employees. The Kirkwood believes that selection and promotion should be based solely on ability to meet the requirements of the post. The aim is to provide equal access to jobs and training, and to ensure that all employees enjoy fully the benefits of working for the charity. In particular, The Kirkwood does not discriminate on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, religion or belief.

Planning consultation and communication

The Executive Management Team comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Fundraising and Marketing and the Associate Director of Retail. The Executive Team meet weekly and work within overall strategic objectives and policy guidelines determined by the Trustees. The Chair of Trustees meets regularly with the Chief Executive and the Executive Management Team attend Council and Committee meetings.

All management initiatives involve employees and volunteers in forward planning and there are regular meetings involving The Kirkwood Management Group, Professional Leads and all clinical and non-clinical teams. Employee views are sought when operational developments and changes to terms and conditions of employment are contemplated. Employees contribute to and regularly receive internal communications and other memoranda to inform them of developments and changes.

Fundraising Standards

The Kirkwood works hard to meet the requirements of the Fundraising Regulator (of which it is a paid-up member), and to follow these standards when planning or undertaking fundraising initiatives. This includes supporting donors who are

planning or undertaking their own fundraising initiatives to ensure that these are conducted ethically, and within the law. In addition, donations received are processed following the charity's comprehensive Internal Financial Control Procedures in line with Charity Commission guidance.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, The Gambling Act, local licensing laws, Advertising Standards Authority rules and Data Protection legislation (this list is not exhaustive). The Kirkwood never sells donor data to a third party, or engages in data swapping, and a statement to this effect is included in our fundraising literature.

However, The Kirkwood sees compliance with legislation and codes of practice as a minimum standard, not an aspiration, and we strive to ensure our supporter care is of the same high standard as the care we offer our beneficiaries. We hope our supporters enjoy and value their interactions with the charity, look forward to receiving information from us, and know we view them as partners in the care we can offer. We work towards these goals throughout all of our income generating activity.

The Kirkwood ensures our colleagues and volunteers are fully briefed about the protection of vulnerable people. We brief staff and volunteers about best practice before they undertake any fundraising, making them aware of the need to identify, respect, support and protect vulnerable people. We have safeguarding polices in place and all of our fundraising staff have undertaken safeguarding adults and children training.

Colleagues employed by The Kirkwood carry out most of our fundraising activities. For some activities, we work with other organisations or individuals to assist with our fundraising. For example, we work with lottery canvasses for lottery sign ups. All arrangements are governed by written agreements that cover the responsibilities of both parties and ensure that anyone working on our behalf adheres to our strict ethical standards, and we take all recent steps to protect vulnerable people.

When seeking to raise money from the public, we only send marketing material to those who have previously said they are happy to be contacted by us (and individuals are free to change their minds at any time). We take great care to ensure that our level of communication with our supporters is proportional and appropriate.

There was a low number of complaints received with regards to our fundraising activities. During this accounting period there was 1 complaint in relation to income generation activities. Employees and volunteers are empowered to deal positively and respectfully with any complaint. The charity has an effective, open and accessible Complaints Policy. We have systems and procedures which promote learning within the organisation and aim to maintain the excellent reputation of the charity. All complaints are audited on a quarterly basis.

Protecting Vulnerable People

The charity does not condone and never employs aggressive fundraising tactics. All contact with donors is always conducted in a caring and professional manner, in line with The Kirkwood's values.

Support groups are branches who undertake their own fundraising initiatives in support of The Kirkwood. They have their own committees, whose accounts are incorporated into The Kirkwood's annual accounts.

Risk Management

The Trustees and Executive Management Team have assessed and regularly review the major risks to which The Kirkwood is exposed, particularly those related to finances, operation and provision of The Kirkwood services. In addition, the Risk and Audit Committee has oversight of the risk management framework and meets on a quarterly basis.

The Executive Management Team has compiled a risk register, which is reviewed every month. The Trustees and Executive Management Team are satisfied that the systems are in place to mitigate exposure to these risks.

The following table details the risks that were reported in the last annual report and how the risk rating has changed within the accounting period 2024/25.

Key Risk at the end of accounting period 2023–24	Change in risk rating during 2024–25	Commentary
1. Failure to achieve required Fundraising / non-statutory income	⟷	The risk associated with our ability to raise sufficient non-statutory income remained high throughout 2024–25. Although income from fundraising and trading activities did increase compared to the previous year, it did not keep pace with the escalating costs of delivering services at the scale we had achieved under our five-year strategy. During this year, we observed continued pressure on individual giving and participation events, alongside shifts in supporter behaviour – more people engaged through digital channels and community-led fundraising, but average gift values remained modest. While areas such as online retail and in-memory giving remained comparatively strong, overall voluntary income levels contributed to the financial imbalance that prompted our organisational change programme. Efforts to maintain supporter confidence were prioritised, particularly through transparent communication during a difficult period of internal change. This helped to sustain engagement and mitigate reputational impact, but it did not materially reduce the financial risk. As a result, this risk remained a major factor influencing our decision to reshape services and reduce expenditure in-year.
2. Cost inflation consistently outstrips income growth	↓	This risk materialised significantly during 2024–25. Inflationary pressures—particularly on wages, utilities, and clinical supplies—intensified and continued to outpace income growth. Despite success in securing additional NHS funding and growing income from fundraising and retail, the overall financial model remained unbalanced.

Key Risk at the end of accounting period 2023–24	Change in risk rating during 2024-25	Commentary
2. Cost inflation consistently outstrips income growth (continued)		The impact of this risk was central to the decision to initiate organisational change. Cost modelling confirmed that without intervention, The Kirkwood's reserves would come under increasing strain. In response, we implemented a financial recovery programme that included service redesign, restructured teams, and targeted changes to overheads. These steps have stabilised our financial trajectory for the short to medium term, the underlying environmental risk remains. During the year, we maintained robust financial controls and decision-making discipline, but the broader economic environment continues to pose a significant challenge to sustainability.
3. There is inadequate workforce numbers, skills or behaviour to ensure the success of The Kirkwood	⟷	The Kirkwood experienced continued workforce pressures in 2024–25, that said levels of turnover in most areas returned to normal levels with specific work on retention in clinical services. The emotional and operational impact of the organisational change process directly affected teams across the organisation, and attrition levels increased towards the end of the year Despite the changes employee commitment and professionalism remained strong. We sustained high-quality service delivery throughout the year, and staff engagement, though tested, was supported through honest communication and a focus on values-led leadership. The development of revised clinical, corporate and income generation structures has created a clearer platform for workforce planning and retention. However, recruitment challenges could remain, the risk has been mitigated to an extent by structural change but remains a key priority going forward.
4. Failure to develop the culture required to adapt to a rapidly changing environment	⟷	This risk was actively addressed during the year. Recognising that our structure had become misaligned with financial realities, The Kirkwood initiated a significant programme of organisational change in 2024–25. This involved reshaping our operating model to focus on core priorities, simplifying decision-making structures, and implementing a more balanced and sustainable leadership and management framework. Although change of this scale was inevitably disruptive, it was implemented with a strong focus on communications, workforce support, and The Kirkwood Values. We maintained momentum in strategic delivery, preserved core services, and strengthened our ability to adapt in the future. Culturally, the year reinforced the importance of transparency,

Key Risk at the end of accounting period 2023–24	Change in risk rating during 2024-25	Commentary
4. Failure to develop the culture required to adapt to a rapidly changing environment (continued)		shared purpose, and values-led leadership. Colleague feedback has been mixed but constructive, and there are early signs of renewed clarity and focus. While this risk has not been eliminated, significant mitigating action was taken during the year, and we are now better positioned to navigate future change.
5. Internal Management Resources not sufficient to meet strategic objectives	⟷	This risk remained high during 2024–25, as the demands of leading large-scale change stretched our management capacity. Delivering an organisational restructure while running day-to-day operations and initiating the next strategic cycle tested the resilience and capability of our leadership team. Interim leadership arrangements and vacancies in key roles added to the challenge. We also commissioned an external review of our strategic delivery and workforce engagement—yet, implementation of recommendations had to be phased, as immediate focus shifted to stabilisation. As we complete the change programme, a new leadership structure is being embedded. It is designed to align with strategic priorities, strengthen corporate functions, and increase resilience across the organisation. While risks around capacity remain, we have now built the conditions for a more coherent, accountable, and future-ready leadership approach.



Key Risk at the end of accounting period 2024–25	Commentary
1. Inadequate Workforce Numbers, Skills, or Behaviour – Employee vacancies and attrition	The Kirkwood, like the rest of the hospice sector, continues to face challenges in recruiting, retaining, and developing a sufficiently skilled workforce. There is a tangible risk of inadequate employee and volunteer numbers across all our key areas of delivery. The post-pandemic burnout and exhaustion was followed by the impact of the cost-of-living crisis on the charity's financial stability, and the changes we have since had to implement. While we are taking care to successfully implement changes to our organisational model, it is an unsettling time until these are completed. This has the potential to increase this risk in the short term as we work hard to build the confidence in our existing and future workforce. We continue to review the controls we need in place, such as competitive pay and benefits, succession and workforce planning, wellbeing and support programmes, flexible working arrangements, and good internal communications. Maintaining communications through this period of change is essential, and we will be revitalising The Kirkwood Employee Voice Group this year as well as working harder on the employee journey to ensure a personalised approach to the experience for our (prospective and present) employees. One thing we have done in the last year to improve the levels of attrition we were seeing in clinical services is to review our on-boarding process for new members of the team.
2. The Kirkwood's Income does not cover the costs of providing services – Failure to achieve required Fundraising (voluntary/ non-statutory) contribution	The economic climate continues to present challenges, with cost-of-living pressures and increased competition for charitable donations impacting our traditional income streams. While large participation events remain difficult, we've observed a shift in supporter behaviour towards community activity and online engagement. This year, The Kirkwood has focused on building a strong connection with patients and families, inspiring them to stay with The Kirkwood Movement to support our work. We expect this initiative to improve engagement and donations in future years. Our largest participation event, The Kirkwood Memory Walk, returned to a high level of engagement and income this year. Additionally, we have communicated with all stakeholders regarding The Kirkwood's current financial challenges, which has been met with a surge in support across the majority of our income streams. Our focus now is on retaining this engagement for future years. There is a sector-wide trend regarding a slowing in growth of donor numbers, alongside an increase in the value of donations. Whilst we have not encountered this challenge as of yet, we need to concentrate more on stewardship and retention, cross-selling, embracing digital fundraising opportunities, and continuing to maximise publicity about our impact. Our retail operations have faced significant challenges this year. Two of our shops experienced substantial gaps in income predominantly due to non-trading issues, and we have not yet identified a premises to open a superstore within our network. While our eCommerce operation has been developing, the required levels of

Key Risk at the end of accounting period 2024–25	Commentary
2. The Kirkwood's Income does not cover the costs of providing services – Failure to achieve required Fundraising (voluntary/ non-statutory) contribution (continued)	contribution were only reached towards the end of the year. The upcoming year, 2025–26, will be critical in consolidating the retail model to ensure confidence in future years. This year, we have not achieved the income contribution that was budgeted. However, this has been mitigated by our largest legacy income year in many years, meaning that we have become more reliant on legacy income, which without long-term investment, will remain volatile. We remain committed to effective communication, strong donor stewardship, and innovative fundraising approaches to contribute to future financial sustainability.
3. The Kirkwood's Income does not cover the costs of providing services - Reserves fall below legal and moral obligations.	This is currently our most significant risk. During 2024-25, we initiated an organisational change programme to reduce expenditure by £1.7m and return to financial balance. We have focused on protecting specialist palliative care services while reducing practical and social support elements. This includes significant reductions in the Care Coordination service, the number of locations offering support and wellbeing sessions, and the number of beds in our Inpatient Unit from 16 to 12. Additionally, we have reduced corporate and support services, including management and leadership resources, resulting in 33 whole-time equivalents being removed from our budget, with 19 redundancies, of which 3 were compulsory. Stakeholder response has been positive, with increased donations and activity across income streams. Supporters have advocated for us, and MPs have supported us with government ministers and local health and care leaders. Our workforce remains committed to focusing on the needs of patients and families. To ensure service quality, equity and quality impact assessments are being conducted for all changes, with input from stakeholders, including partners and employees. We continue to seek feedback from service users through verbal communication and questionnaires. Despite financial challenges, we have maintained referral levels and ensured clear communication with stakeholders to maintain confidence and maximize impact. Feedback indicates that the quality of care and support remains high. Key milestones for 2025-26 include completing all organisational changes by 1st July, with affected employees leaving by the end of May 2025. New service models will be in place by July, and final stakeholder communications are planned for September, inviting interested parties to help shape future priorities. We are confident that upon completing these changes, we will remain within our reserves policy and be able to build again with confidence.

Key Risk at the end of accounting period 2023–24	Commentary
4. Loss of or Imposed Change to Strategic Direction - External influences on strategic direction – Voluntary Assisted Dying	The ongoing national debate and potential legislation on Voluntary Assisted Dying (VAD) present a significant strategic risk for The Kirkwood. As a specialist provider of palliative and end-of-life care, any legal change in this area may affect our services, workforce, and engagement with patients and families. We are actively monitoring developments and engaging with national policymakers, healthcare partners, and relevant bodies to ensure our voice is heard and the needs of our patients are represented. Our aim, as always, is to maintain a compassionate, person-centred approach to care, regardless of changes in legislation. We will begin to engage with employees and volunteers regarding the progression of the legislation and will use our Employee Voice group as well as other mechanisms. Mitigation measures include; Regular policy reviews to ensure legal compliance and best practice alignment; employee training and support to prepare for ethical and practical implications; Proactive communication with stakeholders to clarify our position and maintain trust. We continue to highlight the vital role of high-quality palliative care, especially as Voluntary Assisted Dying becomes more prominent in public discourse. We believe that clear, sustainable options within any new legal framework must include strong safeguards and a commitment to patient choice and dignity.
5. The Kirkwood's reputation is affected negatively – bad publicity in relation to the organisational changes	The organisational changes implemented during 2024–25 to reduce expenditure by £1.7 million pose a reputational risk for The Kirkwood. These changes, which included service and staffing reductions, were necessary to restore financial balance. However, they may be viewed negatively by stakeholders, including patients, families, employees, and the wider community. Although negative feedback has been limited, concerns have been raised about the circumstances leading to this position. We have responded by reaffirming our financial stewardship, noting that we remain within our reserves policy and that resource decisions are made to maximise impact for our beneficiaries. Our approach has enabled hundreds more patients and families to receive our support in recent years. Some specific concerns have focused on past spending decisions and the reduction of inpatient beds from 16 to 12. To mitigate the risk, we have implemented a clear and proactive communications strategy; A dedicated FAQ section on our website and internal SharePoint; Regular engagement forums with employees and supporters to promote transparency; Ongoing monitoring of key indicators such as self-referrals, recruitment interest, donor behaviour, and patient feedback. These measures help us assess the broader impact of publicity – both positive and negative, on our reputation. Despite the changes, stakeholder response has been broadly positive. Donations and activity across income streams have increased. Supporters have actively advocated on our behalf, and local MPs have raised our

Key Risk at the end of accounting period 2023–24	Commentary
5. The Kirkwood's reputation is affected negatively – bad publicity in relation to the organisational changes (continued)	case with ministers and system leaders. Our workforce remains deeply committed to delivering high-quality care to patients and families during this period of transition. Overall, positive feedback—particularly from patients and families—has outweighed criticism. We continue to use transparent communication and direct engagement to maintain confidence in our mission and ensure that our community remains informed and reassured.

Special acknowledgement

The Trustees would like to express their heartfelt gratitude to the thousands of people who make up The Kirkwood Movement—our donors, volunteers, campaigners, community fundraisers, grant-makers, and supporters of every kind. You have stood with us during a year of significant change, and your trust, encouragement and generosity have meant more than ever.

We are especially thankful to everyone who responded to our call to action earlier this calendar year, recognising the need to act decisively to protect The Kirkwood's long-term future. Your belief in our work has given us strength, including the tangible support in terms of donations and advocacy, as we adapt to new realities and continue to serve those who need us most.

Furthermore, we are grateful to the large number of volunteers who generously give their time, skills and expertise.

We would like to give special thanks to the following individuals, families, charitable trusts, and community groups for their exceptional support in 2024–25:

The Albert Hunt Trust, Garfield Weston, Huddersfield Crematorium and the League of Friends of Holme Valley Memorial Hospital for significant donations supporting our existing services.

The brilliant Holmfirth Art Week, who raised £22,500 across the course of their week-long event for The Kirkwood

The incredible fundraising achievements and advocacy of our support groups: Batley and Birstall, Team Serenity, Meltham, Holmfirth and Sarah's Wish

The support of all those who play The Kirkwood Lottery or give to The Kirkwood by making a recurring donation, providing vital and continued support that helps us plan for the future.

The numerous Golf Clubs throughout Kirklees who have collectively raised more than £25,000 by choosing The Kirkwood as their Charity of the Year.

The wonderful efforts of our challenge fundraisers, be they runners, walkers, zipliners, firewalkers or skydivers.

We also wish to warmly welcome all new employees and volunteers who joined The Kirkwood during the year. You are part of something special, and we're

grateful you chose to bring your talents to our cause. This year as much as any other year before we are humbled by the commitment of our employees, past and present. Sadly, we have had to say goodbye to many committed and passionate colleagues as a result of our organisational changes. We are grateful for the commitment and professionalism, of all our employees and volunteers, shown throughout the changes and an unwavering commitment to the needs of patients and families throughout.

We extend our sincere thanks to those who moved on from the charity in 2024–25 and acknowledge the contributions they have made to improving care for people affected by life-limiting illness. In particular, we thank Yvonne Howe who has committed over 25 years of hard work to The Kirkwood, as a Health care assistant and most recently as a Clinical Administrative Assistant.

The Kirkwood continues to benefit from strong partnership working across health and care in Kirklees. We thank the many organisations who help us deliver joined-up care for local people, including:

- Local GPs and Primary Care Networks
- NHS West Yorkshire Integrated Care Board
- Kirklees Council
- Locala Community Partnerships CIC
- Local Care Direct
- Calderdale and Huddersfield NHS Foundation Trust
- Mid Yorkshire Teaching NHS Trust
- Yorkshire Ambulance Service NHS Trust
- Southwest Yorkshire Partnership NHS Foundation Trust
- Age UK Calderdale and Kirklees
- Carers Count
- The Kirklees Care Association

We would like to thank Debbie Winder, Deputy Director of Quality, Kirklees Health and Care Partnership, for her support in assessing the impact of our organisational changes on quality and equity so that we could take the appropriate action to safeguard this. We are also grateful for our continuing partnership with the University of Huddersfield, whose support in research, education, and workforce development remains invaluable.

And finally, thank you to all the charitable trusts, foundations, corporate partners, and local businesses who have helped to fund facilities, services, and innovation at The Kirkwood this year. We also appreciate the continued support of our professional advisers, whose expert guidance has helped us navigate a complex and changing environment.

Financial Instruments

The Kirkwood's principal financial instruments comprise bank balances, an investment portfolio, trade creditors and trade debtors. The main purpose of these instruments is to raise funds for the operations of the charity and to finance The Kirkwood's Services.

Due to the nature of the financial instruments used by the charity, there is no exposure to price risk other than that which relates to the investment portfolio. To manage this risk, the Finance and Resources Committee (Investment Sub-Committee) meet at quarterly intervals with the investment managers to review performance in the light of the investment management policy. The Kirkwood's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances, the liquidity risk is managed by maintaining credit balances. The Kirkwood makes use of money market facilities when funds are available.

Trade debtors are managed by the regular monitoring of amounts outstanding for both time and credit limits.

Trade creditors liquidity risk is managed by ensuring sufficient funds are available to meet amounts falling due.

Charity References and Administrative Details

Charity Registration Number
512987

Company Registration Number
01645888

Trustees as of 31st March 2024
Mrs C Black
Miss L A Chapman
Prof J Davies
Mr E Johnson
Mrs P McSorley
Prof P W Roberts OBE
Mr P R Sands
Mr P L Scovell
Dr I R Wilson
Mrs C Green
Mrs S Burchell
Mr Mohammed Zabed (App. 31.10.24)

Life President
Mr D N Stocks

Chair of Trustees
Miss L A Chapman

Company Secretary and Registered Office
Mrs P E Wade DChA FMAAT
21 Albany Road
Dalton
Huddersfield
HD5 9UY

Chief Executive
Mr M Crowther BA(Hons) PgDip

Director of Finance and Resources
Mrs P E Wade DChA FMAAT

Director of Clinical Services
Mrs L Hall-Bentley RGN/RSCN

Medical Director
Dr S Oxberry MBChB BSc(Hons) FRCP PhD

Director of Fundraising and Marketing
Mr Ryan Judson BA(Hons)

Associate Director of Retail
Mr Paul Freethy

Charity References and Administrative Details (continued)

Auditor
Azets Audit ServicesLimited
12 King Street
Leeds
LS1 2HL

Solicitors
Schofield Sweeney
30 Market Street
Huddersfield
HD1 2HG

Honorary Chartered Surveyors
Bramleys
14 St George's Square
Huddersfield
HD1 1JF

Principal Bankers
Lloyds TSB Bank PLC
1 Westgate
Huddersfield
HD1 2DN

Investment Managers
Rathbones
Quayside House
Canal Wharf
Leeds
LS11 5PU

Auditors

Azets Audit Services Limited were appointed as auditor to the company and are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to the auditors

We, the Trustees, being directors of the company, who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

There is no relevant audit information of which the company's auditors are unaware; and

We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

L A Chapman

Miss L A Chapman
Chair of Trustees

30/09/2025



Statement of Trustees' Responsibilities in Respect of the Trustees' Report and the Financial Statements



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

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements, the Trustees are required to:

select suitable accounting policies and then apply them consistently;

observe the methods and principles in the Charities SORP (FRS 102);

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 financial statements; and

prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and group will continue in business.

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

In so far as the Trustees are aware:

there is no relevant audit information of which the charitable company'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 charitable company's auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Independent Auditor's Report to the Members of The Kirkwood

Opinion

We have audited the financial statements of Kirkwood Hospice (the "parent charity") and its subsidiary (the "group") for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the company and consolidated balance sheets, the consolidated cash flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2025 and of its income and expenditure for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the 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 and parent charitable company 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.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

the Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual 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 or returns adequate for our audit have not been received from branches not visited by us;

the financial statements are not in agreement with the accounting records and returns;

certain disclosures of Trustees' remuneration specified by law are not made; or we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our 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.

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

Extent to which the audit was considered capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the charity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and
- Performing audit work over the timing and recognition of revenue and in particular whether it has been recorded in the correct accounting period.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

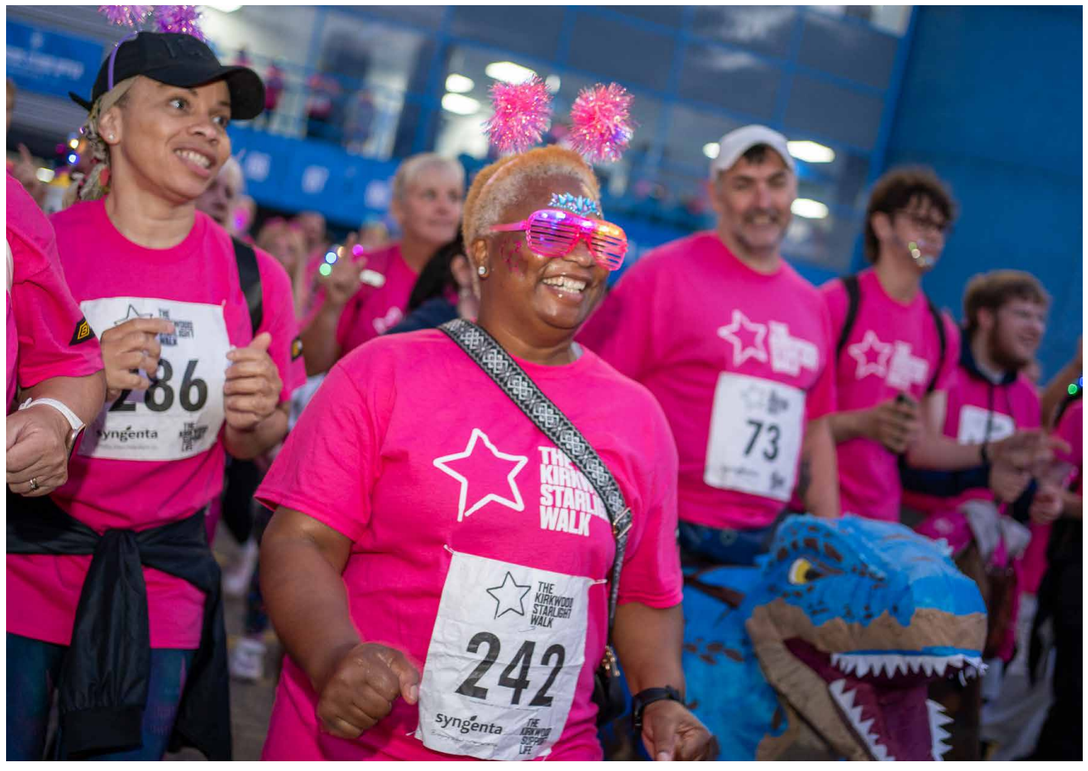
Jessica Lawrence (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited

Date: 30/09/2025

Chartered Accountants
Statutory Auditor

12 King Street
Leeds
LS1 2HL


THE KIRKWOOD SUPPORT LIFE.
Date 3rd Feb '25
Pay THE KIRKWOOD
ONE THOUSAND, TWO HUNDRED POUNDS
£1,200-00
BELLA & RAYA'S BUN SALE


286
syngenta
73
THE KIRKWOOD STARLIGHT WALK
242
syngenta




THE KIRKWOOD SUPPORT LIFE



Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended
31 March 2025

Consolidated Statement of Financial Activities (incorporating an income and expenditure account for the year ended 31 March 2025

The results for the year all relate to continuing operations.

A detailed statement of financial activities for the comparative year is shown in note 29 to the financial statements.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

		2025					2024
	Note	Unrestricted Funds – General £	Designated Fixed Asset Fund £	Restricted Funds £	Endowment Fund £	Total Funds £	Total £
Income and endowments from							
Donations and legacies	2	2,246,324	–	68,591	–	2,314,915	1,657,418
Charitable activities	3	3,255,222	–	–	–	3,255,222	2,852,614
Other trading activities	4	5,209,048	–	–	–	5,209,048	4,777,032
Income from investments	5	124,843	–	–	–	124,843	124,039
Total income		10,835,437	–	68,591	–	10,904,028	9,411,103
Expenditure on							
Raising funds	6	(4,254,326)	–	–	–	(4,254,326)	(3,714,306)
Charitable activities	6	(6,935,281)	(309,309)	(51,978)	–	(7,296,568)	(6,968,243)
Total expenditure		(11,189,607)	(309,309)	(51,978)	–	(11,550,894)	(10,682,549)
Net gains/(losses) on investments		143,443	–	–	(649)	142,794	347,641
Net income/(expenditure)		(210,727)	(309,309)	16,613	(649)	(504,072)	(923,805)
Transfers between funds	23	(153,273)	159,373	(6,100)	–	–	–
Net movement between funds		(364,000)	(149,936)	10,513	(649)	(504,072)	(923,805)
Reconciliation of funds							
Total funds brought forward	23	5,532,125	4,166,454	61,090	7,242	9,766,911	10,690,716
Total funds carried forward	23	5,168,125	4,016,518	71,603	6,593	9,262,839	9,766,911

Balance Sheet

—

Consolidated Cash Flow Statement

for the year ended
31 March 2025

Balance Sheet as at 31 March 2025

	Note	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Fixed assets					
Tangible assets	14	4,016,518	4,166,454	4,016,518	4,166,454
Investments	15	3,539,715	4,933,680	3,539,815	4,933,780
Total		7,556,233	9,100,134	7,556,333	9,100,234
Current assets					
Stocks	16	55,363	53,851	10,542	6,048
Debtors	17	1,001,863	760,218	1,025,181	780,243
Cash on deposit, at bank and in hand		1,729,606	761,703	1,646,691	669,164
Total		2,786,832	1,575,772	2,682,414	1,455,455
Creditors: amounts falling due within one year	18	(1,070,123)	(886,491)	(1,038,743)	(862,823)
Net current assets		1,716,709	689,281	1,643,671	592,632
Total assets less current liabilities		9,272,942	9,789,415	9,200,004	9,692,866
Creditors: amounts due after more than one year	19	(10,103)	(22,504)	–	–
Net assets		9,262,839	9,766,911	9,200,004	9,692,866
Charity Funds					
Endowment funds					
— Permanent endowment	23	6,593	7,242	6,593	7,242
Restricted funds	23	71,603	61,090	71,603	61,090
Unrestricted funds	23	9,184,643	9,698,579	9,121,808	9,624,534
Total charity funds		9,262,839	9,766,911	9,200,004	9,692,866

These financial statements were approved by the board of Trustees on 30/09/2025 and were authorised for issue and signed on its behalf by:

L A Chapman

Miss L A Chapman
Chair of Trustees

Company registration number: 1645888

The notes on pages 56 to 80 form part of these financial statements.

Consolidated Cash Flow Statement for the year ended 31 March 2025

	2025 £	£	2024 £	£
Net cash flow used by operating activities	–	**(524,960)**	–	(525,695)
Net cash flow from operating activities	–	**(525,695)**	–	(525,695)
Cash flows from investing activities				
Purchase of tangible fixed assets	**(159,373)**		(292,174)	
Payments to acquire investments	**(3,063,683)**		(1,376,922)	
Proceeds from the sale of investments	**4,600,442**		2,057,517	
Interest received	**5,722**		4,036	
Interest Paid	**505**		(2,179)	
Dividends received	**119,121**		120,003	
Proceeds on disposal of assets	**2,530**		1,364	
Net cash flow from investing activities	–	**1,505,264**	–	511,645
Cash flow from financing activities				
Payment of bank loan	**(12,401)**		(10,000)	
Net cash flow from financing activities	–	**(12,401)**	–	(10,000)
Change in cash and cash equivalents in the year	–	**967,903**	–	(24,050)
Cash and cash equivalents at the beginning of the year	–	761,703	–	785,753
Cash and cash equivalents at the end of the year	–	**1,729,606**	–	761,703

Reconciliation of net income to net cash flow from operating activities	2025 £	2024 £
Net expenditure for the year	**(504,072)**	(923,805)
Depreciation charge	**309,309**	293,046
(Gain)/loss on investments	**(142,794)**	(65,028)
Dividends, interest and rents from investments	**(119,121)**	(120,003)
Interest receivable	**(5,722)**	(4,036)
Interest payable	**(505)**	2,179
Profit on sale of fixed assets	**(2,530)**	(283,979)
Decrease/(increase) in stock	**(1,512)**	21,420
Decrease in debtors	**(241,645)**	691,915
(Decrease)/Increase in creditors	**183,632**	(137,404)
Net cash outflow from operating activities	**(524,960)**	(525,695)

Notes to the Consolidated Financial Statements

for the year ended
31 March 2025

Notes to the Consolidated Financial Statements – 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:

Charity Information

Kirkwood Hospice is a registered charity and a company limited by guarantee, the liability of the members is limited to one pound, and a charity registered in England and Wales. The registered office is 21 Albany Road, Dalton, Huddersfield, HD5 9UY.

Accounting Convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Kirkwood Hospice meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The principal accounting policies adopted in the preparation of the financial statements have remained unchanged from previous years and are set out below.

Going Concern

The charitable group meets its daily working capital requirements through its bank account which had funds of £1.73m at 31 March 2025. The charity relies heavily upon funding from voluntary donations, legacies and grants, which all contain elements of uncertainty. Given the charitable company's favourable fundraising record and the level of free reserves available at the year end, the Trustees consider that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Kirkwood Hospice Enterprises Limited on a line-by-line basis. The summarised profit and loss account for the subsidiary is shown in note 15. A separate Statement of Financial Activities, including the income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions offered by the Companies Act 2006 and the SORP 2019. The gross income of the charity was £10,661,807 (2024: £9,171,374) and the net expenditure was £11,291,657 (2024: £10,442,882) (before gains/losses on investments in each year).

Fund accounting

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

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally fixed asset investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Income Recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

The SORP (FRS102) requires gifts in kind donated for resale to be included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold, and the income recognised within 'Income from other trading activities'. The Trustees believe that it is impractical

to recognise the goods at fair value upon receipt and have therefore continued to include the income when the goods are sold.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Legacy income is recognised when the charity is entitled to the income. Under SORP (FRS 102) it's the earlier of the charity being notified of an impending distribution or the legacy being received or if, before receipt, there is sufficient evidence that it is probable that the legacy will be received and the value of the income can be measured with sufficient reliability. When the charity has received notification of a legacy, but it is not possible to measure the amount expected the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest when the amount can be measured reliably.

Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Expenditure and irrecoverable VAT

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

Costs of raising funds includes the cost of commercial trading and their associated support costs.

Expenditure on charitable activities includes the cost of running and maintaining the hospice along with other costs undertaken to further the purpose of the charity and their associated support costs; and

Other expenditure represents those items not falling into the categories above.

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

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to the cost of raising funds and the expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated pro rata to staff cost basis.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of promoting the charitable activities of the charity. The analysis of these costs is included in note 6.

Pensions

Employees who have previously worked for the NHS are entitled to continue to contribute to the NHS Pension Scheme subject to certain conditions. The NHS Scheme is an unfunded final salary scheme operated by the National Health Service. The contributions are calculated so as to spread the cost of pensions over employees' working lives, whilst they remain in qualifying employment, in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of periodic valuations, and any deficit is underwritten by the Treasury.

The scheme is not designed to be run in a way that would enable employers of eligible employees to identify their share of the underlying scheme assets and liabilities, and the scheme is unfunded. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the amount charged against profits represents the contributions payable to the scheme.

Staff not entitled to join the NHS Scheme are automatically enrolled into a defined contribution scheme, in accordance with current pension legislation. In addition, the defined contribution scheme is offered on the same terms to staff not meeting the criteria for automatic enrolment. The amount charged against profits for the scheme represents the contributions payable to the scheme in respect of the accounting period.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Redundancy costs

Redundancy costs are recognised as an expense when the charity is demonstrably committed to a formal plan to terminate the employment of one or more employees and has no realistic possibility of withdrawal. A provision is recognised when the plan has been communicated to affected employees and the amount of the obligation can be reliably estimated. Redundancy costs include statutory and contractual termination payments, related payroll taxes, and other directly attributable costs.

Investments

Investments (other than investments in subsidiaries) are stated at market value at the balance sheet date.

The investment portfolio, see note 15, is held to generate returns and gains for the group and accordingly is designated as fair value through profit and loss ("FVTPL"). Under this designation the portfolio is revalued at each period end to its fair value, as determined by reference to quoted market prices and values determined by independent fund managers, with any gains or losses going through the statement of financial activity.

Investments in subsidiaries are stated at cost and the Trustees review the carrying value annually for indications of impairment.

Fixed assets and depreciation
Tangible fixed assets costing £1,000 or more are capitalised at cost (or deemed cost). Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation provided
Freehold buildings	2% Straight line
Shop fittings	The lower of the life of the lease or 5 years
Furniture, furnishings and equipment	20% Straight line
Computer equipment	33⅓% Straight line
Motor vehicles	20% Straight line

Stocks
Stocks are stated at the lower of cost and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Donated items of stock for resale are not included in the financial statements until they are sold. The Trustees consider it impractical to assess the amount of donated stock held as there is no system in place to record these items or value them until they are sold. The value of these goods to the charity is instead recognised when they are sold in the shops.

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

Cash at bank and in hand
Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

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

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions
Creditors, loans and provisions are recognised where the group 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the group's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Tax
Kirkwood Hospice is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Hospice is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary were gift aided to the parent charitable company in both the current and prior financial year, no corporation tax has arisen.

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

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

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Depreciation of tangible assets
Depreciation policies have been set according to management's experience of the useful lives of the assets in each category, something which is reviewed annually.

The charity incurs expenditure on creating tangible fixed assets for use in the charity with costs being incurred over a number of months. The Trustees believe it is possible to segregate these costs into identifiable projects, and as such no depreciation is charged on that project until it is brought into use.

Legacies
Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

2. Income from donations and legacies

	2025 £	2024 £
Donations	740,825	673,566
Legacies	1,574,090	983,852
Total	2,314,915	1,657,418

Included in the above is restricted donations totalling £68,591 (2024: £157,380).

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of these are in the annual report. In accordance with FRS 102 and the charity SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

	2025 £	2024 £
Contractual payments	3,207,272	2,828,014
Performance related grants	47,950	24,600
Total	3,255,222	2,852,614

Income from charitable activities is all unrestricted in the current and prior year.

4. Income from other trading activities

	2025 £	2024 £
Fundraising events	879,243	687,143
Lottery	771,405	844,131
Shop income	3,558,400	3,245,758
Total	5,209,048	4,777,032

All income was unrestricted in the current and prior year.

5. Income from investments

	2025 £	2024 £
Investment income	119,121	120,003
Interest	5,722	4,036
Total	124,843	124,039

All income was unrestricted in the current and prior year.

6. Analysis expenditure — For the year ended 31 March 2025

	Staff Costs 2025 £	Other Costs 2025 £	Depreciation 2025 £	Support Costs 2025 £	Total 2025 £
Raising Funds					
Merchandising	1,941,292	1,120,457	76,936	31,730	3,170,415
Lottery	81,321	124,334	–	2,446	208,101
Fundraising	446,046	235,868	–	168,896	850,810
Investment	–	–	–	25,000	25,000
Total	2,468,659	1,480,659	76,936	228,072	4,254,326
Charitable activities					
In-Patient Care	3,055,356	197,704	34,557	1,086,162	4,373,779
Support & Therapy Centre	203,560	10,717	–	68,758	283,035
Community Palliative Care	1,371,100	14,417	–	475,231	1,860,748
Family Care Team	252,226	10,998	–	87,712	350,936
Information & Education	280,145	4,611	–	143,314	428,070
Total	5,162,387	238,447	34,557	1,861,177	7,296,568
Support costs					
Personnel & Volunteers	230,506	81,180	–	(311,686)	–
Finance & Information	284,136	97,406	–	(381,542)	–
Projects & Administration	621,645	421,408	197,816	(1,240,869)	–
Total	1,136,287	599,994	197,816	(1,934,097)	–
Total Resources Expended	8,767,333	2,319,100	309,309	155,152	11,550,894

All expenditure on raising funds was unrestricted in current and prior year. Included within charitable activities is restricted expenditure totalling £51,978 (2024: £80,068).

6. Analysis expenditure (continued)

For the year ended 31 March 2024

	Staff Costs 2024 £	Other Costs 2024 £	Depreciation 2024 £	Support Costs 2024 £	Total 2024 £
Raising Funds					
Merchandising	1,638,777	1,013,839	58,721	28,234	2,739,571
Lottery	74,835	108,677	–	697	184,209
Fundraising	400,284	195,126	–	175,001	770,411
Investment	–	–	–	20,115	20,115
Total	2,113,896	1,317,642	58,721	224,047	3,714,306
Charitable activities					
In-Patient Care	3,019,395	206,096	29,696	1,188,982	4,444,169
Support & Therapy Centre	174,048	16,805	–	67,917	258,770
Community Palliative Care	1,072,125	17,282	–	419,132	1,508,539
Family Care Team	231,802	8,375	–	90,635	330,812
Information & Education	271,874	1,351	–	152,728	425,953
Total	4,769,244	249,909	29,696	1,919,394	6,968,243
Support costs					
Personnel & volunteers	215,434	82,508	6,573	(304,515)	–
Finance & information	258,754	75,805	–	(334,559)	–
Projects & administration	564,004	609,271	183,959	(1,357,234)	–
Total	1,038,192	767,584	190,532	(1,996,308)	–
Total Expenditure	7,921,332	2,335,135	278,949	147,133	10,682,549

7. Allocation of support costs

	Personnel & Volunteers 2025 £	Finance & information 2025 £	Projects & Administration 2025 £	Total 2025 £
Raising Funds	24,789	30,345	98,688	153,822
In-Patient Care	169,800	207,856	675,999	1,053,655
Support & Therapy Centre	11,313	13,848	45,038	70,199
Community Palliative Care Team	76,198	93,276	303,357	472,831
Family Care Team	14,017	17,159	55,805	86,981
Information and Education	15,569	19,058	61,982	96,609
Total	311,686	381,542	1,240,869	1,934,097

7. Allocation of support costs (continued)

	Personnel & Volunteers 2024 £	Finance & information 2024 £	Projects & Administration 2024 £	Total 2024 £
Raising Funds	23,579	25,905	105,093	154,577
In-Patient Care	177,860	195,408	792,727	1,165,995
Support & Therapy Centre	10,252	11,264	45,696	67,212
Community Palliative Care Team	63,154	69,385	281,481	414,020
Family Care Team	13,655	15,002	60,858	89,515
Information and Education	16,015	17,595	71,379	104,989
Total	304,515	334,559	1,357,234	1,996,308

8. Tax Charge

The Trust has charitable status, and its investment income and gains are exempt from corporation tax by virtue of the provisions of section 488, Corporation Taxes Act 2010. Furthermore, it is considered that the trading activities of the Trust are carried out as the primary purpose of the charitable company and, accordingly, any element of the operating surplus attributable to such activities is also exempt from corporation tax under the provisions of that section.

9. Investment management costs

	2025 £	2024 £
Investment manager fees	19,672	19,342
Total	19,672	19,342

All of the above costs are attributable to unrestricted funds and included within raising funds costs.

10. Audit Fees

	2025 £	2024 £
Fees payable to the charity's auditor for audit	17,400	15,000
Fees payable to the charity's auditor for other services	6,925	4,550
Total	24,325	19,550

Included within the audit fee is £5,400 (2024: £4,000) for the audit of the subsidiary.

11 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging/(crediting):

Net income/(expenditure) is stated after charging / (crediting):	2024 £	2023 £
Depreciation of tangible fixed assets	309,309	293,046
Operating lease rentals	348,083	354,276
Trustees indemnity insurance	1,605	1,605
Net losses/(gains) on fair value movement of investments	599,728	(65,298)

12. Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2024: £Nil).

The Trustees did not have any expenses reimbursed during the year (2024: £Nil).

The total amount of employee benefits received by key management personnel is £508,671 (2024: £601,465). The charity considers its key management personnel comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation & Marketing and the Director of Programmes and Support Services.

13. Staff costs and employee benefits

The average monthly number of employees and the full time equivalent (FTE) during the year was as follows:

	2025 Average	2025 FTE	2024 Average	2024 FTE
Nursing & Medical	120	74	114	81
Education	4	3	4	2
Catering & Domestic	22	16	20	16
Administration	39	30	34	30
Fundraising & Marketing	115	75	97	69
Total	300	198	269	198

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	7,249,149	6,527,098
Social security costs	632,206	576,277
Pension costs	520,816	505,051
Consultancy and temporary staff fees	365,162	312,906
Total	8,767,333	7,921,332

13. Staff costs and employee benefits (continued)

Redundancy costs in the year totalled £223,573 (2024 - £nil) including social security costs and pension costs. These amounts are included in the figures above.

The number of higher paid employees is disclosed below.

	2025 Number	2024 Number
£60,001 – £70,000	1	–
£70,001 – £80,000	–	–
£80,001 – £90,000	1	2
£90,001 – £100,000	–	–
£100,001 – £110,000	2	3
£110,001 – £120,000	1	–
£120,001 – £130,000	1	1
Total	6	6

14. Tangible fixed assets

	Freehold land and buildings £	Furniture and fittings £	Total £
Cost			
At April 1 2024	5,650,446	2,813,558	8,464,004
Additions	–	159,373	159,373
Disposals	–	(17,916)	(17,916)
At 31 March 2025	5,650,446	2,955,015	8,605,461
Depreciation			
At 1 April 2024	1,895,632	2,401,918	4,297,550
Charge for year	112,593	196,716	309,309
On disposals	–	(17,916)	(17,916)
At 31 March 2024	2,008,225	2,580,718	4,588,943
Net book value			
At 31 March 2025	**3,642,221**	**374,297**	**4,016,518**
At 31 March 2024	3,754,814	411,640	4,166,454

The cost of freehold land and buildings includes £21,000 (2024: £21,000) of land which is not depreciated.

15. Fixed asset investments

	Unrestricted Investments	Endowment funds	Total 2025	Total 2024
	£	£	£	£
Group				
Opening Balance	4,926,438	7,242	4,933,680	5,266,634
Additions	3,063,683	–	3,063,683	1,376,922
Disposals	(4,600,442)	–	(4,600,442)	(2,057,517)
Realised and unrealised gains/(losses)	143,443	(649)	142,794	347,641
	3,533,122	6,593	3,539,715	4,933,680

	Unrestricted Investments	Endowment funds	Equity investment in subsidiary undertaking	Total 2025	Total 2024
	£	£	£	£	£
Charity					
Opening Balance	4,926,438	7,242	100	4,933,780	5,266,734
Additions	3,063,683	–	–	3,063,683	1,376,922
Disposals	(4,600,442)	–	–	(4,600,442)	(2,057,517)
Revaluation	143,443	(649)	–	142,794	347,641
	3,533,122	6,593	100	3,539,815	4,933,780

The fair value of investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

The historical cost of financial assets measured at fair value through income and expenditure for both the group and charity is £3,091,214 (2024: £3,885,613).

Investments in group undertakings are measured at cost less impairment on the basis that they represent shares in entities that are not publicly traded and the fair value cannot otherwise be measured reliably.

The charity's equity investment in subsidiary undertaking is a 100% holding in the ordinary share capital of Kirkwood Hospice Enterprises Limited, a company incorporated in England & Wales (company number 7368034), with its registered office at the same address as its parent. The charity holds 100 shares of £1 each, these are only shares allotted, called up and fully paid.

It pays all of its profits to the charity under the gift aid scheme. Kirkwood Hospice Enterprises Limited operates all commercial trading activity as fundraising in support of the charity. The results and aggregate amount of capital and reserves are disclosed below:

15. Fixed asset investments (cont.)

	2025 £	2024 £
Turnover	265,604	261,685
Cost of sales and administration costs	(276,722)	(260,579)
Other operating income	–	–
(Loss)/profit before tax	(11,118)	1,106
Tax on (loss)/profit	–	–
(Loss)/profit after tax	(11,118)	1,106
Amount gift aided to charity	–	(1,106)
Retained in subsidiary	–	–
The assets and liabilities of the subsidiary were:		
Current assets	133,985	170,363
Current liabilities	(60,948)	(73,806)
Creditors: amounts falling due after more than one year	(10,102)	(22,504)
Total net assets	62,935	74,053
Aggregate share capital and reserves	62,935	74,053

16. Stock

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Catering & Housekeeping	4,115	2,981	4,115	2,981
Medical Supplies	6,428	3,067	6,428	3,067
Shop & Fundraising Goods	44,820	47,803	–	–
Total	55,363	53,851	10,543	6,048

17. Debtors

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	22,807	86,315	22,807	86,428
Other taxes and social security	12,278	43,695	6,028	39,519
Amounts owed by group undertakings	–	–	29,698	26,146
Prepayments and accrued income	286,265	368,471	286,265	366,485
Other Debtors	2,934	1,736	2,834	1,664
Legacies notified in advance	677,549	260,001	677,549	260,001
Total	1,001,833	760,218	1,025,181	780,243

18. Creditors: amounts falling due within one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	313,136	263,103	298,785	254,991
Other taxes and social security costs	141,832	135,579	141,832	135,726
Accruals	433,465	301,624	426,465	296,426
Deferred income – note 21	64,901	100,543	64,901	100,543
Bank loan	10,000	10,000	–	–
Other creditors	106,789	75,642	106,760	75,137
Total	1,070,123	886,491	1,038,743	862,823

19. Creditors: amounts falling after more than one year

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Bank Loan	10,103	22,504	–	–
Total	10,103	22,504	–	–

The bank loan was taken out in July 2022 and will be repaid by monthly instalments over a term of 6 years. The amount repayable in instalments which falls due after more than 5 years from the balance sheet date is £nil (2024: £nil). Interest at 2.5% is due on the amount outstanding.

20. Loans

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Payable within one year	10,000	10,000	–	–
Payable after one year	10,103	22,504	–	–
	20,103	32,504	–	–

21. Deferred income – Group and Charity

	Total 2025	Total 2024
At 1 April 2024	100,543	261,561
Deferred in the year	2,956,549	2,112,819
Amounts release to income	(2,992,191)	(2,273,837)
At 31 March 2025	64,901	100,543

Income has been deferred which has been received in advance for future lottery draws of £63,071 (2024: £59,581) and for funding relating to future periods of £1,830 (2024: £40,926).

22. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2025 £	2024 £	2025 £	2024 £
Less than one year	318,692	350,911	312,859	343,161
Between one year and five years	325,998	650,952	325,998	645,139
Later than five years	–	3,083	–	3,083
Total	644,690	1,004,946	638,857	991,383

23. Statement of funds

For the year ended 31 March 2025 Group	Balance at 1 April 2024 £	Income £	Expenditure £	Gain on Investment £	Transfers £	As at 31 March 2024 £
Unrestricted funds						
General funds	5,532,125	10,835,437	(11,189,607)	143,443	(153,273)	5,168,125
Designated funds						
Fixed asset fund	4,166,454	–	(309,309)	–	159,373	4,016,518
Total designated funds	4,166,454	–	(309,309)	–	159,373	4,016,518
Total unrestricted funds	9,698,579	10,835,437	(11,498,916)	143,443	6,100	9,184,643
Charity						
Unrestricted funds						
General funds	5,458,080	10,569,833	(10,912,793)	143,443	(153,273)	5,105,290
Designated funds				–		
Fixed asset fund	4,166,454	–	(309,309)		159,373	4,016,518
Total designated funds	4,166,454	–	(309,309)	–	159,373	4,016,518
Total unrestricted funds	9,624,534	10,569,833	(11,222,102)	143,443	6,100	9,121,808
Group and Charity						
Restricted funds						
Fixed Asset Fund	1,023	–	–	–	–	1,023
Capital Works	45,162	–	–	–	–	45,162
The Kirkwood Chorus	–	1,200	(1,200)	–	–	–
Support Life Delivery	–	25,000	(25,000)	–	–	–
Clinical Educator	–	10,000	(10,000)	–	–	–
Rise Recliner Chairs	–	13,377	–	–	–	13,377
Wheelchair	4,457	–	–	–	–	4,457
Gardening	–	5,250	(5,250)	–	–	–
Cuddle Bed	6,009	–	–	–	–	6,009
Batley & Spen – Care Co	–	7,000	(7,000)	–	–	–
Other	4,439	6,764	(3,528)	–	(6,100)	1,575
	61,090	68,591	(51,978)	–	(6,100)	71,603
Endowment	7,242	–	–	(649)	–	6,593
Total	68,332	68,591	(51,978)	(649)	(6,100)	78,196

23. Statement of funds (continued)

For the year ended 31 March 2024 Group	Balance at 1 April 2023 As Restated £	Income £	Expenditure £	Gain on Investment £	Transfers £	As at 31 March 2024 £
Unrestricted funds						
General funds	6,380,396	9,253,723	(10,303,436)	346,814	(145,372)	5,532,125
Designated funds						
Fixed asset fund	4,167,326	–	(293,045)	–	292,173	4,166,454
Total designated funds	4,167,326	–	(293,045)	–	292,173	4,166,454
Total unrestricted funds	10,547,722	9,253,723	(10,596,481)	346,814	146,801	9,698,579
Charity						
Unrestricted funds						
General funds	6,306,443	9,012,888	(10,062,693)	346,814	(145,372)	5,458,080
Designated funds						
Fixed asset fund	4,167,326	–	(293,045)	–	292,173	4,166,454
Total designated funds	4,167,326	–	(293,045)	–	292,173	4,166,454
Total unrestricted funds	10,473,769	9,012,888	(10,355,738)	346,814	146,801	9,624,534
Group and Charity						
Restricted funds						
Fixed asset fund	6,228	2,900	(2,310)	–	(5,795)	1,023
Capital works	100,000	–	–	–	(54,838)	45,162
Estates move	–	20,025	(20,025)	–	–	–
Decking & planters	–	60,000	–	–	(60,000)	–
Music therapy	1,000	2,495	(3,495)	–	–	–
Wheelchair	–	13,938	–	–	(9,481)	4,457
Cuddle bed	–	21,004	–	–	(14,995)	6,009
CNS Development	25,583	31,974	(57,557)	–	–	–
Other	3,768	5,044	(2,681)	–	(1,692)	4,439
	136,579	157,380	(86,068)	–	(146,801)	61,090
Endowment	6,415	–	–	827	–	7,242
Total	142,994	157,380	(86,068)	827	(146,801)	68,332

Fund descriptions

a) Unrestricted funds

The general funds are available for the use at the discretion of the charity in furtherance of the general objectives as detailed in the Trustees report.

b) Designated funds

Kirkwood Hospice has clear policy and procedures to guide its management of reserves. The policy clarifies in more detail that the charity will hold designated funds to provide for specific future projects that are unlikely to be met by future income alone.

A review of the financial position as at 31 March 2017 confirmed that the general reserve was 20 months of charitable expenditure, which equated to the charity holding £1.5 million in excess of their reserves policy at the time. As a result of this position the £1.5 million was transferred to the designated project fund. It should be noted that £950,000 was transferred to this fund during 2016 and 350,000 was transferred to this fund during 2020/21.

The fixed asset designated fund comprises assets which were purchased to further the aims of the charity and are not considered to be restricted assets.

c) Restricted funds

The restricted fixed asset fund includes restricted income which has been received for equipment for the charity, of which this balance remains unchanged for the year ended 31 March 2025.

The capital works fund are grants received for large projects of a capital nature, of which this balance remains unchanged for the year ended 31 March 2025.

The Kirkwood chorus fund relates to the Kirkwood Chorus initiative, which aims to bring people together through music and community. In the year, £1,200 was donated by Music for All to facilitate the continuation of the chorus and other musical events.

The support life delivery fund relates to restricted income which has been received for medical equipment for the continued support of the patients of the Hospice. In the year, £10,000 was received by the Hodge Foundation and £15,000 by Garfield Weston to support this fund.

The Clinical Educator fund received £10,000 from The James Tudor Foundation, which contributes towards the training, development and education of clinical and healthcare professionals.

The Rise Recliner Chairs fund is a newly established fund to acquire specialist recliner chairs for patients of the hospice. In the year, £10,000 was received by the Francis Winham Foundation and £3,377 from Huddersfield Common Good Trust for this fund.

The wheelchair fund relates to specific funds allocated to acquire wheelchairs to continue to support patients of the hospice. As of 31 March 2024, a brought forward balance of £4,457 related to this fund, in which at the end of the financial year ended 31 March 2025, this remains unchanged.

In the year, £5,250 was donated from the Morrison Foundation Trust for the Potager Garden Creation project at the hospice, in which this project aims to create a garden space to supply a mix of fresh herbs, salads and vegetables.

The cuddle bed fund receives donations to fund cuddle beds, a recent innovation to provide further comfort and support for palliative care patients. The fund stands at £6,009 from donations received in previous periods, in which this fund remains unchanged for the year ended 31 March 2025.

23. Statement of funds (continued)

The Batley & Spen – Care Co fund is newly established in the year, set up to support the rejuvenation and revival of the Batley area. In the year, £5,000 was received by The Charles & Elthe Sykes Trust and £2,000 was received by The Hospital Fund.

Other funds relate to smaller scale projects including funding and support for nursing education and prescription training, of which £6,764 was received in the year towards these initiatives. Restricted expenditure of £3,528 arose in the year for spend relating to the continuation of the fund, and £6,100 was transferred out of the fund and into unrestricted due to the funds being fulfilled in the year.

d) Endowment funds

The endowment fund is made up of investments transferred to the charity on condition that the capital should be retained and the income generated either retained or used to support the charities general activities, income generated by the endowment fund is considered to be unrestricted income.

24. Analysis of net assets between funds

As at 31 March 2025 Group	Tangible fixed assets £	Investments £	Cash £	Other current assets £	Liabilities £	Total £
Restricted funds	–	–	71,603	–	–	71,603
Unrestricted funds						
— Designated	4,016,518	–	–	–	–	4,016,518
— Unrestricted	–	3,533,122	1,658,003	1,047,123	(1,070,123)	5,168,125
Endowment	–	6,593	–	–	–	6,593
	4,016,518	3,539,715	1,729,606	1,047,123	(1,070,123)	9,262,839
Charity						
Restricted funds	–	–	71,603	–	–	71,603
Unrestricted funds						
— Designated	4,016,518	–	–	–	–	4,016,518
— Unrestricted	–	3,533,222	1,575,088	1,035,723	(1,038,743)	5,105,290
Endowment	–	6,593	–	–	–	6,593
	4,016,518	3,539,815	1,646,691	1,035,723	(1,038,743)	9,200,004

24. Analysis of net assets between funds (continued)

As at 31 March 2024 Group	Tangible fixed assets £	Investments £	Cash £	Other current assets £	Liabilities £	Total £
Restricted funds	—	—	61,090	—	—	61,090
Unrestricted funds						
— Designated	4,166,454	—	—	—	—	4,166,454
— Other	—	4,926,438	700,613	814,069	(908,995)	5,532,125
Endowment	—	7,242	—	—	—	7,242
	4,166,454	4,933,680	761,703	814,069	(908,995)	9,766,911
Charity						
Restricted funds	—	—	61,090	—	—	61,090
Unrestricted funds						
— Designated	4,166,454	—	—	—	—	4,166,454
— Other	—	4,926,538	608,074	786,291	(862,823)	5,458,080
Endowment	—	7,242	—	—	—	7,242
	4,166,454	4,933,780	669,164	786,291	(862,823)	9,692,866

25. Pensions and other post-retirement benefits

Employees of the charity are entitled to join either the NHS Pensions Scheme (eligible employees only), or the Kirkwood Hospice Stakeholder Pension Plan.

NHS Pension Scheme

Eligible employees are able to remain in the NHS Pensions Scheme as if they were still in the employment of an employing authority. The NHS Pension Scheme is an unfunded occupational pension scheme backed by the Exchequer, which is open to all NHS employees and employees of approved organisations. The scheme provides pensions, in varying circumstances for employees of participating employers. The scheme receives contributions from employers and employees to defray the costs of pensions and other benefits. The scheme is subject to a full actuarial valuation every four years and an accounting valuation every year. Details of benefits payable, and the basis for valuations under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs/pensions. The scheme is accounted for as a multi-employer scheme under the Charity SORP (FRS102) and, as no surplus or deficit is able to be identified and allocated to the separate employer, the contributions have been accounted for as a defined contribution scheme and no share of the surplus or deficit included in these financial statements.

In the year ended 31 March 2025, the charity made contributions to the NHS Pension Scheme totalling £300,766 (2024: £323,749). Employer contributions were 14.38% and employee contributions were in the range of 5.6% to 13.5% of pensionable pay.

Other Pension Schemes

Other employees are entitled to join the AEGON - Kirkwood Hospice Stakeholder Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are 7.5% of pensionable pay for the employer and 6% of pensionable pay for the employee. New employees are auto enrolled if eligible into this scheme, the contribution rates being 5% for the employer and 5% for the employee. The employee then has the option to increase their contributions to 6% if they so wish. In the year ending 31 March 2025, the charity paid contributions to the schemes totalling £220,049 (2024: £181,302).

The contributions are allocated to unrestricted funds.

26. Contingent asset

At the year end the charity had 32 legacies (2024: 27) confirmed, which the Trustees believe are unable to be measured reliably as the solicitors at present are unable to quantify the value of the proposed estate.

27. Financial commitments

There were no contractual commitments for the acquisition of tangible fixed assets in the current or preceding year.

28. Related party transactions

During the year donations totalling £1,391 (2024: £4,988), excluding the value of donated goods, were received from Trustees, none of these had conditions attached. There were no other related party transactions.

29. Consolidated Statement of Financial Activities (incorporating an income and expenditure account) for the year ended 31 March 2024

	2024 Unrestricted Funds – General £	2024 Designated Fixed Asset Fund £	2024 Restricted Funds £	2024 Endowment Fund £	2024 Total Funds £	2023 Total Funds £
Income and endowments from:						
Donations and legacies	1,500,038	–	157,380	–	1,657,418	1,797,646
Charitable activities	2,852,614	–	–	–	2,852,614	2,655,901
Other trading activities	4,777,032	–	–	–	4,777,032	4,668,399
Income from investments	124,039	–	–	–	124,039	133,529
	9,253,723	–	157,380	–	9,411,103	9,255,475
Expenditure on:						
Raising Funds	(3,714,306)	–	–	–	(3,714,306)	(3,677,500)
Charitable activities	(6,589,130)	(293,045)	(86,068)	–	(6,968,243)	(6,546,910)
Total Expenditure	(10,303,436)	(293,045)	(86,068)	–	(10,682,549)	(10,224,410)
Net gain on investments	346,814	–	–	827	347,641	(418,643)
Net income/(expenditure)	(702,899)	(293,045)	71,312	827	(923,805)	(1,387,578)
Transfers between funds	(145,372)	292,173	(146,801)	–	–	–
Net movement between funds	(848,271)	(872)	(75,489)	827	(923,805)	(1,387,578)
Reconciliation of funds:						
Total funds brought forward	6,380,396	4,167,326	136,579	6,415	10,690,716	12,078,294
Total funds carried forward	5,532,125	4,166,454	61,090	7,242	9,766,911	10,690,716



Getting in touch

Connect with The Kirkwood & 24/7 Advice Line
01484 557 910

The Kirkwood Main Reception
01484 557 900

Fundraising
01484 557 911

Website
thekirkwood.org.uk

Email
info@thekirkwood.org.uk

Address
The Kirkwood
21 Albany Road
Dalton, Huddersfield
HD5 9UY

Kirkwood Hospice is a Company Limited by Guarantee in England (No. 1645888) and a Registered Charity (No. 512987)







Our support began as a hospice, but today it is a promise: to support the life and legacy of all of those affected by a life limiting illness.

We help those in our care to live well and to make the most of every single day. We make the complex simple by focussing on what's important. And we support families and loved ones to live on – and live well.

We're here for local people across our community whenever and wherever they need us, helping to improve their quality of life – in the ways that matter most to them.

Through thick and thin, giant hugs and bottomless mugs, we support life for anyone affected by a life limiting illness here in Kirklees.

KIRKWOOD HOSPICE

England & Wales - Charity number 512987

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The Kirkwood

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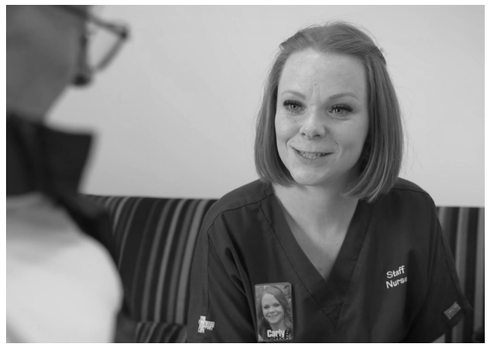
THE KIRKWOOD SUPPORT LIFE®

SUPPORT LIFE


Kirkwood






Staff
Nurse
Carly





Trustees' Annual Report for the year ended 31 March 2024

Objectives and Activities

The Trustees who are the directors of Kirkwood Hospice for the purpose of company law, present the trustees annual report (including strategic report) and the audited financial statements of the charity for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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) (effective 1 January 2019).

Kirkwood Hospice is a registered charity, number 512987 and a company limited by guarantee in England, number 01645888. The organisation was incorporated as a company limited by guarantee on 23 June 1982 and registered as a charity on 3 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects for which Kirkwood Hospice (referred to as The Kirkwood in this report) is established are to promote the relief of sickness by such charitable means as are considered appropriate; the governing documents define those charitable means in furtherance of those aims. There have been no material changes to these objectives since the last Annual Report.

Mission statement

The Kirkwood provides specialist care, free of charge to adults in Kirklees with advanced progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes. Care and support are also provided to their family members, friends and carers, both during the illness and after death. Through education, training and partnership with others The Kirkwood improves care for everyone affected by a life limiting illness.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

The eligibility for our services is described below; in addition, The Kirkwood has further developed eligibility criteria for accessing In-patient care at its facility in Huddersfield.

Common eligibility criteria were agreed in the year 2000 by all providers of specialist palliative care (SPC) working in Calderdale and Kirklees in order to ensure equity of access. These criteria reflect those adopted by other SPC services across Yorkshire.

The three elements of the eligibility criteria are:

1. That patients should have active, progressive and potentially life-threatening illness.

2. That patients should have unresolved, complex needs that cannot be met by their current caring team, or it is anticipated that the patient will develop such needs in the near future. These needs may be psychological, social, spiritual, or physical.

3. Patients must have been recently assessed by a member of a Specialist Palliative Care team.

The trustees can confirm they have referred to the guidance contained in the Charity Commissions general guidance on public benefit when reviewing the Charity's aim and objectives and in planning future activities.

Services provided

The Kirkwood helps local people, with an illness that cannot be cured, to live well and die with dignity and where possible in a place of their choice. We provide services, free of charge, to people in Kirklees affected by life limiting illnesses that focus on their quality of life. We provide care for people affected by any life limiting illness, such as cancer, neurological conditions, advanced heart and lung diseases and dementia. We also provide services to patients' families, carers and anyone that is important to them.

Most patients use a combination of services as their illness progresses and draw on the specialist skills of The Kirkwood's multi-professional team, who work in collaboration with colleagues in all care settings to provide continuity of care. The Kirkwood also provide programmes of education to other professionals who are caring for people with life limiting illnesses. In this way we seek to improve the quality of care experienced by all people who have palliative care needs.

Our services are continuously monitored, evaluated and reviewed to meet the changing needs of patients and their families. All our services are delivered taking into account all current national guidance and quality statements and standards.

The Kirkwood is regulated by the Care Quality Commission 'CQC'. The CQC suspended their routine inspection programme in March 2020 in response to Covid-19 and do not intend to resume it for the immediate future. They continued to use a mix of onsite and off-site monitoring to ensure the public have assurance as to the safety and quality of the care they receive. At the time of writing this report the CQC have not found evidence that we need to carry out an inspection or reassess our The Kirkwood's rating.

An inspection was carried out in September 2016 and the rating awarded was 'Good' overall with an 'Outstanding' rating for Care. More information is available on the CQC website (**http://www.cqc.org.uk/location/1-115011048**).

Overview of impact for beneficiaries

The Kirkwood exist to support anyone affected by any life limiting illness, every step of the way. We help people to maintain and improve their quality of life so that they can focus on what is really important to them. We support patients, their families and those that care about them. A total of 2,607 people affected by a life limiting illness were supported to achieve the best possible quality of life possible. The Kirkwood provides a wide range of services that benefit more people in our community than many other hospices across the country.

The Kirkwood are here to offer the right advice and support for anyone affected by a life limiting illness at any point from diagnosis. Our Specialist Advice Line Service handled 15,361 calls in the last year and 1,950 patients accessed some form of care and support from one or more of our services, which is 4% higher than the previous year.

We place great importance on the experience of those people who use our services and value their feedback. Obtaining service user feedback has been more challenging in recent years, however we continue to act on feedback from our service users and their families, both formal and informal. Work is underway to increase the feedback that is received and we made a start during this reporting period.

There were 241 surveys completed by people who had experienced The Kirkwood's services and in 97% of these surveys the overall quality of our services was rated 'outstanding' or 'excellent'.

The Kirkwood Support Life until the very end of life, helping people to have as good a death as possible, where their symptoms are managed so they are able to focus on what matters most to them. In this reporting period, The Kirkwood cared for a total of 998 local people that died. Our team of experienced professionals provide the best care for people at the very end of their lives, meeting their individual needs as far as possible and helping the vast majority (87%) to avoid dying in hospital.

Services are provided to support patients' family members and carers through their loved one's illness and in bereavement. We help these people with their emotional and psychological needs and support them in finding ways to cope more effectively following bereavement and move forward in life. 691 individuals accessed this support through The Kirkwood Counselling Team, which is a 3% increase on 2022-23.

For many people, supporting The Kirkwood following the death of a loved one is an important way to pay tribute to their life and honour their memory. This support comes in many forms, and from all parts of our community. In this period, over 31,400 local people made a contribution to make sure that everyone affected by a life limiting condition has access to the very best care and support. This is 4% higher than reported last year, in some part because we have improved our ability to identify everyone in the movement.

Individual services providing public benefit

The way that people are supported by The Kirkwood has changed significantly in recent years, our strategy is that our services will be more agile, accessible and flexible than they have been in the past. In 2023-24 The Kirkwood continued to support the most vulnerable people in our local communities, meeting the needs of as many patients and families as possible through the most comprehensive range of services available in West Yorkshire.

The Kirkwood In-Patient care

For patients requiring care and support to address complex problems associated with life limiting illness, and sometimes care at the end of life.

	5 Year Average	2022/ 2023	2023/ 2024	Increase/ Decrease
Patients per In-Patient bed	17	17.5	19.7	+12.6%
In-Patient Admissions	271	294	325	+10.5%
Discharges from In-Patient Unit	87	98	87	-11.2%
Patients cared for at the end of life	175	182	228	+25.3%
Out of hours admissions	62	64	49	-20.9%

The capacity of the In-Patient Unit was reinstated following the infection prevention and control measures that were necessary to maintain safety of our patients and colleagues during the pandemic, the number of beds available for admissions was nearly back to normal. The numbers of patients supported is well above the five-year average.

The Kirkwood Counselling Team

This team provides psychological support and counselling for patients and families during illness and in bereavement. The team's work includes support for children affected by the death or life limiting illness of a close family member.

	2022/ 2023	2023/ 2024	Increase/ Decrease
Total number of service users	668	691	+3.4%
Pre-bereavement support – contacts	1,243	1,894	+52%
Counselling sessions for bereaved people	795	1,281	+61%

The Kirkwood's counselling activity has returned to usual levels as we have been able to reintroduce group work and our accessible service model. The team has experienced increased demands as the caseload that is being managed continues to be more complex in nature than prior to the pandemic.

The Kirkwood Community Palliative Care Team

The Kirkwood's team of fourteen community nurses provide care in every town and village across Kirklees. The Kirkwood Nurses are Clinical Nurse Specialists that provide advice on all aspects of pain and symptom control and provide emotional and psychological support for patients at home and in care homes. The Kirkwood Nurses also provide advice to health care professionals and deliver education and training on all aspects of palliative care.

The team includes Dementia Specialist Nurses and Nurses that are focussed on the needs of people who are living in care homes.

	5 Year Average	2022/ 2023	2023/ 2024	Increase/ Decrease
Total Patients supported by The Kirkwood Nurses	1,331	1,410	1,455	+3.2%
Home visits carried out by The Kirkwood Nurses	2,257	2,286	3,179	+39%
'Virtual consultations' carried out by The Kirkwood Nurses	428	149	74	-50%
Phone calls to patients, families, or professionals	14,907	14,051	15,361	9.3%

The service continues to operate a mix of face-to-face visits and virtual consultations, although the virtual support is much reduced since the pandemic. Significantly more home visits were possible this year, and virtual consultations were still used to support some patients and families. The total number of patients accessing the service was higher than the previous year and above the five-year average.

The Kirkwood Advice Line

The Kirkwood provide a specialist palliative care advice line 24 hours a day every day of the year.

	5 Year Average	2022/ 2023	2023/ 2024	Increase/ Decrease
Total calls responded to	15,951	15,254	16,314	+6.9%
Total calls outside normal hours	1,275	1,203	953	-20.8%

Health Care professionals, patients and their carers contact The Kirkwood for expert advice at any time of the day or night, seven days a week. The aim of this service is to enable more patients to be supported and, as their illness progresses, to have their needs met as soon and as fully as possible.

The Kirkwood Support and Therapy service

Patients and those that care for them traditionally accessed support and advice from our team by attending our Drop-In service, scheduled appointments or group activities at the Dalton site or at the Rosewood Centre in Dewsbury. During the reporting period The Kirkwood did not provide the traditional service model due to the residual impact of the coronavirus pandemic. The Kirkwood Support and Therapy service is in a period of transformation as we look to provide access in different locations across our local area. A series of sessions were delivered within GP practices and other community locations to target patients that otherwise may not have accessed services. The Kirkwood has built a reliable data process to capture the number of individuals benefiting. We continue to deliver virtual sessions as a way to improve access for a range of service users.

	5 Year Average	2022/ 2023	2023/ 2024	Increase/ Decrease
New to service: patient and carers	135	66	145	+120%
Existing: patient and carers	135	49	96	+96%
Attendances: face to face/video	772	138	203	+47%

The Kirkwood Care Co-ordination

To support patients and families to access packages of care and support, including care home placements, equipment in the home, express their choices for them and their loved ones, benefits, ongoing support and guidance, carer support networks.

	5 Year Average	2022/ 2023	2023/ 2024	Increase/ Decrease
Total number of service users	1,089	1,272	1,083	-14.6%

The numbers of patients and families supported in this way has stabilised at just over 1,000. Our care co-ordinators have ensured that we continue to support more patients until the end of their life working with them to support their care wishes wherever possible. The total number of people we care for at the end of life has increased over recent years as a result.

Education and Training

The Kirkwood provide Palliative and End of Life Care training for other health and social care agencies – and also for visiting students. Specific programmes have been developed for professionals who work for Locala Community Partnerships CIC, Calderdale and Huddersfield NHS Foundation Trust, local Care Homes and GP Practices. These programmes aim to improve the delivery of palliative and end of life care in all settings. A total of 311 professionals from other organisations accessed training and education provided by The Kirkwood during the period.

	2022/ 2023	2023/ 2024	Increase/ Decrease
External professionals accessing training	311	377	+21%

Volunteering

All aspects of The Kirkwood's services are underpinned by the various support service teams and volunteers who provide help at the main hospice site in Dalton, in the Fundraising Department and in The Kirkwood shops. During the year there were 1,002 volunteers connected with The Kirkwood, which is an increase on pre-pandemic levels. Volunteers contributed 17,680 hours in roles at The Kirkwood's Hospice in Dalton. The Kirkwood shops benefited from 70,751 hours of volunteer time, which although less than pre pandemic levels, was 8.2% up from previous year.

	2022/ 2023	2023/ 2024	Increase/ Decrease
Total number of The Kirkwood Volunteers	998	1,002	+0.5%
Hours of volunteering supporting services at Dalton	8,507*	17,680	+108%
Hours of volunteering supporting The Kirkwood Shops	65,389	70,751	+8.2%

*Volunteer Hours at The Kirkwood's Hospice in Dalton are pro rata based on July 2022 to March 2023

Activities and Performance

The Kirkwood will stop at nothing to ensure that everyone affected by terminal illness receives the support they need to live life to the fullest.
Our ambition is bold: to double the number of people who benefit from The Kirkwood's care by 2030 and become the go-to charity for anyone impacted by a life-limiting illness in Kirklees.

Strategic plan

We are committed to providing the highest quality end-of-life care to our local community. The Kirkwood offers a wider range of services than any other hospice in West Yorkshire, delivering expert care to every corner of Kirklees. Our 'Connect with The Kirkwood' and Care coordination services make our support accessible to all.

Our top priority is to build a strong and supportive community around The Kirkwood. By growing The Kirkwood Movement, we aim to increase both financial support and volunteer contributions while helping more people affected by life-limiting illnesses.

To achieve this, we must ensure that everyone in our community feels welcome and valued at The Kirkwood, regardless of their background. We are determined to address any inequalities in access to our services.

Our greatest opportunity lies in raising awareness of who we are and what we do across our entire community. Many people are unaware of the support we offer, and we believe that a deeper understanding of the difference The Kirkwood makes will inspire more people to support our work.

We are continually developing our brand to increase our visibility and reach within the community. Our goal is to make The Kirkwood's support more accessible, flexible, and responsive than ever before.

By succeeding in these efforts, we will help more people receive the care they need and inspire others to join us in our mission to ensure no one faces a life-limiting illness alone.

The info-graphic below sets out The Kirkwood's Strategic Framework and identified our current strategic priorities as follows:

We will activate The Kirkwood brand to build our Movement.

We will become more diverse in every aspect of who we are and what we do.

The Kirkwood will be more accessible, more flexible and more agile than ever before.

The Kirkwood – Mission

To support anyone affected by any life limiting illness,
every step of the way.

The Kirkwood – VIsion

A world where no one needs to face a life limiting illness alone
and where everyone has access to the support they need to
live the best quality of life they can.

The Kirkwood Strategic Aims

To **double** the number of people we support

Provide the **best possible care** to patients, their families and those who care for them

Work with communities and partners to **improve the understanding** of The Kirkwood

Become **the 'go-to' charity** for anyone affected by life limiting illness

The Kirkwood Strategic Objectives

Activate the Brand to Build The Kirkwood Movement

Become more diverse in every aspect of who we are and what we do

Be more accessible, more flexible and more agile than ever before

Strategic Plan 2023-24 Review — How we are doing

The table below is a summary of our progress against key measures since the end of the last decade (2019- 20), these measures at a high-level track the achievement of our strategic aims:

The size of The Kirkwood Movement	Increased to 31,315 people from 22,500	↑ +39%
The Numbers of people cared for at the end of life	Increased to 998 from 686	↑ +46%
The total number of patients supported by The Kirkwood	Increased to 1,950 from 1,505	↑ +30%
The Kirkwood's spend on its charitable purpose	Increased to £6.9m from £5.3m	↑ +30%
The Kirkwood's income generation contribution	Decrease to £1.73m from £1.75m	↓ -1%
NHS funding contribution to The Kirkwood services	Increased to £2.59m from £1.43m	↑ +81%

Fig. 1 – Summary of The Kirkwood's Strategic Indicators

Growth in impact on patients and families

We've made significant strides in our mission since the start of the decade. The number of patients and families in Kirklees receiving our support has grown substantially.

We've increased the overall reach of our care by 30% and patients supported at the very end of life by 46%.

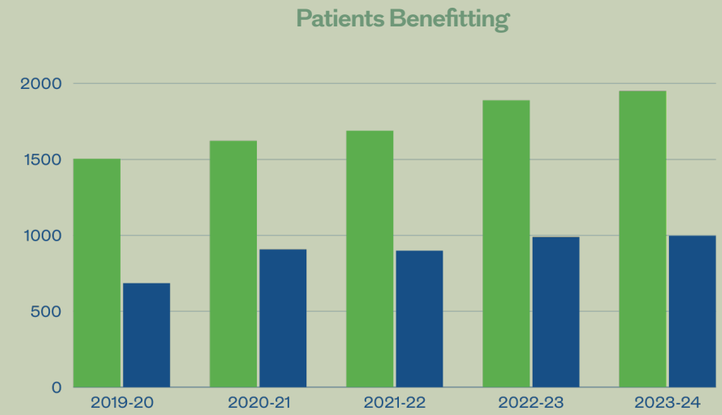


Fig. 2 – Patients benefiting from The Kirkwood's services.

We've achieved this growth through several new services funded by designating funds. 'Connect with The Kirkwood' is a prime example. This enhanced advice line connects callers with a team of experts, including doctors, nurses, and healthcare professionals, offering guidance, support, and information about our services.

By expanding our community-based services and introducing new support options for patients with less complex needs, we've been able to reach more people in their own homes.

Growth of expenditure on charitable services

Our investment in patient care has grown significantly to support our expanding services. The economic climate has accelerated costs in recent years, creating a financial challenge.



Fig. 3 – Growing expenditure on The Kirkwood's clinical services

Income not keeping pace

Despite our efforts to increase income from fundraising and partnerships, our income generation has stalled at pre-pandemic levels. The overall trend in charitable giving is shifting, with fewer people donating larger amounts, and a decreasing share allocated to health charities. This year's fundraising income of £1.74 million mirrors our 2019-20 figures.

We face the challenge of growing our share of a shrinking charitable market in Kirklees. Our strategy focuses on building a strong community around The Kirkwood, fostering deeper connections with supporters to increase both financial contributions and volunteer hours.

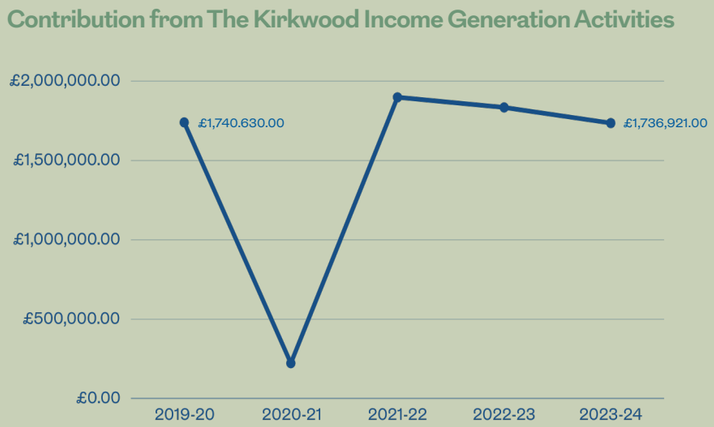


Fig. 4 – The Kirkwood's Income Generation contribution stalling

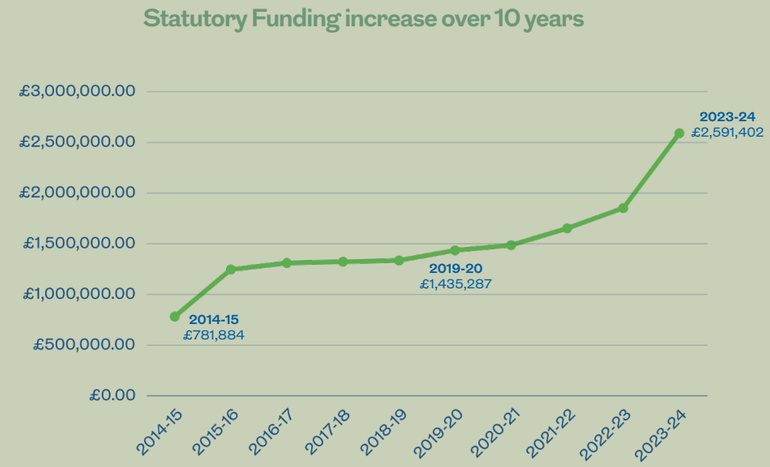


Fig. 5 – NHS Contribution to The Kirkwood's charitable services

We've successfully increased NHS funding by 81% since 2019-20 through strong partnerships and demonstrating our impact on the wider health system. However, funding per patient that benefits remains below the average, both in West Yorkshire and England.

While income growth has not matched expenditure, we've made progress. The ongoing uncertainty highlights the urgency of securing our future, and we'll continue working with stakeholders to find sustainable solutions.

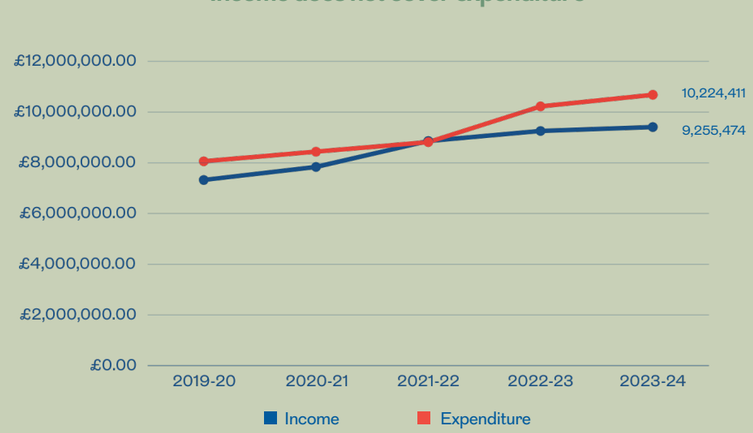


Fig 6. – Income not keeping pace with expenditure

Our current situation is challenging and requires careful consideration. We must work closely with all stakeholders to explore potential solutions.

Within our existing strategic framework, we will focus on maximising our impact while managing financial constraints. We cannot afford to reduce our investment in income generation activity; instead, we must increase our fundraising efforts and continue strategic investments.

Strategic Plan: 2022-23

Despite challenging circumstances, we have continued to make significant progress towards our strategic goals. The following highlights our achievements:

Achievements

Priority A: Build the movement

Further significant increase in recurrent funding that is available to The Kirkwood from the NHS following dedicated time engaging and influencing key stakeholders in Kirklees and West Yorkshire.

The Kirkwood Impact event grew again, attracting over 100 important members of The Kirkwood Movement

100 'Support Life Champions' have been created as the result of attending a bespoke education programme

A partnership between The Kirkwood and the University of Huddersfield is in development focussed on the creation of a Palliative Care Centre of Excellence in Huddersfield within the new Health Innovation Campus.

Our relationship with Kirklees College has developed delivering work placements for eBay and supporting the refurbishment of Mirfield Furniture store

Refreshed approach to gathering the experience of the people who benefit from our services; commissioning of support from 'Picker'

External reviews of HR and recruitment processes and The Kirkwood's pension offer to employees

Priority B: Become more Diverse

We have advanced The Kirkwood's Diversity Journey; the purpose of which is to ensure that The Kirkwood's services reach everyone they are intended to and meet the needs of everyone that could benefit. We have established the Equity Diversity and Inclusion committee; key pieces of work have been delivered to inform strategy and preparedness; affirmative statements and action plan have been agreed.

Key developments delivered to begin to integrate Clinical Services and Income Generation; Place based working in Denby Dale and foundations laid in Batley; developments of patient and family engagement through feedback; Supporter hub on Dalton site

10 local Care Homes have successfully been awarded the status of 'End of life champions' by The Kirkwood following engagement with and completion of a programme developed in partnership with Kirklees Care Association

First Ramadan Campaign for The Kirkwood and our first Iftar, plus £40k secured from St James' Place for our work to improve access to The Kirkwood's care, in Batley.

The development of a 'Memory book' offer that has involved volunteers and collaboration across departments and the launch of The Kirkwood's first charity single!

Priority C: Support Life in a more flexible, accessible and agile way than ever before

Production of a refreshed Clinical Services Strategy, which has involved all colleagues and a variety of stakeholders, restating the ethos of care and how and where

Agile and integrated working enabled through significant development of the Dalton site, visibility and connection of different teams already starting to bear fruit

We have advanced the agenda of Palliative and End of Life Care in Kirklees and West Yorkshire:

— New 'Dying well' board launched in Kirklees involving all partners

— Director of Public Health report on Quality of Dying in Kirklees

— Health Needs Assessment commissioned from Kirklees Public Health

— 'Dying in Kirklees – What matters' - Healthwatch report delivered

We have retained status of GOOD with the Care Quality Commission following a regular monitoring call. This followed effective preparation, including mock inspections involving partners

Continued development of The Kirkwood's financial models, long range forecast, reserves policy and calculation including plan to achieve financial balance.

Successful introduction of Finance Business Partner into the finance team providing further support to the managers across the organisation to assist in financial management and planning.

Despite challenges including high staff turnover, rising costs, and income uncertainty, we've made substantial progress. However, some priorities have been delayed:

Work to develop a place based working model for Holmfirth is delayed due to the depth of work required in Batley. We took the decision to concentrate on securing connections in a strategically important area before moving on

Progress in developing our Target operating models was slower than anticipated due to the work required to develop our plans for financial balance, and the need to establish the new post of finance business partner. Refreshed balanced scorecards required to track future changes were not available before the end of the year

Delays in some aspects of the retail strategy have slowed the planned growth in contribution from the retail network.

Plans for future Periods — Annual Business Plan 2024-25

As we plan for 2024-25, there are several key factors that have shaped our focus and specific objectives. The following opportunities and risks were considered in the development of the plan:

Opportunity: Paradigm shift in the economic environment in which The Kirkwood operates

As noted earlier in this report ,The Kirkwood's financial model is challenged more than in recent times, with both escalating costs and pressures on voluntary income following the cost of living crisis. We must continue to work with stakeholders to develop a more sustainable model.

Opportunity: Fully activate The Kirkwood Brand with patients and families

The Kirkwood is reaching more patients and families than ever, but our income still primarily comes from the smaller subset who have benefited from inpatient care. To address this, we must fully activate our new brand identity across all our services, maximising trust, value, and effective engagement with all who benefit from our services.

Opportunity: Inspire patients and families to support The Kirkwood

By deepening connections with patients and families, we can enhance their experience, secure long-term support, and create a powerful advocacy within our movement. The ongoing connection with patients and families and their motivations to support our work is crucial for our financial sustainability and broader impact.

Opportunity: Prioritise Service User Feedback

Reinvigorating our feedback mechanisms will improve our understanding of the experience of the patients and families that use our services, inform our service enhancements, and strengthen our evidence as a quality care provider. In addition, it will be instrumental in providing further opportunities to engage with people who want to remain connected with The Kirkwood in different ways.

Risk: Workforce Retention

Our workforce is key to our sustainability, reputation and success. High staff turnover threatens our organisational knowledge, relationships, and service quality. We must invest in strategies to retain talent and build a resilient workforce for the future.

Opportunity: Embrace Equity, Diversity and Inclusion

Our mission aligns perfectly with equity, diversity and inclusion. By focusing on individual needs and addressing inequalities, we will expand our reach and impact, and ensure that our services are accessible by all those that could benefit.

Opportunity: Lead in Palliative and End-of-Life Care

The Kirkwood's growth and expertise position us as a leader in the field. We have an opportunity to partner with the University of Huddersfield to create a Centre of Excellence for Palliative and End of Life Care and this could solidify our reputation and drive our innovation.

Objectives for 2024-25

1. Achieving Financial Balance: Keep more patients and families in The Kirkwood Movement	Delivery of the 'Inspiring more support from patients and families' project plan Expansion of patient feedback to be part of every service Increased numbers of patients and families engaged in connection with non-clinical aspects of The Kirkwood Movement
2. Achieving Financial Balance: Implementation of changes to income generation model to deliver increased contribution	An additional contribution, over and above the long range financial forecast expectations. This will be delivered by: — A second shift operations in eBay — Development of our pop-up model to generate income from low value stock. — Introduction of a new Superstore
3. Achieving Financial Balance: Implement changes in clinical services to optimise reach and ensure quality of care within reduced resources.	Ensure all resources in Specialist palliative care are utilised to achieve quality of care and increased support in a responsive way. 'Support life' integrated teams created delivering support, care, and intervention into our communities in a 'place based' agile and flexible way. Development of community asset-based approach – increased number of people in the movement
4. Diversity Journey: Deliver the place-based model of The Kirkwood in Batley to measurably increase the movement within underserved communities.	Baseline data established for support, volunteering, and patient numbers. Secure a bi-lingual Care Co-ordinator to lead continued community consultation and develop culturally sensitive services, leading to: — Increased referrals in Batley & Spen — Increased use of The Kirkwood's services delivered from The Rosewood Centre from baseline. — Increased supporter numbers against baseline — Increased volunteer numbers against baseline
5. Deliver an increase in patient experience feedback	Revise the survey ensuring questions are clear and concise and enable narrative. Develop dashboard to identify patient feedback levels and analysis.

Objectives for 2024-25 (cont.)

Improve feedback culture and importance of asking as part of clinical conversations.

Build a team of volunteers who can support patient and family to provide feedback on their experience.

Build into Connect with The Kirkwood consent to keep contact details re opportunity to get involved when the time is right for them.

Implement text response from Connect with the Kirkwood to gain feedback on calls and initial contact.

Involve young people wanting to volunteer as work experience prior to becoming a clinician.

Build benchmarking and literature review into research approach and EDI (Equity, Diversity, and Inclusion) work

6. Personalised approach to employee journey, improving the quality of life for employees and volunteers – to include confirmation of employer brand.

Reconfirm The Kirkwood Values and Ethos (progress through The Kirkwood's New Conversation)

Develop and activate The Kirkwood's Brand as an employer; across employee and volunteer journey (Personalised)

Inclusive approach to employee journey developed. (linked to the actions in the EDI Plan)

7. Complete the work to support new operating models, confirming balanced scorecards to match quality with resources in line with Strategic aims and financial strategy.

Confirm performance reporting measures for intended service outcomes through the use of balanced scorecards.

New operating models are fit for purpose.

The long-range financial forecast confirms the long-term sustainability of The Kirkwood, matching resources with objectives.

8. Review The Kirkwood's Strategic Delivery and Workforce Engagement

Strategic delivery improvements and action plan.

3-5 strategic delivery focus groups identified and defined.

Organisation KPI Dashboard identified and established.

Areas for improvement / focus and action plan for leadership effectiveness

Additional leadership role(s) recommended to enable recruitment.

Objectives for 2024-25 (cont.)

Refreshed Leadership competency framework and action plan including associated training to deliver.

Action plan to improve workforce retention in key areas, including manager training and materials.

'Employee Voice' Group established, terms of reference developed, governance and initial areas of focus.

Recommendations & action plan to improve employee communications and engagement

9. Development of the partnership with the University of Huddersfield

Develop and enter into a partnership agreement.

Agree initial programme of work including:

— Data analysis
— Joint research bids
— Joint Education initiatives
— Joint service delivery aspirations
— Commence Executive to Executive Meetings to assign resources and monitor progress.

Identify internal capacity to engage effectively in joint objectives including recruitment of a research nurse, and clinical education capacity

10. Build back clinical education capacity and capability - to be the primary delivery provider of palliative and end of life education across Kirklees

Clinical education strategy developed and shared widely.

Workforce capacity identified – each CNS to deliver training as part of role.

Medical team to determine clinical capacity for educational development and delivery as part of job planning.

Plans are agreed and costed by team and team leads responsible for releasing staff to reduce cancellations affecting reputation.

Build into development of new web site.

Care home charter and dementia programme development and costed not run until funding in place.

Strong presence at clinical education groups

Explore new market opportunities i.e. home care teams, primary care, community champions.

Objectives for 2024-25 (cont.)

Seek joint delivery for high-cost courses i.e. BLS jointly with university students and access to simulation suites.

Review of Financial Activities

The Consolidated Statement of Financial Activities for the accounting period is detailed on page 38 of the financial statements. A summary of the financial results and the work of The Kirkwood is set out below.

Summary of financial performance

Income for the accounting period increased from £9,255,475 for the year to 31 March 2023 to £9,411,103 for the year to 31 March 2024.

Expenditure for the accounting period increased from £10,224,410 for the year to 31 March 2023 to £10,682,549 for the year to 31 March 2024.

The operating deficit for the accounting period before considering gains and losses on investments amounted to £1,271,446 compared to last year's deficit of £968,935.

The Kirkwood has faced another challenging year due to continuing to be impacted by the cost-of-living crisis. This has meant that the charity has ended the year with an operating deficit position of £1,271,446. It should be noted that the charity had planned an operating deficit budget for the year of £926,389 therefore the outturn position was adverse by £345,057.

After considering the gains on realised investments of £282,343 and the movement in year of unrealised investment of £65,298 the total deficit is £923,805. This is in comparison to last year's deficit of £1,387,578 which included losses on investments of £418,643. Further details are on page 39.

	Outturn (£)	Budget (£)	Variance (£)
Income	9,411,103	9,835,818	-424,715
Expenditure	10,682,549	10,762,207	79,658
Operating Deficit	**-1,271,446**	**-926,389**	**-345,057**
Investments	347,641	405,000	-57,359
Total Deficit	**-923,805**	**-521,389**	**-402,416**

Income generation

Total voluntary income was below budgeted expectations mainly due to adverse variances against targeted income for donations, fundraising events and donated goods. Donations and gifts represent a significant proportion of income, and the involvement of individual and corporate donors, charitable grant making trusts and supporters is greatly valued. Also, the generosity of those individuals who remembered The Kirkwood in their wills by leaving a legacy to the charity is recognised. In the year these legacies totalled £983,853.

Resources expended

Total expenditure was £10,682,549 against a budget of £10,762,207. Thus, expenditure on employee salaries and fees was within budgeted limits by £79,658 (0.74%).

This compares favourably with the previous year ending 31st March 2023, which ended with an overspend of £1,400,189 (15.88%). The 2022/23 reporting period was an outlier due to the unusually high incremental costs of providing services. This was mainly due to the rise in national living wage, high inflation and energy costs. It is important to note that during the budget setting process for 2023/24, the trustees decided to un-designate the Designated Project Fund. This decision was made in anticipation of another challenging year due to the cost-of-living crisis. In the latter part of 2023/24, the charity saw its expenditure growth return to previously known trends. The costs for various services are detailed in Note 6 of the accounts.

In 2023/24, we reassessed our operating models to confirm the resources required to fulfil The Kirkwood's charitable mission. Our goal was to reduce the operating deficit for 2024/25 and align with our Finance Strategy's primary objective of achieving surplus budgets in the future.

Reserves

The Executive Management Team monitors the level of reserves held monthly when reviewing the management accounts. This information is subsequently reported into Finance and Resources Committee on a quarterly basis. Forecasts of income and expenditure are made annually, the aim being to balance expenditure and income, the object being to ensure our services are sustainable into the future.

The Finance and Resources Committee reviews the reserves policy each year. In conducting the review, they take into consideration best practice and the guidance issued by the Charity Commission (CC19 Charities and Reserves). The review is reported to the Council of Management at its next meeting and recorded in the minutes.

The charity determines its reserve requirements through a risk assessment of income and expenditure, rather than setting a minimum reserve level based on months of expenditure. This calculation considers legal and statutory obligations, as well as the aims and objectives outlined in The Kirkwood's Finance Strategy.

The reserves calculation consists of four components:

Risk – This element addresses the impact of identified risks in income and expenditure assessments. It involves identifying, quantifying and assigning probabilities to potential performance declines in both short- term (budget) and long-term financial plans (Long Range Forecast).

Contingency – This covers the impact of unquantifiable risks and unforeseen or unlikely events. These are events that cannot be predicted or assessed as likely but would have a significant impact if they occurred.

Service Development – This accounts for known future commitments to service development.

Capital – This covers liquidity, statutory payments and commitments. The liquidity calculation includes statutory costs the charity would incur in the event of closure. The Kirkwood considers its moral obligation to complete all ongoing services,

which applies to patients and service users already known to the charity. The Charity's reserves have been built up over the years when income exceeded expenditure.

The reserves are made up of fixed assets and general funds, these general funds are invested and are available to bridge years when income does not cover costs, or to fund service developments and short- term service needs.

The total funds held by the charity as of 31st March 2024 were £9,766,911, (2022/23: £10,690,716) and included restricted funds of £61,090 and Endowment Funds of £7,242. After deducting restricted funds and endowment funds and funds held as functional assets (£4,166,454), the charity had free reserves of £5,532,125 (2022/23: £6,380,396). Free reserves are held to provide The Kirkwood with a contingency to endure unexpected events that significantly impact its financial position, at the end of the accounting period, they represented seven months future expenditure.

It is important to highlight that out of the £5,532,125, a contingency amount of £4,588,649 is held to cover statutory and legal obligations. This allocation is based on the reserves calculation for the accounting period commencing April 2024/25, leaving a discretionary fund of £943,476. The table below demonstrates the total funds and 'free reserves' held as at 31st March 2024, less the contingency.

	Variance (£)
Total Funds	9,766,911
Less Restricted Funds	-61,090
Less Endowment Funds	-7,242
Total Unrestricted Funds	**9,698,579**
Less Invested in Tangible Fixed Assets	-4,166,454
Free Reserve as of 31st March 2024	**5,532,125**
Contingency as per reserves calculation 2024/25	-4,588,649
Free Reserves less contingency	**943,476**

The statement of funds can be viewed at Note 23 pages 54 and 55 of this document.

Structure, governance and management

The governing body of The Kirkwood is the Council of Management whose members are elected by the Company's Members. As of 31 March 2024, the Council of Management comprised eleven Trustee members who meet four times per annum. There are committees dealing with Clinical Governance, Finance and Resources, Income Generation and Marketing, Nominations, Risk & Audit, Remuneration, Equity, Diversity and Inclusion (EDI) and other specific referrals from Council of Management. The salary of the Chief Executive is determined by the Trustees with advice from the Remuneration Committee on the Chief Executive appointment and by periodic reviews conducted by the Chair of Trustees. The salaries of the other members of the Executive Management Team are determined by the Chief Executive.

The Trustees are dedicated volunteers who bring a diverse range of skills, experiences and background. Individuals can join the board either by expressing their interest in serving as trustees or through The Kirkwood's open trustee recruitment process. This process begins when a skills gap is identified, specifying the knowledge and skills the charity needs. After a successful interview and satisfactory due diligence checks, new trustees are appointed at the next scheduled Council of Management meeting.

Each new Trustee undergoes a formal induction programme to become familiar with all aspects of The Kirkwood's governance, strategy and operations. Additionally, Trustees must complete relevant mandatory training and participate in formal annual review meetings with the Chair of Trustees. Trustees do not receive any benefits from the charity and are required to complete an annual declaration of interests.

Trustees serve a three-year term from their appointment, after which they are eligible for re-appointment for one or more additional three-year terms. The maximum term of office is nine years (or twelve years if a trustee is appointed Chair of Trustees). In exceptional circumstances, terms of office can be extended. Trustee tenure is monitored by the Nominations Committee, which makes re-appointment recommendations (including extensions to terms of office), to the Council of Management.

Kirkwood Hospice Enterprises is a registered company limited by guarantee in England, number 07368034. This is a trading subsidiary of the charity and was incorporated as a company limited by guarantee on 7th September 2010. The company was established under a Memorandum and Articles of Association. The principal activity of the company is to generate income for the parent company Kirkwood Hospice from trading activities for commercial and income generating purposes.

The trading subsidiary is a separate legal entity from the charity and therefore needs its own board of directors. This is because it has a different purpose from the charity (to carry out for profit trading), therefore it requires individuals with different skills and backgrounds from the charity trustees. The trading company operates at 'arm's length' from the charity but a small overlap between the two boards is required to ensure that opportunities and risks are managed from a governance perspective.

Kirkwood Hospice Enterprises board is made up of the following:

2 Trustees of the charity (one being the Chair of the Finance and Resources Committee, the other the Chair of the Income Generation and Marketing Committee)
2 Employees of the charity (Director of Income Generation & Marketing and the Director of Finances and Resources)
Independent Individuals (minimum of 2)

The Chief Executive and the Chair of Trustees are permitted to occasionally attend trading company board meetings, but this is for observation only – they cannot be part of the decision making and do not have any voting rights at these meetings.

As a separate legal entity, the trading company is required to have separate board meetings, which are separately minuted. Systems must be established to ensure that the charity monitors the performance of the trading subsidiary. Therefore, copies of the minutes of the trading company board meetings and management accounts are made available and considered at the board meetings of the charity. A director of the trading subsidiary who is a charity trustee or employee has responsibility for reporting on the activities of the trading company at each board meeting.

Trustee responsibilities

The directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Mrs C Black	
Miss L A Chapman	
Prof J Davies	
Mr E Johnson	Appointed 10th January 2024
Mrs P McSorley	Appointed 11th June 2024
Mrs C M Quinn	
Prof P W Roberts OBE	
Mr P R Sands	
Mr P L Scovell	
Dr I R Wilson	
Mrs C Green	
Mrs S Burchell	

The charity holds an indemnity insurance policy on behalf of its trustees, details of the cost is included in note 11 to the financial statements.

The Council Members (who are also directors of The Kirkwood for the purposes of company law) are responsible for preparing the Trustees Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently.
Observe the methods and principles in the Charities SORP 2015 (FRS 102).
Make judgements 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 financial statements.
Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Equity, diversity and Inclusion

Becoming more diverse is completely aligned with why The Kirkwood exists, that is 'to support anyone with any life limiting illness every step of the way'. The Kirkwood's services are available to people based on need and not individual identity. Our ethos is to meet individual needs, through personalised care and the promotion of dignity for all our patients and those important to them. We cannot achieve this unless we connect with people on a human level to understand what matters to them most.

The people we exist to serve are individuals with their own unique identities. We must develop our services to meet their needs in ways that are more accessible so that people feel they belong within our movement. The time is right to address inequalities in the care that we provide and communities are more keen now to engage than ever before.

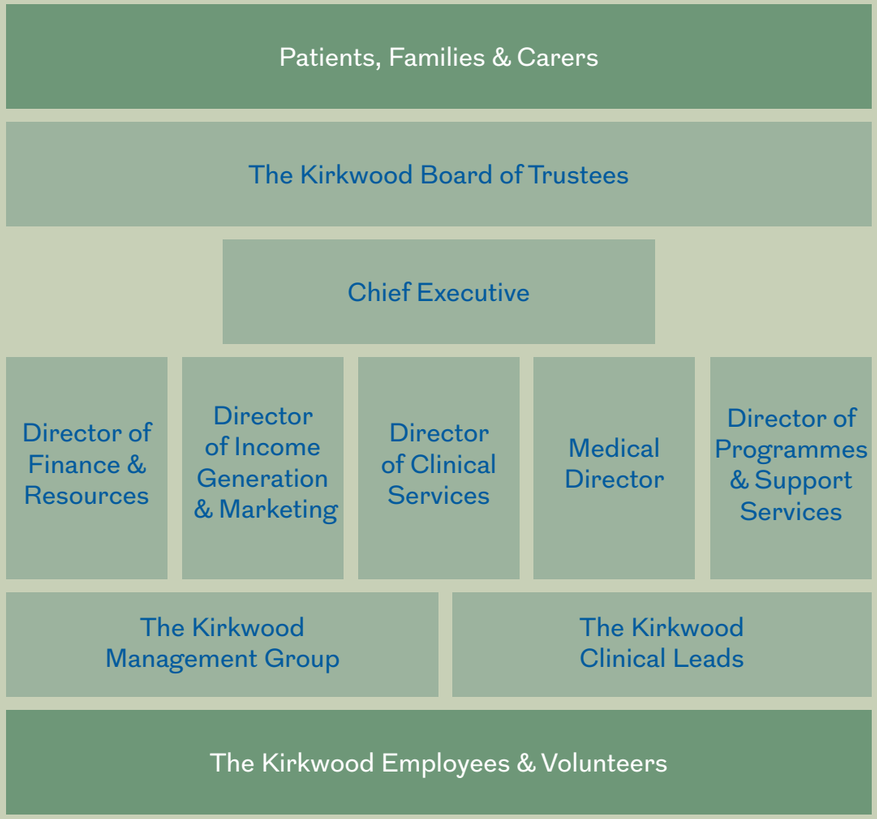
In terms of employment, The Kirkwood is committed to ensuring equality of opportunity for its employees. The Kirkwood believes that selection and promotion should be based solely on ability to meet the requirements of the post. The aim is to provide equal access to jobs and training, and to ensure that all employees enjoy fully the benefits of working for the charity. In particular, The Kirkwood does not discriminate on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, religion or belief.

Planning consultation and communication

The Executive Management Team comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation and Marketing and the Director of Programmes and Support (this post has been vacant during this financial year). The Executive Team meet weekly and work within overall strategic objectives and policy guidelines determined by the Trustees. The Chair of the Trustees meets regularly

with the Chief Executive and the Executive Management Team attend Council and Committee meetings.

All management initiatives involve employees and volunteers in forward planning and there are regular meetings involving The Kirkwood Management Group, Clinical Leads and all clinical and non-clinical teams. Employee views are sought when operational developments and changes to terms and conditions of employment are contemplated. Employees contribute to and regularly receive internal communications and other memoranda to inform them of developments and changes.



Fundraising Standards

The Kirkwood works hard to meet the requirements of the Fundraising Regulator (of which it is a paid-up member), and to follow these standards when planning or undertaking fundraising initiatives. This includes supporting donors who are planning or undertaking their own fundraising initiatives to ensure that these are conducted ethically, and within the law. In addition, donations received are processed following the charity's comprehensive Internal Financial Control Procedures in line with Charity Commission guidance.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, The Gambling Act, local licensing laws, Advertising Standards Authority rules and Data Protection legislation (this list is not exhaustive). The Kirkwood never sells donor data to a third party, or engages in data swapping, and a statement to this effect is included in our fundraising literature.

However, The Kirkwood sees compliance with legislation and codes of practice as a minimum standard, not an aspiration, and we strive to ensure our supporter care is of the same high standard as the care we offer our beneficiaries. We hope our supporters enjoy and value their interactions with the charity, look forward to receiving information from us, and know we view them as partners in the care we can offer. We work towards these goals throughout all of our income generating activity.

The Kirkwood ensures our colleagues and volunteers are fully briefed about the protection of vulnerable people. We brief staff and volunteers about best practice before they undertake any fundraising, making them aware of the need to identify, respect, support and protect vulnerable people. We have safeguarding polices in place and all of our fundraising staff have undertaken safeguarding adults and children training.

Colleagues employed by The Kirkwood carry out most of our fundraising activities. For some activities, we work with other organisations or individuals to assist with our fundraising. For example, we work with lottery canvasses for lottery sign ups. All arrangements are governed by written agreements that cover the responsibilities of both parties and ensure that anyone working on our behalf adheres to our strict ethical standards, and we take all recent steps to protect vulnerable people.

When seeking to raise money from the public, we only send marketing material to those who have previously said they are happy to be contacted by us (and individuals are free to change their minds at any time). We take great care to ensure that our level of communication with our supporters is proportional and appropriate.

There was a low number of complaints received with regards to our fundraising activities. During this accounting period there was 1 complaint in relation to income generation activities. Employees and volunteers are empowered to deal positively and respectfully with any complaint. The charity has an effective, open and accessible Complaints Policy. We have systems and procedures which promote learning within the organisation and aim to maintain the excellent reputation of the charity. All complaints are audited on a quarterly basis.

Protecting Vulnerable People

The charity does not condone and never employs aggressive fundraising tactics. All contact with donors is always conducted in a caring and professional manner, in line with The Kirkwood's values.

Support groups are branches who undertake their own fundraising initiatives in support of The Kirkwood. They have their own committees, whose accounts are incorporated into The Kirkwood's annual accounts.

Risk management

The Trustees and Executive Management Team have assessed and regularly review the major risks to which The Kirkwood is exposed, particularly those related to finances, operation and provision of The Kirkwood services. In addition, the Risk and Audit Committee has oversight of the risk management framework and meets on a quarterly basis.

The Executive Management Team has compiled a risk register, which is reviewed every month. The Trustees and Executive Management Team are satisfied that the systems are in place to mitigate exposure to these risks. The following table details the risks that were reported in the last annual report and how the risk rating has changed within the accounting period 2023-24.

Key Risk at the end of accounting period 2022-23	Change in risk rating during 2023-24	Commentary
1. Failure to achieve required Fundraising / non-statutory income	⟷	Income generation contribution has regressed to pre-pandemic levels, falling short of the current year's target. While the challenging economic climate has presented significant obstacles, internal delays in executing fundraising plans have also contributed to this shortfall. Furthermore, increased costs associated with income generation activities have negatively impacted the overall contribution.
2. Cost inflation consistently outstrips income growth	⟷	As in previous years our workforce numbers were well within what we had budgeted for the year. The Kirkwood continues to experience higher than usual attrition rates; 23.83% of the workforce left the charity within the year. In particular we have seen turnover in nursing roles across the organisation in what is a turbulent employment marketplace.
3. There is inadequate workforce numbers, skills or behaviour to ensure the success of The Kirkwood	⟷	A considerable amount of work has been completed to address vacancy rates, levels of workforce engagement are positive and we continue to look for further improvements in this area and to our recruitment and retention practices.
4. Failure to develop the culture required to adapt to a rapidly changing environment	⟷	Alongside the levels of employee turnover, since the pandemic there has been significant change delivered within the organisation, which have been delivered with varying degrees of success. While The Kirkwood has an innovative ethos, commitment to change has been affected by levels of turnover and the perceived level of activity that exists in the organisation. In addition, a gap in the Executive Management Team has meant that the capacity and capability to deliver change has been restricted.
5. Internal Management Resources not sufficient to meet strategic objectives	⟷	We have made progress in underpinning clinical leadership within the charity, and a revised structure is in place. The Executive Management Team has been operating with a vacancy and this has meant that existing resources are spread across a broad portfolio. Work was commissioned to develop an optimised leadership structure for the charity and to ensure that we have processes that are effective to help deliver our strategic objectives. Further organisational development is required to improve strategic delivery, including succession planning and talent management.

Key Risk at the end of accounting period 2022-23	Commentary
1. Failure to achieve required Fundraising / non-statutory income	The economic climate continues to present challenges, with cost-of-living pressures and increased competition for charitable donations impacting our traditional income streams. While large participation events remain difficult, we've observed a shift in supporter behaviour towards community activity and online engagement. The Kirkwood is proactively adapting to this evolving landscape. We're fostering stronger relationships with existing and potential supporters by inspiring the people who use our services to support our work where they can and engaging with parts of our community where our connections have been less prevalent in the past. We're continuing to invest in the activities where we have been successful in recent years, such as on-line trading and our programme to attract grants. Despite the challenges, we've seen positive developments in recent years. For example, community fundraising continues to buck the trend seen in other charities, and in memory giving has been increasing in line with services delivered. We remain committed to effective communication, strong donor stewardship, and innovative fundraising approaches to contribute to future financial sustainability.
2. Cost inflation consistently outstrips income growth. Resources not sufficient to meet strategic objectives	Rising costs, particularly relating to pay and utilities continue to outpace income growth, impacting our financial sustainability. The Kirkwood is committed to efficient financial management while maintaining the highest quality of care for our patients. This year we have introduced a Finance Business Partner into the team which has helped us to continue to implement initiatives to optimise our spending without compromising patient care. This year we have refined our operating models for clinical services, income generation and our corporate and support services. Our robust financial modelling allows us to monitor cost trends and make informed decisions. We leverage internal financial controls and provide cost-management information to all relevant staff, fostering a culture of responsible spending. The Kirkwood continues to develop financial modelling so that we are able to understand the impact of rising costs and develop a considered response
3. There is inadequate workforce numbers, skills or behaviour to ensure the success of The Kirkwood.	Due to the turbulence in our employment market places, The Kirkwood continues to experience high levels of attrition in its paid workforce. We have experienced vacancies right across the charity and levels of recruitment have been much higher than usual as we have addressed gaps in critical areas during the year. We have also carried a vacancy at the most senior level within the organisation, which now needs to be addressed following a review of strategic delivery. We continue to prioritise work that will improve our employee journey and The Kirkwood's employer brand so that we can attract good candidates to the charity and develop and retain high quality colleagues into the future. We are implementing a series of actions following recent reviews of our recruitment and workforce engagement processes.

Key Risk at the end of accounting period 2022-23	Commentary
4. The Kirkwood's structure, processes and / or culture cannot adapt to a rapidly changing environment	We need to continue to develop our organisational effectiveness if we are to continue to be successful in delivering our strategic goals. We have completed a review of our strategic delivery and workforce engagement over the last 6 months as we identified opportunities to improve our structures and processes which will lead to greater organisational effectiveness. We have agreed a programme of actions for the coming year that are intended to create a more balanced leadership team, provide greater business continuity and workforce retention to deliver against strategic goals; create greater attachment to our objectives overall within the workforce; increase innovation, ownership, and engagement of strategic initiatives throughout the charity; reduced silo working, more ideas for innovation / improvement coming from front line services
5. The Kirkwood's reputation is affected by bad publicity	The Kirkwood has recently experienced some publicity that has led to critical comments from members of the public and a limited number of supporters and volunteers. Local media ran a story about The Kirkwood's investment in an Equity, Diversity and Inclusion role, which questioned the level of investment in this area. The consequences of negative coverage could be a reduction in public trust, which could affect donations, volunteering, people applying for open positions or patients seeking care. The role is central to The Kirkwood's strategy to ensure everyone has access to the best care. We are in the process of refining our communications plan to ensure that we have clarified and strengthened our messages as follows: • The Kirkwood is dedicated to serving all members of our community with dignity and respect. • Increased diversity and inclusion allows us to better understand and meet the individual needs of all patients and families. • Our core services remain unchanged, and we will continue to provide high-quality care to everyone. • We value feedback and will keep stakeholders informed throughout the programme's development and implementation. In addition we will focus on building strong relationships with all key stakeholders and regularly communicate these messages. We will continue to monitor supporter feedback both online and in person and address negative feedback promptly and professionally. We will also strengthen our patient and family feedback and publish positive testimonials and success stories to showcase the continued impact of our work.

Special acknowledgement

The Trustees wish to record their sincere appreciation of The Kirkwood's highly committed employees and thank the large number of volunteers who generously give their time, skills and expertise.

The Trustees would also like to express their gratitude to The Kirkwood's many supporters, who have helped the charity through donations, fundraising and bequests during the year. The Kirkwood movement is made up of tens of thousands of people and we thank them for responding to our requests and appeals throughout what has been another challenging year.

We would like to thank The Haley Family Charitable Trust for continuing to support the development of our services in Cleckheaton and the Spen Valley, The Wolfson Foundation for their help reinstating essential infrastructure in our patient and family gardens. The Albert Hunt Trust and Mrs Marieke Haigh for their generous donations. The Kirkby Foundation for supporting work to help create agile working spaces so that we could bring all teams back to our Hospice in Dalton. Team Serenity Support Group for the purchase of a 'cuddle bed' to ensure partners can still share a bed while one of them is being cared for at our Hospice. The Holmfirth Art Week for continuing to support The Kirkwood Community Nurses and Cumberworth Junior Football Club for their amazing fundraising efforts.

All new employees and volunteers who have joined the team are warmly welcomed. Our sincere thanks go to those who have left in the past year for the contribution they have made to improve care for all those who rely on The Kirkwood's services. In particular, we acknowledge the contribution made by colleagues to the care of our patients and families; Helen Benn who cared as a Healthcare Assistant for nearly 25 years, Fiona Marshall who nursed our Patients within the In-Patient Unit and provided specialist advice and support to patient and families in their own homes for nearly 15 years, and Angela Lloyd Martin for over 10 years dedication as a Complimentary Therapist.

We are incredibly grateful for the service of volunteers Lorraine Bentley and Margaret Wood who both ended their volunteering after many years service. Lorraine helped our Fundraising Team for over 10 years and Margaret supported numerous shops for 15 and a half years.

The Kirkwood benefited from help received from many organisations during the last year, including local GPs and Primary Care Networks, our local Integrated Care Board, Kirklees Council, Locala Community Partnerships CIC, Local Care Direct, Calderdale and Huddersfield NHS Foundation Trust, The Mid Yorkshire Hospitals NHS Trust, Age UK Calderdale and Kirklees, The Kirklees Care Association, Carers Count, Yorkshire Ambulance Service NHS Trust and South West Yorkshire Partnership NHS Foundation Trust.

The Trustees are very grateful for the continuing relationship with the University of Huddersfield. Our thanks are also due to all of the local businesses and Charitable Trusts who have generously helped to fund a whole range of facilities and services for patients and their families. The Trustees are also grateful for the expert support received from their professional advisers.

Financial Instruments

The Kirkwood's principal financial instruments comprise bank balances, an investment portfolio, trade creditors and trade debtors. The main purpose of these instruments is to raise funds for the operations of the charity and to finance The Kirkwood's Services.

Due to the nature of the financial instruments used by the charity, there is no exposure to price risk other than that which relates to the investment portfolio. To manage this risk, the Finance and Resources Committee (Investment Sub-Committee) meet at quarterly intervals with the investment managers to review performance in the light of the investment management policy. The Kirkwood's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances, the liquidity risk is managed by maintaining credit balances. The Kirkwood makes use of money market facilities when funds are available.

Trade debtors are managed by the regular monitoring of amounts outstanding for both time and credit limits.

Trade creditors liquidity risk is managed by ensuring sufficient funds are available to meet amounts falling due.

Charity References and Administrative Details

Charity Registration Number
512987

Company Registration Number
1645888

Trustees as of 31st March 2024
Mrs C Black
Miss L A Chapman
Prof J Davies
Mr E Johnson (App. 10 Jan 2024)
Mrs P McSorley (App. 11 June 2024)
Mrs C M Quinn
Prof P W Roberts OBE
Mr P R Sands
Mr P L Scovell
Dr I R Wilson
Mrs C Green
Mrs S Burchell

Life President
Mr D N Stocks

Chair of Trustees
Miss L A Chapman

Company Secretary and Registered Office
Mrs P E Wade DChA FMAAT 21
Albany Road
Dalton
Huddersfield
HD5 9UY

Chief Executive
Mr M Crowther BA(Hons) PgDip

Director of Finance and Resources
Mrs P E Wade DChA FMAAT

Director of Clinical Services
Mrs L Hall-Bentley RGN/RSCN

Medical Director
Dr S Oxberry MBChB BSc (Hons) FRCP PhD

Director of Income Generation and Marketing (resigned July 2024)
Mr D H Batty BA(Hons), MInstF

Auditor
Azets Audit ServicesLimited
12 King Street
Leeds
LS1 2HL

Solicitors
Schofield Sweeney
30 Market Street
Huddersfield
HD1 2HG

Honorary Chartered Surveyors
Bramleys
14 St George's Square
Huddersfield
HD1 1JF

Principal Bankers
Lloyds TSB Bank PLC
1 Westgate
Huddersfield
HD1 2DN

Investment Managers
Investec Wealth & Investment Limited
Quayside House
Canal Wharf Leeds
LS11 5PU

Auditors

Azets Audit Services Limited were appointed as auditor to the company and are deemed to be reappointed under section 487(2) of the Companies Act 2006.

Disclosure of information to the auditors

We, the Trustees, being directors of the company, who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

There is no relevant audit information of which the company's auditors are unaware; and

We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Miss L A Chapman
Chair of Trustees

…… 2024



Statement of Trustees' Responsibilities in Respect of the Trustees' Report and the Financial Statements

SUPPORT LIFE

Statement of Trustees' Responsibilities in Respect of the Trustees' Report and the Financial Statements

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

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law), including FRS 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently;

Observe the methods and principles in the Charities SORP (FRS 102);

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 financial statements; and

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company and group will continue in business.

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

In so far as the Trustees are aware:

There is no relevant audit information of which the charitable company'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 charitable company's auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Auditor's Report to the Members of The Kirkwood

Opinion

We have audited the financial statements of Kirkwood Hospice (the "parent charity") and its subsidiary (the "group") for the year ended 31 March 2024 which comprise the consolidated statement of financial activities, the company and consolidated balance sheets, the consolidated cash flow statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

Give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2024 and of its income and expenditure for the year then ended;

Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

Have been prepared in accordance with the requirements of the 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 and parent charitable company 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 both the group's and the parent charitable company'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 annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

The information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

The Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual 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 or returns adequate for our audit have not been received from branches not visited by us;

The financial statements are not in agreement with the accounting records and returns;

Certain disclosures of Trustees' remuneration specified by law are not made; or

We have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the Trustees for the financial statements

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our 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.

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

Extent to which the audit was considered capable of identifying irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;

Reviewing minutes of meetings of those charged with governance;

Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the charity through enquiry and inspection;

Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias; and

Performing audit work over the timing and recognition of revenue and in particular whether it has been recorded in the correct accounting period.

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 of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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's members as a body, for our audit work, for this report, or for the opinions we have formed.

Jessica Lawrence (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited

Date: .....

Chartered Accountants
Statutory Auditor

12 King Street
Leeds
LS1 2HL



Consolidated Statement of Financial Activities (incorporating an income and expenditure account)

For the year ended
31 March 2024

Consolidated Statement of Financial Activities (incorporating an income and expenditure account for the year ended 31 March 2024

The results for the year all relate to continuing operations.

A detailed statement of financial activities for the comparative year is shown in Note 30 to the financial statements.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

		2024					2023
	Note	Unrestricted Funds – General £	Designated Fixed Asset Fund £	Restricted Funds £	Endowment Fund £	Total Funds £	Total £
Income and endowments from							
Donations and legacies	2	1,500,038	–	157,380	–	1,657,418	1,797,646
Charitable activities	3	2,852,614	–	–	–	2,852,614	2,655,901
Other trading activities	4	4,777,032	–	–	–	4,777,032	4,668,399
Income from investments	5	124,039	–	–	–	124,039	133,529
Total income		9,253,723	–	157,380	–	9,411,103	9,255,475
Expenditure on							
Raising funds	6	(3,714,306)	–	–	–	(3,714,306)	(3,677,500)
Charitable activities	6	(6,589,130)	(293,045)	(86,068)	–	(6,968,243)	(6,546,910)
Total expenditure		(10,303,436)	(293,045)	(86,068)	–	(10,682,549)	(10,224,410)
Net gains/(losses) on investments		346,814	–	–	827	347,641	(418,643)
Net income/(expenditure)		(702,899)	(293,045)	71,312	827	(923,805)	(1,387,578)
Transfers between funds		(145,372)	292,173	(146,801)	–	–	–
Net movement between funds		(848,271)	(872)	(75,489)	827	(923,805)	(1,387,578)
Reconciliation of funds							
Total funds brought forward	23	6,380,396	4,167,326	136,579	6,415	10,690,716	12,078,294
Total funds carried forward		5,532,125	4,166,454	61,090	7,242	9,766,911	10,690,716

Balance Sheet

as at 31 March 2024

Balance Sheet as at 31 March 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
Fixed assets					
Tangible assets	14	4,166,454	4,167,326	4,166,454	4,167,326
Investments	15	4,933,680	5,266,634	4,933,780	5,266,734
Total		9,100,134	9,433,960	9,100,234	9,434,060
Current assets					
Stocks	16	53,851	75,271	6,048	10,340
Debtors	17	760,218	1,452,133	780,243	1,563,212
Cash on deposit, at bank and in hand		761,703	785,753	669,164	613,171
Total		1,575,772	2,313,157	1,455,455	2,186,723
Creditors: amounts falling due within one year	18	(886,491)	(1,025,472)	(862,823)	(1,004,020)
Net current assets		689,281	1,287,685	592,632	1,182,703
Total assets less current liabilities		9,789,415	10,721,645	9,692,866	10,616,763
Creditors: amounts due after more than one year	19	(22,504)	(30,929)	–	–
Net assets		9,766,911	10,690,716	9,692,866	10,616,763
Charity Funds					
Endowment funds					
— Permanent endowment	23	7,242	6,415	7,242	6,415
Restricted funds	23	61,090	136,579	61,090	136,579
Unrestricted funds	23	9,698,579	10,547,722	9,624,534	10,473,769
Total charity funds		9,766,911	10,690,716	9,692,866	10,616,763

The financial statements were approved and authorised for issue by the Board on 8th September 2023.

Signed on behalf of the board of Trustees

Miss L A Chapman
Chair of Trustees

Company registration number: 1645888

The notes on pages 61 to 85 form part of these financial statements.

Consolidated Cash Flow Statement

for the year ended
31 March 2024

Consolidated Cash Flow Statement for the year ended 31 March 2024

	2024 £	£	2023 £	£
Net cash flow used by operating activities	–	(525,695)	–	(301,100)
Net cash flow from operating activities	–	(525,695)	–	(301,100)
Cash flows from investing activities				
Purchase of tangible fixed assets	(292,174)		(276,105)	
Payments to acquire investments	(1,376,922)		(1,095,605)	
Proceeds from the sale of investments	2,057,517		1,023,803	
Interest received	4,036		2	
Interest Paid	(2,179)		–	
Dividends received	120,003		133,529	
Proceeds on disposal of assets	1,364		–	
Net cash flow from investing activities	–	511,645	–	(214,376)
Cash flow from financing activities				
Payment of bank loan	(10,000)	–	(7,496)	–
Net cash flow from financing activities	–	(10,000)	–	(7,496)
Change in cash and cash equivalents in the year	–	(24,050)	–	(522,972)
Cash and cash equivalents at the beginning of the year	–	785,753	–	1,308,725
Cash and cash equivalents at the end of the year	–	761,703	–	785,753

Reconciliation of net income to net cash flow from operating activities	2024 £	2023 £
Net expenditure for the year	(923,805)	(1,387,578)
Depreciation charge	293,046	268,704
(Gain)/loss on investments	(65,028)	650,519
Dividends, interest and rents from investments	(120,003)	(133,529)
Interest receivable	(4,036)	(2)
Interest payable	2,179	-
Profit on sale of fixed assets	(283,979)	(234,532)
Decrease/(increase) in stock	21,420	(5,974)
Decrease in debtors	691,915	292,079
(Decrease)/Increase in creditors	(137,404)	249,213
Net cash outflow from operating activities	(525,695)	(301,100)

Notes to the Consolidated Financial Statements

Year Ended
31 March 2024

Notes to the Consolidated Financial Statements – 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:

Charity Information

Kirkwood Hospice is a registered charity and a company limited by guarantee, the liability of the members is limited to one pound, and a charity registered in England and Wales. The registered office is 21 Albany Road, Dalton, Huddersfield, HD5 9UY.

Accounting Convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) (Charities SORP(FRS102)), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Kirkwood Hospice meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £1.

The principal accounting policies adopted in the preparation of the financial statements have remained unchanged from previous years and are set out below.

Going Concern

The charitable group meets its daily working capital requirements through its bank account which had funds of £760K at 31 March 2024. The charity relies heavily upon funding from voluntary donations, legacies and grants, which all contain elements of uncertainty. Given the charitable company's favourable fundraising record and the level of free reserves available at the year end, the Trustees consider that the charitable company has adequate resources to continue in operational existence for the foreseeable future. Accordingly, the financial statements have been prepared on a going concern basis.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Kirkwood Hospice Enterprises Limited on a line-by-line basis. The summarised profit and loss account for the subsidiary is shown in note 15. A separate Statement of Financial Activities, including the income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions offered by the Companies Act 2006 and the SORP 2019. The gross income of the charity was £9,171,374 (2023: £8,537,527) and the net expenditure was £10,442,882 (2023: £8,569,571) (before gains/losses on investments in each year).

Fund accounting

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

1. Accounting Policies (continued)

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally fixed asset investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

Income Recognition

All income is included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably, and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed, and an equivalent amount recognised as charitable expenditure.

The SORP (FRS102) requires gifts in kind donated for resale to be included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold, and the income recognised within 'Income from other trading activities'. The Trustees believe that it is impractical to recognise the goods at fair value upon receipt and have therefore continued to include the income when the goods are sold.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Legacy income is recognised when the charity is entitled to the income. Under SORP (FRS 102) it's the earlier of the charity being notified of an impending distribution or the legacy being received or if, before receipt, there is sufficient evidence that it is probable that the legacy will be received and the value of the income can be measured with sufficient reliability. When the charity has received notification of a legacy, but it is not possible to measure the amount expected the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest when the amount can be measured reliably.

Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

Expenditure and irrecoverable VAT

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

Costs of raising funds includes the cost of commercial trading and their associated support costs.

Expenditure on charitable activities includes the cost of running and maintaining the hospice along with other costs undertaken to further the purpose of the charity and their associated support costs; and

Other expenditure represents those items not falling into the categories above.

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

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure

1. Accounting Policies (continued)

on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to the cost of raising funds and the expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated pro rata to staff cost basis.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of promoting the charitable activities of the charity. The analysis of these costs is included in note 6.

Pensions

Employees who have previously worked for the NHS are entitled to continue to contribute to the NHS Pension Scheme subject to certain conditions. The NHS Scheme is an unfunded final salary scheme operated by the National Health Service. The contributions are calculated so as to spread the cost of pensions over employees' working lives, whilst they remain in qualifying employment, in such a way that the pension cost is a substantially level percentage of current and future pensionable payroll. The contributions are determined by the Government Actuary on the basis of periodic valuations, and any deficit is underwritten by the Treasury.

The scheme is not designed to be run in a way that would enable employers of eligible employees to identify their share of the underlying scheme assets and liabilities, and the scheme is unfunded. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the amount charged against profits represents the contributions payable to the scheme.

Staff not entitled to join the NHS Scheme are automatically enrolled into a defined contribution scheme, in accordance with current pension legislation. In addition, the defined contribution scheme is offered on the same terms to staff not meeting the criteria for automatic enrolment. The amount charged against profits for the scheme represents the contributions payable to the scheme in respect of the accounting period.

Staff costs

The costs of short-term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Investments

Investments (other than investments in subsidiaries) are stated at market value at the balance sheet date.

The investment portfolio, see note 10, is held to generate returns and gains for the group and accordingly is designated as fair value through profit and loss ("FVTPL"). Under this designation the portfolio is revalued at each period end to its fair value, as determined by reference to quoted market prices and values determined by independent fund managers, with any gains or losses going through the statement of financial activity.

Investments in subsidiaries are stated at cost and the Trustees review the carrying value annually for indications of impairment.

Fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised at cost (or deemed cost). Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation provided
Freehold buildings	2% Straight line
Shop fittings	The lower of the life of the lease or 5 years
Furniture, furnishings and equipment	20% Straight line
Computer equipment	33⅓% Straight line
Motor vehicles	20% Straight line

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

Donated items of stock for resale are not included in the financial statements until they are sold. The Trustees consider it impractical to assess the amount of donated stock held as there is no system in place to record these items or value them until they are sold. The value of these goods to the charity is instead recognised when they are sold in the shops.

Financial instruments

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Debtors

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

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the group 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, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the group's obligations are discharged, cancelled or they expire.

1. Accounting Policies (continued)

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Tax

Kirkwood Hospice is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Hospice is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

The trading subsidiary is liable to corporation tax on its chargeable profits. Current tax is provided at amounts expected to be paid (or recovered) using the tax rates and laws that have been enacted or substantially enacted at the balance sheet date. As all profits arising in the subsidiary were gift aided to the parent charitable company in both the current and prior financial year, no corporation tax has arisen.

Critical accounting estimates and judgements

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

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

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Depreciation of tangible assets

Depreciation policies have been set according to management's experience of the useful lives of the assets in each category, something which is reviewed annually.

The charity incurs expenditure on creating tangible fixed assets for use in the charity with costs being incurred over a number of months. The Trustees believe it is possible to segregate these costs into identifiable projects, and as such no depreciation is charged on that project until it is brought into use.

Legacies

Legacies are recognised as income when probate has been granted, the charity has established its entitlement to the funds and where sufficient information is available to allow it to measure its entitlement.

2. Income from donations and legacies

	2024 £	2023 £
Donations	673,566	843,893
Legacies	983,852	953,753
Total	1,657,418	1,797,646

Included in the above is restricted donations totalling £157,380 (2023: £196,010).

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of these are in the annual report. In accordance with FRS 102 and the charity SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

	2024 £	2023 £
Contractual payments	2,828,014	2,655,901
Performance related grants	24,600	–
Total	2,852,614	2,655,901

Included in the above is restricted donations totalling £nil (2023: £104,230).

4. Income from other trading activities

	2024 £	2023 £
Fundraising events	687,143	834,456
Lottery	844,131	862,083
Shop income	3,245,758	2,971,860
Total	4,777,032	4,668,399

All income was unrestricted in the current and prior year.

5. Income from investments

	2024 £	2023 £
Investment income	120,003	133,527
Interest	4,036	2
Total	124,039	133,529

All income was unrestricted in the current and prior year.

6. Analysis expenditure — For the year ended 31 March 2024

	Staff Costs 2024 £	Other Costs 2024 £	Depreciation 2024 £	Support Costs 2024 £	Total 2024 £
Raising Funds					
Merchandising	1,638,777	1,013,839	58,721	28,234	2,739,571
Lottery	74,835	108,677	–	697	184,209
Fundraising	400,284	195,126	–	175,001	770,411
Investment	–	–	–	20,115	20,115
Total	2,113,896	1,317,642	58,721	224,047	3,714,306
Charitable activities					
In-Patient Care	3,019,395	206,096	29,696	1,188,982	4,444,169
Support & Therapy Centre	174,048	16,805	–	67,917	258,770
Community Palliative Care	1,072,125	17,282	–	419,132	1,508,539
Family Care Team	231,802	8,375	–	90,635	330,812
Information & Education	271,874	1,351	–	152,728	425,953
Total	4,769,244	249,909	29,696	1,919,394	6,968,243
Support costs					
Personnel & Volunteers	215,434	82,508	6,573	(304,515)	–
Finance & Information	258,754	75,805	–	(334,559)	–
Projects & Administration	564,004	609,271	183,959	(1,357,234)	–
Total	1,038,192	767,584	190,532	(1,996,308)	–
Total Resources Expended	7,921,332	2,335,135	278,949	147,133	10,682,549

All expenditure on raising funds was unrestricted in current and prior year. Included within charitable activities is restricted expenditure totalling £86,068 (2023: £214,833).

6. Analysis expenditure (continued) — For the year ended 31 March 2023

	Staff Costs 2023 £	Other Costs 2023 £	Depreciation 2023 £	Support Costs 2023 £	Total 2023 £
Raising Funds					
Merchandising	1,416,174	959,903	47,013	17,356	2,440,446
Lottery	78,723	228,000	–	1,963	308,686
Fundraising	353,161	386,473	–	164,492	904,126
Investment	–	(44)	–	24,286	24,242
Total	1,848,058	1,574,332	47,013	208,097	3,677,500
Charitable activities					
In-Patient Care	2,741,838	145,617	34,705	1,170,397	4,092,557
Support & Therapy Centre	224,797	11,880	–	96,529	333,206
Community Palliative Care	1,019,297	21,281	–	429,614	1,470,192
Family Care Team	198,486	9,898	–	86,336	294,720
Information & Education	218,982	13,138	–	124,115	356,235
Total	4,403,400	201,814	34,705	1,906,991	6,546,910
Support costs					
Personnel & volunteers	196,817	73,624	–	(270,441)	–
Finance & information	173,016	50,653	–	(223,669)	–
Projects & administration	677,349	638,576	186,001	(1,501,926)	–
Total	1,047,182	762,853	186,001	(1,996,036)	–
Total Expenditure	7,298,640	2,538,999	267,719	119,052	10,224,410

7. Allocation of support costs

	Personnel & Volunteers 2024 £	Finance & information 2024 £	Projects & Administration 2024 £	Total 2024 £
Raising Funds	23,579	25,905	105,093	154,577
In-Patient Care	177,860	195,408	792,727	1,165,995
Support & Therapy Centre	10,252	11,264	45,696	67,212
Community Palliative Care Team	63,154	69,385	281,481	414,020
Family Care Team	13,655	15,002	60,858	89,515
Information and Education	16,015	17,595	71,379	104,989
Total	304,515	334,559	1,357,234	1,996,308

7. Allocation of support costs (continued)

	Personnel & Volunteers 2023 £	Finance & information 2023 £	Projects & Administration 2023 £	Total 2023 £
Raising Funds	20,079	16,607	111,514	148,200
In-Patient Care	155,891	128,930	865,760	1,150,581
Support & Therapy Centre	12,781	10,571	70,982	94,334
Community Palliative Care Team	57,954	47,931	321,851	427,736
Family Care Team	11,285	9,333	62,674	83,292
Information and Education	12,451	10,297	69,145	91,893
Total	270,441	223,669	1,501,926	1,996,036

8. Tax Charge

The Trust has charitable status, and its investment income and gains are exempt from corporation tax by virtue of the provisions of section 488, Corporation Taxes Act 2010. Furthermore, it is considered that the trading activities of the Trust are carried out as the primary purpose of the charitable company and, accordingly, any element of the operating surplus attributable to such activities is also exempt from corporation tax under the provisions of that section.

9. Investment management costs

	2024 £	2023 £
Investment manager fees	19,342	19,769
Total	19,342	19,769

All of the above costs are attributable to unrestricted funds and included within raising funds costs.

10. Audit Fees

	2024 £	2023 £
Fees payable to the charity's auditor for audit	15,000	12,500
Fees payable to the charity's auditor for other services	4,550	1,000
Total	19,550	13,500

Included within the audit fee is £4,000 (2023: £2,000) for the audit of the subsidiary.

11 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging/(crediting):

Net income/(expenditure) is stated after charging / (crediting):	2024 £	2023 £
Depreciation of tangible fixed assets	293,046	268,704
Operating lease rentals	354,276	390,090
Trustees indemnity insurance	1,605	1,235
Net losses/(gains) on fair value movement of investments	(65,298)	653,518

12. Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2023: £Nil).

The Trustees did not have any expenses reimbursed during the year (2023: £Nil).

The total amount of employee benefits received by key management personnel is £535,601 (2023: £530,406). The charity considers its key management personnel comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation & Marketing and the Director of Programmes and Support Services.

13. Staff costs and employee benefits

The average monthly number of employees and the full time equivalent (FTE) during the year was as follows:

	2024 Average	2024 FTE	2023 Average	2023 FTE
Nursing & Medical	114	81	115	80
Education	4	2	6	4
Catering & Domestic	20	16	23	16
Administration	34	30	26	18
Fundraising & Marketing	97	69	92	64
Total	269	198	262	182

The aggregate payroll costs of these persons were as follows:

	2024 £	2023 £
Wages and salaries	6,527,098	5,960,146
Social security costs	576,277	529,403
Pension costs	505,051	471,389
Consultancy and temporary staff fees	312,906	337,702
Total	7,921,332	7,298,640

13. Staff costs and employee benefits (continued)

The number of higher paid employees is disclosed below.

	2024 Number	2023 Number
£60,001 – £70,000	–	2
£70,001 – £80,000	2	–
£80,001 – £90,000	–	3
£90,001 – £100,000	3	–
£100,001 – £110,000	1	1
Total	6	6

14. Tangible fixed assets

	Freehold land and buildings £	Furniture and fittings £	Total £
Cost			
At April 1 2023	5,650,446	2,531,309	8,181,755
Additions	–	292,174	292,174
Disposals	–	(9,925)	(9,925)
At 31 March 2024	5,650,446	2,813,558	8,464,004
Depreciation			
At 1 April 2023	1,783,039	2,231,390	4,014,429
Charge for the year	112,593	180,453	293,046
Eliminated on disposals	–	(9,925)	(9,925)
At 31 March 2024	1,895,632	2,401,918	4,297,550
Net book value			
At 31 March 2024	3,754,814	411,640	4,166,454
At 31 March 2023	3,867,407	299,919	4,167,326

The cost of freehold land and buildings includes £21,000 (2023: £21,000) of land which is not depreciated.



15. Fixed asset investments

	Unrestricted Investments £	Endowment funds £	Total 2024 £	Total 2023 £
Group				
Opening Balance	5,260,219	6,415	5,266,634	5,610,819
Additions	1,376,922	–	1,376,922	1,095,605
Disposals	(2,057,517)	–	(2,057,517)	(1,023,803)
Realised and unrealised gains/(losses)	346,814	827	347,641	(415,987)
	4,926,438	7,242	4,933,680	5,266,634

	Unrestricted Investments £	Endowment funds £	Equity investment in subsidiary undertaking £	Total 2024 £	Total 2023 £
Charity					
Opening Balance	5,260,219	6,415	100	5,266,734	5,610,919
Additions	1,376,922	–	–	1,376,922	1,095,605
Disposals	(2,057,517)	–	–	(2,057,517)	(1,023,803)
Revaluation	347,641	–	–	347,641	(415,987)
	4,927,265	6,415	100	4,933,780	5,266,734

The fair value of investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

The historical cost of financial assets measured at fair value through income and expenditure for both the group and charity is £3,885,613 (2023: £4,325,756).

Investments in group undertakings are measured at cost less impairment on the basis that they represent shares in entities that are not publicly traded and the fair value cannot otherwise be measured reliably.
The charity's equity investment in subsidiary undertaking is a 100% holding in the ordinary share capital of Kirkwood Hospice Enterprises Limited, a company incorporated in England & Wales (company number 7368034), with its registered office at the same address as its parent. The charity holds 100 shares of £1 each, these are only shares allotted, called up and fully paid.

It pays all of its profits to the charity under the gift aid scheme. Kirkwood Hospice Enterprises Limited operates all commercial trading activity as fundraising in support of the charity. The results and aggregate amount of capital and reserves are disclosed below:

15. Fixed asset investments (cont.)

	2024 £	2023 £
Turnover	261,685	285,461
Cost of sales and administration costs	(260,579)	(247,249)
Other operating income	–	38,880
Profit before tax	1,106	77,092
Tax on profit	–	–
Profit after tax	1,106	77,092
Amount gift aided to charity	(1,106)	(77,092)
Retained in subsidiary	–	–
The assets and liabilities of the subsidiary were:		
Current assets	170,363	242,289
Current liabilities	(73,806)	(137,307)
Creditors: amounts falling due after more than one year	(22,504)	(30,929)
Total net assets	74,053	74,053
Aggregate share capital and reserves	74,053	74,053

16. Stock

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Catering & Housekeeping	2,981	4,259	2,981	4,259
Medical Supplies	3,067	6,081	3,067	6,081
Shop & Fundraising Goods	47,803	64,931	–	–
Total	53,851	75,271	6,048	10,340

17. Debtors

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	86,315	407,309	86,428	404,471
Other taxes and social security	43,695	53,759	39,519	59,826
Amounts owed by group undertakings	–	–	26,146	109,788
Prepayments and accrued income	368,471	553,864	366,485	551,926
Other Debtors	1,736	–	1,664	–
Legacies notified in advance	260,001	437,201	260,001	437,201
Total	760,218	1,452,133	780,243	1,563,212

18. Creditors: amounts falling due within one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	263,103	326,463	254,991	318,746
Other taxes and social security costs	135,579	123,683	135,726	123,683
Accruals	301,624	302,190	296,426	300,030
Deferred income (note 21)	100,543	261,561	100,543	261,561
Bank Loan	10,000	11,575	–	–
Other creditors	75,642	–	75,137	–
Total	886,491	1,025,472	862,823	1,004,020

19. Creditors: amounts falling after more than one year

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Bank Loan	22,504	30,929	–	–
Total	22,504	30,929	–	–

The bank loan was taken out in July 2022 and will be repaid by monthly instalments over a term of 6 years. The amount repayable in instalments which falls due after more than 5 years from the balance sheet date is £nil (2023: £nil). Interest at 2.5% is due on the amount outstanding.

20. Loans

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Amounts due within one year	11,873	12,156	–	–
Amounts due in two to five years	21,790	32,455	–	–
	33,663	44,611	–	–
Less future finance changes	(1,159)	(2,107)	–	–
Total	32,504	42,504	–	–

21. Deferred income – Group and Charity

	Total 2024	Total 2023
At 1 April 2023	261,561	206,297
Deferred in the year	2,112,819	2,045,354
Amounts release to income	(2,273,837)	(1,990,090)
At 31 March 2024	100,543	261,561

Income has been deferred which has been received in advance for future lottery draws of £59,581 (2023: £61,128) and for funding relating to future periods of £40,926 (2023: £200,433).

22. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2024 £	2023 As Restated £	2024 £	2023 As Restated £
Less than one year	350,911	385,429	343,161	378,429
Between one year and five years	650,952	967,202	645,139	954,952
Later than five years	3,083	40,083	3,083	40,083
Total	1,004,946	1,392,714	991,383	1,373,464

Disclosure of the comparative future minimum lease payments have been restated to ensure disclosure is in line with FRS 102. There is no impact on reserves as a result of this restatement.





23. Statement of funds

For the year ended 31 March 2024 Group	Balance at 1 April 2023 As Restated £	Income £	Expenditure £	Gains of Investment £	Transfers £	As at 31 March 2024 £
Unrestricted funds						
General funds	6,380,396	9,253,723	(10,303,436)	346,814	(145,372)	5,532,125
Designated funds						
Fixed asset fund	4,167,326	–	(293,045)		292,173	4,166,454
Total designated funds	4,167,326	–	(293,045)	–	292,173	4,166,454
Total unrestricted funds	10,547,722	9,253,723	(10,596,481)	346,814	146,801	9,698,579
Charity						
Unrestricted funds						
General funds	6,306,443	9,012,888	(10,062,693)	346,814	(145,372)	5,458,080
Designated funds						
Fixed asset fund	4,167,326	–	(293,045)	–	292,173	4,166,454
Total designated funds	4,167,326	–	(293,045)	–	292,173	4,166,454
Total unrestricted funds	10,473,769	9,012,888	(10,355,738)	346,814	146,801	9,624,534
Group and Charity						
Restricted funds						
Fixed asset fund	6,228	2,900	(2,310)	–	(5,795)	1,023
Capital works	100,000	–	–	–	(54,838)	45,162
Estates move	–	20,025	(20,025)	–	–	–
Decking & planters	–	60,000	–	–	(60,000)	–
Music therapy	1,000	2,495	(3,495)	–	–	–
Wheelchair	–	13,938	–	–	(9,481)	4,457
Cuddle bed	–	21,004	–	–	(14,995)	6,009
CNS Development	25,583	31,974	(57,557)	–	–	–
Other	3,768	5,044	(2,681)	–	(1,692)	4,439
	136,579	157,380	(86,068)	–	(146,801)	61,090
Endowment	6,415	–	–	827	–	7,242
Total	142,994	157,380	(86,068)	827	(146,801)	68,332

23. Statement of funds (continued)

For the year ended 31 March 2023 Group	Balance at 1 April 2022 £	Income £	Expenditure £	Gains of Investment £	Transfers £	As at 31 March 2023 As Restated £
Unrestricted funds						
General funds	6,238,968	8,955,235	(9,399,027)	(418,126)	1,003,346	6,380,396
Designated funds						
Fixed asset fund	4,159,925	–	(268,704)	–	276,105	4,167,326
Designated project fund	1,579,151	–	(341,846)	–	(1,237,305)	–
Total designated funds	5,739,076	–	(610,550)	–	(961,200)	4,167,326
Total unrestricted funds	11,978,044	8,955,235	(10,009,577)	(418,126)	42,146	10,547,722
Charity						
Unrestricted funds						
General funds	6,165,015	8,707,986	(9,151,778)	(418,126)	1,003,346	6,306,443
Designated funds						
Fixed asset fund	4,159,925	–	(268,704)	–	276,105	4,167,326
Designated project fund	1,579,151	–	(341,846)	–	(1,237,305)	–
Total designated funds	5,739,076	–	(610,550)	–	(961,200)	4,167,326
Total unrestricted funds	11,904,091	8,707,986	(9,762,328)	(418,126)	42,146	10,473,769
Group and Charity						
Restricted funds						
Fixed asset fund	5,983	16,259	–	–	(16,014)	6,228
Capital works	–	100,000	–	–	-	100,000
Music therapy	5,850	376	(6,226)	–	1,000	1,000
S&T Refurb	21,000	–	–	–	(21,000)	–
CNS Development	55,112	173,678	(203,207)	–	–	25,583
Other	6,902	9,927	(5,400)	–	(7,661)	3,768
	94,847	300,240	(214,833)	–	(43,675)	136,579
Endowment	5,403	–	–	(517)	1,529	6,415
Total	100,250	300,240	(214,833)	(517)	(42,146)	142,994

Fund Descriptions

a) Unrestricted funds

The general funds are available for the use at the discretion of the charity in furtherance of the general objectives as detailed in the Trustees report.

b) Designated funds

Kirkwood Hospice has clear policy and procedures to guide its management of reserves. The policy clarifies in more detail that the charity will hold designated funds to provide for specific future projects that are unlikely to be met by future income alone

A review of the financial position as at 31 March 2017 confirmed that the general reserve was 20 months of charitable expenditure, which equated to the charity holding £1.5 million in excess of their reserves policy at the time. As a result of this position the £1.5 million was transferred to the designated project fund. It should be noted that £950,000 was transferred to this fund during 2016 and 350,000 was transferred to this fund during 2020/21. ahead. Once again, there has been increases to the national minimum wage from £9.50 to £10.42 (9.69%) and continued high inflation and energy costs.

During the budget setting process for 2023-24 budgets, it was clear that another challenging year financially was needed to be factored into expenditure budgets. Looking at how the potential 2023/24 outturn would impact reserves, the Trustees made the decision to un-designate the Designated Project Fund as at 31st March 2023. This transaction can be viewed on page 38. It means that the balance of the fund as at 31st March 2023 of £1,237,305 has been returned to un-restricted funds.
The fixed asset designated fund comprises assets which were purchased to further the aims of the charity and are not considered to be restricted assets.

c) Restricted funds

The restricted fixed asset fund includes restricted income which has been received for equipment for the charity, of which £2,900 was received from the Sir George Martin trust to purchase syringe drivers.

The capital works fund are grants received for large projects of a capital nature, such as the installation of the generator in the year.
The estate move fund relates to projects relating to the continued development of the property and estate of the hospice, in which £20,025 was received from the Kirby Foundation.

The decking and planters fund is a newly established fund in the year, relating to the large-scale project to install new decking around the in-patient care unit. £60,000 was donated in the year by the Wolfson Foundation to fund this project.

The music therapy fund relates to the continued funding of the Kirkwood Chorus and other musical events.

The wheelchair fund relates to specific funds allocated to acquire wheelchairs to continue to support patients of the hospice. In the year £7,640 was donated by the Francis Winham Foundation to fund two new tilt wheelchairs, alongside a further two donations of £3,149 respectively by the Grace Trust and Sovereign Health.

The cuddle bed is another newly established fund set up to fund cuddle beds, a recent innovation to provide further comfort and support for palliative care patients. In the year, £18,254 was donated by Team Serenity and £2,500 from St. James's Place for the funding of these beds.

23. Statement of funds (continued)

The Clinical Nurse Specialist (CNS) Development Programme received £31,974 from the Haley Family Trust, which contributes towards the training, development and education of healthcare professionals.

Other funds relate to smaller scale projects including funding and support for nursing education and prescription training.

d) Endowment funds

The endowment fund is made up of investments transferred to the charity on condition that the capital should be retained and the income generated either retained or used to support the charities general activities, income generated by the endowment fund is considered to be unrestricted income.

24. Analysis of net assets between funds

As at 31 March 2024 Group	Tangible fixed assets £	Investments £	Cash £	Other current assets £	Liabilities £	Total £
Restricted funds						
Unrestricted funds	–	–	61,090	–	–	61,090
— Designated	4,166,454	–	–	–	–	4,166,454
— Unrestricted	–	4,926,438	700,613	814,069	(908,995)	5,532,125
Endowment	–	7,242	–	–	–	7,242
	4,166,454	4,933,680	761,703	814,069	(908,995)	9,766,911
Charity						
Restricted funds	–	–	61,090	–	–	61,090
Unrestricted funds						
— Designated	4,166,454	–	–	–	–	4,166,454
— Unrestricted	–	4,926,538	608,074	786,291	(862,823)	5,458,080
Endowment	–	7,242	–	–	–	7,242
	4,166,454	4,933,780	669,164	786,291	(862,823)	9,692,866



24. Analysis of net assets between funds (continued)

As at 31 March 2023 Group	Tangible fixed assets £	Investments £	Cash £	Other current assets £	Liabilities £	Total £
Restricted funds	–	–	136,579	–	–	136,579
Unrestricted funds						
— Designated	4,167,326	–	–	–	–	4,167,326
— Other	–	5,260,219	649,174	1,527,404	(1,056,401)	6,380,396
Endowment	–	6,415	–	–	–	6,415
	4,167,326	5,266,634	785,753	1,527,404	(1,056,401)	10,690,716
Charity						
Restricted funds	–	–	136,579	–	–	136,579
Unrestricted funds						
— Designated	4,167,326	–	–	–	–	4,167,326
— Other	–	5,260,319	476,592	1,573,552	(1,004,020)	6,306,443
Endowment	–	6,415	–	–	–	6,415
	4,167,326	5,266,734	613,171	1,573,552	(1,004,020)	10,616,763

25. Pensions and other post-retirement benefits

Employees of the charity are entitled to join either the NHS Pensions Scheme (eligible employees only), or the Kirkwood Hospice Stakeholder Pension Plan.

NHS Pension Scheme

Eligible employees are able to remain in the NHS Pensions Scheme as if they were still in the employment of an employing authority. The NHS Pension Scheme is an unfunded occupational pension scheme backed by the Exchequer, which is open to all NHS employees and employees of approved organisations. The scheme provides pensions, in varying circumstances for employees of participating employers. The scheme receives contributions from employers and employees to defray the costs of pensions and other benefits. The scheme is subject to a full actuarial valuation every four years and an accounting valuation every year. Details of benefits payable, and the basis for valuations under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs/pensions. The scheme is accounted for as a multi-employer scheme under the Charity SORP (FRS102) and, as no surplus or deficit is able to be identified and allocated to the separate employer, the contributions have been accounted for as a defined contribution scheme and no share of the surplus or deficit included in these financial statements.

In the year ended 31 March 2024, the charity made contributions to the NHS Pension Scheme totalling £323,749 (2023: £299,946). Employer contributions were 14.38% and employee contributions were in the range of 5.6% to 13.5% of pensionable pay.

25. Pensions and other post-retirement benefits (continued)

Other Pension Schemes

Other employees are entitled to join the AEGON - Kirkwood Hospice Stakeholder Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are 7.5% of pensionable pay for the employer and 6% of pensionable pay for the employee. New employees are auto enrolled if eligible into this scheme, the contribution rates being 5% for the employer and 5% for the employee. The employee then has the option to increase their contributions to 6% if they so wish. In the year ending 31 March 2024, the charity paid contributions to the schemes totalling £181,302 (2023: £171,442).

The contributions are allocated to unrestricted funds.

26. Contingent asset

At the year end the charity had 27 legacies (2023: 7) confirmed, which the Trustees believe are unable to be measured reliably as the solicitors at present are unable to quantify the value of the proposed estate.

27. Financial commitments

There were no contractual commitments for the acquisition of tangible fixed assets in the current or preceding year.

28. Prior year adjustments

The following prior year adjustments have been made:

Operating lease commitments
The 'later than 5 years' split was not included in the prior year financial statements for both the group and company.

The previous disclosure total was £1,208,783 in the group and £1,187,470 in the Charity. Additional amounts totalling £183,931 for the group and £185,994 for the charity have been added to the disclosure at note 22 to appropriately reflect operating lease commitments in place. There is no impact on reserves as a result of this restatement.

Restricted funds – Music Therapy
Included within Other restricted funds at 31 March 2023 was £1,000 relating to the Music Therapy Fund. An adjustment has been made to the prior year to transfer this balance from Other to the Music Therapy Fund so as to correctly disclose the balance held on this fund as at 31 March 2023. As this is a transfer within restricted fund type only, there is no impact on overall reserves as a result of this restatement.

29. Related party transactions

During the year donations totalling £4,988 (2023: £644), excluding the value of donated goods, were received from Trustees, none of these had conditions attached. There were no other related party transactions.

30. Consolidated Statement of Financial Activities (incorporating an income and expenditure account) for the year ended 31 March 2023

For the year ended 31 March 2023 Group	2023 Unrestricted Funds – General £	2023 Designated Fixed Asset Fund £	2023 Designated Project Funds £	2023 Restricted Funds £	2023 Endowment funds £	2023 Total £
Income and endowments from:						
Donations and legacies	1,601,636	–	–	196,010	–	1,797,646
Charitable activities	2,551,671	–	–	104,230	–	2,655,901
Other trading activities	4,668,399	–	–	–	–	4,668,399
Income from investments	133,529	–	–	–	–	133,529
	8,955,235	–	–	300,240	–	9,255,475
Expenditure on:						
Raising Funds	(3,677,500)	–	–	–	–	(3,677,500)
Charitable activities	(5,721,527)	(268,704)	(341,846)	(214,833)	–	(6,546,910)
Total Expenditure	(9,399,027)	(268,704)	(341,846)	(214,833)	–	(10,224,410)
Net gain on investments	(418,126)	–	–	–	(517)	(418,643)
Net income/(expenditure)	(861,918)	(268,704)	(341,846)	85,407	(517)	(1,387,578)
Transfers between funds	1,003,346	276,105	(1,237,305)	(43,675)	1,529	–
Net movement between funds	141,428	7,401	(1,579,151)	41,732	1,012	(1,387,578)
Reconciliation of funds:						
Total funds brought forward	6,238,968	4,159,925	1,579,151	94,847	5,403	12,078,294
Total funds carried forward	6,380,396	4,167,326	–	136,579	6,415	10,690,716

Getting in touch

Connect with The Kirkwood and 24/7 Advice Line
01484 557 910

The Kirkwood Main Reception
01484 557 900

Fundraising
01484 557 911

Website
thekirkwood.org.uk
Email
info@thekirkwood.org.uk

Address
The Kirkwood
21 Albany Road
Dalton, Huddersfield
HD5 9UY

Kirkwood Hospice is a Company Limited by Guarantee in England (No. 1645888) and a Registered Charity (No. 512987)







Our support began as a hospice, but today it is a promise: to support the life and legacy of all of those affected by a life limiting illness.

We help those in our care to live well and to make the most of every single day. We make the complex simple by focussing on what's important. And we support families and loved ones to live on – and live well.

We're here for local people across our community whenever and wherever they need us, helping to improve their quality of life – in the ways that matter most to them.

Through thick and thin, giant hugs and bottomless mugs, we support life for anyone affected by a life limiting illness here in Kirklees.

KIRKWOOD HOSPICE

England & Wales - Charity number 512987

Accounts

The Kirkwood

Annual Report 2022–23




THE KIRKWOOD SUPPORT LIFE
THE KIRKWOOD SUPPORT LIFE
THE KIRKWOOD SUPPORT LIFE

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended
31 March 2023



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Welcome from our Chair & Chief Executive

We are proud to be part of The Kirkwood Movement and pleased to have guided The Kirkwood through what has been a challenging year in The Kirkwood's history. Despite all we have faced, recovering from the pandemic and navigating tough economic times, what we are most proud of is that The Kirkwood continue to support more and more people affected by any life limiting illness in our local communities, every step of the way.

The Kirkwood play a leading role in ensuring that the very best care is available to people in Kirklees, and we continue to be recognised by our partners as the experts in palliative and end of life care. We provide one of the most comprehensive models of service available in any part of the UK; more people within our community access and benefit from our services when compared to many of our peers.

But we will not rest on our laurels; we cannot do so until everyone who needs our care and support is able to receive it. That is why we have set an ambitious aim to double the number of people we care for by the end of this decade. That might seem quite a tall order, but we are proud to report that we have achieved the same in the last 10 years. Through service redesign and development, relentless campaigning with our partners and in our local community, and the unwavering support of local people, we have provided care and support to more than double the number of patients since our new In-Patient unit – The Kirkwood's Hospice - was opened back in 2013.

Like so many other charities, we are operating in a very challenging environment at the present time. Unlike other similar charities, who often have a more limited-service offering, The Kirkwood provide care and support every step of the way, from the moment someone receives a diagnosis or their illness impacts their quality of life. Our focus is not only on complex clinical and medical care, but also on the provision of social, spiritual, emotional, and psychological support during a critical phase of life. The unique needs of each patient and those that matter to them requires a multi-disciplinary team of professionals, which in turn means our expenses are significant.

Since the pandemic, The Kirkwood's operating environment has changed markedly. Its unique impact, followed by the subsequent cost-of-living crisis, has been the biggest period of change the charity has experienced in a long time. We are living with massive uncertainty in relation to both income and expenditure, which means achieving a balanced budget is more challenging than ever before.

However, that doesn't change our guiding principles. Our strategy remains the same; we are still committed to ensuring that our services are available to all who could benefit, therefore we need to increase funding from our local community to realise this ambition. We will achieve this by using The Kirkwood's refreshed brand to ensure that more people understand and value the work that we do and are inspired to support us; and we also need to increase the level of funding received from the NHS, linked to the value that we are creating within Health and Social Care in Kirklees.

We need to achieve parity of funding alongside other Hospice providers in West Yorkshire and England. The funding available to The Kirkwood is currently less per capita than most other Hospices in West Yorkshire, despite delivering a more comprehensive model of care to more patients per capita than others. At present we are reassured that our partners recognise our role in the Health and Social Care sector and have stated an ongoing commitment to address any variance in hospice funding. We will continue to work hard with them to achieve a formal recognition of the situation and additional allocated funding.

The Kirkwood are, and have always been, a movement; a community of people from every part of the local area that believe people should be cared for as well at the end of their lives as they were at the start. We are as determined as ever to ensure that The Kirkwood are here for everyone who needs our support in the future. We know that the key to achieving our ambitions is improving the knowledge of local people about who we are and what we do, so they will be motivated to support us or reach out for our care. We will continue to campaign and urge local people and organisations to join The Kirkwood Movement, find their place within it and work together to strengthen it.

With the help of The Kirkwood's many supporters, partners, employees, and volunteers we continue to ensure that local people have high quality care and support available to them in the most challenging times of their lives. Together we have achieved a huge amount this year, in difficult circumstances. This report provides details of all those achievements. Together we will embrace the challenges that the future holds, by continuing to focus on what is most important; the needs of the patients and families that we are here for, the experience that individuals and those that matter to them have under our care, and the memories of life and legacy they leave within their community.

Lorraine

Lorraine Chapman
Chair of Trustees
The Kirkwood

Michael

Michael Crowther
Chief Executive
The Kirkwood

Trustees' Annual Report including Directors' Report & Strategic Report

Year Ended
31 March 2023

Objectives & Activities

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity.

Kirkwood Hospice is a registered charity, number 512987 and a company limited by guarantee in England, number 1645888. The organisation was incorporated as a company limited by guarantee on 23 June 1982 and registered as a charity on 3 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects for which Kirkwood Hospice (referred to as The Kirkwood in this report) is established are to promote the relief of sickness by such charitable means as are considered appropriate; the governing documents define those charitable means in furtherance of those aims. There have been no material changes to these objectives since the last Annual Report.

Mission Statement

The Kirkwood provide specialist care, free of charge, to adults in Kirklees with advanced progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes. Care and support is also provided to their family members, friends and carers, both during the illness and after death. Through education, training and partnership with others The Kirkwood improve care for everyone affected by a life limiting illness.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

The eligibility for our services is described below; in addition, The Kirkwood have further developed eligibility criteria for accessing In-Patient care at their facility in Huddersfield.

Common eligibility criteria were agreed in the year 2000 by all providers of specialist palliative care (SPC) working in Calderdale and Kirklees in order to ensure equity of access. These criteria reflect those adopted by other SPC services across Yorkshire.

The three elements of the eligibility criteria are:

That patients should have active, progressive and potentially life threatening illness.

That patients should have unresolved, complex needs that cannot be met by their current caring team, or it is anticipated that the patient will develop such needs in the near future. These needs may be psychological, social, spiritual, or physical.

Patients must have been recently assessed by a member of a Specialist Palliative Care team.

Services provided

The Kirkwood help local people, with an illness that cannot be cured, to live well and die with dignity and where possible in a place of their choice. We provide services, free of charge, to people in Kirklees affected by life limiting illnesses that focus on their quality of life. We provide care for people affected by any life limiting illness, including cancer, neurological conditions, advanced heart and lung diseases and dementia. We also provide services to patients' families, carers and anyone that is important to them.

Most patients use a combination of services as their illness progresses and draw on the specialist skills of The Kirkwood's multi-professional team, who work in collaboration with colleagues in all care settings to provide continuity of care. The Kirkwood also provide programmes of education to other professionals who are caring for people with life limiting illnesses. In this way we seek to improve the quality of care experienced by all people who have palliative care needs.

Our services are continuously monitored, evaluated and reviewed to meet the changing needs of patients and their families. All our services are delivered taking into account all current national guidance and quality statements and standards.

The Kirkwood are regulated by the Care Quality Commission 'CQC'). The CQC suspended their routine inspection programme in March 2020 in response to Covid-19 and do not intend to resume it for the immediate future. They continued to use a mix of onsite and off-site monitoring to ensure the public have assurance as to the safety and quality of the care they receive. At the time of writing this report the CQC have not found evidence that they need to carry out an inspection or reassess The Kirkwood's rating.

An inspection was carried out in September 2016 and the rating awarded was 'Good' overall with an 'Outstanding' rating for Care. More information is available on the CQC website (http://www.cqc.org.uk/location/1-115011048).

Overview of impact for beneficiaries

The Kirkwood exist to support anyone affected by any life limiting illness, every step of the way. We help people to maintain and improve their quality of life so that they can focus on what is really important to them. We support patients, their families and those that care about them. In the 12 months to March 2023, a total of 2,570 people affected by a life limiting illness were supported to achieve the best possible quality of life possible. The Kirkwood provides a wide range of services that benefit more people in our community than many other hospices across the country.

The Kirkwood are here to offer the right advice and support for anyone affected by a life limiting illness at any point from diagnosis. Our Specialist Advice Line Service handled 15,254 calls in the last year and 1,890 patients accessed some form of care and support from one or more of our services, which is 12% higher than the previous year.

We place great importance on the experience of those people who use our services and value their feedback. Obtaining service user feedback has been more challenging in recent years, however we continue to act on feedback from our service users and their families, both formal and informal. This is shared primarily within the relevant clinical teams and departments; it remains their priority to improve our approach and secure an increased level of quantitative feedback from the people who use our services.

The Kirkwood Support Life until the very end of life, helping people to have as good a death as possible, where their symptoms are managed so that they are able to focus on what matters most to them. In this reporting period, The Kirkwood cared for a total of 989 local people that died. Our team of experienced professionals provide the best care for people at the very end of their lives, meeting their individual needs as far as possible and helping the vast majority (90% in the last year) to avoid dying in hospital.

Services are provided to support patients' family members and carers through their loved one's illness and in bereavement. We help these people with their emotional and psychological needs and support them in finding ways to cope more effectively following bereavement and move forward in life. During 2022-23, a total of 668 individuals accessed this support through The Kirkwood Counselling Team, which is a 50% increase on 2021-22.

For many people, supporting The Kirkwood following the death of a loved one is an important way to pay tribute to their life and honour their memory. This support comes in many forms, and from all parts of our community. In this period, over 30,500 local people made a contribution to make sure that everyone affected by a life limiting condition has access to the very best care and support. This is 10% higher than reported last year, demonstrating a wider reach across our community, and also in some part following our work to improve our ability to identify everyone in the movement.

Individual services providing public benefit

The way that people are supported by The Kirkwood has changed significantly in recent years. This is in response to the pandemic and also the way we have transformed services to be more accessible and flexible than ever before. In 2022-23 The Kirkwood continued to support the most vulnerable people in our local communities, flexibly, meeting the needs of as many patients and families as possible through the most comprehensive range of services available in West Yorkshire. Despite ongoing risks relating to Covid-19, our In-Patient beds were always available, although there were periods where we had to reduce the number of beds available in order to effectively manage the risk of infection.



The Kirkwood In-Patient care

For patients requiring care and support to address complex problems associated with life limiting illness, and sometimes care at the end of life.

	5 Year Average	2021/ 2022	2022/ 2023	Increase/ Decrease
Patients per In-Patient bed	17.53	16.86	17.50	+3.8%
In-Patient Admissions	280	244	294	+21%
Discharges from In-Patient Unit	93	83	98	+18%
Patients cared for at the end of life	178	156	182	+17%
Out of hours admissions	72	71	64	-9.85%

As described earlier, the capacity of the In-Patient Unit was affected by the infection prevention and control measures that were necessary to maintain safety of our patients and colleagues, which meant that the number of beds available for admissions were reduced for periods within the year. That said, the numbers of patients supported has recovered well, back to normal levels in the past 12 months, and has increased above the five-year average.

The Kirkwood Counselling Team

This team provides psychological support and counselling for patients and families during illness and in bereavement. The team's work includes support for children affected by the death or life limiting illness of a close family member.

	2021/ 2022	2022/ 2023	Increase/ Decrease
Total number of service users	444	668	+50%
Pre-bereavement support – contacts	1,064	1,243	+17%
Counselling sessions for bereaved people	530	795	+50%

The Kirkwood's counselling activity has returned to pre-pandemic levels as we have been able to reintroduce group work and our accessible service model. The team has experienced increased demands as the caseload that is being managed is more complex in nature as a result of people's experiences during the pandemic.

The Kirkwood Community Palliative Care Team

The Kirkwood's team of fifteen community nurses provide care in every town and village across Kirklees. The Kirkwood Nurses are Clinical Nurse Specialists that provide advice on all aspects of pain and symptom control and provide emotional and psychological support for patients at home and in care homes. The Kirkwood Nurses also provide advice to health care professionals and deliver education and training on all aspects of palliative care.

The team includes Dementia Specialist Nurses and Nurses that are focussed on the needs of people who are living in care homes.

	5 Year Average	2021/ 2022	2022/ 2023	Increase/ Decrease
Total Patients supported by The Kirkwood Nurses	1,286	1,249	1,410	+13%
Home visits carried out by The Kirkwood Nurses	2,292	1,555	2,286	+47%
'Virtual consultations' carried out by The Kirkwood Nurses	N/A	422	149	-64%
Phone calls to patients, families, or professionals	14,331	13,809	14,051	+1.75%

The service continues to operate a mix of face-to-face visits and virtual consultations, although the virtual support is much reduced since the pandemic. Significantly, more home visits were possible this year, and virtual consultations were still used to support some patients and families. The total number of patients accessing the service was 13% higher than the previous year and above the five-year average.

The Kirkwood Advice Line

The Kirkwood provide a specialist palliative care advice line 24 hours a day, every day of the year.

	5 Year Average	2021/ 2022	2022/ 2023	Increase/ Decrease
Total calls responded to	15,340	15,101	15,254	+1%
Total calls outside normal hours	1,309	1,292	1,203	-7%

Health Care professionals, patients and their carers contact The Kirkwood for expert advice at any time of the day or night, seven days a week. The aim of this service is to enable more patients to be supported and, as their illness progresses, to have their needs met as soon and as fully as possible. As the clinical model stabilised following the pandemic, the numbers of people being supported by the advice line has returned to a lower level.

The Kirkwood Support & Therapy Service

Patients and those that care for them traditionally accessed support and advice from our team by attending our Drop-In service, scheduled appointments or group activities at the Dalton site or at the Rosewood Centre

in Dewsbury. During the reporting period The Kirkwood did not provide the traditional service model due to the residual impact of the coronavirus pandemic. The Kirkwood Support & Therapy service is in a period of transformation as we look to provide access in different locations across our local area. A series of sessions were delivered within GP practices and other community locations to target patients that otherwise may not have accessed services. The Kirkwood has not yet established a reliable data process to capture the number of individuals accessing and benefiting from services at the new locations. We also continue to deliver virtual sessions as a way to improve access for a range of service users.

The Kirkwood Care Co-ordination

The Kirkwood Care Co-ordination team continues to deliver a key service to support patients and families to access packages of care and support. The range of signposting and support is wide ranging, including care home placements, equipment in the home, benefits, ongoing support and guidance and carer support networks. The team ensure that the priorities and choices of patients and their loved ones are recorded, understood and every attempt is made to deliver them where possible.

	2021/ 2022	2022/ 2023	Increase/ Decrease
Total number of service users	1,297	1,272	-2%

Education & Training

The Kirkwood provide Palliative and End of Life Care training for other health and social care agencies – and also for visiting students. Specific programmes have been developed for professionals who work for Locala Community Partnerships CIC, Calderdale and Huddersfield NHS Foundation Trust, local Care Homes and GP Practices. These programmes aim to improve the delivery of palliative and end of life care in all settings. A total of 311 professionals from other organisations accessed training and education provided by The Kirkwood during the period.

	2021/ 2022	2022/ 2023	Increase/ Decrease
External professionals accessing training	148	311	+110%

Volunteering

All aspects of The Kirkwood's services are underpinned by the various support service teams and volunteers who provide help at the main hospice site in Dalton, in the Fundraising Department and in The Kirkwood shops. During the year there were 998 volunteers connected with The Kirkwood, which is an increase on pre-pandemic levels. Volunteer roles at The Kirkwood's hospice in Dalton returned once this was possible, however systems have not accurately captured the hours they contributed. Using data captured between July 2022 and March 2023, the pro rata value would be 8,507. The Kirkwood shops benefited from 65,393 hours of volunteer time, which is less than pre-pandemic levels, in the main due to the fewer number of shops.

	2021/ 2022	2022/ 2023	Increase/ Decrease
Total number of The Kirkwood Volunteers	985	998	+1%
Hours of volunteering supporting services at Dalton	–	8,507*	N/A
Hours of volunteering supporting The Kirkwood Shops	63,790	71,770	+12%

**Volunteer Hours at The Kirkwood's Hospice in Dalton are pro rata based on July 2022 to March 2023.*

Strategic plan

We are a movement of people who are passionate about ensuring the best care is available to local people as they approach the end of their life. We deliver expert care in every street, village and town in our local area. We will not rest until all people whose quality of life is affected by a life limiting illness have the support they need to live the best quality life they can.

Our strategy reflects this ambition; we want to double the number of people we provide care and support to within this decade and to become the 'go to' charity for anyone that is affected in any way by a life limiting illness in Kirklees.

Our biggest opportunity is still to engage better with our local community to improve the understanding of who we are and what we do. People do not access our care and support because they don't think we are relevant to them or do not understand what we do. We also believe more people will support us if they understand the difference The Kirkwood make to the lives of local people, compared to other charities.

If we are successful, then more people will get the support they need from The Kirkwood and more people will be inspired to join our movement so that no one needs to face a life limiting illness alone.

As we pursue this ambition we will always focus on the quality of our services and providing the best care for patients, carers and families. At the same time, we will relentlessly try to increase the resources available to us to achieve our ambitions.

In addition, our current strategic plan focusses on building The Kirkwood Movement so that:

We increase the support available to us from across our community – increasing both income and the time donated through volunteering
We support more people affected by any life limiting illness

To achieve this, we must make sure that people in our local community feel that The Kirkwood's care is for them, irrespective of their personal identity, beliefs or heritage. In this way, we will reduce any inequalities experienced by people in our community who have not benefitted from our charity's work in a way that they could have.

We also need to fully implement our refreshed identity. This means we need to be more present and visible across our local area so that the ways in which The Kirkwood Support Life become more accessible, more flexible and more agile than ever before.

The Kirkwood – Purpose

To support anyone affected by any life limiting illness, **every step of the way**.

The Kirkwood – VIsion

A world where no one needs to face a life limiting illness alone and where everyone has access to the support they need to **live the best quality of life they can**.

The Kirkwood Strategic Aims

To **double** the number of people we support

Provide the **best possible care** to patients, their families and those who care for them

Work with communities and partners to **improve the understanding** of The Kirkwood

Become **the 'go-to' charity** for anyone affected by life limiting illness

The Kirkwood Strategic Objectives

Activate the Brand to Build The Kirkwood Movement

Become more diverse in every aspect of who we are and what we do

Be more accessible, more flexible and more agile than ever before

SUPPORT LIFE

How we are doing

The table below is a summary of our progress against key measures since the end of the last decade (2019-20), these high level measures track the achievement of our strategic aims:

The size of The Kirkwood Movement Increased to 30,500 people from 22,500	↑ +36%
The Numbers of people cared for at the end of life Increased to 989 from 686	↑ +44%
The total number of patients supported by The Kirkwood Increased to 1890 from 1505	↑ +26%
The Kirkwood's spend on its charitable purpose Increased to £6.5m from £5.3m	↑ +23%
The Kirkwood's income generation contribution Increased to £1.89m from £1.75m	↑ +5%

Fig. 1 – Summary of The Kirkwood's Strategic Indicators

Growth of patient and family impact

The Kirkwood have been making significant progress towards our strategic aims over recent years. This decade we have seen a large increase in the impact we have on patients and families in Kirklees.

The overall number of people The Kirkwood care for has increased by a quarter, and the number of people supported at the very end of life has increased by 44%.

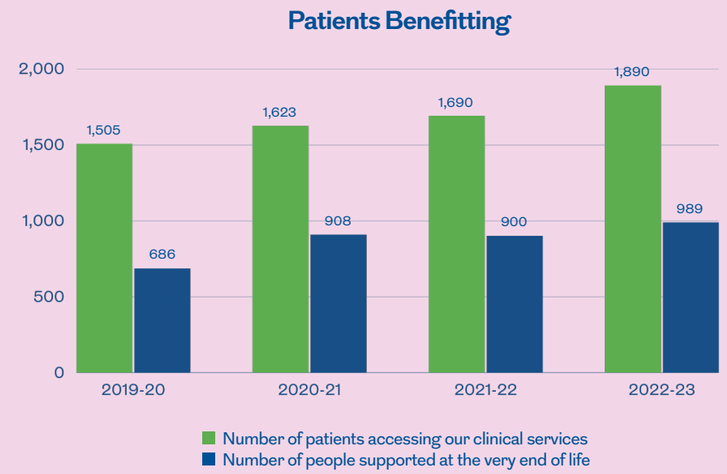


Fig. 2 – Patients benefiting from The Kirkwood's services.

The most recent service development has been enabled by the funds designated from reserves. This enabled us to introduce The Kirkwood Care Co-ordination Service, and also further expand The Kirkwood Community Palliative Care service, including the development of a focus into specific target groups of patients who we believe The Kirkwood can better support; people living with dementia and people living in residential or nursing homes. We have also invested in an additional Consultant in Palliative Medicine to ensure there is sufficient medical oversight for the increase in patients within our care.

Growth of clinical services expenditure

The Kirkwood's investment in clinical services has increased over this time, however this has far been exceeded proportionately by the number of patients benefiting. The growth has been achieved by the expansion of the services we provide to support people in their own homes, and in services that remain in contact with patients when they are relatively stable and have fewer complex needs. The current economic crisis has changed this, and in the past 12 months expenditure has accelerated beyond forecast.

The Kirkwood Charitable Expenditure

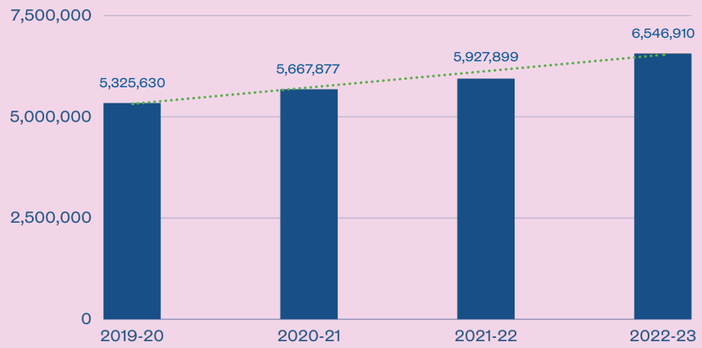


Fig. 3 – Growing expenditure on The Kirkwood's clinical services

Income not keeping pace

During the same period, The Kirkwood have been successful in increasing income from its own activities and from the NHS in terms of both grant and contracted funding.

The Kirkwood's income generation contribution has hit £1.89m in this financial year. In comparison, it was £1.25m in 2014-15, which represents a growth of 51% in this period. Income generation strategies have been successful in refining our methods to improve our return on investment in both fundraising activities (e.g., Events, Trust funds, Lottery, and individual giving) and in our retail operation (e.g., improved stock management, furniture shops, eCommerce).

The activation of The Kirkwood's refreshed identity in 2020 has delivered a firm foundation for our income generation capability, which has been demonstrated through the recovery of the community fundraising income since the pandemic, which has not been the experience of our peers. The Kirkwood have also focussed on maximising the income that is available from the government through the NHS and other statutory organisations. Our approach has been to integrate as much as possible with our partners. As a result, we have seen an increase in funding from these sources, most recently an increase of £400k to the recurrent grant in 2022-23. Despite the increase in funding, The Kirkwood remain behind the average of funding that is available to other hospices in West Yorkshire and the rest of England in terms of funding per head of the population.

The growth in funding from the NHS has not kept pace with the increase in clinical expenditure and as a result a greater proportion of expenditure has been covered by voluntary income. Overall, our funding was broadly tracking the increase in expenditure until the pandemic, and during the pandemic The Kirkwood had the benefit of one-off funding from a number of sources which ensured that our expenditure was covered as our services were reaching as many people as possible through this time. Since the pandemic we are experiencing massive uncertainty about both income and expenditure, which means that balancing expenditure and income is even more challenging than before.

Income does not cover expenditure

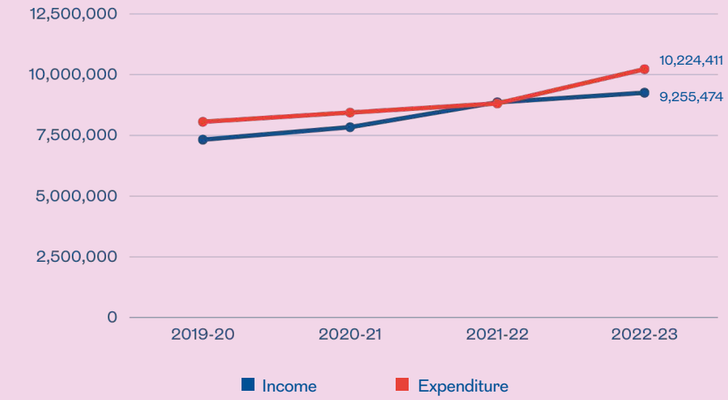


Fig. 4 – Income not keeping pace with expenditure

In the thick of it

There has been a paradigm shift in the world in which The Kirkwood operate; recent events including the Covid-19 pandemic and the war in Ukraine have permanently changed our external environment. As a result, income and expenditure will remain uncertain for some time. We have budgeted a deficit in 2023-24 and this is set to continue into subsequent years. The non-recurrent support The Kirkwood received through the pandemic helped to close the gap of an underlying deficit between income and expenditure which has been exacerbated by the cost-of-living crisis.

Our strategy for income remains the same; that we increase funding from our local community by activating the brand to ensure that more people understand and value the work that we do and are inspired to support us, and that we work to increase the funding we receive from the NHS linked to the value that we are creating within Health and Social care in Kirklees (our goal is broadly that we will achieve parity of funding alongside the other Hospice services in West Yorkshire).

Strategic Plan: 2022-23 Achievements

The implications of our current situation could be severe, we need to engage with all stakeholders about the possible responses to current challenges.

As we readjust our plans within the existing Strategic Framework, our clinical services will focus on delivering as much as possible within a tight financial envelope. We cannot afford to deliver less on income; we need to deliver more contribution and continue to invest appropriately.

As set out above, despite the challenging environment in which The Kirkwood are operating, we have still managed to make progress with the priorities that we have set in our Strategic Plan.

A summary of progress against our annual objectives is as follows:

We successfully implemented Connect with The Kirkwood, a new service development that sits alongside our clinical services and ensures that we maximise referrals into and navigate patients and families effectively through our services.

We delivered the most ambitious event ever held by The Kirkwood; Snowdogs Support Life, Kirklees. This was a mass participation public art trail, which not only brought much needed fun and engagement to our local communities, but successfully delivered a new platform for future support and engagement for our charity.

This year we have realised an increase in both recurrent and non-recurrent funding that is available to The Kirkwood from the NHS. This is an acknowledgement of the profile and reputation of The Kirkwood and follows a sustained period or engagement and campaigning with key stakeholders at all levels over the past few years.

We have successfully introduced a new Director of Clinical Services into the team. Lynne Hall-Bentley commenced in post in March 2022. Lynne's introduction has resulted in changes to strategy and structure within her first year.

The Kirkwood have retained status of GOOD with the Care Quality Commission following their monitoring activities. This followed effective preparation, including mock inspections involving partners.

The Kirkwood 'Impact Event', at the John Smith's Stadium, attracted over 100 important members of The Kirkwood Movement to come together and celebrate our achievements in recent years.

In partnership with an organisation called Sector Three, we have developed The Kirkwood digital roadmap, which underpins how we will progress this important aspect of our strategic business plan.

We have made positive changes to our leadership structures across all areas of The Kirkwood, with new roles in Finance, Resources and Income Generation, and an entirely new operating and leadership structure in Clinical Services.

Annual Business Plan 2023-24

The Kirkwood's operating environment during 2022-23 continued to be challenging – we experienced employee turnover in key roles following Covid, escalating costs and uncertainty around income. This has meant that some priorities did not progress as planned. However, we continue to see these as priorities and they are key aspects of our 2023-24 Annual Business Plan:

We hoped to have developed the role of Support Life Champions and have inducted more people into this important role.

Our plans to progress Equality, Diversity and Inclusion within The Kirkwood have been delayed. It is not yet embedded as a core part of our strategy with clear communication about where we are going and how we are developing.

While the concept of The Kirkwood Information Points has been developed, we have yet to install the first examples of this key brand / communication device.

Sustainable Financial Model

Fundamental to the refresh of the existing strategy is securing a future operating model that is sustainable, so that The Kirkwood's services are affordable within the financial envelope that is available to the charity.

We have set a budget for 2023-24 with a significant operational deficit. This will need to be reduced when we set the budget for 2024-25.

A priority objective for 2023-24 is to systematically review all The Kirkwood operational models to ensure we meet the standards we aspire to in the most efficient way possible. Activity plans will be developed for Clinical Services, Support Services and Corporate services with the relevant standards agreed within a reduced financial envelope.

For income generation, the operating model will be defined according to the contribution required in future years. Investment decisions will be considered against future targets.

Integrating income generation and clinical services developments

The Kirkwood's future sustainability relies on increased support from our local community and associated increases in voluntary income. The most committed supporters of The Kirkwood have always been the people who have experienced, themselves or through family and friends, the care that we provide. We know that this connection has been stronger and more tangible with people who have experienced In-Patient care. The majority of The Kirkwood's patients and families do not need to access In-Patient care. They benefit from the many other ways we provide expert care and support. Therefore, we need more patients and families to understand that it is The Kirkwood that provide care and support to them within their own homes and in their communities.

The aim is:

That the maximum possible number of patients and families, their networks

and those in our local community understand that The Kirkwood is a charity, are inspired to join the Movement, feel good about doing so, and that this translates into sufficient financial support to enable The Kirkwood's care to reach more people.

In 2023-24 we will drive a culture change within income generation and clinical services that integrates our approach to engaging more supporters and to providing care to more patients and families.

We will try to connect all the 1,900 patients we care for each year, and those in their networks, with the opportunity to support The Kirkwood and others in their community through:

Continuing to activate the brand and being sharper in our messaging.

Bringing the whole of our workforce together and making both income generation and referrals everybody's business.

There are two important service developments planned for 2023-24:

The full implementation of 'Connect with The Kirkwood.'

Creation of three community hubs where The Kirkwood will be present, more visible, and active within target communities in Kirklees.

The implementation of these service developments will be a joint approach between income generation and clinical services to ensure that we maximise the opportunities to increase the numbers of supporters engaged and patients cared for.

The Kirkwood's New Conversation

As indicated earlier, The Kirkwood's current environment is challenging and the constrained financial circumstances we find ourselves in may have implications for our future growth. We recognise that as finances are challenging this may limit how fast we can make progress towards our ambitions to reach more people. We have an ambitious strategy, however we need to work hard to make sure our financial model is sustainable, while refining the way we operate and deliver services.

In January 2023, we started The Kirkwood's New Conversation with the employed workforce, the aim being to gain a consensus about the things that matter most about the charity, and to understand what the workforce would prioritise through challenging times.

It is important that we involve all key stakeholders in the conversation about our circumstances so that the different groups can act and be part of ensuring our charity is successful and remains sustainable in to the future. These stakeholders include, but are not limited to:

Patients and Families

Donors and Supporters

Volunteers

Health and Social Care Partners

Business Partners

By opening out the conversation with different stakeholders we will continue to refine our understanding of 'what matters most' while at the same time creating the opportunity to strengthen their engagement with The Kirkwood and our mission and vision.

Transform in a way that protects what matters most

If we are to come through what is a very challenging period, successfully, the pace of change that we have planned will need to be adjusted while we ensure that our service model is sustainable. If we are to be successful in future, we will need to continue to transform and develop. Our current circumstances require us to focus that transformation on the areas that will matter most to our future success.

Quality of care

As we determine a clinical model that is sustainable for future years, we will need to continue to deliver the best care and support possible to our patients and families. The outcomes and standards we apply to each clinical service need to be confirmed and embedded before further any change is implemented.

Workforce

It is essential that we continue to secure the existing and future workforce. This priority has been underlined by internal engagement across the whole workforce. Colleagues feel that maintaining and developing the workforce was a priority second only to the quality of experience that we provide to our stakeholders. While we are in the process of refreshing our workforce strategy and plan, we need to continue to improve the recruitment, onboarding, and retention of the workforce.

We need to confirm our 'Employer Brand' with potential candidates, new recruits and existing employees and volunteers.

Diversity

We need to continue to improve the diversity of the organisation to ensure that our services are available for all they are intended for and that we leverage the maximum support from our local community for the work that we do.

Digital

The digital world will become increasingly important to The Kirkwood as it becomes more important to our stakeholders. Our future success will depend on us developing our approach in a digital world so that we can make the most

of the opportunities to communicate with our stakeholders differently and develop more effective and efficient operating models.

Estates

The way The Kirkwood deliver services and the way in which support functions need to enable that has changed dramatically since before the pandemic. While we confirm our future operating models and related estates requirements, we will prioritise changes to the Dalton site that will see more of our team working there. This will be in a mixture of hubs and agile spaces, preparing for vacating Empress Works, and allocating estates capacity to supporting the new way of place-based working out in the community.

Partnerships

The Kirkwood have a high profile within the health and social care sector within Kirklees and West Yorkshire and within the Hospice sector both in our local region and with networks all across the UK. The partnerships and collaborations that we have developed are important to us and while we need to successfully leverage them to help support our future sustainability and success, we need to protect them. We have an opportunity to strengthen the profile of Palliative and End of Life care by creating a 'Dying Well' programme in Kirklees, which could consolidate The Kirkwood's reputation while improving the opportunities for investment.

Review of Financial Activities

The Consolidated Statement of Financial Activities for the accounting period is detailed on page 52 of the financial statements. A summary of the financial results and the work of The Kirkwood is set out below.

Summary of Financial Performance

The Trustees continue to monitor financial performance against budget as the primary key performance indicator.

Income for the accounting period increased from £8,861,868 for the year to 31 March 2022 to £9,255,475 for the year to 31 March 2023.

Expenditure for the accounting period increased from £8,816,820 for the year to 31 March 2022 to £10,224,410 for the year to 31 March 2023.

The operating deficit for the accounting period before taking into account gains and losses on investments amounted to £968,937 compared to last year's surplus of £45,048

After taking into account the gains on realised investments and the movement in year of unrealised investment (loss) of £418,643 the total deficit is £1,387,579. This is in comparison to last year's surplus of £183,085 which included net gains on investments of £138,037. Further details are on page 52.

The Kirkwood have faced a very challenging year, due to continuing to be impacted by the pandemic with the added challenge of the cost-of-living crisis. This has meant that the charity has ended the year with an operating deficit position of £968,937 and total deficit of £1,387,579. It should be noted that the charity had planned a total deficit budget for the year of £1,169,400. Therefore, the outturn position was adverse by £218,180. Losses on investments significantly contributed to this adverse position against budget. The budgeted deficit was higher than normal due to contingencies made for rising energy costs, inflation and national minimum wage uplifts.

	Outturn (£)	Budget (£)	Variance (£)
Income outturn was	9,255,475	9,331,828	-76,354
Expenditure outturn was	-9,882,565	-10,291,589	409,024
Designated Funds outturn was	-341,846	-619,639	277,793
Operating Deficit	**-968,935**	**-1,579,400**	**610,463**
Investment outturn was	-418,643	410,000	-828,643
Total Deficit	**-1,387,578**	**-1,169,400**	**-218,180**

Income Generation

Total voluntary income was lower than budgeted expectations, mainly due to adverse variances against targeted income for donated goods and fundraising events income. Donations and gifts represent a significant proportion of income, and the involvement of individual and corporate donors, charitable grant making trusts and supporters is greatly valued. Also, the generosity of those individuals who remembered The Kirkwood in their will by leaving a legacy to the charity is recognised. In the year, these legacies totalled £953,753.

Resources Expended

Total expenditure (including designated funds spend) was £10,224,410 against a budget of £10,911,228. Expenditure on employee salaries and fees was within budgeted limits by £686,817 (6.29%). Resources expended in total increased by £1,400,189 (15.88%) to 31st March 2023. The cost increase comparison for the year ended 31st March 2022 was £377,861 (4.48%). Demonstrating the more significant impact in 2022-23 of rising national minimum pay rates, inflation and energy costs. The cost of the various services is shown at Note 6 to the Accounts.

Developments targeted through use of Designated Funds – Designated Funds Update

In previous years the Trustees have taken the decision to designate funds from the general reserve with the purpose of investing in projects and initiatives that serve the purpose of the charity and meet future strategic objectives.

The Trustees have identified several principles that would guide the use of these funds:

The designated 'project' fund should be spent in line with the organisation's strategic objectives.

There is a balance between the delivery of clinical services and income generation to ensure sustainability.

A schedule be created and maintained from consultation to project plan implementation, to ensure timeliness of allocation of the fund.

As at the 31st of March 2023 a total of £341,846 was expended as planned during the accounting period meaning the balance of the fund was £1,237,305.

The fund was used for the following:

Brand Activation including continuation of the work to renew The Kirkwood's shop fronts and The Kirkwood Art Trail, *Snowdogs Support Life, Kirklees*.

Set up costs for additional retail premises – Online Trading facility at Sands Mill warehouse, Mirfield. New distribution Centre at Bradford Road, Huddersfield, and a new charity shop premises at Paddock.

IT, Digital and Estates Transformation – Project initiation for The Kirkwood's Digital Transformation Programme and associated project costs.

Connect with The Kirkwood – a new service to provide a central point of contact for people who need advice, support and guidance on the various ways The Kirkwood can help both the patient and those closest to them.

Future allocation of the fund

During the budget setting process for 2023-24, it was clear that the charity was facing another challenging year ahead. These increases related to the national minimum wage rising from £9.50 to £10.42 (9.69%) and crucially, continued high inflation and energy costs which needed to be factored into expenditure budgets. Looking at how the potential 2023-24 outturn would impact reserves, trustees made the decision to un-designate the Designated Project Fund as at 31st March 2023. This transaction can be viewed on page 52. It means that the balance of the fund as at 31st March 2023 of £1,237,305 has been returned to unrestricted funds.

Reserves

The reserves decreased in value by £1,387,578 as shown on page 52 of the financial statements. The Executive Management Team actively monitors the level of reserves held on a monthly basis when reviewing the monthly management accounts. This information is subsequently reported into Finance and Resources Committee on a quarterly basis. Forecasts of income and expenditure are made annually, the aim being to balance expenditure and income, and the object being to ensure our services are sustainable into the future. Contingency plans exist in the event that reserves fall below, or exceed, the estimated reserve requirements.

The Finance and Resources Committee reviews the reserves policy each year. In conducting the review, they take into consideration best practice and the guidance issued by the Charity Commission. The review is reported to the Council of Management at its next meeting and recorded in the minutes.

In December 2018, the Finance and Resources Committee agreed to move to a more 'scientific' calculation based upon a risk assessment of income and expenditure. The new reserves calculation also takes into consideration legal and statutory obligations along with the aims and objectives of The Kirkwood's Finance Strategy. This means that there has been a shift from a minimum level of reserves defined by months of expenditure to a target figure expressed in absolute terms.

The reserves calculation is made up of four elements as follows:

Risk – covers the impact of the occurrence of risks identified in income and expenditure risk assessments. This will mean identifying, quantifying and assigning likelihoods to potential decreases in performance against short term (Budget) and long-term financial plans (Long Range Forecast)

Contingency – covers the impact of unquantifiable risks and unanticipated or unlikely events (events that cannot be predicted and therefore cannot be assessed as likely, but would have a major impact if they were to occur)

Service Development – covers designated funds to support strategic development. This part of the calculation will include known future commitments and service development not yet approved but in the Long-Range Forecast pipeline (stated separately)

Capital – covers liquidity, statutory payments and commitments. The liquidity calculation includes statutory costs that the charity would have to incur in the event of closure, such as employee costs. However, the costs associated with insolvency are not restricted to redundancy. For example, there might be contractual relationships that incur penalties such as leases upon which there are early exit charges and leased asset costs. The Kirkwood should also consider that the charity is morally obliged to complete all activities currently being undertaken. This would apply to patients and service users already known to the charity.

Taking the above factors into consideration, the proposed reserves target is set at the time of budgeting, monitored quarterly and measured and confirmed at year end.

The table on the next page is provided to demonstrate how the reserves calculations compare with actual year end results. It shows a required level which has been calculated using the long-range financial forecast to include the potential for service development. It also demonstrates the estimated statutory commitments.

Reserves Calculation

	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Required Level	11,321,858	11,652,557	12,215,938	11,498,556	11,657,101
Outturn	12,440,421	11,141,075	11,895,209	12,078,294	10,690,716
Variance	1,118,563	-511,482	-320,729	579,738	-966,385
But					
Target level of which would be statutory commitments	6,681,891	6,824,150	7,562,595	7,294,682	7,400,802
Actual	12,440,421	11,141,075	11,895,209	12,078,294	10,690,716
Variance	5,758,530	4,316,925	4,332,614	4,783,612	3,289,914

The year-end results have demonstrated that The Kirkwood are operating at a level above the required level at which it would need to take action to cover its statutory commitments (£7,400,802). There is positive variance between the target level and the year-end balance sheet of £3,289,914, therefore the charity is operating within its reserves policy. It should be noted that the overall target includes the costs of service development plans over a three-year period using the Long-Range Financial Forecast (LRF). This assists with the decision-making process to inform the prioritisation of the strategic aims and objectives of the charity when budgeting. Despite the decision to un-designate funds within the reserve, given the challenging financial position ahead in 2023-24, the current overall reserves level provides some headroom for a discretionary reserve.

As mentioned in the review of financial activities section of this annual report, The Kirkwood have faced a very challenging year, due to living in a post-Covid world and the challenges of the cost-of-living crisis. This is set to continue into the 2023-24 financial year. To ensure that the charity operates within its reserves policy, the trustees made the decision to un-designate the remaining funds.

During 2023-24 we will review our operating models to re-confirm the resources needed to carry out the charitable purpose of The Kirkwood. Our aim is to reduce the operating deficit budget in 2024-25 and work towards the main aim in our Finance Strategy, to become more financially sustainable within the new economic environment and move to surplus budgets in the future.

Structure, governance and management

The governing body of The Kirkwood is the Council of Management, whose members are elected by the Company's Members. As at 31 March 2023, the Council of Management comprised ten Trustee members who meet 4 times per annum. There are committees dealing with Clinical Governance, Finance and Resources, Income Generation and Marketing, Nominations, Risk & Audit, Remuneration and other specific referrals from Council of Management. The salary of the Chief Executive is determined by the Trustees with advice from the Remuneration Committee on the Chief Executive appointment and by periodic reviews conducted by the Chair of Trustees. The salaries of the other members of the Executive Management Team are determined by the Chief Executive.

Trustee Responsibilities

The directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Mr B F Ainsworth OBE	Resigned 10th March 2023
Mrs C Black	
Miss L A Chapman	
Mrs J Davies	
Mrs K S Hinchliff	Resigned 10th March 2023
Mrs C M Quinn	
Prof P W Roberts OBE	
Mr P R Sands	
Mr P L Scovell	
Dr I R Wilson	
Mrs C Green	Appointed 29th September 2022
Mrs S Burchell	Appointed 5th January 2023

The charity holds an indemnity insurance policy on behalf of its trustees, details of the cost is included in Note 11 to the financial statements.

The Council Members (who are also directors of The Kirkwood for the purposes of company law) are responsible for preparing the Trustees' Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements 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 financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

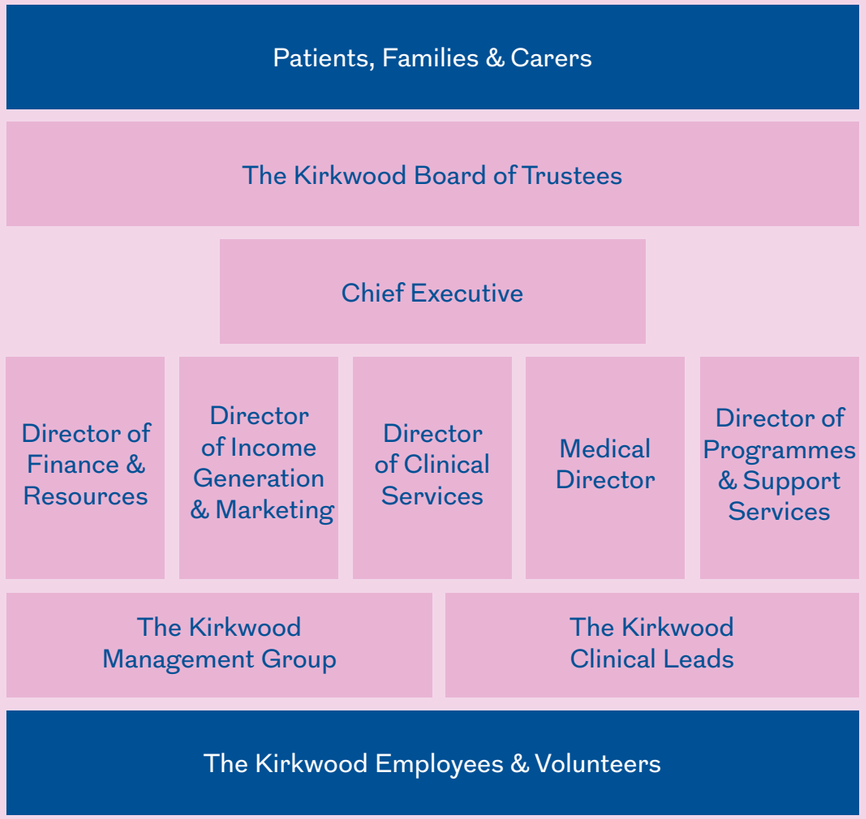
Equality, diversity and inclusion

The Kirkwood are committed to ensuring equality of opportunity for its employees. The Kirkwood believe that selection and promotion should be based solely on ability to meet the requirements of the post. The aim is to provide equal access to jobs and training, and to ensure that all employees enjoy fully the benefits of working for the charity. In particular, The Kirkwood do not discriminate on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, religion or belief.

Planning consultation and communication

The Executive Management Team comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation and Marketing and the Director of Programmes and Support Services. The Executive Team meet weekly and work within overall strategic objectives and policy guidelines determined by the Trustees. The Chair of the Trustees meets regularly with the Chief Executive and the Executive Management Team attend Council and Committee meetings.

All management initiatives involve employees and volunteers in forward planning and there are regular meetings involving The Kirkwood Management Group, Clinical Leads and all clinical and non-clinical teams. Employee views are sought when operational developments and changes to terms and conditions of employment are contemplated. Employees contribute to and regularly receive internal communications and other memoranda to inform them of developments and changes.



Fundraising Standards

The Kirkwood work hard to meet the requirements of the Fundraising Regulator (of which it is a paid-up member), and to follow these standards when planning or undertaking fundraising initiatives. This includes supporting donors who are planning or undertaking their own fundraising initiatives to ensure that these are conducted ethically, and within the law. In addition, donations received are processed following the charity's comprehensive Internal Financial Control Procedures in line with Charity Commission guidance.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, The Gambling Act, local licensing laws, Advertising Standards Authority rules and Data Protection legislation (this list is not exhaustive). The Kirkwood never sell donor data to third parties, or engage in data swapping, and a statement to this effect is included in our fundraising literature.

However, The Kirkwood see compliance with legislation and codes of practice as a minimum standard, not an aspiration, and we strive to ensure our supporter care is of the same high standard as the care we offer our

beneficiaries. We hope our supporters enjoy and value their interactions with the charity, look forward to receiving information from us, and know we view them as partners in the care we can offer. We work towards these goals throughout all of our income generating activity.

There was a low number of complaints received with regards to our fundraising activities. During this accounting period there was 1 complaint in relation to income generation activities. Employees and volunteers are empowered to deal positively and respectfully with any complaint. The charity has an effective, open and accessible Complaints Policy. We have systems and procedures which promote learning within the organisation and aim to maintain the excellent reputation of the charity. All complaints are audited on a quarterly basis.

The charity does not condone and never employs aggressive fundraising tactics. All contact with donors is always conducted in a caring and professional manner, in line with The Kirkwood's values.

Support groups are branches who undertake their own fundraising initiatives in support of The Kirkwood. They have their own committees, whose accounts are incorporated into The Kirkwood's annual accounts.

Risk management

The Trustees and Executive Management Team have assessed and regularly review the major risks to which The Kirkwood are exposed, particularly those related to finances, operation and provision of The Kirkwood's services. In addition, the Risk and Audit Committee has oversight of the risk management framework and meets on a quarterly basis.

The Executive Management Team has compiled a risk register, which is reviewed every month. The Trustees and Executive Management Team are satisfied that the systems are in place to mitigate exposure to these risks. The following table details the risks that were reported in the last annual report and how the risk rating has changed within the accounting period 2022-23.

Key Risk at the end of Accounting period 2021–22	Change in risk rating during 2022–2023	Commentary
1. Failure to achieve required Fundraising / non-statutory income	⟷	The economic climate in which The Kirkwood are operating continues to be challenging, and this is still affecting income generation from some traditional sources. Our main fundraising events have not returned to pre-pandemic levels of income, and while gifts left to The Kirkwood in people's wills were improved, other individual donations were less than we had budgeted. The Kirkwood's retail operation continues to improve year on year, however some of the progress that was planned this year has been delayed.
2. There is inadequate workforce numbers, skills or behaviour to deliver The Kirkwood's objectives	⟷	The Kirkwood's workforce attrition during 2022-23 remained high, in particular within clinical services. The employment marketplace is challenging in the UK as there is a shortage of supply across the board, and healthcare roles are among those where there are particular challenges. The current environment has meant that we have experienced difficulties with recruitment. We have completed further engagement work with our internal workforce to optimise our pay and conditions. Key decisions regarding pay have also been made with this in mind. The Kirkwood pay philosophy includes prioritising our ability to attract the best calibre candidates to all roles across the charity, as this is critical to our success and reputation.
3. The Kirkwood's costs are greater than budgeted	↓	The financial environment is changing rapidly and in particular the operating costs are escalating. The Kirkwood have developed improved financial modelling in recent years, which have resulted in more accurate budgets, particularly when forecasting expenditure. We have therefore restated the financial risk relating to expenditure as the risk that cost inflation consistently outstrips income growth. The Kirkwood's current financial model is challenging, however we feel that the likelihood that costs are higher than budgeted and the impact that would result from that is not as significant as the impact of current cost inflation, which is the main pressure.
4. Internal Management Resources not sufficient to meet strategic objectives	↑	Leadership and management resources remain critical for The Kirkwood's success, in the execution of strategic initiatives and the achievement of the charity's goals. Further work has been completed this year to strengthen leadership resources in all areas and to confirm succession plans for Director and management roles.

Key Risk at the end of Accounting period 2021–22	Change in risk rating during 2022–23	Commentary
4. Internal Management Resources not sufficient to meet strategic objectives (cont.)		The wider management team within The Kirkwood has been strengthened by the introduction of new roles in clinical services, income generation and corporate services. However, while we have successfully managed the transition in clinical leadership within the charity, the temporary addition to the Executive Management Team came to an end in January 2023. Since then, The Executive Management Team has been picking up the wider portfolio of work which had been progressed by the Director of Programmes & Support Services. This will have an impact on capacity for strategic initiatives. We will review this capacity within 2023-24.
5. Unauthorised access to electronic confidential information - including Cyber Attack	⟷	Cyber-attacks affecting The Kirkwood services, funds or compromising sensitive data could be devastating financially and reputationally, potentially putting vulnerable people at risk. Cyber crime is even more prevalent in the world than previous years. Like any other organisation, The Kirkwood are increasingly reliant on IT, and cyber criminals make no distinction between charities and business. The health and charity sectors remain particularly vulnerable to cyber-attack. The Kirkwood have a programme of activities to mitigate this risk as far as possible. We continued to maintain Cyber Essentials and are working towards Cyber Essential Plus. We have also implemented processes to regularly test our own system resilience with our partners and we make a provision within our insurance policy to cover for cyber-attacks.
6. General Infectious outbreak affecting staff and patients.	↓	The novel coronavirus of 2019 is now endemic within the United Kingdom and the approach of government and wider society is to 'live with the virus' and normal life has returned. The infection still creates issues and additional demand within Health and social care from time to time. The Kirkwood maintained key principles throughout the pandemic, which remain now that the situation has changed; namely that we will take all necessary actions to ensure the safety of patients and other service users, our employees and volunteers and the charity as a whole.

Key Risk at the end of Accounting period 2021–22	Change in risk rating during 2022–23	Commentary
6. General Infectious outbreak affecting staff and patients (cont.)		The Kirkwood have always aimed for high levels of infection prevention and control and implemented measures that vastly reduce the risk of infection transmission, particularly in clinical areas. Since Covid-19, we have made the necessary adaptations to our ways of working in order to manage the risk of infection as business as usual.

The key risks for the organisation at present are as follows:

Key Risk at the end of Accounting period 2022-23	Commentary
1. Failure to achieve required Fundraising / non-statutory income	Like the rest of the world, The Kirkwood are operating in a very difficult financial climate. The cost-of-living crisis, inflation and increasing competition for donations and voluntary income mean that our traditional income streams are uncertain to say the least. There has been a marked change in supporter and consumer behaviour, which means that income continues to be uncertain. Large participation fundraising events continue to be the biggest challenge as the audience for events has shifted. The Kirkwood's strategy is to grow our share of a diminishing market for fundraising in our local area, by continuing to celebrate the full range of support we provide to local people, compared to other charities, and to build more lasting connections with those people who have experience of our care. The change in identity in 2020 has helped us to make improvements and buck the trend in some areas, including our retail offer. We believe that continuing to communicate who we are and what we do in this way, coupled with improvement in supporter and donor stewardship will maximise income opportunities in the future.
2. Cost inflation consistently outstrips income growth	Another obvious impact of the current financial climate and the level of inflation is that costs are increasing at a rate that requires us to generate even higher levels of income just to stand still. At the time of writing this report, the market pay rates within the employment markets in which The Kirkwood operate are uncertain and rising rapidly. The cost of fuel, food and other consumables also continues to increase. The charity has developed robust and sophisticated financial modelling so that we are able to understand the impact of rising costs and develop a considered response. There are internal financial processes and controls that help us to manage and minimise costs where this is possible and the responsibility and management information is distributed across the whole management team.

Key Risk at the end of Accounting period 2021-22	Commentary
3. There is inadequate workforce numbers, skills or behaviour to ensure the success of The Kirkwood	The Kirkwood are experiencing difficulties in recruiting and retaining employees and volunteers in key roles across the organisation. The pandemic has taken its toll on colleagues, impacting both morale and resilience. In addition, there are significant shortages in the employment markets that we rely upon, in healthcare and in other technical disciplines. We believe this will continue for the foreseeable future. The Kirkwood has established a Workforce and Culture group that will be responsible for updating our People plan; refining our understanding of future workforce needs; building a compelling offer so that we continue to be seen as an 'Employer of choice'; and for revisiting the charity's values.
4. Failure to develop the culture required to adapt to a rapidly changing environment	If The Kirkwood are to be successful in achieving our ambitions, we will need to deliver further changes within our organisation, to adapt to the changing environment in which we operate. The whole workforce, both paid and unpaid will need to work differently in future years, for example sharing responsibility for our aims and embracing technologies. Failure to execute this change in the organisation and to realise the benefits will result in inefficient use of the charity's resources. We continue to evaluate whether we have the correct leadership and resources to execute the change. We are still addressing some changes in the leadership capacity so that key programmes can be executed properly, e.g. Building the Kirkwood Movement, Digital Journey, Workforce Development and Culture.
5. Internal Management Resources not sufficient to meet strategic objectives	As reported above, The Kirkwood's Executive Management Team are covering a wider portfolio of work since the departure of the Director of Programmes & Support Services. This reduction in capacity will potentially lead to delays in the execution of strategic initiatives, affecting our ability to seize opportunities. It may also result in missed performance targets and the increased workloads could lead to stress among employees, which could potentially impact morale and retention. It will be a priority for The Kirkwood to address this gap in 2023-24, and we will systematically review all areas of work and strategic initiatives to ensure that additional capacity is secured in the area that will have most impact for The Kirkwood.

The Kirkwood Governance Structure

The Trustees wish to record their sincere appreciation of The Kirkwood's highly committed employees and thank the large number of volunteers who generously give their time, skills and expertise.

The Trustees would also like to express their gratitude to The Kirkwood's many supporters, who have helped the charity through donations, fundraising and bequests during the year. The Kirkwood Movement is made up of tens of thousands of people and we thank them for responding to our requests and appeals throughout what has been a very challenging year.

We would like to thank The Haley Family Charitable Trust for continuing to support the development of our services in Cleckheaton and the Spen Valley. We are appreciative of the R E A Scandinavia Trust and the F V & E Brook Charitable Trust for their significant donations towards the work of The Kirkwood. We thank the Holmfirth Artweek for their ongoing support of The Kirkwood and the generous donation from their prestigious annual art festival.

The Snowdogs Support Life, Kirklees public art trail was one of the most ambitious projects that The Kirkwood have ever delivered, and there were many individuals and organisations who committed wholeheartedly to the vision and were a part of its success. We would like to thank them all, including all the sponsors, schools, volunteers and local people who took part and the individuals who purchased one or more of the sculptures when they went for sale at auction helping us raise much needed funds for our care.

All new employees and volunteers who have joined the team are warmly welcomed. Our sincere thanks go to those who have left in the past year for the contribution they have made to improve care for all those who rely on The Kirkwood's services. In particular, we acknowledge the contribution made by Dr Mary Kiely. After a long and distinguished medical career specialising in palliative care medicine and over twenty-three years' service for The Kirkwood, Dr Kiely retired at the end of 2022. The charity owes Mary a huge debt of gratitude. Her contribution to raising standards and providing high quality palliative treatment and care to patients across Kirklees has been immeasurable, and she will be greatly missed by her colleagues here and elsewhere.

We would like to thank Richard Hitchcock for his contribution in recent years in various roles including as part of the Executive Management Team, taking responsibility for Programmes and Support Services, and for the huge part Richard played in helping The Kirkwood negotiate the challenges presented by the pandemic.

This year saw the completion of tenure for two long serving Trustees. Bernard Ainsworth OBE spent a combined total of 12 years as Trustee, in two periods and over 5 years as the Chair of the Board of Trustees. We will be forever grateful for Bernard's stewardship of the charity during these times. Kath Hinchliffe completed a period of 6 years as Trustee when she completed her duties in March 2023. Most recently Kath helped shape the clinical governance committee as chair, where the charity benefitted greatly from her clinical expertise. In addition, the Trustees would like to thank Ellen Armistead who stepped down as a Trustee after her contributions in recent years.

The Kirkwood benefited from help received from many organisations during the last year, including Local GPs and Primary Care Networks, our local Integrated Care Board, Kirklees Council, Locala Community Partnerships CIC, Local Care Direct, Calderdale and Huddersfield NHS Foundation Trust, The Mid Yorkshire Hospitals NHS Trust, Age UK Calderdale and Kirklees, The Kirklees Care Association, Carers Count, Yorkshire Ambulance Service NHS Trust and South West Yorkshire Partnership NHS Foundation Trust.

The Trustees are very grateful for the continuing relationship with the University of Huddersfield. Our thanks are also due to all of the local businesses and Charitable Trusts who have generously helped to fund a whole range of facilities and services for patients and their families. The Trustees are also grateful for the generous treatment received from many of their professional advisers. At the end of the reporting period for 2022-23 the long-standing partnership with Wheawill and Sudworth Ltd. will come to an end as they concentrate their resources in a different way and move away from contracting with the charity sector. We would like to recognise the support The Kirkwood has had from Wheawill and Sudworth over the past 40 years and wish them every success in the future.

Financial Instruments

The Kirkwood's principal financial instruments comprise bank balances, an investment portfolio, trade creditors and trade debtors. The main purpose of these instruments is to raise funds for the operations of the charity and to finance The Kirkwood's services.

Due to the nature of the financial instruments used by the charity, there is no exposure to price risk other than that which relates to the investment portfolio. To manage this risk, the Finance and Resources Committee (Investment Sub-Committee) meet at quarterly intervals with the investment managers to review performance in the light of the investment management policy. The Kirkwood's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances, the liquidity risk is managed by maintaining credit balances. The Kirkwood makes use of money market facilities when funds are available.

Trade debtors are managed by the regular monitoring of amounts outstanding for both time and credit limits.

Trade creditors liquidity risk is managed by ensuring sufficient funds are available to meet amounts falling due.

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Charity References and Administrative Details

Charity Registration Number
512987

Company Registration Number
1645888

Trustees at at 31st March 2023
Miss L A Chapman
Mrs C Black
Mrs J Davies
Mrs C M Quinn
Prof. P W Roberts OBE
Mr P R Sands
Mr P L Scovell
Dr I Wilson
Mrs C Green
Mrs S Burchell

Life President
Mr D N Stocks

Chair of Trustees
Miss L A Chapman

Company Secretary and Registered Office
Mrs P E Wade DChA FMAAT
21 Albany Road
Dalton
Huddersfield
HD5 9UY

Chief Executive
Mr M Crowther BA(Hons) PgDip

Director of Finance & Resources
Mrs P E Wade DChA FMAAT

Director of Clinical Services
Mrs L Hall-Bentley RGN/RSCN

Medical Director
Dr S Oxberry MBChB BSc(Hons) FRCP PhD

Director of Income Generation & Marketing
Mr D H Batty BA(Hons) MInstF

Director of Programme & Support Services (Resigned January 2023)
Mr R Hitchcock

Auditor
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Solicitors
Schofield Sweeney
30 Market Street
Huddersfield
HD1 2HG

Honorary Chartered Surveyors
Bramleys
14 St George's Square
Huddersfield
HD1 1JF

Principal Bankers
Lloyds TSB Bank plc
1 Westgate
Huddersfield
HD1 2DN

Investment Managers
Investec Wealth & Investment Limited
Quayside House
Canal Wharf
Leeds
LS11 5PU

Disclosure of information to the auditors

We, the Trustees, being directors of the company, who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

there is no relevant audit information of which the company's auditors are unaware; and

we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Miss L A Chapman
Chair of Trustees

September 2023



Support Life

Independent Auditor's Report to the members of The Kirkwood

Year Ended
31 March 2023

Independent Auditor's Report to the members of The Kirkwood

We have audited the financial statements of Kirkwood Hospice (the parent charitable company) and its subsidiary (the group) for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and the Parent Charitable Company Balance Sheet, the Consolidated and the Parent Charitable Company Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2023, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended.

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the 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 and parent charitable company 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 or parent charitable company'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 other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

the information given in the trustees' report (incorporating the strategic report and the directors' report) 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

the parent charitable company's financial statements are not in agreement with the accounting records and returns; or

certain disclosures of directors' remuneration specified by law are not made; or

we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and 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

We have been appointed auditor under the Companies Act 2006 and report in accordance within this Act.

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:

We gained an understanding of the legal and regulatory framework applicable to the group and parent charitable company considered the risk of acts by Management and the Trustees which were contrary to applicable laws and regulations, including fraud. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation.
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations.
- review of minutes of the Trustees' Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the groups or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e., gives a true and fair view).
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

35 Westgate
Huddersfield
HD1 1PA

September 2023

David Butterworth (Senior Statutory Auditor)
For and on behalf of Wheawill & Sudworth Limited, Statutory Auditor



Consolidated Statement of Financial Activities including income and expenditure account

Year Ended
31 March 2023

Consolidated Statement of Financial Activities
(including income and expenditure account)

Year Ended 31 March 2023

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 61 to 85 form part of these financial statements.

		2023						2022
	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £	Total £
Income and endowments from								
Donations and legacies	2	1,601,636	–	–	196,010	–	1,797,646	1,333,957
Charitable activities	3	2,551,671	–	–	104,230	–	2,655,901	3,393,565
Other trading activities	4	4,668,399	–	–	–	–	4,668,399	4,007,192
Other income	4	–	–	–	–	–	–	10,575
Investments	5	133,529	–	–	–	–	133,529	116,579
Total		8,955,235	–	–	300,240	–	9,255,475	8,861,868
Expenditure on								
Raising funds	6	(3,677,500)	–	–	–	–	(3,677,500)	(2,855,869)
Charitable activities	6	(5,721,527)	(268,704)	(341,846)	(214,833)	–	(6,546,910)	(5,927,899)
Other	6	–	–	–	–	–	–	(33,052)
Total expenditure		(9,399,027)	(268,704)	(341,846)	(214,833)	–	(10,224,410)	(8,816,820)
Net gains/(losses) on investments		(418,126)	–	–	–	(517)	(418,643)	138,037
Net income/(expenditure)		(861,918)	(268,704)	(341,846)	85,407	(517)	(1,387,578)	183,085
Tax payable	8	–	–	–	–	–	–	–
Net income/(expenditure) for the financial year		(861,918)	(268,704)	(341,846)	85,407	(517)	(1,387,578)	183,085
Transfers between funds	22	1,003,346	276,105	(1,237,305)	(43,675)	1,529	–	–
Net movement in funds		141,428	7,401	(1,579,151)	41,732	1,012	(1,387,578)	183,085
Reconciliation of funds								
Total funds brought forward	22	6,238,968	4,159,925	1,579,151	94,847	5,403	12,078,294	11,895,209
Total funds carried forward	22	6,380,396	4,167,326	–	136,579	6,415	10,690,716	12,078,294

Consolidated Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 61 to 85 form part of these financial statements.

		2022						2021
	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £	Total £
Income and endowments from								
Donations and legacies	2	1,200,179	–	–	133,778	–	1,333,957	1,386,058
Charitable activities	3	2,351,039	–	–	1,042,526	–	3,393,565	3,794,521
Other trading activities	4	4,007,192	–	–	–	–	4,007,192	2,242,946
Other income	4	10,575	–	–	–	–	10,575	297,283
Investments	5	116,579	–	–	–	–	116,579	117,180
Total		7,685,564	–	–	1,176,304	–	8,861,868	7,837,988
Expenditure on								
Raising funds	6	(2,637,598)	–	(218,271)	–	–	(2,855,869)	(2,327,079)
Charitable activities	6	(4,622,761)	–	(160,738)	(1,144,400)	–	(5,927,899)	(5,667,876)
Other	6	(33,052)	–	–	–	–	(33,052)	(444,004)
Total expenditure		(7,293,411)	–	(379,009)	(1,144,400)	–	(8,816,820)	(8,438,959)
Net gains/(losses) on investments		138,037	–	–	–	–	138,037	1,372,452
Net income/(expenditure)		530,190	–	(379,009)	31,904	–	183,085	771,481
Tax payable		–	–	–	–	–	–	(17,347)
Net income/(expenditure) for the financial year		530,190	–	(379,009)	31,904	–	183,085	754,134
Transfers between funds		141,010	(139,850)	–	–	(1,160)	–	–
Net movement in funds		671,200	(139,850)	(379,009)	31,904	(1,160)	183,085	–
Reconciliation of funds								
Total funds brought forward	22	5,567,768	4,299,775	1,958,160	62,943	6,563	11,895,209	11,141,075
Total funds carried forward		6,238,968	4,159,925	1,579,151	94,847	5,403	12,078,294	11,895,209

Consolidated Balance Sheet

Charity Balance Sheet

Consolidated Statement of Cash Flows

Year Ended
31 March 2023

Consolidated Balance Sheet Year Ended 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	4,167,326	4,159,925
Investments	15	5,266,634	5,610,819
Total		9,433,960	9,770,744
Current assets			
Stocks	16	75,271	69,297
Debtors	17	1,452,133	1,744,212
Cash at bank and in hand		785,753	1,308,725
Total		2,313,157	3,122,234
Creditors: amounts falling due within one year	18	(1,025,472)	(770,549)
Net current assets		1,287,685	2,351,685
Total assets less current liabilities		10,721,645	12,122,429
Creditors: amounts due after more than one year	19	(30,929)	(44,135)
Net assets		10,690,716	12,078,294
Charity Funds			
Endowment funds - Permanent endowment	22	6,415	5,403
Restricted funds	22	136,579	94,847
Unrestricted funds	22	10,547,722	11,978,044
Total charity funds		10,690,716	12,078,294

The financial statements were approved and authorised for issue by the Board on 8th September 2023.

Signed on behalf of the board of Trustees

Miss L A Chapman
Chair of Trustees

Mr P Scovell
Trustee

Company registration number: 1645888

The notes on pages 61 to 85 form part of these financial statements.

Charity Balance Sheet Year Ended 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	4,167,326	4,159,925
Investments	15	5,266,734	5,610,919
Total		9,434,060	9,770,844
Current assets			
Stocks	16	10,340	9,306
Debtors	17	1,563,212	1,796,466
Cash at bank and in hand		613,171	1,178,502
Total		2,186,723	2,984,274
Creditors: amounts falling due within one year	18	(1,004,020)	(750,777)
Net current assets		1,182,703	2,233,497
Total assets less current liabilities		10,616,763	12,004,341
Charity Funds			
Endowment funds - Permanent endowment	22	6,415	5,403
Restricted funds	22	136,579	94,847
Unrestricted funds	22	10,473,769	11,904,091
Total charity funds		10,616,763	12,004,341

The financial statements were approved and authorised for issue by the Board on 8th September 2023.

Signed on behalf of the board of Trustees

Miss L A Chapman
Chair of Trustees

Mr P Scovell
Trustee

Company registration number: 1645888

The notes on pages 61 to 85 form part of these financial statements.

Consolidated Statement of Cash Flows Year Ended 31 March 2023

	Note	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Cash flow from operating activities	24	(301,100)	(535,627)	(350,955)	(587,980)
Net cash flow from operating activities		(301,100)	(535,627)	(350,955)	(587,980)
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(276,105)	(79,436)	(276,105)	(79,436)
Payments to acquire investments		(1,095,605)	(252,102)	(1,095,605)	(252,102)
Receipts from sales of investments		1,023,803	797,109	1,023,803	797,109
Interest received		2	36	2	36
Dividends received		133,529	116,543	133,529	116,543
Net cash flow from investing activities		(214,376)	582,150	(214,376)	582,150
Cash flow from financing activities					
Payment of bank loan		(7,496)	–	–	–
Net cash flow from financing activities		(7,496)	–	–	–
Net increase in cash and cash equivalents		(522,972)	46,523	(565,331)	(5,830)
Cash and cash equivalents at 1 April 2022		1,308,725	1,262,202	1,178,502	1,184,332
Cash and cash equivalents at 31 March 2023		785,753	1,308,725	613,171	1,178,502
Cash and cash equivalents consists of					
Cash at bank and in hand		743,719	879,873	571,139	749,650
Short term deposits		42,034	428,852	42,034	428,852
Cash and cash equivalents at 31 March 2023		785,753	1,308,725	613,171	1,178,502

The notes on pages 61 to 85 form part of these financial statements.

Notes to the Consolidated Financial Statements

Year Ended
31 March 2023

Notes to the Consolidated Financial Statements – 1. Summary of significant accounting policies

(a) General information and basis of preparation
Kirkwood Hospice is a registered charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 39 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, the functional currency of the charity, and rounded to the nearest £. The consolidated statement of financial activities includes the results of the wholly owned subsidiary which operates trading activities in support of the charity.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis as the subsidiary and parent have identical purpose. No separate statement of financial activities has been presented for the charity as permitted by Section 408 of the Companies Act 2006 and Section 24 of the SORP (FRS102).

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

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

(b) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally fixed asset investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund

(c) Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The SORP (FRS102) requires gifts in kind donated for resale to be included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold and the income recognised within 'Income from other trading activities'. The Trustees believe that it is impractical to recognise the goods at fair value upon receipt and have therefore continued to include the income when the goods are sold.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Legacy income is recognised when the charity is entitled to the income. Under SORP (FRS 102) it is the earlier of the charity being notified of an impending distribution or the legacy being received or if, before receipt, there is sufficient evidence that it is probable that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability. When the charity has received notification of a legacy but it is not possible to measure the amount expected the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest when the amount can be measured reliably.

Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

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

— Costs of raising funds includes the cost of commercial trading and their associated support costs.

— Expenditure on charitable activities includes the cost of running and maintaining the hospice along with other costs undertaken to further the purpose of the charity and their associated support costs; and

— Other expenditure represents those items not falling into the categories above.

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

(e) Support costs allocation
Support costs are those that assist the work of the charity but do not directly
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated pro rata to staff cost basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of promoting the charitable activities of the charity.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets
Tangible fixed assets costing £1,000 or more are capitalised at cost (or deemed cost). Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation provided
Freehold buildings	2% Straight line
Shop fittings	The lower of the life of the lease or 5 years
Furniture, furnishings and equipment	20% Straight line
Computer equipment	33⅓% Straight line
Motor vehicles	20% Straight line

(g) Investments
Investments are recognised initially at year end fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment. Investments in subsidiaries are measured at cost less impairment.

(h) Stocks
Stocks are stated at the lower of cost and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

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

(j) Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of

economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

(l) Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. The charity also contributes towards a defined benefit plan for the benefit of its qualifying employees. The scheme is held separately from the charity and administered by the National Health Service Pension Scheme. The charge to the Statement of Financial Activities represents the contributions payable by the charity to the two schemes in accordance with the Charity SORP (FRS102). Further details are provided in note 23.

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

(n) Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The charity's business activities together with the factors likely to affect its future performance and development are detailed in the Strategic Report. It is the view of the Trustees that the charity is well placed to manage its business risks successfully. This is evidenced in the financial statements, cash flow and liquidity position as stated in this annual report. In addition, the charity has robust policies and procedures for managing its reserves and its financial risk management objectives. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore, believe that the preparation of the financial statements on the going concern basis is appropriate.

The directors have considered the impact of the Covid-19 pandemic and cost of living crisis on the company. Whilst acknowledging that its operations will continue to be affected during 2023–24, the directors believe they have put suitable measures in place to ensure that the company will continue to operate and develop its activities going forward. The directors therefore believe that the preparation of the financial statements on the going concern basis is appropriate.

2. Income from donations and legacies

	2023 £	2022 £
Donation	843,893	757,235
Legacies	953,753	576,722
Total	1,797,646	1,333,957

Income from donations and legacies was £1,797,646 (2022: £1,333,957) of which £1,601,636 (2022: £1,200,179) was attributable to unrestricted funds and £196,010 (2022: £133,778) to restricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of these are in the annual report. In accordance with FRS 102 and the charity SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

	2023 £	2022 £
Contractual payments	2,655,901	3,369,803
Performance related grants	–	23,762
Total	2,655,901	3,393,565

Income from charitable activities was £2,655,901 (2022: £3,393,565) of which £2,551,671. (2022: £2,351,039) was attributable to unrestricted funds and £104,230 (2022: £1,042,526) was attributable to restricted funds.

4. Income from other trading activities and other income

	2023 £	2022 £
Income from other trading activities		
Fundraising events	834,456	652,622
Lottery	862,083	780,641
Shop income	2,971,860	2,573,929
Total	4,668,399	4,007,192

Income from other trading activities was £4,668,399 (2022: £4,007,192) all of which was attributable to unrestricted funds.

Other Income

	2023 £	2022 £
Other income		
Coronavirus Job Retention Scheme	–	10,575
Total	–	10,575

Other income of £Nil (2022: £10,576) was all attributable to unrestricted funds.

5. Income from investments

	2023 £	2022 £
Income from investments		
Investment Income	133,527	116,543
Interest	2	36
Total	133,529	116,579

Income from investments was £133,529 (2022: £116,579) all of which was attributable to unrestricted funds.

6. Analysis of expenditure

	Staff Costs 2023 £	Other Costs 2023 £	Depreciation 2023 £	Support Costs 2023 £	Total 2023 £
Raising Funds					
Merchandising	1,416,174	959,903	47,013	17,356	2,440,446
Lottery	78,723	228,000	–	1,963	308,686
Fundraising	353,161	386,473	–	164,492	904,126
Investment	–	(44)	–	24,286	24,242
Total	1,848,058	1,574,332	47,013	208,097	3,677,500
Charitable activities					
In-Patient care	2,741,838	145,617	34,705	1,170,397	4,092,557
Support & Therapy Centre	224,797	11,880	–	96,529	333,206
Community Palliative Care	1,019,297	21,281	–	429,614	1,470,192
Family Care Team	198,486	9,898	–	86,336	294,720
Information & education	218,982	13,138	–	124,115	356,235
Total	4,403,400	201,814	34,705	1,906,991	6, 546,910
Support costs					
Personnel & volunteers	196,817	73,624	–	(270,441)	–
Finance & information	173,016	50,653	–	(223,669)	–
Projects & administration	677,349	638,576	186,001	(1,501,926)	–
Total Support Costs	1,047,182	762,853	186,001	(1,996,036)	–
Total Resources Expended	7,298,640	2,538,999	267,719	119,052	10,224.410

Expenditure on raising funds was £3,677,500 (2022: £2,855,869) all of which was attributable to unrestricted funds. Expenditure on charitable activities was £6,546,910 (2022: £5,927,899) of which £214,833 (2022: £1,144,400) was attributable to restricted funds and £6,332,077 (2022: £4,793,745) was attributable to unrestricted funds. Other expenditure of £Nil (2022: £33,052) was staffing costs relating to employees furloughed under the Job Retention Scheme.

6. Analysis of expenditure (continued)

	Staff Costs 2022 £	Other Costs 2022 £	Depreciation 2022 £	Support Costs 2022 £	Total 2022 £
Raising Funds					
Merchandising	1,238,425	632,188	10,246	13,601	1,894,460
Lottery	78,638	223,440	–	2,767	304,845
Fundraising	336,233	144,095	–	152,946	633,274
Investment	–	–	–	23,290	23,290
Total	1,653,296	999,723	10,246	192,604	2,855,869
Charitable activities					
In-Patient care	2,545,526	142,298	29,343	1,031,295	3,748,562
Support & Therapy Centre	190,421	10,605	(8,283)	80,441	273,184
Community Palliative Care	899,225	12,425	–	361,704	1,273,354
Family Care Team	192,601	5,832	–	79,950	278,383
Information & education	211,692	13,665	–	129,060	354,417
Total	4,039,465	184,825	21,060	1,682,549	5,927,899
Other expenditure					
	33,052	–	–	–	33,052
Total	33,052	–	–	–	33,052
Support costs					
Personnel & volunteers	199,550	84,113	(1,357)	(282,306)	–
Finance & information	174,950	36,879	–	(211,829)	–
Projects & administration	537,726	538,978	179,432	(1,256,136)	–
Total Support Costs	912,226	659,970	178,075	(1,750,271)	–
Total Resources Expended	6,638,039	1,844,518	209,381	124,882	8,816,820

7. Allocation of support costs

	Personnel & Volunteers 2023 £	Finance & information 2023 £	Projects & Administration 2023 £	Total 2023 £
Raising funds	20,079	16,607	111,514	148,200
In-Patient care	155,891	128,930	865,760	1,150,581
Support & Therapy Centre	12,781	10,571	70,982	94,334
Community Palliative Care Team	57,954	47,931	321,851	427,736
Family Care Team	11,285	9,333	62,674	83,292
Information and education	12,451	10,297	69,145	91,893
Total	270,441	223,669	1,501,926	1,996,036

	Personnel & Volunteers 2022 £	Finance & information 2022 £	Projects & Administration 2022 £	Total 2022 £
Raising funds	21,693	16,277	96,523	134,493
In-Patient care	164,229	123,230	730,746	1,018,205
Support & Therapy Centre	12,285	9,218	54,665	76,168
Community Palliative Care Team	58,015	43,532	258,141	359,688
Family Care Team	12,426	9,324	55,290	77,040
Information and education	13,658	10,248	60,771	84,677
Total	282,306	211,829	1,256,136	1,750,271

8. Tax charge

	2023 £	2022 £
On activities of subsidiary company	–	–

All of the above charge is attributable to unrestricted funds.

9. Investment management costs

	2023 £	2022 £
Investment manager fees	19,769	21,176

All of the above costs are attributable to unrestricted funds and included within raising funds costs.

10. Audit fees

	2023 £	2022 £
Fees payable to the charity's auditor for audit	12,500	12,500
Fees payable to the charity's auditor for other services	1,000	1,000

All of the above costs are attributable to unrestricted funds and included within support costs. Included within the audit fee is £2,000 (2022: £2,000) for the audit of the subsidiary.

11. Net income/ (expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):	2023 £	2022 £
Depreciation of tangible fixed assets	268,704	219,286
Operating lease rentals	390,090	305,274
Trustees indemnity insurance	1,235	1,340
Net losses/(gains) on fair value movement of investments	653,518	57,562

12. Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2022: £Nil).

The Trustees did not have any expenses reimbursed during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £530,406 (2022: £424,924). The charity considers its key management personnel comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation & Marketing and the Director of Programmes and Support Services.

13. Staff costs and employee benefits

The average monthly number of employees and the full time equivalent (FTE) during the year was as follows:

	2023 Average	2023 FTE	2022 Average	2022 FTE
Nursing & Medical	115	80	115	77
Education	6	4	5	3
Catering & Domestic	23	16	24	16
Administration	26	18	25	16
Fundraising & Marketing	92	64	91	61
Total	262	182	260	173

The total staff costs and employee benefits were as follows:

	2023 £	2022 £
Wages and salaries	5,960,146	5,424,127
Social security	529,403	475,396
Defined contribution pension costs	471,389	420,177
Consultancy and temporary staff fees	337,702	318,340
Total	7,298,640	6,604,059

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:	2023 Number	2022 Number
£60,001 – £70,000	2	2
£70,001 – £80,000	–	–
£80,001 – £90,000	3	2
£90,001 – £100,000	1	1
Total	6	5

14. Tangible fixed assets – Group and Charity

	Freehold land and buildings £	Furniture, furnishings, vehicles & equipment £	Total £
Cost			
At April 1 2022	5,650,446	2,255,204	7,905,650
Additions	–	276,105	276,105
Disposals	–	–	–
At 31 March 2023	5,650,446	2,531,309	8,181,755
Depreciation			
At 1 April 2022	1,670,447	2,075,278	3,745,725
Charge for the year	112,592	156,112	268,704
Eliminated on disposals	–	–	–
At 31 March 2023	1,783,039	2,231,390	4,014,429
Net book value			
At 31 March 2023	3,867,407	299,919	4,167,326
At 31 March 2022	3,979,999	179,926	4,159,925

Included within freehold land & buildings is non-depreciable freehold land amounting to £21,000 (2022: £21,000). The Trustees believe that it is not practical to quantify any difference between the cost of freehold land and buildings and the fair value.

15. Fixed asset investments

Group	Listed investments: Unrestricted funds £	Listed investments: Endowment funds £	Total £
Valuation			
At 1 April 2022	5,605,416	5,403	5,610,819
Additions	1,094,076	1,529	1,095,605
Disposals	(1,023,803)	–	(1,023,803)
Revaluation	(415,470)	(517)	(415,987)
At 31 March 2023	5,260,219	6,415	5,266,634
Cost			
At 31 March 2023	4,280,510	3,361	4,283,871
At 31 March 2022	3,975,664	1,863	3,977,527

Investments at fair value comprise	2023 £	2022 £
Equities	3,131,875	3,811,464
Securities	2,134,759	1,799,355
	5,266,634	5,610,819



15. Fixed asset investments (cont.)

Charity	Listed investments: Unrestricted funds £	Listed investments: Endowment funds £	Equity investment in subsidiary undertaking £	Total £
Valuation				
At 1 April 2022	5,605,416	5,403	100	5,610,919
Additions	1,094,076	1,529	–	1,095,605
Disposals	(1,023,803)	–	–	(1,023,803)
Revaluation	(415,470)	(517)	–	(415,987)
At 31 March 2023	5,260,219	6,415	100	5,266,734
Cost				
At 31 March 2023	4,280,510	3,361	100	4,283,971
At 31 March 2022	3,975,664	1,863	100	3,977,627

Investments at fair value comprise	2023 £	2022 £
Equities	3,131,875	3,811,464
Securities	2,134,759	1,799,355
Group undertakings	100	100
Total	5,266,734	5,610,919

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Investments in group undertakings are measured at cost less impairment on the basis that they represent shares in entities that are not publicly traded and the fair value cannot otherwise be measured reliably.

The charity's equity investment in subsidiary undertaking is a 100% holding in the ordinary share capital of Kirkwood Hospice Enterprises Limited, a company incorporated in England & Wales (company number 7368034). The charity holds 100 shares of £10 each, these are the only shares allotted, called up and fully paid.

It pays all of its profits to the charity under the gift aid scheme. Kirkwood Hospice Enterprises Limited operates all commercial trading activity as fundraising in support of the charity. A summary of the trading results is shown on the next page:

15. Fixed asset investments (cont.)

	2023 £	2022 £
Turnover	285,461	198,827
Cost of sales and administration costs	(247,249)	(156,558)
Other operating income	38,880	(5,212)
Profit before tax	77,092	37,057
Tax on profit	–	–
Proft after tax	77,092	37,057
Amount gift aided to the charity	77,092	(37,057)
Retained in the subsidiary	–	–
The assets and liabilities of the subsidiary were:		
Current assets	242,289	205,356
Current liabilities	(137,307)	(87,168)
Creditors: amounts falling due after more than one year	(30,929)	(44,135)
Total net assets	74,053	74,053
Aggregate share capital and reserves	74,053	74,053

16. Stocks

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Catering & housekeeping	4,259	3,720	4,259	3,720
Medical supplies	6,081	5,586	6,081	5,586
Shop and fundraising goods	64,931	59,991	–	–
Total	75,271	69,297	10,340	9,306

Stock held is for use to further the charity's activities or for sale in the charity and gift shops.

17. Debtors

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade debtors	407,309	164,507	404,471	164,507
Taxation debtor	53,759	27,429	59,826	23,742
Amounts owed by group undertakings	–	–	109,788	67,427
Prepayments and accrued income	553,864	1,399,710	551,926	1,388,225
Legacies notified in advance	437,201	152,565	437,201	152,565
Total	1,452,133	1,744,212	1,563,212	1,796,466

18. Creditors: amounts falling due within one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	326,463	198,975	318,746	187,028
Other and social security	123,683	119,584	123,683	119,584
Corporation tax	–	–	–	–
Accruals	302,190	239,828	300,030	237,868
Deferred income (note 21)	261,561	206,297	261,561	206,297
Bank Loan	11,575	5,865	–	–
Total	1,025,472	770,549	1,004,020	750,777

19. Creditors: amounts falling due after more than one year

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Bank Loan	30,929	44,135	–	–
Total	30,929	44,135	–	–

The bank loan is due to be repaid by monthly instalments starting in July 2022 and will be repaid in full over 6 years. The amount repayable in instalments which falls due after more than 5 years from the balance sheet date is £Nil (2022: £5,866). Interest at 2.5% is due on the amount outstanding.

20. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Not later than one year	385,474	244,205	377,724	237,207
Later than one and not later than five years	823,309	644,161	809,746	624,910
Later than five years	–	133,333	–	133,333
Total	1,208,783	1,021,699	1,187,470	995,450

21. Deferred Income – Group and Charity

	Under 1 year £	Over 1 year £	Total
At 1 April 2022	206,297	–	206,297
Additions during the year	2,045,354	–	2,045,354
Amounts released to income	(1,990,090)	–	(1,990,090)
At 31 March 2023	261,561	–	261,561

	Under 1 year £	Over 1 year £	Total
At 1 April 2021	158,791	–	158,791
Additions during the year	187,500	–	187,500
Amounts released to income	(139,994)	–	(139,994)
At 31 March 2022	206,297	–	206,297

Income has been deferred which has been received in advance for future lottery draws of £61,128 (2022: £70,678) and for funding relating to future periods of £200,433 (2022: £135.619).

22. Fund reconciliation

Unrestricted funds – group	Balance at 1 April 2022 £	Income £	Expenditure £	Investment gains/losses £	Transfers £	Balance at 31 March 2023 £
Unrestricted	6,238,968	8,955,235	(9,399,027)	(418,126)	1,003,346	6,380,396
Designated Fixed Asset fund	4,159,925	–	(268,704)	–	276,105	4,167,326
Designated Project fund	1,579,151	–	(341,846)	–	(1,237,305)	–
Total	11,978,044	8,955,235	(10,009,577)	(418,126)	42,146	10,547,722

Unrestricted funds – group	Balance at 1 April 2021 £	Income £	Expenditure £	Investment gains £	Transfers £	Balance at 31 March 2022 £
Unrestricted	5,567,768	7,685,564	(7,293,411)	138,037	141,010	6,238,968
Designated Fixed Asset fund	4,299,775	–	–	–	(139,850)	4,159,925
Designated Project fund	1,958,160	–	(379,009)	–	–	1,579,151
Total	11,825,703	7,685,564	(7,672,420)	138,037	1,160	11,978,044

Unrestricted funds – charity	Balance at 1 April 2022 £	Income £	Expenditure £	Investment gains £	Transfers £	Balance at 31 March 2023 £
Unrestricted	6,165,015	8,707,986	(9,151,778)	(418,126)	1,003,346	6,306,443
Designated Fixed Asset fund	4,159,925	–	(268,704)	–	276,105	4,167,326
Designated Project fund	1,579,151	–	(341,846)	–	(1,237,305)	–
Total	11,904,091	8,707,986	(9,762,328)	(418,126)	42,126	10,473,769

Unrestricted funds – charity	Balance at 1 April 2021 £	Income £	Expenditure £	Investment gains £	Transfers £	Balance at 31 March 2022 £
Unrestricted	5,493,815	7,529,006	(7,136,853)	138,037	141,010	6,165,015
Designated Fixed Asset fund	4,299,775	–	–	–	(139,850)	4,159,925
Designated Project fund	1,958,160	–	(379,009)	–	–	1,579,151
Total	11,751,750	7,529,006	(7,515,862)	138,037	1,160	11,904,091

Restricted Funds – Group and Charity	Balance at 1 April 2022 £	Income £	Expenditure £	Investment gains £	Transfers £	Balance at 31 March 2023 £
Restricted fixed asset fund	5,983	16,259	–	–	(16,014)	6,228
Capital works	–	100,000	–	–	–	100,000
Music Therapy	5,850	376	(6,226)	–	–	–
S&T Refurb	21,000	–	–	–	(21,000)	–
CNS Development	55,112	173,678	(203,207)	–	–	25,583
Other	6,902	9,927	(5,400)	–	(6,661)	4,768
	94,847	300,240	(214,833)	–	(43,675)	136,579
Endowment	5,403	–	–	(517)	1,529	6,415
Total	100,250	300,240	(214,833)	(517)	(42,146)	142,994

22. Fund reconciliation (cont.)

Restricted Funds – Group and Charity	Balance at 1 April 2021 £	Income £	Expenditure £	Investment gains £	Transfers £	Balance at 31 March 2022 £
Restricted fixed asset fund	5,983	–	–	–	–	5,983
Hospice UK/NHSE	–	1,018,764	(1,018,764)	–	–	–
Share and Care fund	–	15,500	(15,500)	–	–	–
Breathe Better fund	–	8,263	(8,263)	–	–	–
Music Therapy	–	13,500	(7,650)	–	–	5,850
Care Co-ordination	–	5,000	(5,000)	–	–	–
S&T Refurb	21,000	–	–	–	–	21,000
CNS Development	16,500	84,448	(45,836)	–	–	55,112
Other	19,460	30,829	(43,387)	–	–	6,902
	62,943	1,176,304	(1,144,400)		–	94,847
Endowment	6,563	–	–		(1,160)	5,403
Total	69,506	1,176,304	(1,144,400)	–	(1,160)	100,250

Fund descriptions

a) Unrestricted funds
The general funds are available for the use at the discretion of the charity in furtherance of the general objectives as detailed in the Trustees report.

b) Designated funds
Kirkwood Hospice has clear policy and procedures to guide its management of reserves. The policy clarifies in more detail that the charity will hold designated funds to provide for specific future projects that are unlikely to be met by future income alone.

A review of the financial position as at 31 March 2017 confirmed that the general reserve was 20 months of charitable expenditure, which equated to the charity holding £1.5million in excess of their reserves policy at the time. As a result of this position, the £1.5 million was transferred to the designated project fund. It should be noted that £950,000 was transferred to this fund during 2016 and 350,000 was transferred to this fund during 2020-21.

During the year ending 31st March 2023 a total of £341,846 was expended as planned during the accounting period meaning the balance of the fund was £1,237,305. The fund was used for the following:

- Brand Activation including continuation of the work to renew The Kirkwood's shop fronts and The Kirkwood Art Sculpture Trail.

- Set up costs for additional retail premises – Online Trading facility at Sands Mill warehouse, Mirfield. New distribution Centre at Bradford Road, Huddersfield and new charity shop premises at Paddock.

- IT, Digital and Estates Transformation – Project initiation for The Kirkwood's Digital Transformation Programme and associated project costs.

- Connect with The Kirkwood – a new service to provide a central point of contact for people who need advice, support and guidance on the various ways The Kirkwood can help both the patient and those closest to them.

Future allocation of the fund
During the budget setting process for 2023-24 budgets, it was clear that another challenging year financially was ahead. Once again increases to the national minimum wage from £9.50 to £10.42 (9.69%), continued high inflation and energy costs needed to be factored into expenditure budgets. Looking at how the potential 2023-24 outturn would impact reserves, trustees made the decision to un-designate the Designated Project Fund as at 31st March 2023. This transaction can be viewed on page 52. It means that the balance of the fund as at 31st March 2023 of £1,237,305 has been returned to un-restricted funds.

The fixed asset designated fund comprises assets which were purchased to further the aims of the charity and are not considered to be restricted assets.

c) Restricted funds
The restricted fixed asset fund includes restricted income which has been received for equipment for the charity.

The Clinical Nurse Specialist (CNS) Development Programme received £69,448. This comprised of £63,948 from the Haley Family Trust, £2,000 from the Hospital Saturday Fund, £2,500 from The Grace Trust, and £1,000 from Arnold Clark Community Fund.

The costs of nurse prescribing training for the specialist community nursing team were funded by Sovereign Health - £4482 and Thirplow Char £2,500.

The Brook Charitable Foundation provided a donation of £100,000 for future capital works.

Other restricted income consists of various amounts assigned to specified activities.

d) Endowment funds
The endowment fund is made up of investments transferred to the charity on condition that the capital should be retained and the income generated either retained or used to support the charities general activities, income generated by the endowment fund is considered to be unrestricted income.

23. Analysis of net assets between funds

Group	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Fixed assets	5,260,219	4,167,326	–	6,415	9,433,960
Cash & current investments	649,174	–	136,579	–	785,753
Other current assets	1,527,404	–	–	–	1,527,404
Liabilities	(1,056,401)	–	–	–	(1,056,401)
Total	6,380,396	4,167,326	136,579	6,415	10,690,716

Group	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Fixed assets	5,605,416	4,159,925	–	5,403	9,770,744
Cash & current investments	(365,273)	1,579,151	94,847	–	1,308,725
Other current assets	1,813,509	–	–	–	1,813,509
Liabilities	(814,684)	–	–	–	(814,684)
Total	6,238,968	5,739,076	94,847	5,403	12,078,294

Charity	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total 2023 £
Fixed assets	5,260,319	4,167,326	–	6,415	9,434,060
Cash & current investments	476,592	–	136,579	–	613,171
Other current assets	1,573,552	–	–	–	1,573,552
Liabilities	(1,004,020)	–	–	–	(1,004,020)
Total	6,306,443	4,167,326	136,579	6,415	10,616,763

Charity	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Fixed assets	5,605,516	4,159,925	–	5,403	9,770,844
Cash & current investments	(495,496)	1,579,151	94,847	–	1,178,502
Other current assets	1,805,771	–	–	–	1,805,771
Liabilities	(750,777)	–	–	–	(750,777)
Total	6,165,014	5,739,076	94,847	5,403	12,004,340

General reserves - Group	2023 £	2022 £
Unrestricted funds	10,054,772	11,978,044
Invested in tangible fixed assets	(4,167,326)	(4,159,925)
Designated project fund	–	(1,568,053)
General Reserve	6,380,396	6,250,066

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities and analysis of changes in net debt

	Group		Charity	
	2023 £	2022 £	2023 £	2022 £
Net income /(expenditure) for year	(1,387,578)	183,085	(1,387,578)	183,085
Interest receivable	(2)	(36)	(2)	(36)
Dividends receivable	(133,529)	(116,543)	(133,529)	(116,543)
Depreciation of tangible fixed assets	268,704	219,286	268,704	219,286
Tax on profit	–	–	–	–
Losses/(gains) on investments	650,519	57,562	650,519	57,562
(Profit) on disposal of fixed asset investments	(234,532)	(193,149)	(234,532)	(193,149)
(Increase)/decrease in stock	(5,974)	3,255	(1,034)	(12)
(Increase)/decrease in debtors	292,079	(575,920)	233,254	(632,342)
(Decrease)/increase in creditors	249,213	(113,167)	253,243	(105,831)
Net cash flow from operating activities	(301,100)	(535,627)	(350,955)	(587,980)

Net debt reconciliation – group only

	1 April 2022 £	Cash flows £	31 March 2023 £
Bank loan	(50,000)	7,496	(42,504)
Total liabilities	(50,000)	7,496	(42,504)
Cash and cash equivalents (page 59)	1,308,725	(522,972)	785,753
Total	1,258,725	(515,476)	(743,249)

25. Pensions and other post-retirement benefits

Employees of the charity are entitled to join either the NHS Pensions Scheme (eligible employees only), or the Kirkwood Hospice Stakeholder Pension Plan.

NHS Pension Scheme
Eligible employees are able to remain in the NHS Pensions Scheme as if they were still in the employment of an employing authority. The NHS Pension Scheme is an unfunded occupational pension scheme backed by the Exchequer, which is open to all NHS employees and employees of approved organisations. The scheme provides pensions, in varying circumstances for employees of participating employers. The scheme receives contributions from employers and employees to defray the costs of pensions and other benefits. The scheme is subject to a full actuarial valuation every four years and an accounting valuation every year. Details of benefits payable, and the basis for valuations under these provisions can be found on the NHS Pensions website at **www.nhsbsa.nhs/pensions**. The scheme is accounted for as a multi-employer scheme under the Charity SORP (FRS102) and, as no surplus or deficit is able to be identified and allocated to the separate employer, the contributions have been accounted for as a defined contribution scheme and no share of the surplus or deficit included in these financial statements.

In the year ended 31 March 2023, the charity made contributions to the NHS Pension Scheme totalling £299,946 (2022: £264,710). Employer contributions were 14.38% and employee contributions were in the range of 5.6% to 13.5% of pensionable pay.

Other Pension Schemes
Other employees are entitled to join the AEGON - Kirkwood Hospice Stakeholder Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are 7.5% of pensionable pay for the employer and 6% of pensionable pay for the employee. New employees are auto enrolled if eligible into this scheme, the contribution rates being 5% for the employer and 5% for the employee. The employee then has the option to increase their contributions to 6% if they so wish. In the year ending 31 March 2023, the charity paid contributions to the schemes totalling £171,442 (2022: £144,085).

The contributions are allocated to unrestricted funds.

26. Contingent asset

At the year end the charity had 7 legacies (2022: 6) confirmed which the Trustees believe are unable to be measured reliably as the solicitors at present are unable to quantify the value of the proposed estate.

27. Financial commitments

During the year donations totalling £644 (2022 - £877), excluding the value of donated goods, were received from Trustees, none of these had conditions attached. There were no other related party transactions.

28. Related party transactions

The charity is controlled by the Trustees. No one Trustee has ultimate control.





Getting in touch

Connect with The Kirkwood Advice Line
01484 557 910

The Kirkwood Main Reception
01484 557 900

Fundraising
01484 557 911

Website
thekirkwood.org.uk

Email
info@thekirkwood.org.uk

Address
The Kirkwood
21 Albany Road
Dalton, Huddersfield
HD5 9UY

Kirkwood Hospice is a Company Limited by Guarantee in England (No. 1645888) and a Registered Charity (No. 512987)







Our support began as a hospice, but today it is a promise: to support the life and legacy of all of those affected by a life limiting illness.

We help those in our care to live well and to make the most of every single day. We make the complex simple by focussing on what's important. And we support families and loved ones to live on – and live well.

We're here for local people across our community whenever and wherever they need us, helping to improve their quality of life – in the ways that matter most to them.

Through thick and thin, giant hugs and bottomless mugs, we support life for anyone affected by a life limiting illness here in Kirklees.

KIRKWOOD HOSPICE

England & Wales - Charity number 512987

Accounts

The Kirkwood

Annual Report 2021–22





CONSOLIDATED FINANCIAL STATEMENTS

Year Ended
31 March 2022

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Trustees' Annual Report including Directors' Report & Strategic Report

Year Ended
31 March 2022

Objectives & Activities

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity.

Kirkwood Hospice is a registered charity, number 512987 and a company limited by guarantee in England, number 1645888. The organisation was incorporated as a company limited by guarantee on 23 June 1982 and registered as a charity on 3 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects for which Kirkwood Hospice (referred to as The Kirkwood in this report) is established are to promote the relief of sickness by such charitable means as are considered appropriate; the governing documents define those charitable means in furtherance of those aims. There have been no material changes to these objectives since the last Annual Report.

Mission Statement

The Kirkwood provides specialist care free of charge to adults in Kirklees with advanced progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes. Care and support is also provided to their family members, friends and carers, both during the illness and after death. Through education, training and partnership with others The Kirkwood improves care for everyone affected by a life limiting illness.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities.

The eligibility for our services is described below; in addition, The Kirkwood has further developed eligibility criteria for accessing In-patient care at its facility in Huddersfield.

Common eligibility criteria were agreed in the year 2000 by all providers of specialist palliative care (SPC) working in Calderdale and Kirklees in order to ensure equity of access. These criteria reflect those adopted by other SPC services across Yorkshire.

The three elements of the eligibility criteria are:

That patients should have active, progressive and potentially life-threatening illness

That patients should have unresolved, complex needs that cannot be met by their current caring team, or it is anticipated that the patient will develop such needs in the near future. These needs may be psychological, social, spiritual or physical.

Patients must have been recently assessed by a member of a Specialist Palliative Care team

Services provided

The Kirkwood helps local people, with an illness that cannot be cured, to live well and die with dignity and where possible in a place of their choice. We provide services, free of charge, to people in Kirklees affected by life limiting illnesses that focus on their quality of life. We provide care for people affected by any life limiting illness, including cancer, neurological conditions, advanced heart and lung diseases and dementia. We also provide services to patients' families, carers and anyone that is important to them.

Most patients use a combination of services as their illness progresses and draw on the specialist skills of The Kirkwood's multi-professional team, who work in collaboration with colleagues in all care settings to provide continuity of care. The Kirkwood also provide programmes of education to other professionals who are caring for people with life limiting illnesses. In this way we seek to improve the quality of care experienced by all people who have palliative care needs.

Our services are continuously monitored, evaluated and reviewed to meet the changing needs of patients and their families. All our services are delivered taking into account all current national guidance and quality statements and standards.

The Kirkwood is regulated by the Care Quality Commission 'CQC'). An inspection was carried out in September 2016 and the rating awarded was 'Good' overall with an 'Outstanding' rating for Care. More information is available on the CQC website (http://www.cqc.org.uk/location/1-115011048). During this reporting period the CQC completed a routine monitoring assessment with The Kirkwood and the rating has remained in place, underlining the standard of care that we provide.

Overview of impact for beneficiaries

The Kirkwood exist to support anyone affected by any life limiting illness, every step of the way. A total of 2,111 people benefited from the services that we deliver in the period reported. The total number of individuals who have been supported by the charity is slightly increased on the prior accounting period.

The Kirkwood are here to offer the right advice and support for anyone affected by a life limiting illness at any point from diagnosis. Our Specialist Advice Line Service handled 15,101 calls in the last year and 1,690 patients accessed some form of care and support from one or more of our services, including The Kirkwood's Support & Therapy Team and Community Specialist Palliative Care Team.

We place great importance on the experience of those people who use our services and value their feedback. The Covid-19 pandemic made obtaining service user feedback particularly challenging during the reporting period. Despite this, we have still acted on feedback from our service users and their families, both formal and informal, and have collated regular feedback from cards and letters received. This has been shared primarily within the relevant clinical departments. Following an easing of restrictions, we have begun to re-instate our approach to securing more quantitative feedback from the people who use our services.

The Kirkwood help people to maintain and improve their quality of life so that they can focus on what is really important to them. We support patients, their families and those that care about them. A total of 2,111 people affected by a life limiting illness were supported to achieve the best possible quality of life possible.

In this twelve-month period, The Kirkwood cared for a total of 900 local people that died. Our team of experienced professionals provide the best care for people at the very end of their lives, meeting their individual needs as far as possible and helping the vast majority (92%) to avoid dying in hospital.

Services are provided to support patients' family members and carers through illness and in bereavement. We help these people with their emotional and psychological needs and support them in finding ways to cope more effectively following bereavement and move forward in life. 444 individuals accessed this support through The Kirkwood Counselling Team.

For many people, supporting The Kirkwood following the death of a loved one is an important way to pay tribute to their life and honour their memory. This support comes in many forms, and from all parts of our community. In this period, over 27,616 local people made a contribution to make sure that everyone affected by a life limiting condition has access to the very best care and support.

Individual services providing public benefit

The coronavirus pandemic continued to have an impact on the services that The Kirkwood deliver. We are pleased to report that unlike other health and social care settings (including Hospices), our clinical services continued to operate uninterrupted throughout the period. Our in-patient beds were always available, although we had to run with a maximum of 14 through the period to continue to manage the risk of infection. The workforce was deployed flexibly to meet the needs of as many patients and families as possible through a comprehensive range of services. Our continued response to the situation was successful in ensuring that we continued to support the most vulnerable people in our local communities. We have continued to step forward and invest in our services even though our ability to generate income has been significantly curtailed.

Our response to the pandemic has meant that we have changed the way that people have been supported by The Kirkwood this year and this has resulted in differences from activity in previous years. These are explained in the following section.

The Kirkwood In-Patient care:

For patients requiring care and support to address complex problems associated with life limiting illness, and sometimes care at the end of life.

	5 Year Average	2020/ 2021	2021/ 2022	Increase/ Decrease
Patients per In-Patient bed	14.1	12.25	16.86	+38%
In-Patient Admissions	276	204	244	+20%
Discharges from In-Patient Unit	93	67	81	+21%
Patients cared for at the end of life	183	129	155	-21%
Out of hours admissions	N/A	59	71	+20%

The pandemic continued to have an effect on admissions to the In-Patient Unit for two main reasons: the restrictions on patient visiting has reduced the inclination of patients to consent to admission and in addition; the infection prevention and control measures that were necessary reduced the number of beds available for admissions throughout the year from 16 to a maximum of 14.

The Kirkwood Counselling Team:

This team provides psychological support and counselling for patients and families during illness and in bereavement. The team's work includes support for children affected by the death or life limiting illness of a close family member.

	2020/ 2021	2021/ 2022	Increase/ Decrease
Total number of service users	412	444	+8%
Pre-bereavement support – contacts	881	1,064	+21%
Counselling sessions for bereaved people	751	530	-29%

The Kirkwood's team of fifteen community nurses provide care in every town and village across Kirklees. The Kirkwood Nurses are Clinical Nurse Specialists that provide advice on all aspects of pain and symptom control and provide emotional and psychological support for patients at home and in care homes. The Kirkwood Nurses also provide advice to health care professionals and deliver education and training on all aspects of palliative care.

The Kirkwood Community Palliative Care Team:

The team includes Dementia Specialist Nurses and Nurses that are focussed on the needs of people who are living in care homes.

	5 Year Average	2020/ 2021	2021/ 2022	Increase/ Decrease
Total Patients supported by The Kirkwood Nurses	1,247	1,300	1,249	-4%
Home visits carried out by The Kirkwood Nurses	2,453	917	1,555	+70%
'Virtual consultations' carried out by The Kirkwood Nurses	N/A	1,495	422	-72%
Phone calls to patients, families, or professionals	13,938	18,421	13,809	-25%

This vital service was adapted to maximise the number of patients that were supported during the pandemic and has continued to operate with a mix of face-to-face visits and virtual consultations. More home visits were possible this year as the risk of coronavirus eased, although virtual visits consultations remain a valuable way to support patients and families. The total number of patients accessing the service was 4% lower than the previous year but consistent with the 5-year average.

The Kirkwood Advice Line

The Kirkwood provide a specialist palliative care advice line 24 hours a day all year round.

	5 Year Average	2020/ 2021	2021/ 2022	Increase/ Decrease
Total calls responded to	14,871	19,271	15,101	-22%
Total calls outside normal hours	1,306	1,549	1,292	-17%

Health Care professionals, patients and their carers contact The Kirkwood for expert advice at any time of the day or night, seven days a week. The aim of this service is to enable more patients to be supported and, as their illness progresses, to have their needs met as soon and as fully as possible. As the clinical model stabilised following the earlier phases of the pandemic, the numbers of people being supported by the advice line has returned to a lower level. However, the number of calls responded to overall remains higher than the average over the last five years.

The Kirkwood Support and Therapy Service –Drop In:

Patients and those that care for them can access support and advice from our team by accessing our Drop-In service at the Dalton site or at the Rosewood Centre in Dewsbury. During the reporting period The Kirkwood did not provide a drop-in service due to the restrictions of the ongoing coronavirus pandemic.

The Kirkwood Support and Therapy Service – Scheduled Attendances

Following assessment, patients and carers access a range of services that have been designed to meet their individual needs; from complimentary therapies to education programmes focussed on the needs of people living with different illnesses.

As in the previous section, The Kirkwood Support and Therapy service was delivered in a very different way through the pandemic. Bespoke sessions have been delivered within GP practices and other community locations to target patients that otherwise may not have accessed services. This approach is emerging and, as yet, The Kirkwood has not built a reliable data process to capture the number of individuals benefiting. We continue to deliver virtual sessions as a way to improve access for a range of service users.

Education and Training:

The Kirkwood provide Palliative and End of Life Care training for other health and social care agencies – and also for visiting students. Specific programmes have been developed for professionals who work for Locala Community Partnerships CIC, Calderdale and Huddersfield NHS Foundation Trust and a number of GP Practices. These programmes aim to improve the delivery of palliative and end of life care in all settings. A total of 148 professionals from other organisations accessed training and education provided by The Kirkwood during the period.

	2020/ 2021	2021/ 2022	Increase/ Decrease
External professionals accessing training	139	148	+6%

Volunteering:

All aspects of The Kirkwood's services are underpinned by the various support service teams and volunteers who provide help at the main hospice site in Dalton, in the Fundraising Department and in The Kirkwood shops. Earlier in the pandemic, we had to ask many of our volunteers to step down their contribution because their roles could not continue at the time. The Kirkwood worked hard to keep all our volunteers connected with the charity, and during 2021-22 we were delighted to welcome our volunteers back. During the year there were 985 volunteers connected with The Kirkwood, which is an increase on pre-pandemic levels. While some volunteer roles at the hospice site in Dalton returned, we have not captured the hours they contributed, which we will reinstate this data collection in 2022-23. The Kirkwood shops benefited from 63,790 hours of volunteer time, which is nearly three quarters of pre-pandemic levels (within a smaller retail network).

	2020/ 2021	2021/ 2022	Increase/ Decrease
Total number of The Kirkwood Volunteers	864	985	+14%
Hours of volunteering supporting services at Dalton	–	–	–
Hours of volunteering supporting The Kirkwood Shops	23,182	63,790	+175%

Strategic plan:

The Kirkwood are, and always has been, a movement of people who are passionate about ensuring the best care is available to local people as they approach the end of their life. We are not a building or a place; the expert care we deliver is available in every street, village and town in our local area.

We are as determined as ever that people who are living with a life limiting illness should have the support, they need to live the best quality life they can.

Our strategy remains ambitious; we want to double the number of people we provide care and support to within this decade, and to become the 'go to' charity for anyone that is affected in any way by a life limiting illness in Kirklees.

Our refreshed strategic plan sets out what we are prioritising until 2025, with our main focus being to build The Kirkwood Movement to ensure no one needs to face a life limiting illness alone.

We will always prioritise providing the best care for patients, carers and families while we try to increase the resources available to us to achieve our ambitions.

We will build The Kirkwood movement so that:

We increase the support available to us from across our community – increasing both income and the time donated through volunteering

We support more people affected by life limiting illness

To achieve this, The Kirkwood Movement needs to become more diverse in every aspect of who we are and what we do. We must work harder to make sure that everyone who could benefit from our help knows how The Kirkwood can support them. We must make sure that people in our local community feel that The Kirkwood's care is for them, irrespective of their personal identity, beliefs or heritage. In this way we will reduce any inequalities experienced by people in our community who have not benefited from our charity's work in a way that they could have.

As we come out of the coronavirus pandemic and confirm the way we operate in the new world, the way The Kirkwood Support Life will be more accessible, more flexible, more agile than ever before.

The Kirkwood - Purpose

The Kirkwood support anyone that is affected by any life limiting illness every step of the way

The Kirkwood - VIsion

We want to see a world where all people affected by life limiting illnesses have free access to the best possible care where and when they need it and everyone works together to ensure these people are supported to live the best quality life they can.

The Kirkwood Strategic Aims

Double the number of people supported by The Kirkwood at the very end of their lives

Become the 'Go To' charity that supports people as they approach the end of their lives

Increase giving from people and business to meet future demand

Increase funding from NHS to facilitate The Kirkwood future services



How we are doing

The table below is a summary of our progress against key measures since the end of the last decade (2019–20), these measures at a high level track the achievement of our strategic aims:

The size of The Kirkwood Movement Increased to 27,616 people from 22,500	↑ +23%
The Numbers of people cared for at the end of life Increased to 900 from 686	↑ +31%
The total number of patients supported by The Kirkwood Increased to 1,690 from 1,505	↑ +12%
The Kirkwood's spend on its charitable purpose Increased to £6m from £5.3m	↑ +13%
The Kirkwood's income generation contribution Increased to £1.9m from £1.75m	↑ +9%

Strategic Plan – 2021–22 Achievements

The coronavirus pandemic continued to have a major impact on The Kirkwood during 2021–22, Throughout the year, we continued to be guided by the principles we established at the outset of the crisis; to focus on keeping patients and families, employees and volunteers, and the future of our charity safe.

Despite the challenges, we continued to make good progress towards our strategic priorities. Here are some highlights:

Continuing to provide the best care for our patients and families

We deployed our workforce flexibly across community services, care co-ordination and in-patient care. As a result, we provided care to more people than ever before

We continued to provide In-Patient care for our patients uninterrupted throughout the period, which was the result of a diligent focus on infection prevention and control from our whole team

Development roles were introduced into The Kirkwood's Community Nursing Team to ensure we are able to develop the Specialist Nurses we need in our team in the future

Our approach to providing support to people living in care homes has developed with the introduction of Clinical Nurse Specialists within our team who are dedicated to improving access to our services for these people

The quality of The Kirkwood's services has been recognised nationally. As an example, our approach to the management of falls within our In-Patient Unit was showcased at the Hospice UK conference in November 2021 and our lead Elspeth McLoughlin now contributes to an expert panel which champions best practice within the sector

The Kirkwood received confirmation from the CQC that they did not need to inspect services during the year. Following a review of all data the CQC has about The Kirkwood's services, they confirmed that our rating ('GOOD') remains the same

Build The Kirkwood Movement

In 2021 The Kirkwood were formally awarded the Queen's Award for Voluntary Service. The award is the equivalent of the MBE for Volunteer Groups and is a fantastic acknowledgement of the contribution of our many volunteers over the last 40 plus years. An award ceremony was held in September 2021 where the Lord Lieutenant for West Yorkshire met volunteers past and present to present and celebrate the award

Our partnership with Primary Care Networks has developed this year, particularly with the networks in The Mast, The Valleys and Spen areas. The Kirkwood has delivered new services in these areas focussed on the needs of their patients

We have continued to develop the stories of people within The Kirkwood Movement. Stories are one of the best devices to help communication and engage with important stakeholders and we now have a broader range of stories than ever before to help us illustrate our relevance and the value of what we do

The Kirkwood Business Movement has been successfully launched and the membership has grown through the year. The launch attracted coverage in both online and print media and the concept of Support Life Champions has been attractive to the new members as they realise how they can help people close to their business access care and support from The Kirkwood

The Kirkwood remain well placed within the Kirklees health and social care system. There is now an Integrated Care Partnership in Kirklees as a key delivery / decision making body for Health and Social Care services in the borough. The Kirkwood were within a select 'design group' that developed the model for the area and now has a place within the partnership

This year saw the publication of The Kirkwood's first Impact Report. The report was presented at a new-style stakeholder event to coincide with the Annual General Meeting. 75 members of The Kirkwood movement attended from across employees, volunteers, supporters and partners to receive presentations and video stories illustrating the impact of our charity. We plan to grow this event to be even more inclusive in future years

More diverse in every aspect of who we are and what we do

The Kirkwood have established an Equality, Diversity and Inclusion steering group, which will oversee our journey to improvement in this area. The group has commissioned 'Investors in Diversity' to help us set a benchmark on which we will take action to improve. A key focus for the future will be addressing the inequalities that are experienced in the parts of our community that benefit less than others from our services

The Kirkwood's Support and Therapy service has delivered bespoke services within different communities within Kirklees. This has been in partnership with our partner Primary Care Networks and has been targeted at underserved communities and illnesses other than cancer

Our work with the Spen Health and Wellbeing Network has been focussed on building nursing capacity within the area to help the GP practices in that area to identify more patients who could benefit from The Kirkwood's services. We have invested in more nursing capacity to support our partners and people in this community. More people from Cleckheaton and surrounding areas are accessing services as a result

The Kirkwood has established the Kirklees Palliative Care Partnership, which is inclusive of all providers of palliative care within the local area. The focus of this partnership is to drive improvement in how services are delivered so that more people experience the best care available at the end of their life. The partnership has identified the reduction of health inequalities as a priority for improvement in future years

During the year we successfully launched the 'Snowdogs Support Life, Kirklees' Art Trail. The event is a mass public participation art trail that we will hold in September 2022. The art trail will be the first of its kind in West Yorkshire. While the event will raise vital funds for the charity, its primary purpose is to engage the whole community in a fun event that raises awareness of how The Kirkwood Support Life in Kirklees and connects us with new people, communities and organisations

The Kirkwood is more agile, more flexible and more accessible

We made an excellent start to rebuilding The Kirkwood community following the earlier phases of the pandemic. The 'No Going Back' programme put us in the best place to implement 'blended working' across the charity; combining the use of technology and remote working to work efficiently and the reinstatement of premises to allow for colleagues to work safely and interact with their colleagues more effectively

Patients, families and professionals now have access to the 'Handy Guide to How The Kirkwood Can Help' a brief document that describes what we do succinctly and effectively. The feedback about the guide has been very positive and will help more people access care when they need it

A huge amount of work has been completed to introduce new competency frameworks for all roles across the organisation and a new Personal Development Review (PDR) process. This is an important development for

The Kirkwood as it will be critical to driving organisational performance and the development of our workforce.

Digital technology and processes will be key to enhancing the services we deliver and our engagement with all stakeholders in the future. Work started during 2021-22 to develop The Kirkwood's 'digital world'. We have worked with an external partner, Sector3, to complete 2 phases of work that will provide the platform for developing a Digital Strategy and implementation plan

The Retail and Trading team have collectively hit an increased target for this financial year, which was around 50% growth in contribution against the last Covid-unaffected year and is evidence that the Retail Strategy is delivering for The Kirkwood. This includes significant growth in our eCommerce activity, which is planned to grow even further in future years, and the opening of a second furniture store in Mirfield

Future developments and changes

The Kirkwood is operating in an increasingly challenging and dynamic environment. In the aftermath of the coronavirus pandemic and the current global environment there are significant uncertainties facing the charity.

Nevertheless, our ambition remains the same – and the strategy we developed to take us to 2025 remains even more relevant.

We refreshed our brand identity in 2020 and we will continue to activate the brand to connect with different people and communities and build The Kirkwood Movement – both in terms of the people who can support our work and the patients and families that will benefit.

Funds that are available to charities will be under significant pressure over the coming years. We need to continue to work hard to communicate our relevance to local people and connect with people who have not been connected with us before. We need to reach people from different parts of our community and with different identities, creating a movement that is inclusive of all people in Kirklees, and reducing inequalities that some people face when they need care and support.

Strategic Plan – 2021-22 Achievements

The way The Kirkwood works has changed during recent years has helped us to respond to the pandemic and to reach more people. We now need to retain the best of the changes we have implemented and seek to make further improvements. We want to become more flexible, more agile and more accessible than ever before so that we can achieve our aims.

The Kirkwood's strategic objectives continue as follows:

Strategic Priority A
Activate The Kirkwood Brand to Build The Kirkwood Movement

Strategic Priority B
Become more diverse in every aspect of who we are and what we do

Strategic Priority C
Become more flexible, agile and accessible than ever before

We will make progress through the following key initiatives:

Implement The Kirkwood Referrals Hub to optimise input to patients and families from all The Kirkwood's services

Hold a successful Art Trail to help us build The Kirkwood Movement and extend our reach into more diverse communities

Further activation of the brand to build new connections and have a positive impact on referrals to The Kirkwood services

Build on the success of the Kirklees Palliative Care Partnership and target improvements in health inequalities

Formally launch the Equality Diversity and Inclusion steering group internally to engage employees and volunteers and determine how The Kirkwood will become more diverse

Develop The Kirkwood Community Hub concept in a priority location in Kirklees with the involvement of all stakeholders

Successfully implement the new PDR system and processes to support effective workforce development

Develop The Kirkwood's Digital and Estates Strategies and associated operational plans

Refine and embed our approach to change management through The Kirkwood Improvement Plan

Continue to build our presence in the health and social care sector, in Kirklees and beyond, to negotiate a new deal with NHS partners

Review of Financial Activities

The Consolidated Statement of Financial Activities for the accounting period is detailed on page 36 of the financial statements. A summary of the financial results and the work of The Kirkwood is set out below.

Summary of Financial Performance

The Trustees continue to monitor financial performance against budget as the primary key performance indicator.

Income for the accounting period increased from £7,837,988 for the year to 31 March 2021 to £8,861,868 for the year to 31 March 2022.

Expenditure for the accounting period increased from £8,438,958 for the year to 31 March 2021 to £8,816,820 for the year to 31 March 2022.

The surplus for the accounting period before taking into account gains and losses on investments amounted to £45,048 compared to last year's deficit of £600,971.

After taking into account the movement in year of realised and unrealised gains on investments of £138,037 the surplus is £183,085, compared to last year's surplus of £771,481 which included net gains on investments of £1,372,452. Further details are on page 36.

The Kirkwood has come through the second year of the pandemic with an operating surplus position, which is better than was anticipated. This has been made possible by maximising the assistance available. The overall financial position as at the year ended 31 March 2022 was a surplus of £183,085. It should be noted that the charity had planned a deficit budget for the year against which the outturn position was favourable.

Income Generation

Total voluntary income was lower than budgeted expectations mainly due to adverse variances against targeted income for donated goods and legacy income. Donations and gifts represent a significant proportion of income, and the involvement of individual and corporate donors, charitable grant making trusts and supporters is greatly valued. Also, the generosity of those individuals who remembered The Kirkwood in their wills by leaving a legacy to the charity is recognised. In the year these legacies totalled £576,722.

Resources Expended

Expenditure on employee salaries and fees remained within budgeted limits. Resources expended in total increased by £377,862 the comparison for the year ended 31st March 2021 was £379,971 (4.48%), the cost of the various services is shown at Note 6 to the Accounts.

Developments targeted through use of Designated Funds – Designated Funds Update

In previous years the Trustees have taken the decision to designate funds from the general reserve with the purpose of investing in projects and initiatives that serve the purpose of the charity and meet future strategic objectives.

The Trustees have identified several principles that would guide the use of these funds:

The designated 'project' fund should be spent in line with the organisation's strategic objectives

There is a balance between the delivery of clinical services and income generation to ensure sustainability

A schedule be created and maintained from consultation to project plan implementation, to ensure timeliness of allocation of the fund

Allocation made during 2021–22

Care Co-ordination

The development of a Care Co-ordination model is a key part of The Kirkwood's future strategy. The aim is that the service will:

Enhance the 24/7 Specialist Palliative Care Advice Line to ensure that we have the capacity to meet demand.

Enable the Community Palliative Care Team to meet the needs of more people through proactively co-ordinating aspects of care that the team are involved with that do not require specialist resource.

Support joint commissioning work by creating a focus through which The Kirkwood works more actively with other providers who are supporting people at the very end of their lives.

As part of the 2017 budget process, trustees agreed to allocate £440k from the Designated Project Fund towards a two-year pilot of the Care Co-ordination model. This new service commenced in the July 2019. The service was evaluated in quarter 4 2020/21. The service evaluated well and trustees made the decision that the service will become part of the clinical services budget and expenditure after July 2021.

The amount expended from July 2019 to the 31st of March 2021 was £327,280. As projected the spend from April 2021 to the end of its pilot period in July 2021 was £49,175 meaning a total projected spend of £376,455 against the budget of £440,000. The remaining £63,545 will be un-allocated back into the Designated Project Fund as per The Kirkwood's Internal Financial Control Procedures, to ensure transparency with the treatment of the fund.

Estates

In 2018 the Board of Trustees approved the allocation of £125,000 to fund the following objectives:

Additional car parking - to alleviate current car parking issues, accommodate existing flow and activity on the The Kirkwood main hospice site at Dalton.

Premises and Accommodation – to address current accommodation issues and create a more flexible space to allow for further development in the future.

This included £50,000 to fund the strategic resources to realise these aims

During 2019/20 three opportunities related to the acquirement of property were funded by the designated project fund these were:

Empress Works (set up costs for 12 months) – accommodation for non-clinical teams to commence the remedial action needed to alleviate parking issues at the main Dalton Site.

Furniture Store (set up costs only) – Investment in a furniture retail model located at premises on Wakefield Road, Moldgreen.

Kirkburton Shop – purchase of property – The premises at Kirkburton also have additional accommodation on the 1st floor, once again to support the need for flexible working space. This opportunity was approved by the Trustees in August 2019.

In February 2020, further priorities and use of the fund to support our strategic objectives were confirmed by trustees. These were determined as:

Evolving The Kirkwood Identity (Rebrand) - this includes signage at our retail premises and satellite sites

IT Development – e-rostering system

Workforce Planning – Pilot development roles within Clinical Services

Retail Premises – future opportunities to own rather than lease retail units increasing our property portfolio where this demonstrates more effective value for money.

In addition, work would continue to scope and define developments needed to provide additional car parking and accommodation so that these can be progressed utilising the designated fund.

Due to the response needed to the coronavirus pandemic the e-rostering project was put on hold. During the accounting period, 2020/21 an opportunity to purchase The Kirkwood charity shop in Cleckheaton was presented and trustees made the decision to add this property to the charity's portfolio of properties. In addition, a second furniture store was secured and funds allocated for the set-up costs and rent costs for the first twelve months.

In quarter 4 of 2020/21, the charity received funding from the Clinical Commissioning Group (CCG) for future service development. At the Council meeting held in March 2021, Trustees approved that the £350,000 received from the CCG should be allocated to the Designated Project Fund.

During the budget setting process for 2021/22, the trustees approved investment in the development of IT to enable the organisation to move to a more flexible and agile way of working. The response to the pandemic had provided opportunities to increase virtual ways of interacting with patients, supporters and the workforce. Further IT development opportunities had been scoped and evaluated during 2020/21 and it was agreed that more investment is required along with the costs of additional roles required to enable the smooth transition to more effective ways of working. Additionally, the trustees agreed to continue to fund the Care Coordination to July 2021, plus undertake further work on brand identity, workforce planning transformation and premises investment as planned during the reporting period.

As at the 31st March 2022 a total of £379,009, was expended as planned during the accounting period meaning the balance of the fund was £1.579 million. The fund was used for the following:

Brand Activation including commencement of the work to renew The Kirkwood's shop fronts and The Kirkwood Art Sculpture Trail.

Set up costs for two additional retail premises - the new Mirfield Furniture Store and Sandsmill warehouse

IT, Digital and Estates Transformation

Future allocation of the fund

The plan is that a further £607k will be spent during 2022/23 leaving an anticipated balance of £971k as of 31st March 2023.

Planned use of the fund along with the depreciation costs means that the projected balance of the fund as at 31st March 2024 £769,114, however further depreciation costs for the property purchases of Kirkburton and Cleckheaton to 2069 and 2070 respectively reduce the balance available for future development to £697,730. The balance of the fund along with the current development projects are demonstrated in the table on the next page:

	Financial Year	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	Property Dep'n beyond 2023/24		
Total Funds Designated	2,450,000										
Project Name	**Allocation**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Planned**	**Projected**	**Committed**	**Total**	**Balance**
Projects Completed and Closed											
Market Research	50,000	20,163	3,500	10,777	0					34,440	-15,560
Care Co-ordination - 2 years	440,000			77,055	250,225	49,174				376,455	-63,545
Strategic Development - 2019/20	50,000			50,000						50,000	0
Strategic Development - 2020/21	50,000				50,000					50,000	0
Empress House Rent (12 months only)	27,000			8,667	13,500					22,167	-4,833
Empress House Running Costs (12 months only)	7,500				5,625					24,125	16,625
Empress House Telecomms	5,000				0					0	-5,000
Removal Costs	6,000			18,500	0					0	-6,000
Moldgreen Furniture Store - Setting up costs (1 off) & Capital	20,000			18,264						18,264	-1,736
Total Funds Allocated - Projects now closed	655,500										
Projects - Ongoing											
S1 Project (incl. depreciation)	288,590	29,072	124,561	49,279	7,084	2,059	1,705			213,760	-74,830
Kirkburton Shop Purchase	110,000			2,275	2,275	2,275	2,275	2,276	102,420	113,796	3,796
Brand Activation - Revenue	70,000				66,547	63,279	39,241			169,067	99,067
Brand Activation - Capital - Snowdogs	200,000					56,131				56,131	-143,869
Brand Activation - Shopfronts Phase 1 21/22						9,570				9,570	9,750
Brand Activation - Shopfronts Phase 2 22/23							35,232			35,232	35,232
Cleckheaton shop (inc. £22k Birstall)	120,000				2,485	2,485	2,485	2,485	114,310	124,250	124,250
Purchase Mirfield Furniture Shop - Set up & 12 Months Rent	102,000				31,986	70,014				102,000	4,250
Sandsmill Warehouse - Rent and Set up costs	80,000					14,517	65,483			80,000	0
CCG Grant - future service development	-350,000				-350,000					-350,000	0
Roles to support Transformation	235,980					64,416	118,663	52,901		235,980	0
Digital Transformation	25,000					7,420	17,580			25,000	0
Estates Transition Costs - Agile Working	25,000					14,975	10,025			25,000	0
IT Transition Costs - IT Proposal - Revenue	110,192					22,694	87,498			110,192	0
IT Transition Costs - IT Proposal - Capital 21/22											
Proposed Further Spend											
Drain Survey and Compliance (1 off) 2020/21	10,000						10,000			10,000	0
E Rostering System (IPU, Catering, Doms and Retail) 2020/21	20,000						20,000			20,000	0
Referrals Hub Pilot (2 years)	252,000						127,580	125,907		253,487	1,487
New Superstore (Set up and 12 months Rent)	57,700						39,200	18,500		57,700	0
New Retail Premises - Paddock (Set up and 12 months Rent)	31,000						31,000			31,000	0
Total Closed, Ongoing and Planned	2,042,962	49,235	128,061	234,817	79,727	379,010	607,697	202,069	216,730	1,897,616	-65,297
Remaining balance	**407,038**	**2,400,765**	**2,272,704**	**2,037,887**	**1,958,160**	**1,579,150**	**971,183**	**769,114**	**552,384**	**552,384**	

Bal at 31st March 2024 less future commitment		552,384	Starting Balance as at 1st April 2022		1,579,150
Amount unallocated as project has closed		80,049	Projected Spend as at 31/03/24		810,036
	Total	632,433	Balance remaining as at 31/03/24		**769,114**
Amount to potentially unallocate		65,297			
Balance of fund available for Service Development		697,730	**Future commitments beyond March 2024**		102,420
			Kirkburton to 2069		114,310
			Cleckheaton to 2070		**216,730**
			Total Commitment		

Reserves

The reserves increased in value by £183,085 as shown on page 36 of the financial statements. The Executive Management Team actively monitors the level of reserves held on a monthly basis when reviewing the monthly management accounts. This information is subsequently reported into Finance and Resources Committee on a quarterly basis. Forecasts of income and expenditure are made annually, the aim being to balance expenditure and income, and the object being to ensure our services are sustainable into the future. Contingency plans exist in the event that reserves fall below, or exceed, the estimated reserve requirements.

The Finance and Resources Committee reviews the reserves policy each year. In conducting the review, they take into consideration best practice and the guidance issued by the Charity Commission. The review is reported to the Council of Management at its next meeting and recorded in the minutes.

In December 2018, the Finance and Resources Committee agreed to move to a more 'scientific' calculation based upon a risk assessment of income and expenditure. The new calculation also takes into consideration legal and statutory obligations along with the aims and objectives of The Kirkwood's Finance Strategy. This means that there has been a shift from a minimum level of reserves defined by months of expenditure to a target figure expressed in absolute terms.

The reserves calculation is made up of four elements as follows:

Risk – covers the impact of the occurrence of risks identified in income and expenditure risk assessments. This will mean identifying, quantifying and assigning likelihoods to potential decreases in performance against short term (Budget) and long-term financial plans (Long Range Forecast)

Contingency – covers the impact of unquantifiable risks and unanticipated or unlikely events (events that cannot be predicted and therefore cannot be assessed as likely, but would have a major impact if they were to occur)

Service Development – covers designated funds to support strategic development. This part of the calculation will include known future commitments and service development not yet approved but in the Long-Range Forecast pipeline (stated separately)

Capital – covers liquidity, statutory payments and commitments. The liquidity calculation includes statutory costs that the charity would have to incur in the event of closure, such as employee costs. However, the costs associated with insolvency are not restricted to redundancy. For example, there might be contractual relationships that incur penalties such as leases upon which there are early exit charges and leased asset costs. The Kirkwood should also consider that the charity is morally obliged to complete all activities currently being undertaken. This would apply to patients and service users already known to the charity.

Taking the above factors into consideration the proposed reserves target is set at the time of budgeting, monitored quarterly and measured and confirmed at year end.

Reserves Calculation

The table below is provided to demonstrate how the reserves calculations compare with actual year end results. It shows the target level which has been calculated using the long-range financial forecast to include the potential for service development. It also demonstrates the estimated statutory commitments.

	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022
Target Level	11,321,858	11,652,557	12,215,938	11,498,556
Actual	12,440,421	11,141,075	11,895,209	12,078,294
Variance	1,118,563	-511,482	-320,729	579,738
But				
Target level of which would be statutory commitments	6,681,891	6,824,150	7,562,595	7,294,682
Actual	12,440,421	11,141,075	11,895,209	12,078,294
Variance	5,758,530	4,316,925	4,332,614	4,783,612

The year-end results have demonstrated that The Kirkwood is operating within the target level at which it would need to take action to cover its statutory commitments (£7,294,685). Furthermore, the actual balance sheet versus the overall target level (£12,078,294 v £11,498,556) evidences that the charity is operating within its reserves policy. It should be noted that the overall target includes the costs of service development plans over a three-year period using the Long-Range Financial Forecast (LRF). This assists with the decision-making process to inform the prioritisation of the strategic aims and objectives of the charity when budgeting.

Structure, governance and management

The governing body of The Kirkwood is the Council of Management whose members are elected by the Company's Members. As at 31 March 2022, the Council of Management comprised eleven Trustee members who meet 4 times per annum. There are committees dealing with Clinical Governance, Finance and Resources, Income Generation and Marketing, Nominations, Risk & Audit, Remuneration and other specific referrals from Council of Management. The salary of the Chief Executive is determined by the Trustees with advice from the Remuneration Committee on the Chief Executive appointment and by periodic reviews conducted by the Chair of Trustees. The salaries of the other members of the Executive Management Team are determined by the Chief Executive.

The directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Mr B F Ainsworth OBE	
Mrs C Black	
Miss L A Chapman	
Mrs J Davies	
Mrs K S Hinchliff	
Mrs C M Quinn	
Prof P W Roberts OBE	
Mr P R Sands	
Mr P L Scovell	
Mrs E Armistead	Resigned June 2022
Dr I R Wilson	

The charity holds an indemnity insurance policy on behalf of its trustees, details of the cost is included in note 11 to the financial statements.

Trustee responsibilities

The Council Members (who are also directors of The Kirkwood for the purposes of company law) are responsible for preparing the Trustees Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP 2015 (FRS 102)
- make judgements 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 financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Equal opportunities

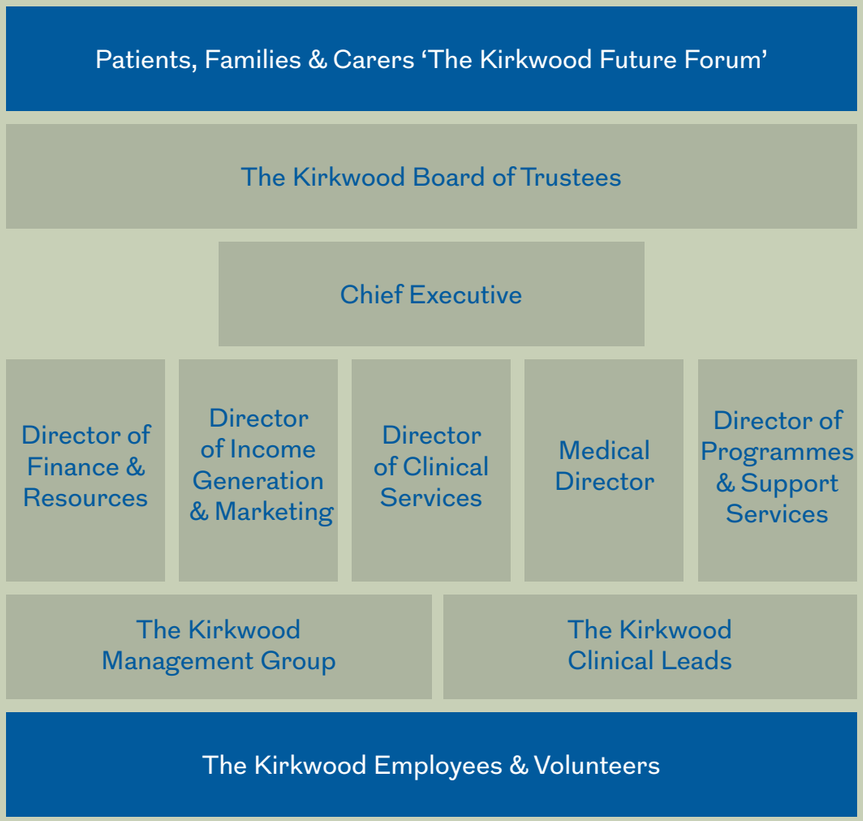
The Kirkwood is committed to ensuring equality of opportunity for its employees. The Kirkwood believes that selection and promotion should be based solely on ability to meet the requirements of the post. The aim is to provide equal access to jobs and training, and to ensure that all employees enjoy fully the benefits of working for the organisation. In particular, The Kirkwood does not discriminate on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, religion or belief.

Planning consultation and communication

The Executive Management Team comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation and Marketing and the Director of Programmes and Support Services. The Executive Team meet weekly and work within overall strategic objectives and policy guidelines determined by the Trustees. The Chair of the Trustees meets regularly with the Chief Executive and the Executive Management Team attend Council and Committee meetings.

All management initiatives involve employees and volunteers in forward planning and there are regular meetings involving The Kirkwood Management Group, Clinical Leads and all clinical and non-clinical teams. Employee

views are sought when operational developments and changes to terms and conditions of employment are contemplated. Employees contribute to and regularly receive internal communications and other memoranda to inform them of developments and changes.



Fundraising Standards

The Kirkwood works hard to meet the requirements of the Fundraising Regulator (of which it is a paid-up member), and to follow these standards when planning or undertaking fundraising initiatives. This includes supporting donors who are planning or undertaking their own fundraising initiatives to ensure that these are conducted ethically, and within the law. In addition, donations received are processed following the charity's comprehensive Internal Financial Control Procedures in line with Charity Commission guidance.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, The Gambling Act, local licensing laws, Advertising Standards Authority rules and Data Protection legislation (this list is not exhaustive). The Kirkwood never sells donor data to a third party, or engages in data swapping, and a statement to this effect is included in our fundraising literature. However, The Kirkwood sees compliance with legislation and codes of practice as a minimum standard, not an aspiration, and we strive to ensure our supporter care is of the same high standard as the care we offer our beneficiaries. We hope our supporters enjoy and value their interactions with the charity, look forward to receiving information from us, and know we view them as partners in the care we can offer. We work towards these goals throughout all of our income generating activity.

There was a low number of complaints received with regards to our fundraising activities. During this accounting period there was 1 complaint in relation to income generation activities. Employees and volunteers are empowered to deal positively and respectfully with any complaint. The charity has an effective, open and accessible Complaints Policy. We have systems and procedures which promote learning within the organisation and aim to maintain the excellent reputation of the charity. All complaints are audited on a quarterly basis.

The charity does not condone and never employs aggressive fundraising tactics. All contact with donors is always conducted in a caring and professional manner, in line with The Kirkwood's values.

Support groups are branches who undertake their own fundraising initiatives in support of The Kirkwood. They have their own committees, whose accounts are incorporated into The Kirkwood's annual accounts

Risk Management

The Trustees and Executive Management Team have assessed and regularly review the major risks to which The Kirkwood is exposed, particularly those related to finances, operation and provision of The Kirkwood services. In addition, the Risk and Audit Committee has oversight of the risk management framework and meets on a quarterly basis.

The Executive Management Team has compiled a risk register, which is reviewed every month. The Trustees and Executive Management Team are satisfied that the systems are in place to mitigate exposure to these risks. The following table details the risks that were reported in the last annual report and how the risk rating has changed within the accounting period 2021/22

Key Risk at the end of Accounting period 2020–21	Change in risk rating during 2021–22	Commentary
1. Reduction in Fundraising non-statutory income	⟷	The Covid-19 pandemic continued to impact The Kirkwood's ability to raise income from some sources during the year. Our events programme was hit particularly hard, along with our income from individual donations. Income from gifts in wills was also affected as the probate system experienced severe delays. These challenges were mitigated by recovery in other areas, however further improvement is needed if we are to sustainably build The Kirkwood's services to support everyone who would benefit locally. Whilst the outlook remains challenging and the economic impact of the pandemic remains – for The Kirkwood and for local people -we were encouraged that thousands of local people remain committed to supporting the most vulnerable through donations and fundraising.
2. There is inadequate workforce numbers, skills or behaviour to deliver The Kirkwood's objectives	⟷	The Kirkwood have successfully managed a period where there was a gap in continuity of clinical leadership. A comprehensive action plan was executed involving securing additional resources from outside the charity and members of the team taking on extended responsibilities. This allowed us to ensure we could take the time required to make good appointments to the vacant roles including the Director of Clinical Services. We have taken the opportunity to review the existing clinical leadership structure to ensure it is most effective to deliver our priorities and future aims. Changes will be implemented in 2022-23. The concerns around workforce remain in other areas which is why the overall score for this strategic risk is unchanged. A full explanation is provided in the next table.
3. Unauthorised access to electronic confidential information - including Cyber Attack	↓	In recent years, The Kirkwood have developed the use of digital technology and systems to transform the way we work and deliver benefit to our stakeholders. The Kirkwood continue to work to strengthen cyber security and our Information Governance framework. We have completed more work this year to retain the government approved Cyber Essentials accreditation. The next step is to achieve the Cyber Essentials Plus accreditation and we are working with external partners to plan this.

Key Risk at the end of Accounting period 2020–21	Change in risk rating during 2021–22	Commentary
		We have carried out improvements to our IT infrastructure this year including installation of new Firewalls. However, the threat of unauthorised access remains as we live in a sophisticated world where the protection and threats that exist continue to develop and change.
4. Impact of changes of government/ structure of government impacting on policy related to Palliative and or End of Life care	↓	Government policy and the planning and delivery structures within Health and Social care affect how Palliative and End of Life care services are commissioned and therefore the funding that is available to The Kirkwood to provide our services to local people. During the pandemic the government and local NHS partners have made more funding available to ensure that our services remained available. This has confirmed the importance of Palliative and End of Life care at a national and regional level. The Kirkwood weathered Covid, due to this support, and the insurance cover we had in place to protect retail income. The Kirkwood continues to work with NHS partners to move us nearer to the average level of funding for hospices across West Yorkshire. The Kirkwood are engaged at all levels of planning and interface with Health and social care partners and are part of the new Kirklees Health and Care Partnership, which has been created following the introduction of the new Health and Care Act 2022. The Kirkwood also represents all Hospices in West Yorkshire within the regional Integrated Care Board and the Chief Executive has been invited to sit on the Long-Term Conditions and Personalisation Board within this structure. The Health and Care Act 2022 has also introduced a specific responsibility for Integrated Care Boards to ensure there is a plan to meet the palliative care needs of their populations. This places Palliative and End of Life Care on a stronger footing than it has been in the past.
5. Internal Management Resources not sufficient to meet strategic objectives	⟷	We have successfully managed the transition to a new Director of Clinical Services and The Kirkwood's Leadership structure has been refreshed. A process has begun to restate the clinical leadership structure. The wider management team within The Kirkwood has been

Key Risk at the end of Accounting period 2020–21	Change in risk rating during 2021–22	Commentary
		strengthened by the introduction of a Business Improvement Manager, who will be responsible for facilitating service development, quality improvement and change management across the charity. Management resources remain an issue for The Kirkwood. As we come out of the last phase of the pandemic, we have seen some changes in key personnel within a challenging employment marketplace. Further work is required to strengthen leadership resources in all areas and to confirm succession plans for Director and management roles.
6. General Infectious outbreak affecting staff and patients.	↓	The safety of our patients and those important to them, the safety of our workforce and the safety of our charity, were the main priorities for The Kirkwood as we continued to manage the impact of the coronavirus pandemic through this year. The approach we have taken has meant that we have been able to maintain our care and support to patients throughout, including our in-patient services, which we have not had to close at any point. There have been many changes introduced to working practices, which we will retain as we reintroduce ways of working that remain the most effective. While the future remains uncertain regarding income generation and operating costs for The Kirkwood, we have successfully come through the pandemic with the support of all our colleagues and partners.

The key risks for the organisation at present are as follows:

Key Risk at the end of Accounting period 2021-22	Commentary
1. Failure to achieve required Fundraising / non-statutory income	Income generation continues to be a challenge as we move into the next phase of the coronavirus pandemic. The Kirkwood are dealing with an uncertain marketplace recovering from Covid, and income streams have yet to return to previous levels overall. New opportunities have arisen during the pandemic, but these are set alongside changes in supporter and consumer behaviour which make some of The Kirkwood's previously successful activity more unpredictable, at least in the short term. The most significant of these is the success of large participation fundraising events because of a reluctance of people to gather in order to fundraise or attend events. The Kirkwood have had to always adapt to a rapidly changing landscape in order to maximise available income for care. That said, our Income Generation and Marketing Strategies remain relevant to maximising income in the future. The implementation of a refreshed identity for The Kirkwood has had the desired impact on important income streams such as community fundraising and lottery. We believe that this, combined with continuous improvement in supporter and donor stewardship will maximise income opportunities in the future.
2. There is inadequate workforce numbers, skills or behaviour to ensure the success of The Kirkwood	Critical to The Kirkwood's success is our ability to recruit, develop and retain talent effectively to enable the pursuit of our charity's objectives. The Kirkwood have experienced increased workforce turnover as the country moves on from the coronavirus pandemic, in particular within corporate roles. In addition, the employment marketplace is challenging in relation to The Kirkwood's workforce roles across most of our areas of delivery, including clinical services, income generation and corporate services. The availability of candidates for key roles has become more difficult and wage inflation is already affecting the expectations of the right calibre candidates when they are available. We believe this will continue for the foreseeable future. Our plans include the development of The Kirkwood's employment package to ensure that we remain an attractive employer in this difficult environment. We will invest in workforce collaborations with other partners, including the development of new rotational roles, to ensure we can attract the right quality candidates in future.
3. The Kirkwood's costs are greater than budgeted	As presented above there are significant inflationary pressures on wages in all the employment markets in which The Kirkwood operate. We expect this to continue in the coming years. This means that there is significant uncertainty regarding pay rates and how they might change in the short as well as the medium term. At the time of writing, inflation in the UK is predicted to hit 11% during 2022 due to a unique set of circumstances which have caused inflationary pressures, and which are unprecedented in recent times. Some cost pressures are unique to the

Key Risk at the end of Accounting period 2021-22	Commentary
	healthcare setting (e.g. pharmaceuticals) and some are more general, such as the cost of utilities. The cost of living crisis is dynamic and unpredictable, and as a result forecasting income and expenditure is problematic at best. The Kirkwood continue to update risk assessments relating to key areas of expenditure, which in turn updates our reserves requirement. This is used to inform investment decisions and demonstrates the need to adapt the charity's future financial model
4. Internal Management Resources not sufficient to meet strategic objectives	In recent years we have sought to optimise the capacity and capability of management within The Kirkwood to ensure we successfully achieve our priorities. The Kirkwood's strategy is ambitious and requires effective management and leadership resource to ensure our success. The last two years have been handled successfully; despite the challenges the pandemic has brought. However, at the same time there have been some changes in the organisation's leadership. We have had a change in the role of Director of Clinical Services and we have reshaped some of the portfolios within the wider management team. The management resource is in a period of transition and more development work is required to ensure that all management resources are functioning effectively.
5. Unauthorised access to electronic confidential information - including Cyber Attack	In recent years, our internal structure and framework has been strengthened to protect against cyber incidents (i.e. unauthorised or inappropriate access to our network) that negatively impact the confidentiality, integrity and availability of The Kirkwood's information systems and data. The IT work programme has continued to achieve improved levels of data security and compliance. The Information Governance framework remains a priority across the charity, including the policies and training that support these aims, and The Kirkwood maintains accreditation with 'Cyber Essentials' (a government-backed certification scheme). We continue to look at ways we can further mitigate this risk in future.

The Kirkwood Governance Structure

The Trustees wish to record their sincere appreciation of The Kirkwood's highly committed employees and thank the large number of volunteers who generously give their time, skills and expertise. As has been reported earlier in this document, the Trustees were proud that our volunteers received the Queen's Award for Voluntary services, which is well deserved recognition of the contribution to public life of many thousands of local people over the past 40 years. We celebrated with representatives of our volunteers in our gardens last September and we want to take this opportunity to thank all our volunteers, past and present, for all they have done to help The Kirkwood Support Life. This includes our community support groups that continue to raise essential funds through challenging times.

The Trustees would also like to express their gratitude to The Kirkwood's many supporters, who have helped the charity through donations, fundraising and bequests during the year. The Kirkwood movement is made up of tens of thousands of people and we thank them for responding to our requests and appeals throughout what has been a very challenging year.

We would like to thank both Huddersfield Town Football Club for their continued financial support for our vital services via the Pedal for Pounds 10.5 charity event, and The Haley Family Charitable Trust for continuing to support the development of our services in Cleckheaton and the Spen Valley. We are grateful to the Trustees of the Denby Dale Community Library for their support to rebuild our coffee shop business.

We are grateful again to Her Majesty's government for the additional funding that has been accessed by Hospices across the country during the coronavirus pandemic. The additional funding was significant and fitting acknowledgement of the role that Hospices play in providing vital care and support to the most vulnerable in our communities at a time when our income continued to be reduced affected by the restrictions placed on society within the pandemic.

All new employees and volunteers who have joined the team are warmly welcomed. Our sincere thanks go to those who have left in the past year for the contribution they have made to improve care for all those who rely on The Kirkwood's services. In particular, we acknowledge the contribution made by Sarah Shaw who moved to a new role with The University of Huddersfield in 2021 after working with The Kirkwood for over 21 years, Sarah has made a huge difference to our patients and families over these years, no more so than in the last 8 years when she led our clinical services to provide high quality care to more people in our local area. We will always be grateful to Sarah for what she has done for The Kirkwood.

We would like to thank Joanne Keeling, The Kirkwood's Community Services Manager for stepping up to ensure continuity of leadership until a new Director of Clinical Services was appointed after Sarah Shaw left. In addition, we want to congratulate Jo on receiving the prestigious title of Queen's Nurse this year, which is well deserved recognition for Joanne's commitment to nursing over many years and her relentless focus on what matters to patients and families.

Both Joanne Martin, PA to the Executive Management Team and Maxine Wallis, Manager of The Kirkwood's Huddersfield shop have hit a significant milestone this year, having worked with The Kirkwood for 20 years. We would like to thank them both for their continued commitment and hard work, which makes a huge difference to our patients and families.

Our thoughts writing this report are with much loved colleagues that have died in the last 12 months. John Lloyd and John Denham both played a huge role in the development of The Kirkwood for many years. We are indebted to them for their contribution to the success of The Kirkwood. They were both a valued part of our movement and will be missed by everyone connected with The Kirkwood.

The Kirkwood benefited from help received from many organisations during the last year, including Local GPs and Primary Care Networks, our Local Clinical Commissioning Groups (CCGs), Kirklees Council, Locala Community Partnerships CIC, Local Care Direct, Calderdale and Huddersfield NHS Foundation Trust, The Mid Yorkshire Hospitals NHS Trust, Age UK Calderdale and Kirklees, Carers Count, Yorkshire Ambulance Service NHS Trust and South West Yorkshire Partnership NHS Foundation Trust.

The Trustees are very grateful for the continuing relationship with the University of Huddersfield. Our thanks are also due to all of the local businesses and Charitable Trusts who have generously helped to fund a whole range of facilities and services for patients and their families. The Trustees are also grateful for the generous treatment received from many of their professional advisers.

Financial Instruments

The Kirkwood's principal financial instruments comprise bank balances, an investment portfolio, trade creditors and trade debtors. The main purpose of these instruments is to raise funds for the operations of the charity and to finance The Kirkwood's Services.

Due to the nature of the financial instruments used by the charity, there is no exposure to price risk other than that which relates to the investment portfolio. To manage this risk, the Finance and Resources Committee (Investment Sub-Committee) meet at quarterly intervals with the investment managers to review performance in the light of the investment management policy. The Kirkwood's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances, the liquidity risk is managed by maintaining credit balances. The Kirkwood makes use of money market facilities when funds are available.

Trade debtors are managed by the regular monitoring of amounts outstanding for both time and credit limits.

Trade creditors liquidity risk is managed by ensuring sufficient funds are available to meet amounts falling due.

Charity References and Administrative Details

Charity Registration Number
512987

Company Registration Number
1645888

Trustees
Mr B F Ainsworth OBE
Mrs C Black
Miss L A Chapman
Mrs J Davies
Ms E Armistead
Mrs K S Hinchliff
Mrs C M Quinn
Prof. P W Roberts OBE
Mr P R Sands
Mr P L Scovell
Dr I Wilson

Life President
Mr D N Stocks

Chairman
Mr B F Ainsworth OBE

Company Secretary and Registered Office
Mrs P E Wade DChA FMAAT
21 Albany Road
Dalton
Huddersfield
HD5 9UY

Chief Executive
Mr M Crowther BA(Hons) PgDip

Director of Finance and Resources
Mrs P E Wade DChA FMAAT

Director of Clinical Services (Resigned August 2021)
Mrs S Shaw RNDip Adult Nursing BSc(Hons) MSc

Director of Clinical Services (Commenced March 2022)
Mrs L Hall-Bentley RGN/RSCN

Medical Director
Dr S Oxberry MBChB BSc(Hons) FRCP PhD

Director of Income Generation and Marketing
Mr D H Batty BA(Hons), MInstF

Director of Programme & Support Services (Commenced April 2021)
Mr R Hitchcock

Auditor
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Solicitors
Schofield Sweeney
30 Market Street
Huddersfield
HD1 2HG

Honorary Chartered Surveyors
Bramleys
14 St George's Square
Huddersfield
HD1 1JF

Principal Bankers
Lloyds TSB Bank plc
1 Westgate
Huddersfield
HD1 2DN

Investment Managers
Investec Wealth & Investment Limited
Quayside House
Canal Wharf
Leeds
LS11 5PU

Disclosure of information to the auditors

We, the Trustees, being directors of the company, who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

There is no relevant audit information of which the company's auditors are unaware; and

We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Mr B F Ainsworth OBE
Chair of Trustees

September 2022



Independent Auditor's Report to the members of The Kirkwood

Year Ended
31 March 2022

Independent Auditor's Report to the members of The Kirkwood

We have audited the financial statements of Kirkwood Hospice (the parent charitable company) and its subsidiary (the group) for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and the Parent Charitable Company Balance Sheet, the Consolidated and the Parent Charitable Company Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the 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 and parent charitable company 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 or parent charitable company'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.

Other information

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

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) 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 have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 19, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and 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

We have been appointed auditor under the Companies Act 2006 and report in accordance within this Act.

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:

We gained an understanding of the legal and regulatory framework applicable to the group and parent charitable company considered the risk of acts by Management and the Trustees which were contrary to applicable laws and regulations, including fraud. We made enquiries of the Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;
- review of minutes of the Trustees' Board meetings throughout the year; and
- obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the groups or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e., gives a true and fair view).
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

35 Westgate
Huddersfield
HD1 1PA
September 2022

David Butterworth (Senior Statutory Auditor)
For and on behalf of Wheawill & Sudworth Limited, Statutory Auditor



Consolidated Statement of Financial Activities including income and expenditure account

Year Ended
31 March 2022

Consolidated Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2022

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 61 to 85 form part of these financial statements.

		2022						2021
	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £	Total £
Income and endowments from								
Donations and legacies	2	1,200,179	–	–	133,778	–	1,333,957	1,386,058
Charitable activities	3	2,351,039	–	–	1,042,526	–	3,393,565	3,794,521
Other trading activities	4	4,007,192	–	–	–	–	4,007,192	2,242,946
Other income	4	10,575	–	–	–	–	10,575	297,283
Investments	5	116,579	–	–	–	–	116,579	117,180
Total		7,685,564	–	–	1,176,304	–	8,861,868	7,837,988
Expenditure on								
Raising funds	6	(2,637,598)	–	(218,271)	–	–	(2,855,869)	(2,327,079)
Charitable activities	6	(4,622,761)	–	(160,738)	(1,144,400)	–	(5,927,899)	(5,667,876)
Other	6	(33,052)	–	–	–	–	(33,052)	(444,004)
Total expenditure		(7,293,411)	–	(379,009)	(1,144,400)	–	(8,816,820)	(8,438,959)
Net gains/(losses) on investments		138,037	–	–	–		138,037	1,372,452
Net income/(expenditure)		530,191	–	(379,009)	31,904		183,085	771,481
Tax payable	8	–	–	–	–	–	–	(17,347)
Net income/(expenditure) for the financial year		530,191	–	(379,009)	31,904		183,085	754,134
Transfers between funds	22	141,010	(139,850)	–	–	(1,160)	–	–
Net movement in funds		671,201	(139,850)		31,904	(1,160)	183,085	–
Reconciliation of funds								
Total funds brought forward	22	5,567,768	4,299,775	1,958,160	62,943	6,563	11,895,209	11,141,075
Total funds carried forward	22	6,238,969	4,159,925	1,579,151	94,847	5,403	12,078,294	11,895,209

Consolidated Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 61 to 85 form part of these financial statements.

2021

	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £
Income and endowments from							
Donations and legacies	2	1,246,969	–	–	139,089	–	1,386,058
Charitable activities	3	2,276,868	–	350,000	1,167,653	–	3,794,521
Other trading activities	4	2,242,946	–	–	–	–	2,242,946
Other income	4	297,283	–	–	–	–	297,283
Investments	5	117,180	–	–	–	–	117,180
Total		6,181,246	–	350,000	1,306,742	–	7,837,988
Expenditure on							
Raising funds	6	(2,327,079)	–		–	–	(2,327,079)
Charitable activities	6	(4,013,457)	–	(429,727)	(1,224,692)	–	(5,667,876)
Other	6	(444,004)	–	–	–	–	(444,004)
Total expenditure		(6,784,540)	–	(429,727)	(1,224,692)	–	(8,438,959)
Net gains/(losses) on investments		1,371,692	–	–	–	760	1,372,452
Net income/(expenditure)		768,398	–	(79,727)	82,050	760	771,481
Tax payable		(17,347)	–	–	–	–	(17,347)
Net income/(expenditure) for the financial year		751,051	–	(79,727)	82,050	760	754,134
Transfers between funds		76,517	34,569	–	(111,086)	–	–
Net movement in funds		827,568	34,569	(79,727)	(29,036)	760	754,134
Reconciliation of funds							
Total funds brought forward	22	4,740,200	4,265,206	2,037,887	91,979	5,803	11,141,075
Total funds carried forward		5,567,768	4,299,775	1,958,160	62,943	6,563	11,895,209

Consolidated Balance Sheet

Charity Balance Sheet

Consolidated Statement of Cash Flows

Year Ended
31 March 2022

Consolidated Balance Sheet Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	4,159,925	4,299,775
Investments	15	5,610,819	6,020,239
Total		9,770,744	10,320,014
Current assets			
Stocks	16	69,297	72,552
Debtors	17	1,744,212	1,168,292
Cash at bank and in hand		1,308,725	1,262,202
Total		3,122,234	2,503,046
Creditors: amounts falling due within one year	18	(770,549)	(877,851)
Net current assets		2,351,685	1,625,195
Total assets less current liabilities		12,122,429	11,945,209
Creditors: amounts due after more than one year	19	(44,135)	(50,000)
Net assets		12,078,294	11,895,209
Charity Funds			
Endowment funds - Permanent endowment	22	5,403	6,563
Restricted funds	22	94,847	62,943
Unrestricted funds	22	11,798,044	11,825,703
Total charity funds		12,078,294	11,895,209

The financial statements were approved and authorised for issue by the Board on 9th September 2022.

Signed on behalf of the board of Trustees

Mr B F Ainsworth
Chairman

Miss L A Chapman
Trustee

Company registration number: 1645888

The notes on pages 61 to 85 form part of these financial statements.

Charity Balance Sheet Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	4,159,925	4,299,775
Investments	15	5,610,919	6,020,339
Total		9,770,844	10,320,114
Current assets			
Stocks	16	9,304	9,294
Debtors	17	1,796,466	1,164,124
Cash at bank and in hand		1,178,502	1,184,332
Total		2,984,274	2,357,750
Creditors: amounts falling due within one year	18	(750,777)	(856,608)
Net current assets		2,233,497	1,501,142
Total assets less current liabilities		12,004,340	11,821,256
Charity Funds			
Endowment funds - Permanent endowment	22	5,403	6,563
Restricted funds	22	94,847	62,943
Unrestricted funds	22	11,904,090	11,751,750
Total charity funds		12,004,340	11,821,256

The financial statements were approved and authorised for issue by the Board on 9th September 2022.

Signed on behalf of the board of Trustees

Mr B F Ainsworth
Chairman

Miss L A Chapman
Trustee

Company registration number: 1645888

The notes on pages 61 to 85 form part of these financial statements.

Consolidated Statement of Cash Flows Year Ended 31 March 2022

	Note	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Cash flow from operating activities	24	(535,627)	(663,023)	(587,980)	(664,725)
Net cash flow from operating activities		(535,627)	(663,023)	(587,980)	(664,725)
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(79,436)	(256,374)	(79,436)	(256,374)
Payments to acquire investments		(252,102)	(751,373)	(252,102)	(751,373)
Receipts from sales of investments		797,109	1,560,950	797,109	1,560,950
Interest received		36	144	36	144
Dividends received		116,543	117,036	116,543	117,036
Net cash flow from investing activities		582,150	670,383	582,150	670,383
Cash flow from financing activities					
Receipts from bank loan		–	50,000	–	–
Net cash flow from financing activities		–	50,000	–	–
Net increase in cash and cash equivalents		46,523	57,360	(5,830)	5,658
Cash and cash equivalents at 1 April 2021		1,262,202	1,204,842	1,184,332	1,178,674
Cash and cash equivalents at 31 March 2022		1,308,725	1,262,202	1,178,502	1,184,332
Cash and cash equivalents consists of					
Cash at bank and in hand		879,873	1,060,071	749,650	982,201
Short term deposits		428,852	202,131	428,852	202,131
Cash and cash equivalents at 31 March 2022		1,308,725	1,262,202	1,178,502	1,184,332

The notes on pages 58 to 81 form part of these financial statements.

Notes to the Consolidated Financial Statements

Year Ended
31 March 2022

Notes to the Consolidated Financial Statements – 1. Summary of significant accounting policies

(a) General information and basis of preparation
Kirkwood Hospice is a registered charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 29 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, the functional currency of the charity, and rounded to the nearest £. The consolidated statement of financial activities includes the results of the wholly owned subsidiary which operates trading activities in support of the charity.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis as the subsidiary and parent have identical purpose. No separate statement of financial activities has been presented for the charity as permitted by Section 408 of the Companies Act 2006 and Section 24 of the SORP (FRS102).

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

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

(b) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally fixed asset investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

(c) Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The SORP (FRS102) requires gifts in kind donated for resale to be included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold and the income recognised within 'Income from other trading activities'. The Trustees believe that it is impractical to recognise the goods at fair value upon receipt and have therefore continued to include the income when the goods are sold.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Legacy income is recognised when the charity is entitled to the income. Under SORP (FRS 102) it is the earlier of the charity being notified of an impending distribution or the legacy being received or if, before receipt, there is sufficient evidence that it is probable that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability. When the charity has received notification of a legacy but it is not possible to measure the amount expected the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest when the amount can be measured reliably.

Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

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

— Costs of raising funds includes the cost of commercial trading and their associated support costs;

— Expenditure on charitable activities includes the cost of running and maintaining the hospice along with other costs undertaken to further the purpose of the charity and their associated support costs; and

— Other expenditure represents those items not falling into the categories above.

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

(e) Support costs allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated pro rata to staff cost basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of promoting the charitable activities of the charity.

The analysis of these costs is included in note 7.

(f) Tangible fixed assets
Tangible fixed assets costing £1,000 or more are capitalised at cost (or deemed cost). Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	No depreciation provided
Freehold buildings	2% Straight line
Shop fittings	The lower of the life of the lease or 5 years
Furniture, furnishings and equipment	20% Straight line
Computer equipment	33⅓% Straight line
Motor vehicles	20% Straight line

(g) Investments
Investments are recognised initially at year end fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment. Investments in subsidiaries are measured at cost less impairment.

(h) Stocks
Stocks are stated at the lower of cost and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

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

(j) Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

(l) Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. The charity also contributes towards a defined benefit plan for the benefit of its qualifying employees. The scheme is held separately from the charity and administered by the National Health Service Pension Scheme. The charge to the Statement of Financial Activities represents the contributions payable by the charity to the two schemes in accordance with the Charity SORP (FRS102). Further details are provided in note 23.

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

(n) Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The charity's business activities together with the factors likely to affect its future performance and development are detailed in the Strategic Report. It is the view of the Trustees that the charity is well placed to manage its business risks successfully. This is evidenced in the financial statements, cash flow and liquidity position as stated in this annual report. In addition, the charity has robust policies and procedures for managing its reserves and its financial risk management objectives. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe that the preparation of the financial statements on the going concern basis is appropriate.

The directors have considered the impact of the Covid-19 pandemic on the company. Whilst acknowledging that its operations will continue to be affected during 2022/23, the directors believe they have put suitable measures in place to ensure that the company will continue to operate and develop its activities going forward. The directors therefore believe that the preparation of the financial statements on the going concern basis is appropriate.

2. Income from donations and legacies

	2022 £	2021 £
Donation	757,235	749,908
Legacies	576,722	636,150
Total	1,333,957	1,351,013

Income from donations and legacies was £1,333,957 (2021: £1,386,058) of which £1,200,179 (2021: £1,246,969) was attributable to unrestricted funds and £133,778 (2021: £139,089) to restricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of these are in the annual report. In accordance with FRS 102 and the charity SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

	2022 £	2021 £
Donation	3,369,803	3,775,241
Legacies	23,762	19,280
Total	3,393,565	3,794,521

Income from charitable activities was £3,794,521 (2020: £2,068,735) of which £2,626,868 (2020: £1,993,051) was attributable to unrestricted funds and £1,167,653 (2020: £75,684) was attributable to restricted funds.

4. Income from other trading activities and other income

	2022 £	2021 £
Income from other trading activities		
Fundraising events	652,624	460,590
Lottery	780,639	733,264
Shop income	2,573,929	1,049,092
Total	4,007,192	2,242,946

Income from other trading activities was £4,007,192 (2021: £2,242,946) all of which was attributable to unrestricted funds.

Other Income

	2022 £	2021 £
Other income		
Coronavirus Job Retention Scheme	10,575	297,283
Total	10,575	297,283

Other income of £10,576 (2021: £297,283) was all attributable to unrestricted funds.

5. Income from investments

	2022 £	2021 £
Income from investments		
Investment Income	116,543	117,036
Interest	36	144
Total	116,579	117,180

Income from investments was £116,579 (2021: £117,180) all of which was attributable to unrestricted funds.

6. Analysis of expenditure

	Staff Costs 2022 £	Other Costs 2022 £	Depreciation 2022 £	Support Costs 2022 £	Total 2022 £
Raising Funds					
Merchandising	1,238,425	632,188	10,246	13,601	1,894,460
Lottery	78,638	223,440	–	2,767	304,845
Fundraising	336,233	144,095	–	152,946	633,274
Investment	–	–	–	23,290	23,290
Total	1,653,296	999,723	10,246	192,604	2,855,869
Charitable activities					
In-Patient care	2,545,526	142,298	29,343	1,031,295	3,748,562
Support & Therapy Centre	190,421	10,605	(8,283)	80,441	273,184
Community Palliative Care	899,225	12,425	–	361,704	1,273,354
Family Care Team	192,601	5,832	–	79,950	278,383
Information & education	211,692	13,665	–	129,060	354,417
Total	4,039,465	184,825	21,060	1,682,549	5,927,899
Other expenditure					
	33,052	–	–	–	33,052
Total	33,052	–	–	–	33,052
Support costs					
Personnel & volunteers	199,550	84,113	(1,357)	(282,306)	–
Finance & information	174,950	36,879	–	(211,829)	–
Projects & administration	537,726	538,978	179,432	(1,256,136)	–
Total Support Costs	912,226	659,970	178,075	(1,750,271)	–
Total Resources Expended	6,638,040	1,844,518	209,381	135,128	8,816,820

Expenditure on raising funds was £2,855,869 (2021: £2,327,079) all of which was attributable to unrestricted funds. Expenditure on charitable activities was £5,927,899 (2021: £5,667,876) of which £1,144,400 (2021: £1,224,692) was attributable to restricted funds and £4,793,745 (2021: £4,443,184) was attributable to unrestricted funds. Other expenditure of £33,052 (2021: £444,004) was staffing costs relating to employees furloughed under the Job Retention Scheme.

6. Analysis of expenditure (continued)

	Staff Costs 2021 £	Other Costs 2021 £	Depreciation 2021 £	Support Costs 2021 £	Total 2021 £
Raising Funds					
Merchandising	812,651	584,244	9,861	4,757	1,411,513
Lottery	47,721	191,070	–	2,993	241,784
Fundraising	361,733	89,440	–	197,521	648,694
Investment	–	–	–	25,088	25,088
Total	1,222,105	864,754	9,861	230,359	2,327,079
Charitable activities					
In-Patient care	2,536,658	131,985	31,668	1,083,461	3,783,772
Support & Therapy Centre	233,400	1,487	–	103,879	338,766
Community Palliative Care	641,862	20,994	–	273,445	936,301
Family Care Team	229,833	3,879	–	100,536	334,248
Information & education	179,154	11,483	–	84,152	274,789
Total	3,820,907	169,827	31,668	1,645,474	5,667,876
Other expenditure					
	444,004	–	–	–	444,004
Total	444,004	–	–	–	444,004
Support costs					
Personnel & volunteers	201,017	65,957	–	(266,975)	–
Finance & information	168,701	27,419	–	(196,120)	–
Projects & administration	747,325	390,499	176,577	(1,314,400)	–
Total Support Costs	1,117,043	483,875	176,577	(1,777,495)	–
Total Resources Expended	6,604,059	1,518,456	218,105	98,338	8,438,958

7. Allocation of support costs

	Personnel & Volunteers 2022 £	Finance & information 2022 £	Projects & Administration 2022 £	Total 2022 £
Raising funds	21,693	16,277	96,523	134,493
In-Patient care	164,229	123,230	730,747	1,018,205
Support & Therapy Centre	12,285	9,218	54,665	76,168
Community Palliative Care Team	58,015	43,532	258,141	359,688
Family Care Team	12,426	9,324	55,290	77,040
Information and education	13,658	10,248	60,771	84,677
Total	282,306	211,829	1,256,137	1,750,271

	Personnel & Volunteers 2021 £	Finance & information 2021 £	Projects & Administration 2021 £	Total 2021 £
Raising funds	23,342	17,145	114,912	155,399
In-Patient care	161,746	118,819	796,327	1,076,892
Support & Therapy Centre	14,882	10,933	73,271	99,086
Community Palliative Care Team	40,927	30,065	201,498	272,490
Family Care Team	14,655	10,766	72,151	97,572
Information and education	11,423	8,392	56,241	76,056
Total	266,975	196,120	1,314,400	1,777,495

8. Tax charge

	2022 £	2021 £
On activities of subsidiary company	–	17,347

All of the above charge is attributable to unrestricted funds.

9. Investment management costs

	2022 £	2021 £
Investment manager fees	21,176	23,219

All of the above costs are attributable to unrestricted funds and included within raising funds costs.

10. Audit fees

	2022 £	2021 £
Fees payable to the charity's auditor for audit	12,500	12,500
Fees payable to the charity's auditor for other services	1,000	1,000

All of the above costs are attributable to unrestricted funds and included within support costs. Included within the audit fee is £2,000 (2021: £2,000) for the audit of the subsidiary.

11. Net income/ (expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):	2022 £	2021 £
Depreciation of tangible fixed assets	219,286	221,804
Operating lease rentals	305,274	294,708
Trustees indemnity insurance	1,340	891
Net (gains)/losses on fair value movement of investments	57,562	(1,072,402)

12. Trustees' and key management personnel remuneration and expenses

The Trustees neither received nor waived any remuneration during the year (2021: £Nil).

The Trustees did not have any expenses reimbursed during the year (2021: £Nil).

The total amount of employee benefits received by key management personnel is £432,280, (2021: £429,971). The Trust considers its key management personnel comprises the Chief Executive, the Director of Finance and Administration, the Director of Clinical Services, the Medical Director and the Director of Income Generation & Marketing.

13. Staff costs and employee benefits

The average monthly number of employees and the full time equivalent (FTE) during the year was as follows:

	2022 Average	2022 FTE	2021 Average	2021 FTE
Nursing & medical	115	77	115	78
Education	5	3	6	4
Catering & domestic	24	16	23	16
Administration	25	16	23	16
Fundraising & marketing	91	61	87	59
Total	260	173	254	173

The total staff costs and employee benefits were as follows:

	2022 £	2021 £
Wages and salaries	5,424,127	5,485,848
Social security	475,396	464,169
Defined contribution pension costs	420,177	413,730
Consultancy and temporary staff fees	318,340	240,312
Total	6,638,040	6,604,059

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:	2022 Number	2021 Number
£60,001 – £70,000	2	3
£70,001 – £80,000	–	–
£80,001 – £90,000	1	1
£90,001 – £100,000	1	1
Total	4	5

14. Tangible fixed assets – Group and Charity

	Freehold land and buildings £	Furniture, furnishings, vehicles & equipment £	Total £
Cost			
At April 1 2021	5,650,446	2,242,717	7,893,163
Additions	–	79,436	79,436
Disposals	–	(66,949)	(66,949)
At 31 March 2022	5,650,446	2,255,204	7,905,650
Depreciation			
At 1 April 2021	1,557,855	2,035,533	3,593,388
Charge for the year	112,592	106,694	219,286
Eliminated on disposals	–	(66,949)	(66,949)
At 31 March 2022	1,670,447	2,075,278	3,745,725
Net book value			
At 31 March 2022	3,979,999	179,926	4,159,925
At 31 March 2021	4,092,591	207,184	4,299,775

Included within freehold land & buildings is non-depreciable freehold land amounting to £21,000 (2021: £21,000). The Trustees believe that it is not practical to quantify any difference between the cost of freehold land and buildings and the fair value.

15. Fixed asset investments

Group	Unrestricted funds £	Endowment funds £	Total £
Valuation			
At 1 April 2021	6,013,676	6,563	6,020,239
Additions	252,101	–	252,101
Disposals	(602,462)	(1,498)	(603,960)
Revaluation	(57,900)	338	(57,562)
At 31 March 2022	5,605,416	5,403	5,610,819
Cost			
At 31 March 2022	3,975,664	1,863	3,977,527
At 31 March 2021	4,326,025	3,361	4,329,386

Investments at fair value comprise	2022 £	2021 £
Equities	3,811,464	4,051,248
Securities	1,799,335	1,968,991
	5,610,819	6,020,239



15. Fixed asset investments (cont.)

Charity	Listed investments: Unrestricted funds £	Listed investments: Endowment funds £	Equity investment in subsidiary undertaking £	Total £
Valuation				
At 1 April 2021	6,013,676	6,563	100	6,020,339
Additions	252,102	–	–	252,102
Disposals	(602,462)	(1,498)	–	(603,960)
Revaluation	(57,900)	338	–	(57,562)
At 31 March 2022	5,605,416	5,403	100	5,610,919
Cost				
At 31 March 2022	3,975,664	1,863	100	3,977,627
At 31 March 2021	4,326,025	3,361	100	4,329,486

Investments at fair value comprise	2022 £	2021 £
Equities	3,811,464	4,051,248
Securities	1,799,335	1,968,991
Group undertakings	100	100
At 31 March 2020	5,610,819	6,020,339

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Investments in group undertakings are measured at cost less impairment on the basis that they represent shares in entities that are not publicly traded and the fair value cannot otherwise be measured reliably.

The charity's equity investment in subsidiary undertaking is a 100% holding in the ordinary share capital of Kirkwood Hospice Enterprises Limited, a company incorporated in England & Wales (company number 7368034). The charity holds 100 shares of £1 each, these are the only shares allotted, called up and fully paid.

It pays all of its profits to the charity under the gift aid scheme. Kirkwood Hospice Enterprises Limited operates all commercial trading activity as fundraising in support of the charity. A summary of the trading results is shown below:

15. Fixed asset investments (cont.)

	2022 £	2021 £
Turnover	193,615	172,684
Cost of sales and administration costs	(151,346)	(114,207)
Other operating income	(5,212)	32,823
Profit before tax	37,057	91,300
Tax on profit	–	(17,347)
Proft after tax	37,057	73,953
Amount gift aided to the charity	(37,057)	–
Retained in the subsidiary	–	73,953
The assets and liabilities of the subsidiary were:		
Current assets	205,356	187,711
Current liabilities	(87,168)	(63,658)
Creditors: amounts falling due after more than one year	(44,135)	(50,000)
Total net assets	74,053	74,053
Aggregate share capital and reserves	74,053	74,053

16. Stocks

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Catering & housekeeping	3,320	3,010	3,320	3,010
Medical supplies	5,986	6,284	5,986	6,284
Shop and fundraising goods	59,991	63,258	–	–
Total	69,297	72,552	9,306	9,294

Stock held is for use to further the charity's activities or for sale in the charity and gift shops.

17. Debtors

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade debtors	164,507	20,818	164,507	20,818
Taxation debtor	27,429	–	23,742	–
Amounts owed by group undertakings	–	–	67,427	42,399
Prepayments and accrued income	1,399,710	760,099	1,388,225	713,532
Legacies notified in advance	152,565	387,375	152,565	387,375
Total	1,744,212	1,168,292	1,796,466	1,164,124

18. Creditors: amounts falling due within one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Trade creditors	198,975	242,439	187,028	240,505
Other and social security	119,584	118,847	119,584	118,869
Corporation tax	–	17,347	–	–
Accruals	239,828	340,427	237,868	338,443
Deferred income (note 19)	206,297	158,791	206,297	158,791
Bank Loan	5,865	–	–	–
Total	770,549	877,851	750,777	856,608

19. Creditors: amounts falling due after more than one year

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Bank Loan	44,135	50,000	–	–
Total	44,135	50,000	–	–

The bank loan is due to be repaid by monthly instalments starting in July 2022 and will be repaid in full over 10 years. The amount repayable in instalments which falls due after more than 5 years from the balance sheet date is £5,866 (2021: £29,410). Interest at 2.5% is due on the amount outstanding.

20. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Not later than one year	244,205	273,665	237,207	266,607
Later than one and not later than five years	644,161	566,196	624,910	561,348
Later than five years	133,333	182,333	133,333	182,333
Total	1,021,699	1,022,194	995,450	1,010,288

21. Deferred Income – Group and Charity

	Under 1 year £	Over 1 year £	Total
At 1 April 2021	158,791	–	158,791
Additions during the year	187,500	–	187,500
Amounts released to income	(139,994)	–	(139,994)
At 31 March 2022	206,297	–	206,297

	Under 1 year £	Over 1 year £	Total
At 1 April 2020	200,053	–	200,053
Additions during the year	158,791	–	158,791
Amounts released to income	(200,053)	–	(200,053)
At 31 March 2021	158,791	–	158,791

Income has been deferred which has been received in advance for future lottery draws of £70,678 (2021: £68,664) and for funding relating to future periods of £135,619 (2021: £90,127).

22. Fund reconciliation

Unrestricted funds – group	Balance at 1 April 2021 £	Income £	Expenditure £	Investment gains £	Tax Charge 2020 £	Transfers £	Balance at 31 March 2022 £
Unrestricted	5,567,768	7,685,565	(7,293,411)	138,037	–	141,010	6,238,969
Designated Fixed Asset fund	4,299,775	–	–	–	–	(139,850)	4,159,925
Designated Project fund	1,958,160	–	(379,009)	–	–	–	1,579,151
Total	11,825,703	7,685,565	(7,672,420)	138,037	-	1,160	11,978,045

Unrestricted funds – group	Balance at 1 April 2020 £	Income £	Expenditure £	Investment gains £	Tax Charge 2021 £	Transfers £	Balance at 31 March 2021 £
Unrestricted	4,740,200	6,181,246	(6,784,539)	1,371,692	(17,347)	76,517	5,567,768
Designated Fixed Asset fund	4,265,206	–	–	–	–	34,569	4,299,775
Designated Project fund	2,037,887	350,000	(429,728)	–	–	–	1,958,160
Total	11,043,293	6,531,246	(7,214,267)	1,371,692	(17,347)	111,086	11,825,703

Unrestricted funds – charity	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2022 £
Unrestricted	5,493,815	7,529,007	(7,136,855)	141,010	138,037	6,165,014
Designated Fixed Asset fund	4,299,775	–	–	(139,850)	–	4,159,925
Designated Project fund	1,958,160	–	(379,009)	–	–	1,579,151
Total	11,751,750	7,529,007	(7,515,864)	1,160	138,037	11,904,090

Unrestricted funds – charity	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2021 £
Unrestricted	4,740,200	6,089,946	(6,784,539)	76,517	1,371,692	5,493,815
Designated Fixed Asset fund	4,265,206	–	–	34,569	–	4,299,775
Designated Project fund	2,037,887	350,000	(429,728)	–	–	1,958,160
Total	11,043,293	6,439,946	(7,214,267)	111,086	1,371,692	11,751,750

Restricted Funds – Group and Charity	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2022 £
Restricted fixed asset fund	5,983	–	–	–	–	5,983
Hospice UK/NHSE	–	1,018,764	(1,018,764)	–	–	–
Share and Care fund	–	15,500	(15,500)	–	–	–
Breathe Better fund	–	8,263	(8,263)	–	–	–
Music Therapy	–	13,500	(7,650)	–	–	5,850
Care Co-ordination		5,000	(5,000)			–
S&T Refurb	21,000	–	-	–	–	21,000
CNS Development	16,500	84,448	(45,836)	–	–	55,112
Other	19,460	30,829	(43,387)	–	–	6,902
	62,943	1,176,304	(1,144,400)	–	–	94,847
Endowment	6,563	–	–	(1,160)	–	5,403
Total	69,506	1,176,304	(1,144,400)	(1,160)	–	100,250

22. Fund reconciliation (cont.)

Restricted Funds – Group and Charity	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2021 £
Restricted fixed asset fund	54,839	15,560	(2,469)	(61,947)	–	5,983
Hospice UK/NHSE	–	1,159,348	(1,159,348)	–	–	–
Share and Care fund	–	–	(448)	448	–	–
Breathe Better fund	–	8,304	(8,304)	–	–	–
CNS Development	–	32,040	(32,040)	–	–	–
Covid-19 restricted fixed asset fund	37,140	12,000	–	(49,140)	–	–
Care Co-ordination	–	25,000	(25,000)	–	–	–
S&T Refurb	–	21,000	–	–	–	21,000
CNS Development 2	–	16,500	–	–	–	16,500
Other	–	16,990	2,917	(447)	–	19,460
	91,979	1,306,742	(1,224,692)	(111,086)	–	62,943
Endowment	5,803	–	–	–	760	6,563
Total	97,782	1,306,742	(1, 224,692)	(111,086)	760	69,506

Fund descriptions

a) Unrestricted funds
The general funds are available for the use at the discretion of the charity in furtherance of the general objectives as detailed in the Trustees report.

b) Designated funds
Kirkwood Hospice has clear policy and procedures to guide its management of reserves. The policy clarifies in more detail that the charity will hold designated funds to provide for specific future projects that are unlikely to be met by future income alone.

A review of the financial position as at 31 March 2017 confirmed that the general reserve was 20 months of charitable expenditure, which equated to the charity holding £1.5million in excess of their reserves policy. As a result of this position the £1.5 million was transferred to the designated project fund. It should be noted that £950,000 was transferred to this fund during 2016 and 350,000 was transferred to this fund during 2020/21.

During the financial year ended 31 March 2022 £390,107 was expended from the Designated Project Fund to continue our Care Co-ordination Service pilot project, the purchase of the Cleckheaton Charity Shop premises, additional office space at Empress Works and costs in relation to rebrand of The Kirkwood. In addition, the charity has been developing plans to allocate the fund to ensure that it maximises the benefit towards its strategic aims and ultimately facilitates the furtherance of the charity's objectives. Further details of these proposed plans can be viewed on pages 14 to 17 (Developments targeted through use of Designated Fund).

The fixed asset designated fund comprises assets which were purchased to further the aims of the charity and are not considered to be restricted assets.

c) Restricted funds
The restricted fixed asset fund includes restricted income which has been received for equipment for the charity.

The NHSE awarded funding 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 and to provide bed capacity and community support. £1,018,764 (2021: £1,159,348) was received from the Hospice UK during the year ended 31 March 2022.

Share and Care is an initiative comprising of a three-week course, offering help and support to individuals who are caring for someone who has a life-limiting illness. The share and care fund is made up of a grant received to fund the share and care project, a project which has partially funded the salary cost of a nurse. £15,500 was received in relation to this during the year ended 31 March 2022.

Breathe Better is a course for patients with a diagnosis of Chronic Respiratory Disease and their Carers. The course provides advice, information and support to help manage their condition. £8,263 was received in relation to this during the year ended 31 March 2022.

The Care Home CNS project received £84,448 of this £63,948 from the Haley Family Trust, £10,000 from Cotton Industry War Memorial Trust, £5,000 from Sovereign Health, £5,000 A Jurdens and £500 E MacFuniss. This went towards the costs of Clinical Nurse Specialists, specifically for the upskilling of the palliative community nursing team.

£5,000 was received from the Sir George Trust during the year ended 31 March 2022. This grant is restricted against the salary costs of Care Co-ordination during February and March 2021.

£13,500 was received for the Music Therapy project of which £4,000 was from the David Family Trust, £4,500 was from the National Lottery Community Fund, £3,000 from the D'Oyly Carte and £2,000 from The Victoria Wood. This was used to support people whilst abiding by government Coronavirus restrictions by creating an online virtual choir in partnership with music therapy charity Nordoff Robins.

Other restricted income consists of various amounts assigned to specified activities.

d) Endowment funds
The endowment fund is made up of investments transferred to the charity on condition that the capital should be retained and the income generated either retained or used to support the charities general activities, income generated by the endowment fund is considered to be unrestricted income.

23. Analysis of net assets between funds

Group	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total 2022 £
Fixed assets	5,605,415	4,159,925	–	5,403	9,770,743
Cash & current investments	(365,273)	1,579,151	94,847	–	1,308,725
Other current assets	1,813,509	–	–	–	1,813,509
Liabilities	(814,683)	–	–	–	(814,683)
Total	6,238,968	5,739,076	94,847	5,403	12,078,294

Group	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fixed assets	6,013,676	4,299,775	–	6,563	10,320,014
Cash & current investments	–	1,199,259	62,943	–	1,262,202
Other current assets	481,943	758,901	–	–	1,240,844
Liabilities	(927,851)	–	–	–	(927,851)
Total	5,567,768	6,257,935	62,943	6,563	11,895,209

Charity	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Fixed assets	5,605,516	4,159,925	–	5,403	9,770,844
Cash & current investments	(495,496)	1,579,151	94,847	–	1,178,502
Other current assets	1,805,771	–	–	–	1,805,771
Liabilities	(750,777)	–	–	–	(750,777)
Total	6,165,014	5,739,076	94,847	5,403	12,004,340

Charity	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fixed assets	6,013,776	4,299,775	–	6,563	10,320,114
Cash & current investments	-	1,121,389	62,943	–	1,184,332
Other current assets	336,647	836,771	–	–	1,173,418
Liabilities	(856,608)	-	–	–	(856,608)
Total	5,493,815	6,257,935	62,943	6,563	11,821,256

General reserves - Group	2020 £	2020 £
Unrestricted funds	11,978,044	11,825,703
Invested in tangible fixed assets	(4,159,925)	(4,299,775)
Designated project fund	(1,568,053)	(1,958,160)
General Reserve	6,250,066	5,637,768

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities and analysis of changes in net debt

	Group		Charity	
	2022 £	2021 £	2022 £	2021 £
Net income /(expenditure) for year	183,085	754,134	183,085	680,181
Interest receivable	(36)	(144)	(36)	(144)
Dividends receivable	(116,543)	(117,036)	(116,543)	(117,036)
Depreciation of tangible fixed assets	219,286	221,094	219,286	221,094
Tax on profit	–	17,347	–	–
Losses/(gains) on investments	57,562	(1,072,402)	57,562	(1,072,402)
(Profit) on disposal of fixed asset investments	(193,149)	(300,050)	(193,149)	(299,338)
(Increase)/decrease in stock	3,255	(2,177)	(12)	4,259
(Increase)/decrease in debtors	(575,920)	(306,932)	(632,342)	(237,975)
(Decrease)/increase in creditors	(113,167)	143,143	(105,831)	156,636
Net cash flow from operating activities	(535,627)	(663,023)	(587,980)	(664,725)

Net debt reconciliation – group only

	1 April 2021 £	Cash flows £	31 March 2022 £
Bank loan	(50,000)	–	(50,000)
Total liabilities	(50,000)	–	(50,000)
Cash and cash equivalents (page 59)	1,262,202	46,523	1,308,725
Total	1,212,202	46,523	1,258,725

25. Pensions and other post-retirement benefits

Employees of the charity are entitled to join either the NHS Pensions Scheme (eligible employees only), or the Kirkwood Hospice Stakeholder Pension Plan.

NHS Pension Scheme
Eligible employees are able to remain in the NHS Pensions Scheme as if they were still in the employment of an employing authority. The NHS Pension Scheme is an unfunded occupational pension scheme backed by the Exchequer, which is open to all NHS employees and employees of approved organisations. The scheme provides pensions, in varying circumstances for employees of participating employers. The scheme receives contributions from employers and employees to defray the costs of pensions and other benefits. The scheme is subject to a full actuarial valuation every four years and an accounting valuation every year. Details of benefits payable, and the basis for valuations under these provisions can be found on the NHS Pensions website at: **www.nhsbsa.nhs/pensions**. The scheme is accounted for as a multi-employer scheme under the Charity SORP (FRS102) and, as no surplus or deficit is able to be identified and allocated to the separate employer, the contributions have been accounted for as a defined contribution scheme and no share of the surplus or deficit included in these financial statements.

In the year ended 31 March 2022, the charity made contributions to the NHS Pension Scheme totalling £264,710 (2021: £266,812). Employer contributions were 14.38% and employee contributions were in the range of 5% to 13.5% of pensionable pay.

Other Pension Schemes
Other employees are entitled to join the AEGON - Kirkwood Hospice Stakeholder Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are 7.5% of pensionable pay for the employer and 6% of pensionable pay for the employee. New employees are auto-enrolled if eligible into this scheme, the contribution rates being 3% for the employer and 5% for the employee. The employee then has the option to increase their contributions to 6% if they so wish. In the year ending 31 March 2022, the charity paid contributions to the schemes totalling £144,085 (2021: £146,918).

The contributions are allocated to unrestricted funds.

26. Contingent asset

At the year end the charity had 6 legacies (2022: 3) confirmed which the Trustees believe are unable to be measured reliably as the solicitors at present are unable to quantify the value of the proposed estate.

At the year end the charity was due an amount from insurance claims as a result of lost earning during COVID-19 lock down restrictions. The Trustees believe they are unable to reliably measure the proceeds as negotiations are still in progress with the insurance brokers.

27. Financial commitments

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £Nil (2021 - £nil).

28. Related party transactions

During the year donations totalling £877 (2021 - £3,227), excluding the value of donated goods, were received from Trustees, none of these had conditions attached. There were no other related party transactions.

The charity is controlled by the Trustees. No one Trustee has ultimate control.

Getting in touch

24/7 Specialist Advice Line
01484 557 910

The Kirkwood Main Reception
01484 557 900

Fundraising
01484 557 911

Website
thekirkwood.org.uk
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Kirkwood Hospice is a Company Limited
by Guarantee in England (No. 1645888)
and a Registered Charity (No. 512987)



Our support began as a hospice, but today it is a promise: to support the life and legacy of all of those affected by a life limiting illness.

We help those in our care to live well and to make the most of every single day. We make the complex simple by focussing on what's important. And we support families and loved ones to live on – and live well.

We're here for local people across our community whenever and wherever they need us, helping to improve their quality of life – in the ways that matter most to them.

Through thick and thin, giant hugs and bottomless mugs, we support life for anyone affected by a life limiting illness here in Kirklees.

KIRKWOOD HOSPICE

England & Wales - Charity number 512987

Accounts

The Kirkwood

Annual Report
2020—21

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GP Registrar,
Zain Sarfraz

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WELCOME TO OUR ANNUAL REPORT.

A YEAR LIKE NO OTHER



In a year dominated by only one story, it's perhaps inevitable that so too is this year's Annual Report. As the success of the COVID-19 vaccine programme begins to offer hope for the future, the coronavirus pandemic continues to loom large in our collective rear-view mirror. This year's story then is the story of our collective response to an unprecedented year of challenges.

Our 2020–21 Annual Report has been produced at the conclusion of a year like no other. A year of constant change and adaptation. Of obstacles and innovation. A year in which our community came together like never before to protect our patients, our workforce and the future of our charity.

This is the story of The Kirkwood movement and how, despite everything else happening in the world, we continue to **#SupportLife**. For everyone affected by any life limiting illness. Every step of the way.

Through the thick and the thin, during lockdowns and social restrictions, our nurses have continued to care for those in need.

Statement from the Chair of Trustees

After a year that has challenged every member of The Kirkwood movement, I am proud to introduce The Kirkwood Annual Report for 2020–21 and to reflect on a year where our community came together in support of the most vulnerable, and in support of The Kirkwood.

At the beginning of April 2020, the true scale and scope of the coronavirus pandemic was beginning to be understood. Widely held confidence that the pandemic could be brought under control was giving way to a, then unthinkable, reality that Covid-19 would fundamentally change the way we lived our lives.

What was also becoming clear was that the impact of Covid-19 was likely to fall hardest on the most vulnerable in our community, with potentially devastating consequences on the health and quality of life of local people already living with incurable or life limiting conditions. Those self-same people for whom The Kirkwood movement had been established, for whom we advocate and for whom we develop and deliver our care each day.

All the decisions we then made throughout 2020–21 began with one guiding principle; that was to protect our patients and families and assist them in living the best quality of life available – this was despite everything else that was happening in the world.

"All the decisions we made throughout 2020–21 began with one guiding principle; that was to protect our patients and families."



The following overview of the past year details just a few of the ways in which The Kirkwood have tried to honour that principle, and have adapted and changed, often on a daily basis, to ensure local people received the care and support they deserved. The list is long and the ways are too many to provide a total overview, but we've done our best.

As the coronavirus pandemic began to fundamentally change the way in which we offered our services, the ways in which The Kirkwood were able to raise vital funds to support these services were being challenged like never before. Our network of shops were forced to close for long periods and events organised by The Kirkwood – and by people in the local community – had to be cancelled. This could have seriously compromised The Kirkwood's ability to offer care this year and to be there for patients and families in future years.

Like all charities, we faced a crisis. However, The Kirkwood are born from, and sustained by, local people who share the same values, and who were not prepared to stand on the side-lines while the most vulnerable in our community went without the care they deserve.

As The Kirkwood have always been there for local people, so local people, companies and voluntary groups stepped forward to support The Kirkwood – in our time of great need. Whether through a donation, an offer to volunteer, a gift of supplies or a simple message of support, our community came out in force to show that what we do really matters. That strength of feeling carried beyond Kirklees, with emergency support granted from the NHS and Government too. I have no doubt that this was only possible because senior stakeholders in these national organisations understand the special care we, and other similar charities, offer within our local communities.

I want you to know that we are grateful to every single one of our supporters. Together, you helped to pull The Kirkwood through the last year. Our community – a vital movement which believes those who are most vulnerable deserve the best possible care – ensured we remain strong and are ready to face the future with a renewed sense of optimism. I am profoundly grateful to each of you and, whilst I know I cannot hope to cover every way in which you have stood beside us this past year, I would like to at least make reference to those whose significant contributions have made such a big impact:

Our healthcare partners at Hospice UK and NHS England, who secured an additional £1,158,465 of government funding, North Kirklees CCG and Greater Huddersfield CCG, who contributed an additional £350,000 and Locala, who made a donation of £75,000 from their charitable trust

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Every individual, business, charitable trust or voluntary group who made a donation to our Emergency Appeal, raising over £150,000

Each member of The Big K Lottery, who together contributed over £750,000

Our tireless, dedicated Support Groups who, despite not being able to meet as usual, raised £7,418

Our landlords and suppliers, many of whom offered to pause our rental payments or discounted their services

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Local businesses, clubs and groups who, despite significant challenges, still made donations and organised fundraising activities to support The Kirkwood



Helen Woodhead, Chair of Team Serenity, one of The Kirkwood's Support Groups

"It's only because of each of our supporters and every member of our workforce – The Kirkwood Movement – that that we are here today and can look to the future with confidence."

Finally, I want to pay tribute to every member of The Kirkwood workforce: my fellow Trustees and Directors of The Kirkwood Enterprises business, every single volunteer who gives up their time to support us, and every employee working in our clinical services, support services and income generation activity. The challenges you have overcome this year have been immense, but you have worked tirelessly as a team to ensure that every patient and family received the very best care and lived the fullest lives possible.

It's only because of each of our supporters and every member of our workforce – The Kirkwood Movement – that that we are here today and can look to the future with confidence.

Bernard

Bernard Ainsworth OBE
Chair of Trustees
The Kirkwood



Michael Crowther,
Chief Executive
with The Kirkwood

Statement from the Chief Executive

The Kirkwood Support Life. Who we are and what we do, our identity and our mission.

These words have never meant as much as they have in the last year, when those in our care – those already vulnerable and coming to terms with the impact of an illness from which they won't recover – have found themselves more in need than ever of the care and support The Kirkwood provide. I have been proud to have led our remarkable community of people through the last year.

When the world and the healthcare system our patients and families have to navigate was becoming more complex and less accessible due to Covid-19, the role of The Kirkwood – to guide them through that complexity and help them to focus on their quality of life and the things that matter to them – became even more important.

During these unprecedented and challenging times, it was more important than ever that we acted with our values at heart. From the start of the pandemic The Kirkwood have been guided by a simple set of principles:

Protect our patients and families

Protect our workforce

Protect The Kirkwood for those patients that will need us in the future

In this report, you will read more about how we have put these principles into practice over the past year. I am proud to say that each and every member of The Kirkwood faced into that challenge, focussing on the values we share and on the need to keep our patients and families safe above everything else.

Not just our clinical teams – who stood on the front line alongside our colleagues from the NHS – but those who

provide the support services that keep our workforce and our charity moving, and those who raise the vital funds to ensure care can be provided. We worked together as one to protect those in our care.

And, as we have done throughout our 40 year history, I am proud that The Kirkwood have found a way.

A way to rapidly adapt our care and our services so patients knew we were there for them and that they could count on us to be beside them.

A way to take advantage of technology to offer digital sessions for those too vulnerable to leave their homes, and telephone support to those who needed it.

A way to bring joy and laughter to patients who were isolated, through song – delivered online.

A way to continue to offer home visits from our community nursing team for patients wanting to remain in their own home or care home, to keep them well and avoid admission to hospital.

"The impact The Kirkwood continue to have remains the difference between someone coping with an illness from which they won't recover and someone living with one."

A way to keep our In-Patient Unit free from Covid-19 and open; a safe place for those patients with the most complex needs.

A way to offer bereavement support and counselling to families and loved ones who experienced loss and grief in circumstances that nobody could have predicted or planned for.

And a way to connect with local people and inspire them to join us in our mission by making a donation of money or pre-loved items for our shops, fundraising, playing The Big K Lottery, visiting our shops when they were allowed to open and buying from our eBay store online.

It has been incredibly hard work, and my thanks and admiration go out to every single member of The Kirkwood – employees and volunteers, supporters and advocates. Amongst all the change and the uncertainty, you have been responsible for working together to deliver what is an amazing achievement for a community that shares the values that we do.

Together, you have enabled The Kirkwood to care for more people this year than ever before.

Our care may have been delivered very differently this year, but the impact The Kirkwood continue to have remains the difference between someone coping with an illness from which they won't recover and someone living with one.

Our thoughts now turn to the future, as we take all that we have learned over the past year and use it to shape our care and our fundraising to ensure The Kirkwood continue to support patients and families, **every step of the way**.

Michael

Michael Crowther
Chief Executive
The Kirkwood

SUPPORT LIFE

THREE PRIORITIES

- Protect our patients
- Protect our workforce
- Protect The Kirkwood movement

PROTECT OUR PATIENTS

From the outset of the pandemic, it was clear that the impact of Covid-19 was going to fall hardest on the most vulnerable in our community. Those people under The Kirkwood's care – those living with an illness from which they won't recover, with compromised immune systems and underlying health conditions – were at highest risk if they contracted coronavirus.

From the start, The Kirkwood moved quickly to ensure we kept our patients safe. We reduced the number of people accessing our In-Patient Unit and our Dalton site to only those who were essential to patient care to reduce the chances of transmission. And we increased our vigilance over visitors to protect our in-patients. We rapidly changed the way we worked across the whole of our services to bring in the PPE and procedures necessary to keep our patients safe from harm, including when we visited them in their own homes or care home. We did everything we could to keep them safe from harm; to place The Kirkwood between Covid-19 and our patients.

"From the outset of the pandemic, it was clear that the impact of COVID-19 was going to fall hardest on the most vulnerable in our community. Those people under The Kirkwood's care."

But this was a defensive position. The Kirkwood's overriding mission is to support the quality of life of our patients and their families, and we couldn't do that simply by throwing a barrier around our patients and keeping the world out. Local people living with a life limiting illness deserve to live the fullest lives possible, even whilst the whole community adapts to the challenge of a pandemic.

Once we knew we had done everything we could to protect our patient's health, we moved rapidly on to finding ways to support them to live a full life, be as close to those they loved as possible, and be able to focus on the things that were important to them, rather than just on isolating from the world.

The Kirkwood looked at why we were delivering each of our services – not what they were – and asked 'how can we still support people'. We adapted. We brought in new technology to meet our patients on video. We used 'old tech' – the phone – to connect with more people and help them navigate the new health system they found themselves in.

We set up virtual support groups – talking, singing, listening to music. We redeployed our team into new roles to ensure patients got the help where and when they needed it. And of course, where a patient needed our nurses to visit them in their own homes or care home, we did so, because it was the right thing to do.

The last year has been one of constant innovation – searching daily for new ways to support local people and ensure they get the care they deserve. We have 'found a way'.

And we have been successful. We have cared for more people in the last year than ever before. We have helped them to focus on what matters to them, and to share time with those they love. When the time has come, we have helped more of them to spend the end of life in their own home or care home and minimised unnecessary admissions to hospital. And we have looked after loved ones, to help them cope with loss and look forward to the life that our patients would have wanted for them.

PROTECT OUR PATIENTS

Covid-19 had a profound effect on the way we were able to deliver care during 2020–21. With face-to-face visits becoming increasingly difficult, our patients, their families and our workforce embraced new ways to stay in touch.

Despite the restrictions, we continued to care for the most vulnerable patients on our In-Patient Unit and in people's own homes across Kirklees - because it was the right thing to do.

That's a **25%** increase on the previous five year average of 728 patients

908

patients were cared for at the very end of life by The Kirkwood



1,760

video calls and virtual contacts were facilitated by our teams to support patients, carers and relatives

- **169** contacts made by our Support & Therapy team
- **1,495** contacts made by our Community team
- **96** contacts made by our Counselling team

1,623

The number of people supported to maintain their quality of life by The Kirkwood team

Despite the coronavirus pandemic, we supported **10%** more people to maintain their quality of life than the previous five year average



17,722

calls were made to our 24/7 Advice Line during the year

45% more calls were taken by our clinical teams than the previous five year average

LOVE LETTERS STRAIGHT FROM THE HEART

Sheila and Brett Miller first caught each other's eyes in their local pub in 1976. The pair have been inseparable ever since. Their devotion to each other has defied the years, illnesses and setbacks. And then it defied the coronavirus crisis too.



Brett & Sheila Miller with Nurse Leon Williams

In 2012, Sheila and Brett Miller received the devastating news that Sheila had cancer. In the years that followed, Sheila and Brett faced many setbacks, eventually finding The Kirkwood and discovering the extensive support available. During Sheila's stay on the In-Patient Unit, the couple became very well-known to The Kirkwood team, and on their return home after their first visit, Brett put pen to paper, writing The Kirkwood not just one, but two letters showing his love and appreciation for the care they received.

After a few weeks at home, where they continued to receive support from The Kirkwood's Community Nurse, Jo Dowson, Sheila was admitted back in to the In-Patient Unit for end of life care. Sheila's admission to Kirkwood was very different to her first visit back in February due to the coronavirus pandemic.

News of the restricted visiting hours was devastating for doting husband Brett to hear. Determined to keep in touch as much as possible, he came up with a 'new' way to let Sheila know just how much he loves her, penning love letters to Sheila every single day using his unmistakable style of calligraphy.

Sheila was eager to return the loving gesture from her husband, and that's when Auxiliary Nurse, Leon, stepped in. On hearing that Sheila would love to write back to Brett, Leon brought a laptop into her room and typed out Shelia's every word. So that Sheila could write her own letters, Leon went to great lengths to get his hands on an old typewriter, which was set up in Sheila's room. The Kirkwood team fondly stood watching as Sheila learnt how to type again.

While the coronavirus outbreak may have stopped this inspirational couple from physically being with each other for a short time, through their love and determination, and the amazing support of The Kirkwood team, they were kept together every single day.

“The Kirkwood are out of this world, the teams are incredible and all work together. It is grand to talk to everyone there including the nurses, doctors, the cooks, chefs and cleaners.”

Brett Miller



Its me again Sheila,
another letter for you I know I
can't be with you right now, but I
am really, I remember your room
and is just like being there with you
I love you to bits, you are my true
love and always will be, with you
there I feel safe knowing you are
in good hands, with friendly nurses
and great doctors, We been busy in
the garden, your spring onions have
shot up and the two apple trees are
budding nicely another letter
tomorrow Sheila
all for just now all my love
Brett Pet Cornet
X X X

One of Brett's daily letters to his beloved wife, Sheila.

PROTECT OUR WORKFORCE

Protect Our Workforce

The Kirkwood is not a place or a building, it is a movement made up of thousands of caring, passionate people whose sole focus is on ensuring the most vulnerable in our community receive the care they deserve.

Amongst this number are The Kirkwood's workforce – the employees and volunteers who look after our patients on a daily basis, support those who do, or raise the vital funds necessary to sustain our movement.

When the threat posed by coronavirus became apparent in March 2020, we knew it would present a huge challenge for us. But we also knew that we would face into that challenge as we had always done – together.

Without our people, The Kirkwood simply could not have continued to care for those in need.

By working together – one team joined by our shared values – we were able to reach more local people than ever before in the past 12 months, despite everything else happening in the world.

The efforts of our whole team were not without risk. As our patient-facing employees and volunteers stood shoulder to shoulder with our partners in the NHS to protect those in our care from the risks posed by coronavirus, we needed to do everything we could to keep them safe.

We sourced and supplied PPE to our frontline staff as soon possible. We set up our own testing programme, when tests became available. We asked our workforce to work from home, where possible, and provided new systems and equipment to make sure they could perform their roles effectively. We established Covid-safe ways of working in our clinical settings and, when they could reopen, in our shops. We ensured every single member of The Kirkwood workforce could continue to perform a vital role for patients, wherever they were located.

We knew from the very start of the pandemic that ensuring our workforce's physical health was only one part of keeping them safe. We established regular video calls between employees and our volunteers, who were desperate to get back to the roles they loved. We held whole team meetings on virtual platforms so that people could see and hear from colleagues they were missing. We invested in an Employee Assistance Programme, which provided practical and emotional support when needed.

In many ways, this helped our whole team feel connected in a way they hadn't before. Video calls brought people together from across the organisation to share space, ideas and conversation.

And our team responded.

The whole of The Kirkwood's workforce rose to the challenge: working flexibly in areas of greatest need so that our patients could be kept safe; covering the work of those who had to self-isolate to protect the continuity of our services. Those that were themselves vulnerable and shielding found ways to work from home to support their patient-facing colleagues.

Some of our employees were furloughed, but they remained part of The Kirkwood and returned with drive and determination in our shops and Fundraising team. Many of our volunteering roles on the In-Patient Unit were stepped down, but volunteers found new ways to contribute through Telephone Befriending, or by transferring to one of our shops.

Last year, our volunteers and employees worked together – in the most difficult of circumstance imaginable – to reach more people in need, support more families and carers who didn't know where to turn and protect the most vulnerable in our community from the threat of Covid-19.

#SupportLife

The Kirkwood is not a place or a building, it is a movement made up of thousands of caring, passionate people whose sole focus is on ensuring the most vulnerable in our community receive the care they deserve.

PROTECT OUR WORKFORCE

As the scale of the coronavirus pandemic became clear, we worked quickly to protect our workforce. Here are just a few of the ways we supported our employees and volunteers during 2020–21.



150

of our employees were supported to work from home or at remote sites as the severity of the coronavirus pandemic became apparent

65 of our employees have been supported to work flexibly on a permanent basis, combining a traditional office based approach with the benefits of working from home

We held **22** Zoom meetings to keep all our employees and volunteers up to speed on our response to the pandemic



36,000

face masks were utilised by patients, visitors and our workforce to reduce the risk of transmitting Covid-19

54,000 pairs of protective gloves were used by our teams each month

500 pairs of protective goggles were worn by our clinical teams



143

of our employees received the first dose of the vaccine, with members of our clinical teams prioritised alongside NHS staff

99 of our employees had also received their second dose of the Covid-19 vaccine by 31 March 2021



FINDING MY PLACE IN THE TEAM

When The Kirkwood Nurse, Sue Bowe, was forced to isolate to reduce her risk of contracting coronavirus, she was determined to play her part in our response. Over the last year, she has found valuable new ways to support those in need. And she's been supported by The Kirkwood team, every step of the way.

As Covid-19 swept across the globe in the early part of 2020, thousands of local people were forced to make difficult, often heart-breaking decisions in order to protect themselves and those they cared most about from the dangers posed by the virus.

We knew as early as March 2020 that coronavirus would present a huge challenge for The Kirkwood. But we also knew that we would face into that challenge together, as one community, determined to do all in our power to protect those in our care and keep one another safe.

Throughout the pandemic, our teams have risen to each and every challenge. Together, we found innovative new ways to support patients and discovered new ways to raise the funds we needed to provide our services. We created solutions which allowed many of our colleagues to work from home – practically overnight – and we did everything in our power to keep the most vulnerable in our care as safe as possible from the risks posed by Covid-19.

And despite being asked to shield during the coronavirus crisis, many of our colleagues were determined to play their part in our response to the pandemic.

One such example is The Kirkwood Nurse, Sue Bowe. Suffering with Parkinson's, Sue was forced to isolate as the first lockdown was announced.

Sue said: "I at first didn't think Covid would affect me as I am always quite healthy, but then the picture began to unfold, and the disastrous effect of a deadly virus began to feel very real. It suddenly felt very close, especially when someone I held dear died from it.

"Having Parkinson's has been a shock to my system. Coming to terms with a disease that can potentially change your world in a flash. Once diagnosed I had a consultation with the Parkinson's Clinical Nurse Specialist who told me I shouldn't be around people in the pandemic as I was more at risk of catching it.

"I called the Parkinson's Society who totally agreed. However, that was difficult for me to take on board being a nurse."

Sue contacted The Kirkwood's HR team to explain the situation. Before she made the call, she was worried and nervous about how she could do her job whilst at home.

"I really struggled to accept the situation at first as I really needed to be available to help. The HR team were very kind and supportive and agreed with the advice I'd been given.

"I was told to go home and stay safe. Consider how I may be able to work from home. I was supported by HR, the IT team, the In-Patient Unit Sisters, the Clinical Services Manager, the Counselling team, Angie in Complementary Therapies, Pam in Support & Therapy and so many more people.

"I learned how to use a work laptop, but I struggled to come to terms with not being hands on at first."

After finding the transition from a hands-on role difficult, Sue was inspired by a conversation with her family.

"My son in law and daughter called me to give me encouragement and in the conversation said 'I am important', and 'I am their mum', and 'they wanted me safe'. 'I can do my bit' they said.

"I mattered and so I had to find my place in the team and find new ways of doing things during this awful pandemic."

"I mattered and so I had to find my place in the team and find new ways of doing things during this awful pandemic."

As she continued to isolate at home, Sue was asked to help the team from home as they worked to develop new ways of supporting patients, families and carers.

Sue believes that despite some frustrations as the entire charity adapted to a new way of working, the way we've been forced to adapt has brought lots of positives.

"I believe the role we have been providing is developing as we learn to define the bridge between the Care Co-ordination team, the Clinical Support team and our Community Palliative Care team. We all link up but we also have distinct roles.

"Reaching out to so many patients and relatives is vital, they feel able to talk, feel supported, and valued.

"This enables the patient and relatives to feel able to cope because, as a team, we are all fitting in. Helping to assist them in meeting their needs.

"That's The Kirkwood moving forward, reaching out to so many more people."

From the very start of the pandemic, we knew that physical health was only one part of keeping our workforce safe. So we worked hard to provide emotional and positive mental health support too. We held regular video calls for all our employees and our volunteers, many of whom were feeling disconnected and desperate to see a familiar face. And we made keeping in touch a top priority.

On the encouragement and mental and emotional support Sue has received, she said: "I received supportive emails, a rainbow badge, messages, funny WhatsApps and the rest.

"I have been privileged to be part of the team and able to do it safely from my home.

"We have team meetings and calls every day to make us smile. I've had encouraging letters from Michael [Crowther] and Jonathan [Sharp], and been sent videos too, which have helped me feel connected still.

"I may have been locked in, to a degree, but in another way, I have been released to find new ways of doing tasks and learning things.

"As an IPU nurse for 16 years, I used to think that was the place to be and where we gave it all, but now I realise it's reaching out to patients to enable them to be at home where they should be.

"I may have been locked in, to a degree, but in another way, I have been released to find new ways of doing tasks and learning things."

"Covid has taken so much, we will never forget it, people will take years to recover physically, emotionally and psychologically.

"On the other side we have, as a hospice, moved forward faster in so many ways."

By working together as one team, joined by our shared values, The Kirkwood were able to reach more local people than ever before in the past 12 months. It's a testament to our entire workforce; our hardworking employees, resilient and dedicated volunteers and our local community – a movement made up of thousands of caring, passionate people who believe, like us, that the most vulnerable in our community deserve nothing less than the very best care.

Without people like Sue – a vital part of The Kirkwood movement – we simply could not have continued to care for those in need over the last year.


THE KIRKWOOD SUPPORT LIFE





PROTECT THE KIRKWOOD MOVEMENT

Protect The Kirkwood Movement

The last year has been the most challenging of The Kirkwood's now 40-year history. Never before has our care been more important and so needed by local people.

And as our local community struggles to cope with a health care system reeling from the impact of Covid-19, never before has our ability to generate the vital funds to support those in need been so compromised.

Our events and community fundraising stopped almost overnight back in March 2020, while our shops were forced to close their doors as each spike in coronavirus cases triggered a new local or national lockdown.

But The Kirkwood are resilient. We were founded by a group of local people who believed that everyone deserved the very best care and support as they approached the end of their life. Passionate local people not prepared to accept the world as it was. Driven by the desire to find a way to make things better.

And, as much as it was vital The Kirkwood's care reached local people in the pandemic, we knew that it was equally important to look to the future, to those patients who will need us to be there for them for the next 40 years and beyond.

We had one thing in our favour from the start – we had local people in our corner. Thousands of local people who have always been part of The Kirkwood movement and were prepared to play their part. To make sure the care we offer continues to be here for future generations. Our emergency appeal raised over £150,000 – and with each donation, local people who share our values showed just how important our charity is to their community.

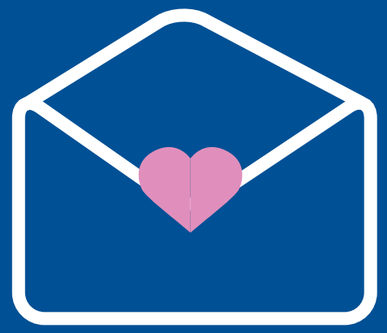
We are also incredibly grateful to our colleagues at Hospice UK, who helped to negotiate additional support from the NHS to secure The Kirkwood during the year. We believe that the success of these negotiations is a sign of just how much communities value the care charities like ours offer for local people affected by any life limiting illness.

As with our patient care, The Kirkwood chose to step forward and innovate rather than circle the wagons. We adapted quickly, using new technology, to find ways to raise money in different ways. Our Light Up A Life event included more people and raised more than ever before. We invested in online trading, which brought in over £200,000 and ensured that, even with our shops closed, local people donating stock could see their gift turned into vital funds for patients.

We had one thing in our favour from the start – we had local people in our corner. Thousands of local people who have always been part of The Kirkwood movement and were prepared to play their part.

PROTECT OUR MOVEMENT

Throughout 2020–21, thousands of local people – each a vital part of The Kirkwood movement – stepped up to help patients and families in their local community. Here are just a few of the ways they helped...



1,631

members of The Kirkwood movement gave to our Coronavirus Appeal

They helped to raise over

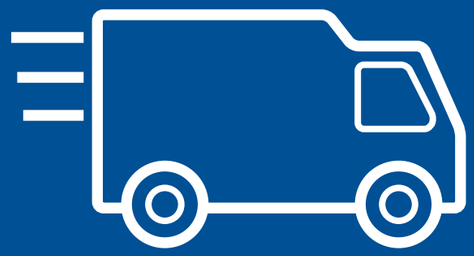
£150,000

to support us in a time of great need

That's

15%

higher than the previous five year average



This was the first time our drivers have picked up donations in this way!

2,824



bags of donations were collected from our supporters through our Covid-19 safe collections



1,418

took part in our Light up a Life celebrations in December 2020



11,697

items were snapped up on our eBay stores over the past year


ISABELLE'S
BIG BAKE
SALE!
EST 2021








umbro
THE
KIRKWOOD
SUPPORT
LIFE
19
umbro

ELAINE'S STORY

Long time supporter, Elaine Holroyd, from Roberttown, believes she and her family wouldn't have been able to manage without The Kirkwood's support over the years. After twice being diagnosed with cancer, Elaine may be terminally ill, but she is determined to enjoy life to the fullest.

Elaine vividly remembers the day back in 2014 when she was diagnosed with cancer for the first time. Having gone to her doctor about a different issue all together, she received a shocking diagnosis.

Elaine said: "I had started to struggle exercising, and then even doing basic things like getting out of bed I found hard. I thought I was in a menopause, and I was sweating a lot.

"I went to the doctor's because I was producing milk and bleeding in-between my periods. I thought that it must be a problem with my menopause. There's a history of cancer in my family, so the doctor sent me for tests, but they couldn't find anything wrong with me. They then scanned my kidneys as a routine check. That's how they found my tumour. The tumour was that big that they wanted me in surgery straight away. I was shocked."

Elaine has sadly understood the effect cancer can have on people's lives since being a child. Her auntie, Rosemary Spencer, was cared for by The Kirkwood in the 1990s before her death at the age of just 42. Elaine's mum also lived with cancer for many years.

Reflecting on those painful memories, Elaine is grateful for The Kirkwood and the care they offered for her family.

"My relationship with The Kirkwood started when I was just a child. We had cancer in our family; my auntie died in The Kirkwood, and my mum suffered with cancer from when I was just five years old until she died in 2016.

"The Kirkwood were so good with my auntie. They made sure her pain was under control and made her comfortable which she wouldn't have had at home.

Having witnessed the care and support offered by The Kirkwood from a young age, Elaine had a good



understanding of how they could help her following her own diagnosis.

She said: “I didn’t let my diagnosis get me down at first because I expected to get cancer at some point with our family history. But it was hard.

“I struggled after surgery. I couldn’t do the things I loved doing, like cycling, swimming and walking up mountains. I struggled to walk to the toilet.

I was offered some emotional help by The Kirkwood, I did get really down at one point. That’s when I rang The Kirkwood. It was really comforting to speak to someone who listened to what I was saying, I could say anything.

“I was living on my own at the time and didn’t have any support. Ringing The Kirkwood when I needed to was great. It got me back fighting and being positive.”

Elaine’s treatment went well, and she was able to get back to living the active life she loved. Having met future husband, Chris, life was looking up. Elaine and Chris were looking forward to the future together.

But in 2019, Elaine was hit with yet more life changing news. She was told she had terminal cancer in her spine, shoulder and uterus.

Elaine said: “I was always told there was a chance the cancer could return, but by 2018 I wasn’t thinking about events in 2014, I was enjoying life. I’d met my partner, Chris. I’d got a new job and we’d just bought a house. Life was going swimmingly. I even got a scan back showing no signs of any cancer reappearing.

“Then, in 2019, I was diagnosed with secondary cancer. This time it was in my spine. I was in so much pain and it turned out the cancer had broken my back. The doctor told me I could’ve been paralysed at any moment."

Having fought so hard to get through kidney cancer just a few years earlier, Elaine was emotionally and physically drained. She was worried about her family and what the future might hold.

“I was refusing to take time off work because I’d just got a new job driving a truck, but I was in so much pain in a morning that Chris had to strap me into a back brace. I couldn’t take strong pain killers because I was driving a lorry.

“Chris knew I wasn’t right. He was crying all the time worrying about me. I was worrying about what we were going to do financially. We’d just bought a house and outlaid a lot of money on our wedding.”

The Kirkwood team have supported Elaine throughout her diagnosis, offering both emotional and physical support. The Kirkwood Nurses have worked with her to manage her pain and she has spoken to counsellors whenever she’s needed a listening ear.

“Whilst in hospital in 2019 I kept asking for some emotional support. It was mostly for Chris because he was in bits. I was suffering from cancer, but I couldn’t emotionally hold Chris up as well as myself. My daughter and I contacted The Kirkwood, who were brilliant. They sent counsellor Tracey Addy to speak with us.

“The Kirkwood Nurse helped me get a balance between managing the pain relief and living a normal life. She rings me up often to just check in with me which is amazing.”

"At one point I was really struggling with the pain. However, The Kirkwood were there straight away and sent a nurse to help me. The Kirkwood Nurse helped me get a balance between managing the pain relief and living a normal life. She rings me up often to just check in with me which is amazing."

Whilst Elaine continues to stay positive, one of the things that upsets her the most is thinking about her family and their future.

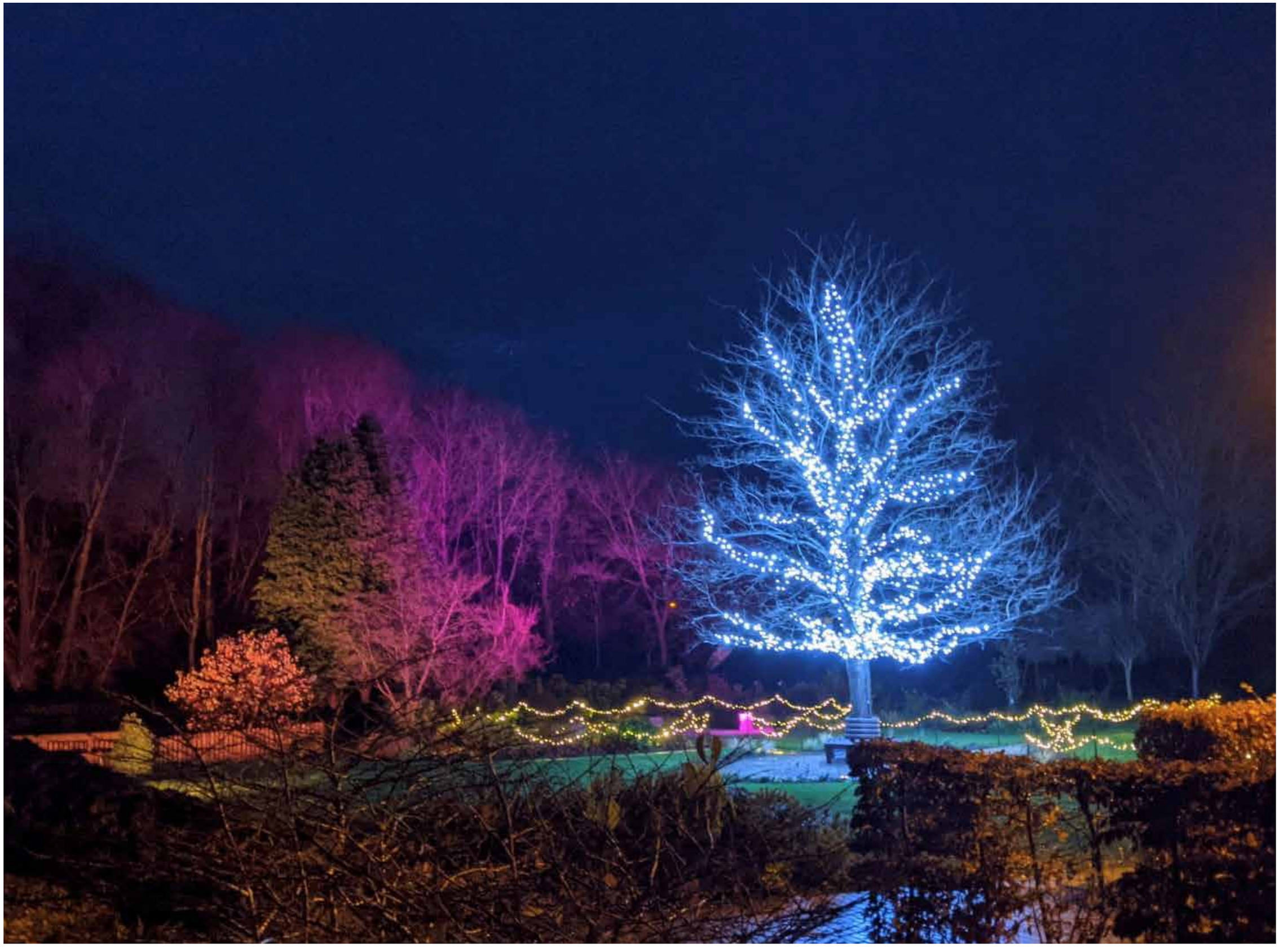
"The thing that gets to me more than anything is that when it gets to the end I'll be leaving my family. I worry what will they do? Will they have the support they need?

"Throughout everything, we couldn't have managed without The Kirkwood. They've helped us emotionally and helped us sort out our finances. That was the biggest thing, The Kirkwood looked after my family, they supported them. Yes, I'm suffering with cancer but it's the family members that also need support."

Over the years, Elaine has been determined to raise money for The Kirkwood to show appreciation for all the support that has been offered to her and her family. In September 2021, she will join hundreds of others across Kirklees in hosting a Get Together for The Kirkwood. She hopes to raise as much as possible to ensure that, in the future, more people are able to access the care and support provided to her throughout her journey.



Elaine and Chris on their wedding day - they were given a special licence to get married at home by the Archbishop of Canterbury



“I love you Grandad. I think of you every day. I miss you. You are my hero. You keep me going. I wish you could see me grow up. Life is weird without you because I only know life with you.”

One of hundreds of messages left on our Light up a Life dedication page.

UNITING OUR COMMUNITY

2020 was an incredibly tough year for everyone in our local community. With lockdowns, local restrictions and a pandemic which showed no sign of letting up, we all had to face difficult, often heart-breaking decisions. Many of us were affected by personal loss, and we all felt a sense of collective loss as part of a community connected by where we live, and the values we share.

As the festive period drew closer and we began to reflect on the challenges and hardships we had endured throughout the year, we invited our community to join with us, and with thousands of others across Kirklees, for Light up a Life. It was a chance to focus on better times ahead, to share our fondest memories of those we love and celebrate their lives.

Our community came together as one. United by the shared experience of a year like no other. Brought together to remember those who live on in our hearts.

Hundreds left messages to loved ones on our Light up a Life dedication page. Messages of hope, of love, of loss. In celebration of lives well lived and in remembrance of lives cut tragically short.

And thousands joined our Light up a Life celebration event, live streamed on YouTube for the very first time.

Light up a Life 2020 was an event like no other. A chance for our community to come together. Not physically, but emotionally and spiritually. As part of a shared community and in support of a local charity which is there for all those in need. Whenever and wherever they are needed.



Each year, we illuminate the beautiful tree in our gardens in honour of those we love

1,280

dedications were made in memory of a loved one

2,200

people joined us on YouTube for our live Light up a Life event.

£54,280

was raised by our community as part of our Light up a Life appeal



Singer Georgia Harrup performing at Light up a Life

DID YOU SEE THE KIRKWOOD ON THE HUDDERSFIELD TOWN AWAY SHIRT?



Back in November 2020, Huddersfield Town announced they would be supporting three local charities throughout the remaining away fixtures of the 2020–21 Sky Bet Championship campaign. We were delighted to be chosen as one of those charities.

The Terriers proudly wore The Kirkwood Support Life wordmark on the front of their red away shirt six times throughout the season, debuting it against Cardiff City on Tuesday 1st December 2020.

Huddersfield Town's generosity offered us a huge opportunity to gain valuable exposure about the many ways The Kirkwood Support Life across Kirklees – and inspire new supporters to help us make a positive difference locally.

Our Chief Executive, Michael Crowther, was understandably delighted to feature on the 2020–21 kit. He said: "To be asked to feature on the front of Huddersfield Town's away shirt was a huge honour. It's been fantastic exposure for us.

"As a local charity, many of the people we care for are huge Town fans and, over the years, we have developed a fantastic relationship with the club. Our collaboration gave us a chance to reach out to Town fans and show them how The Kirkwood help patients and families across Kirklees.

"Huddersfield Town share our passion for the local community and our desire to help, so it's been a brilliant partnership. We would like to say a massive thank you to everyone at the club, and to the fans, for all their support and generosity."

The Terriers' away shirt featured our new wordmark, The Kirkwood Support Life, which forms part of our refreshed identity.

NO GOING BACK

innovating in a global pandemic

INNOVATING IN A GLOBAL PANDEMIC

The Covid-19 pandemic affected every aspect of our lives in the past year. From the way we commute to work (or don't anymore) to our ability to share a meal with friends and family. And it's had a drastic impact on The Kirkwood's ability to provide our core services (and raise the funds we need to ensure they continue) too.

As the scale of the crisis became apparent, we acted decisively, under extreme pressure and without a map to guide us through the uncharted waters of a worldwide pandemic. We made bold decisions to help us protect our patients, protect our workforce and safeguard the future of The Kirkwood movement.

Under heavy strain, our dedicated teams got creative, spurred on by an urgent need to change if we were to continue helping those in need. At every stage, we tried things we had never done before. We trained our teams in new technologies, created new behaviours and embraced opportunities to uncover fresh solutions.

This is the story of how The Kirkwood innovated in the face of the biggest global crisis in living memory.



Our Support & Therapy team moved online, creating a

Virtual Wellbeing

programme to help patients and carers manage their condition or support them in a caring role.

Our Support & Therapy team also launched our first ever

Online Choir

bringing patients, carers and The Kirkwood workforce together to spread joy and create special memories.



We made use of

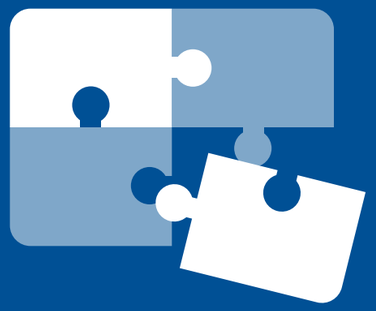
Technology

to make sure those in our care could keep in touch with their loved ones.

We doubled the size of our

Care Co-ordination team

to help us manage the increased need for this service during the Covid-19 pandemic.



We also bolstered the Care Co-ordination team by adding

Social Workers

into its skill mix, increasing the scope of support we offer to patients and families in need.

Our Medical team developed a

Palliative Care Toolkit

to support colleagues in the NHS managing patients with life limiting illness, including bespoke guidance specifically relating to Covid-19. Embraced by colleagues, the toolkit was utilised over 2,200 times.





A team of volunteers were trained to become

Telephone Befrienders

so they could keep in touch with patients (particularly those who were shielding), helping to reduce feelings of loneliness and isolation.

We introduced a

Telephone Counselling

service to ensure those in our care continued to have access to trained bereavement specialists. Our Counselling team also supported local partners to offer services to people bereaved through coronavirus in Kirklees.

Vulnerable members of our workforce were supported to

Work from home

making vital contributions to developing new models of care.



All of our teams were supported to get to grips with new technology, including

Microsoft Teams

making it easier to communicate and work productively from remote locations, despite the many restrictions in place.

The Incident Response Group

At the very start of the Covid-19 pandemic, we acted decisively to set up our Incident Response Group, bringing key colleagues from across The Kirkwood together to manage and co-ordinate our response to the crisis.

We made

Internal Communications

a priority, developing wellbeing content, video blogs and regular articles to make sure we kept our volunteers and employees connected and informed about the latest developments.

We increased communication with

Supporters & Stakeholders

throughout the year, highlighting our response to coronavirus and reassuring the community we were still there to support them, every step of the way.

We set up monthly

Zoom Meetings

for our entire workforce to make sure we stayed in touch and kept everyone up to date with all the latest developments.

We delivered

Light up a Life

as an online, live streamed event for the very first time, with over 2,000 supporters tuning in to our live YouTube broadcast.

Our

Midnight Memory Walk

couldn't take place, so we brought people together for a virtual event instead, creating a night of fun and fundraising to lift supporters spirits during the first national lockdown.

With our shops closed, our

eBay Store

saw a huge increase in sales, bolstered by support from the whole Retail team.

With events cancelled and our shops closed, we launched our

Coronavirus Appeal

in July 2020, with the general public helping us to raise over £150,000 during a time of great need.

In September 2020, we took the decision to

Refresh our identity

Despite the challenging circumstances, we believe that this latest evolution of our identity will help us raise awareness of our services, reach more people and challenge the myths associated with modern hospice care.





Moyra Wilson Grant, Community Nurse with The Kirkwood

As the only charity in Kirklees whose nurses provide specialist palliative support for people in their own homes and care homes, The Kirkwood Nurses have played a vital part in our response to Covid-19.

Our Community team have adapted the way they work to keep our patients, and their families, as safe as possible. But they continue to visit patients at home when it really matters – because it's the right thing to do.

"It's been a really hard time over the past year with the pandemic." says Moyra Wilson Grant. "We've endeavoured to continue our support with all the patients who need us for symptom control, advice and support.

"Our Community team has continued working throughout the pandemic, trying to do things as safely as possible so we can keep our service going. We've tried to maintain our service so we don't let people down, and can continue to be a valuable support for people who need us.

"We've found different ways of doing things and we've become really good at video consulations, although we know it's not the same thing as touch.

"There have been times, regardless of Covid, when we have continued to visit patients at home. Due to a lack of technology or because someone in our care really needs to see one of us face-to-face – that has been so important to some people.

"We've made adaptations and we're continuing to do the job we love, which is supporting patients and their families at home."

"We've made adaptations and we're continuing to do the job we love, which is supporting patients and their families at home."

SUPPORT LIFE

CONSOLIDATED FINANCIAL STATEMENTS

Year Ended
31 March 2021

Trustees' Annual Report including Directors' Report & Strategic Report

Year Ended
31 March 2021



Objectives & Activities

The Trustees present their report and the audited financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the Annual Report and Financial Statements of the charity.

Kirkwood Hospice is a registered charity, number 512987 and a company limited by guarantee in England, number 1645888. The organisation was incorporated as a company limited by guarantee on 23 June 1982 and registered as a charity on 3 August 1982. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Objects

The objects for which Kirkwood Hospice (referred to as The Kirkwood in this report) is established are to promote the relief of sickness by such charitable means as are considered appropriate; the governing documents define those charitable means in furtherance of those aims. There have been no material changes to these objectives since the last Annual Report.

Mission Statement

The Kirkwood provides specialist care free of charge to adults in Kirklees with advanced progressive illnesses at any time from diagnosis to the end of life, respecting their individual needs and wishes.

Care and support is also provided to their family members, friends and carers, both during the illness and after death. Through education, training and partnership with others The Kirkwood improves care for everyone affected by a life limiting illness.

Public benefit and eligibility criteria

The Charity Commission's general guidance on public benefit has been used for reference when compiling this report and in planning future developments and activities. The eligibility for our services is described below; in

addition, The Kirkwood has further developed eligibility criteria for accessing In-patient care at its facility in Huddersfield.

Common eligibility criteria were agreed in the year 2000 by all providers of specialist palliative care (SPC) working in Calderdale and Kirklees in order to ensure equity of access. These criteria reflect those adopted by other SPC services across Yorkshire.

The three elements of the eligibility criteria are:

That patients should have active, progressive and potentially life-threatening illness

That patients should have unresolved, complex needs that cannot be met by their current caring team, or it is anticipated that the patient will develop such needs in the near future. These needs may be psychological, social, spiritual or physical.

Patients must have been recently assessed by a member of a Specialist Palliative Care team

Services provided

The Kirkwood helps local people, with an illness that cannot be cured, to live well and die with dignity and where possible in a place of their choice. We provide services, free of charge, to people in Kirklees affected by life limiting illnesses that focus on their quality of life. We provide care for people affected by any life limiting illness, including cancer, neurological conditions, advanced heart and lung diseases and dementia. We also provide services to patients' families, carers and anyone that is important to them.

Most patients use a combination of services as their illness progresses and draw on the specialist skills of The Kirkwood's multi-professional team, who work in collaboration with colleagues in all care settings to provide continuity of care. The Kirkwood also provide programmes of education to other professionals who are caring for people with life limiting illnesses. In this way we seek to improve the quality of care experienced by all people who have palliative care needs.

Our services are continuously monitored, evaluated and reviewed to meet the changing needs of patients and their families. All our services are delivered taking into account all current national guidance and quality statements and standards.

The Kirkwood is regulated by the Care Quality Commission 'CQC'). An inspection was carried out in September 2016 and the rating awarded was 'Good' overall with an 'Outstanding' rating for Care.

More information is available on the CQC website (http://www.cqc.org.uk/location/1-115011048). During this reporting period the CQC completed a routine monitoring assessment with The Kirkwood and the rating has remained in place, underlining the standard of care that we provide.

Overview of impact for beneficiaries

The Kirkwood exist to support anyone affected by any life limiting illness, every step of the way. A total of 1,996 people benefited from the services that we deliver in the period reported. The total number of individuals who have been supported by the charity is slightly reduced on the prior accounting period.

The Kirkwood are here to offer the right advice and support for anyone affected by a life limiting illness at any point from diagnosis. Our Specialist Advice Line Service handled 19,271 calls in the last year and 1,623 patients accessed some form of care and support from one or more of our services, including The Kirkwood's Support & Therapy Centre and Community Specialist Palliative Care Team.

We place great importance on the experience of those people who use our services and value their feedback. This has been particularly challenging to obtain during the covid pandemic. Despite this we have still acted on feedback from our service users and their families, both formal and informal, and have collated regular feedback from cards and letters received. This has been shared

primarily within the relevant clinical departments. In the coming twelve months we will be re-instating our approach to securing high levels of feedback from the people who use our services.

The Kirkwood help people to maintain and improve their quality of life so that they can focus on what is really important to them. We support patients, their families and those that care about them. A total of 2,035 people affected by a life limiting illness were supported to achieve the best possible quality of life possible.

In this twelve-month period The Kirkwood cared for a total of 908 local people that died. Our team of experienced professionals provide the best care for people at the very end of their lives, meeting their individual needs as far as possible and helping the vast majority (92%) to avoid dying in hospital.

Services are provided to support patients' family members and carers through illness and in bereavement. We help these people with their emotional and psychological needs and support them in finding ways to adjust to their bereavement and move forward in life. 412 individuals accessed this support through The Kirkwood's Family & Spiritual Care Team.

For many people, supporting The Kirkwood following the death of a loved one is an important way to pay tribute to their life and honour their memory. This support comes in many forms, and from all parts of our community. In this period, over 22,500 local people made a contribution to make sure that everyone affected by a life limiting condition has access to the very best care and support.

Individual services providing public benefit

2020-21 has been an exceptional year due to the coronavirus pandemic that affected all aspects of life and in turn the delivery of The Kirkwood's services. The services adapted quickly and innovated through the year to maximise the numbers of people who could be supported effectively in different ways, while at all times keeping patients, families, employees and volunteers safe. The Incident Response was successful in ensuring that we continued to support the most vulnerable people in our local communities. Despite this relative success, our ability to generate income was significantly curtailed during the coronavirus pandemic and will take some time to recover.

The response to the pandemic has meant that we have changed the way that people have been supported by The Kirkwood this year and this has resulted in differences from activity in previous years. These are explained in the following section.

The Kirwood Advice Line

The Kirkwood provide a specialist palliative care advice line 24 hours a day all year round.

	2019 /2020	2020 /2021	Increase/ Decrease
Total calls responded to	13,813	19,271	+40%
Total calls outside normal hours	1,379	1,549	+12%

Health Care professionals, patients and their carers contact The Kirkwood for expert advice at any time of the day or night, seven days a week. The aim of this service is to enable more patients to be supported and, as their illness progresses, to have their needs met as soon and as fully as possible. During the pandemic our services have provided much more 'virtual' support to patients and those involved in their care, this has resulted in a significant increase in the numbers of people being supported by the advice line.

The Kirkwood Support and Therapy service – Drop In:

Patients and those that care for them can access support and advice from our team by accessing our Drop-In service at the Dalton site or at the Rosewood Centre in Dewsbury. During the reporting period it was not possible to provide a drop-in service due to the restrictions of the pandemic.

The Kirkwood Support and Therapy service – Drop In

	2019 /2020	2020 /2021	Increase/ Decrease
Drop-in attendances to Support and Therapy	386	0	-100%
Follow up attendances	2,187	0	-100%

The Kirkwood Support and Therapy service – Scheduled attendances

Following assessment, patients and carers access a range of services that have been designed to meet their individual needs; from complimentary therapies to education programmes focussed on the needs of people living with different illnesses.

	2019 /2020	2020 /2021	Increase/ Decrease
Total Patients using The Kirkwood Support and Therapy	568	297	-47%
Scheduled attendances to Support and Therapy	657	0	-100%

As above the support and therapy service was delivered in a very different way through the pandemic and the data cannot be compared between years. The Kirkwood adapted the way it supported people through this time and were still able to support 297 people, we have experimented with virtual sessions, which some people have been able to access and this is something we will look to continue in future years as an option to improve access for some people.

The Kirkwood Community Palliative Care Team

The Kirkwood's team of fourteen community nurses provide care in every town and village across Kirklees. The Kirkwood Nurses are Clinical Nurse Specialists that provide advice on all aspects of pain and symptom control and provide emotional and psychological support for patients at home and in care homes. The Kirkwood Nurses also provide advice to health care professionals and deliver education and training on all aspects of palliative care.

	2019 /2020	2020 /2021	Increase/ Decrease
Total Patients supported by The Kirkwood's Nurses	1,149	1,231	+7%
Home visits carried out by The Kirkwood's Nurses	3,189	744	-77%
Phone calls to patients, families, or professionals	12,263	17,722	+45%

Again, this vital service was adapted to maximise the number of patients that were supported. Home visits were carried out only when necessary and safe to do so, supplemented by virtual visits (captured within the phone calls figure). The total number of patients accessing the service was 7% higher than the previous year.

The Kirkwood In-Patient care

For patients requiring care and support to address complex problems associated with life limiting illness, and sometimes care at the end of life.

	2019 /2020	2020 /2021	Increase/ Decrease
Patients per In-Patient bed	17.2	12	-30%
In-Patient Admissions	289	204	-29%
Discharges from In-Patient Unit	100	67	-33%
Patients cared for at the end of life	181	129	-29%
Out of hours admissions	68	59	-13%

Coronavirus has had an affect on admissions to the In-Patient Unit for two main reasons, the restrictions on patient visiting has reduced the inclination of patients to consent to admission, and in addition the infection prevention and control measures that were necessary reduced the beds available for admissions throughout the year from 16 to 12.

The Kirkwood Family & Spiritual Care Team

This team provides psychological support and counselling for patients and families during illness and in bereavement. The team's work includes support for children affected by the death or life limiting illness of a close family member.

	2019 /2020	2020 /2021	Increase/ Decrease
Total number of service users	574	412	-28%
Pre-bereavement support – contacts	878	881	-
Counselling sessions for bereaved people	1,892	751	-60%

Education and Training

The Kirkwood provide Palliative and End of Life Care training for other health and social care agencies – and also for visiting students. Specific programmes have been developed for professionals who work for Locala Community Partnerships CIC, Calderdale and Huddersfield NHS Foundation Trust, and a number of GP Practices. These programmes aim to improve the delivery of palliative and end of life care in all settings. A total of 179 professionals from other organisations accessed training and education provided by The Kirkwood during the period.

	2019 /2020	2020 /2021	Increase/ Decrease
External professionals accessing training	179	188	+5%

Volunteering

All aspects of The Kirkwood's services are underpinned by the various support service teams and volunteers who provide help at the main hospice site in Dalton, in the Fundraising Department and in The Kirkwood shops. Throughout the pandemic to date, it was necessary to ask many volunteers to step down their contribution to help maintain safe services and because many of the roles could not continue for periods of time. Nevertheless, The Kirkwood worked hard to maintain contact with all volunteers and keep them connected with the charity. In total 864 volunteers remained connected with The Kirkwood through this period. While it was not possible to continue with volunteer roles at the hospice site in Dalton due to pandemic restrictions, it is positive that when The Kirkwood shops re-opened they benefited from 23,182 hours of volunteer time.

	2019 /2020	2020 /2021	Increase/ Decrease
Total number of The Kirkwood Volunteers	853	864*	-
Hours of volunteering supporting services at Dalton	23,249	-	-100%
Hours of volunteering supporting The Kirkwood Shops	87,494	23,182	-74%

Strategic plan

The Kirkwood have an ambitious strategy to double the number of people we provide care and support to within this decade, and to become the 'go to' charity for anyone that is affected in any way by a life limiting illness in Kirklees.

Our strategy has been to work with our local communities and partners to highlight our work and improve the understanding of what The Kirkwood do. This will enable more people reach out for the care they need, and / or choose to support the work that we do in future.

We will continue to provide the best care for patients, carers and families while we try to increase the funds available to us to achieve our ambitions.

Despite coronavirus 2020-21 has been an important year in progressing towards these ambitions.

The Kirkwood's Strategy

The Kirkwood - Purpose

The Kirkwood support anyone that is affected by any life limiting illness every step of the way

The Kirkwood - VIsion

We want to see a world where all people affected by life limiting illnesses have free access to the best possible care where and when they need it and everyone works together to ensure these people are supported to live the best quality life they can.

The Kirkwood Strategic Aims

Double the number of people supported by The Kirkwood at the very end of their lives

Become the 'Go To' charity that supports people as they approach the end of their lives

Increase giving from people and business to meet future demand

Increase funding from NHS to facilitate The Kirkwood future services

Changes, developments and achievements during the year

How we are doing

The following is a high-level summary of some of the key achievements and considerations against the last three-year strategy objectives:

The Numbers of people cared for at the end of life

Increased to 908 from 730

+25%

The total number of patients supported by The Kirkwood

Increased to 1623 from 1500

+8%

The Kirkwood's spend on its charitable purpose

Increased to £5.3m from £4.8m

+10%

The Kirkwood's income generation contribution

Increased to £1.9m from £1.65m

+15%

Strategic Plan – 2020-21 Achievements

2020-21 was a challenging year due to the coronavirus pandemic, however The Kirkwood have continued to progress their strategic priorities as follows:

The Kirkwood's Service Developments

Successful introduction of The Kirkwood Care Co-ordination service

Expansion of the Community Palliative Care Team

- Operating over 7 days
- Increased skill and skill mix (Including a new Consultant in Palliative Medicine)
- Introduced offer to Care Homes

Virtual and community Support and Therapy

Extension of the multidisciplinary team available to In-Patient Unit

The Kirkwood's Identity

Evolution of The Kirkwood Support Life identity with local agency – 'free of charge'

- More people will get the support they need
- More people will be motivated to support the services we provide

Launch of the identity with key audiences – already showing good signs of success

The Kirkwood's Income

Transformation of The Kirkwood's retail network

- Electronic Point of Sale
- Identification of site and business case approved for second furniture shop
- Increased use of eBay for high value items

Improved Fundraising methods delivering results

- Trust and Grants applications
- Events breaking records – in particular our annual Light Up A Life event.

The Kirkwood Lottery goes from strength to strength

The Kirkwood's Organisational Development

Huge transformation in Pay and Conditions successfully implemented

Detailed workforce plan developed that will help deliver the future aims of our charity

Investment in the personal and collective development of The Kirkwood Management Group and Clinical Leads

Implementation of a comprehensive electronic patient record

The Kirkwood's Influence

Successful development of the commissioning partnership with the NHS

- The Kirkwood as lead commissioner
- Future Service development plan agreed
- End of Life Charter

The Kirkwood part of the key Kirklees decision making boards

The Kirkwood have led the development of a West Yorkshire Hospice Collaboration and have a seat within the regions Integrated Care System

The Kirkwood have built a partnership with the University of Huddersfield under a Memorandum of Understanding

- Joint appointment of Clinical Educator

Achievements through the Covid crisis

2020-21 will always be remembered for the Covid19 pandemic that had a significant impact on The Kirkwood as it did the rest of the world. The team was able to deliver notable achievements in this year of all years.

Incident response

We have tested and refined **The Kirkwood's Business Continuity Plan**

The 'clearing out' of the Dalton site and business continuity achieved through use of **mobile technology for colleagues to work remotely**

The **integration of the internal clinical workforce** to provide the most flexible response meet our patients and families' needs

Responding to continuing changing guidance and lockdown restrictions and the implications for all operational services e.g., operating models, patient visiting etc.

The **management of stakeholder relationships** e.g., providing mutual aid to other organisations

The management of governance decisions and communications with the board

The development of **trackers for activity and financial performance** to maximise the income that was available to The Kirkwood from external sources

Stakeholder Relationships

The Kirkwood has a seat at the table of the Kirklees Integrated Health and Care Leadership Board

The West Yorkshire Hospices Collaborative has been created and has a joint mission and a memorandum of understanding

Michael Crowther represents the West Yorkshire Hospices Collaborative at the West Yorkshire ICS System Leadership Executive Group (SLEG) and Partnership Board meetings

Key local business / commercial contacts were engaged in the activation of The Kirkwood's new identity

Innovation

Clinical Services

The community team and doctors have provided online consultations for patients and professionals, which has included increasing the provision of The Kirkwood's specialist support into different settings:

- Acute hospital wards
- Care homes

Rapidly expanding the Care Co-ordination model, with the flexible deployment of employees and volunteers into the service we have increased the numbers of people supported remotely

We have increased the provision of our specialist support direct into care homes in partnership with the Locala Care Home Support Team – this has resulted in additional funding to support this service development

Our Family Care Team have been supporting more people remotely and consequently we have been commissioned to provide a bereavement service in both Kirklees and West Yorkshire

Income Generation

180-degree change to the launch of The Kirkwood Support Life identity, a physical launch was planned and due to pandemic restrictions, this has to change to an entirely digital and virtual launch using media platforms

Developed and tested a number of hybrid digital models for fundraising, including a successful Light up a Life campaign

We have accelerated rationalisation of retail network so that we can focus our resources on new ventures and the most profitable stores

We have accelerated our online trading operations, which has allowed us to be far more confident in this income in future years

We have successfully run an emergency fundraising appeal to attract donations where other fundraising initiatives were not possible

Future developments and changes

As we enter the next phase of the pandemic, The Kirkwood will look to build on the progress made in recent years and stretch ourselves further in pursuit of our aims.

Last year we confirmed a new positive identity, underlining that The Kirkwood is a movement of people who are passionate about the same priorities, rather than

a place where people are cared for at the end of life. Our focus is on maximising what this identity can do to help us reach more people who need our services and to inspire more people to help us in our quest.
We have refreshed our strategy to take us through to 2025, and our focus is to build The Kirkwood Movement to ensure no one needs to face a life limiting illness alone.

We will build The Kirkwood movement so that:

We increase the support from across our community – increasing both income and time donated to support The Kirkwood through volunteering

We support more people affected by life limiting illness

We are also determined that The Kirkwood Movement becomes more diverse in every aspect of who we are and what we do. The way The Kirkwood Support Life will be more accessible, more flexible, more agile than ever before.

We will activate the new identity in tangible ways that will help us to achieve these aims, for example we will provide more services directly in the communities we are here for, supporting every part of our diverse community. Our expert team of Doctors, Nurses and other professionals will respond to the needs of our patients in more flexible and accessible ways. We will make use of digital technology where it helps us to support more people, more effectively. We will continue to shout loud and proud about what we stand for (the highest possible standards of care) and how we work (an absolute focus on the individual needs of our patients and their families).

Strategic Priority A
-
Activate The Kirkwood Brand to Build The Kirkwood Movement

We will make progress through the following objectives:

Ensuring everyone who uses our services knows that it is The Kirkwood delivering them (whatever the service)

Clinical Departments will ensure that patients and families are informed

A new accessible guide 'The Kirkwood 101' will be created and made available to referrers and all new referrals

Continue to produce high quality stories which support the brand message

We will check understanding through patient and service user feedback

Create partnerships with Primary Care Networks (PCNs) to increase referrals to The Kirkwood

Develop a formal partnership with at least 5 PCNs

Development of the role of Community Consultant in Partnership with PCNs

Introduce a referrals hub to improve referral processes and information flows

Use the new brand to deliver increases in income from corporate and community supporters

Successfully launch The Kirkwood Business Movement

Develop and deliver a community prospect plan

Significantly increase take up for Cuppa for Kirkwood and The Big Get Together

Maximise the impact of the workforce through new values, competency and Performance Development Review (PDR) frameworks

Implementation of the new PDR and Competency Frameworks

Ensure plans are in place to manage talent and succession within the charity

Strategic Priority B
-
Become more diverse in every aspect of who we are and what we do

We will make progress through the following objectives:

Improve the diversity of The Kirkwood's workforce

Progress towards the Investors in Diversity Standard

Implement a new approach to recruitment

Development of The Kirkwood referrals hub to address health inequalities by increasing referrals from target groups

Develop the internal referrals pathways between The Kirkwood's services

Improve the referrals pathway for external partners / professionals

Implement The Kirkwood referrals hub

Strategic Priority C
-
Become more flexible, agile and accessible than ever before

We will make progress through the following objectives:

Development of the flexible clinical workforce through second phase of care coordination

Revised Care Co-ordination service is developed and implemented

Develop digitally supported interactions with patients and professionals

Deliver 'The Kirkwood Virtual' in acute and community settings

Deliver virtual Support and Therapy Programme

IT & Telecoms equipment is upgraded to be capable of responding to service development demands

Future proof IT infrastructure to enable digital innovation in all service areas

Develop a digital strategy that aligns with the overall charity's vision and strategy

Significantly grow The Kirkwood's online turnover

Implement a larger online trading team

Improve support to the online team through better stock flow, better infrastructure

Introduce volunteers to support the team

Create flexible, accessible estates to meet the changing needs of The Kirkwood's services

Introduce flexible workspaces to support agile working on return from Covid pandemic

Wider estates strategy confirmed to meet The Kirkwood's future needs

Review of Financial Activities

The Consolidated Statement of Financial Activities for the accounting period is detailed on pages 150 to 151 of the financial statements. A summary of the financial results and the work of The Kirkwood is set out below.

Summary of financial performance

The Trustees continue to monitor financial performance against budget as the primary key performance indicator.

Income for the accounting period increased from £7,323,602 for the year to 31 March 2020 to £7,837,988 for the year to 31 March 2021.

Expenditure for the accounting period increased from £8,058,988 for the year to 31 March 2020 to £8,438,958 for the year to 31 March 2021.

The loss for the accounting period before taking into account gains and losses on investments amounted to

£600,971 compared to last year's deficit of £735,386.

After taking into account the movement in year of realised and unrealised gains on investments of £1,372,452 and the tax charge of £17,347, the surplus is £754,134, compared to last year's deficit, which included net losses on investments of £563,960, of £1,299,346. Further details are on pages 150 to 151.

The Kirkwood has come through the pandemic with an operating deficit position, but this is better than anticipated. This has been made possible by maximising the assistance available. The overall financial position as at the year ended 31 March 2021 was a surplus of £754,134. It should be noted that the charity had planned a deficit budget for the year against which the outturn position was favourable.

Income generation

Total voluntary income was lower than budgeted expectations mainly due to adverse variances against targeted income for donated goods and legacy income. Donations and gifts represent a significant proportion of income, and the involvement of individual and corporate donors, charitable grant making trusts and supporters is greatly valued. Also, the generosity of those individuals who remembered The Kirkwood in their wills by leaving a legacy to the charity is recognised. In the year these legacies totalled £636,150.

Resources expended

Expenditure on employee salaries and fees remained within budgeted limits. Resources expended in total increased by £379,971 (4.72%), the cost of the various services is shown at Note 6 to the Accounts.

Developments targeted through use of Designated Funds
-
Designated Funds Update

In previous years the Trustees have taken the decision to designate funds from the general reserve with the purpose of investing in projects and initiatives that serve the purpose of the charity and meet future strategic objectives.

The Trustees have identified a number of principles that would guide the use of these funds:

The designated 'project' fund should be spent in line with the organisation's strategic objectives
There is a balance between the delivery of clinical services and income generation to ensure sustainability
A schedule be created and maintained from consultation to project plan implementation, in order to ensure timeliness of allocation of the fund

Allocation made during 2020/21

Care Co-ordination

The development of a Care Co-ordination model is a key part of The Kirkwood's future strategy. The aim is that the service will:

Enhance the 24/7 Specialist Palliative Care Advice Line to ensure that we have the capacity to meet demand
Enable the Community Palliative Care Team to meet the needs of more people through proactively co-ordinating aspects of care that the team are involved with that do not require specialist resource
Support joint commissioning work by creating a focus through which The Kirkwood works more actively with other providers who are supporting people at the very end of their lives.

As part of the 2017 budget process, trustees agreed to allocate £440k from the Designated Project Fund towards a two-year pilot of the Care Co-ordination model. This new service commenced in the summer of 2019 and a total of £77,055 was used from the amount allocated

within the designated project fund for the accounting period 2019/20.

During 2020/21 the amount expended was £250,225 therefore when including the previous year's spend gives a total spend to the 31st March 2021 of £327,280. It is projected that the spend from April 2021 to the end of its pilot period in July 2021, will be £49,175 meaning a total projected spend of £376,455 against the budget of £440k.

The service was evaluated in quarter 4 2020/21. This new service evaluated well and trustees made the decision that the service will become part of the clinical services budget and expenditure after July 2021.

Premises and Accommodation

In 2018 the Board of Trustees approved the allocation of £125,000 to fund the following objectives:

Additional car parking - to alleviate current car parking issues, accommodate existing flow and activity on the The Kirkwood main hospice site at Dalton.

Premises and Accommodation – to address current accommodation issues and create a more flexible space to allow for further development in the future

This included £50,000 to fund the strategic resources to realise these aims.

During 2019/20 three opportunities related to the acquirement of property were funded by the designated project fund these were:

Empress Works (Set up costs for 12 months) – Accommodation for non-clinical teams to commence the remedial action needed to alleviate parking issues at the main Dalton Site.

Furniture Store (Set up costs only) – Investment in a furniture retail model located at premises on Wakefield Road, Moldgreen.

Kirkburton Shop – Purchase of property – The premises at Kirkburton also have additional accommodation on the 1st floor, once again to support the need for flexible working space. This opportunity was approved by the Trustees in August 2019.

In February 2020, further priorities and use of the fund to support our strategic objectives were confirmed by trustees. The decisions were made during the process for agreeing the future year budgets (2020/21) and determined as:

Evolving The Kirkwood Identity – this includes signage at our retail premises and satellite sites.

IT Development – E-rostering system

Workforce Planning – Pilot development roles within Clinical Services.

Retail Premises – future opportunities to own rather than lease retail units increasing our property portfolio where this demonstrates more effective value for money.

In addition, work would continue to scope and define developments needed to provide additional car parking and accommodation so that these can be progressed utilising the designated fund.

Due to the response needed to the coronavirus pandemic the e-rostering project was and remains on hold. However, during the accounting period, 2020/21 an opportunity to purchase The Kirkwood charity shop in Cleckheaton was presented and trustees made the decision to add this property to the charity's portfolio of properties. In addition, a second furniture store was secured and funds allocated for the set up costs and rent costs for the first twelve months.

Future allocation of the fund

During the budget setting process for 2021/22, the trustees approved investment in the development of IT to enable the organisation to move to a more flexible

and agile way of working. The response to the pandemic has provided opportunities to increase virtual ways of interacting with patients, supporters and the workforce. Further IT development opportunities had been scoped and evaluated during 2020/21 and it was agreed that more investment is required along with the costs of additional roles required to enable the smooth transition to more effective ways of working.

In quarter 4 of 2020/21, the charity received funding from the Clinical Commissioning Group (CCG) for future service development. At the Council meeting held in March 2021, Trustees approved that the £350,000 received from the CCG should be allocated to the Designated Project Fund.

As at the 31st March 2021 the balance of the fund was £1.9 million. A total of £429,727 was expended from the fund during the accounting period and £350,000 was added to fund. The plan is that a further £426k will be spent during 2021/22 leaving an anticipated balance of £1.5m as of 31st March 2022.

In considering the decision required to use the fund during 2021/22, the trustees agreed to continue to fund the Care Coordination to July 2021, plus undertake further work on brand identity, workforce planning transformation and premises investment as planned.

Planned use of the fund along with the depreciation costs means that the projected balance of the fund as at 31st March 2025 is £1,250,777, however further depreciation costs for the property purchases of Kirkburton and Cleckheaton to 2029 and 2070 respectively reduce the balance available for future development to £1,046,852. The balance of the fund along with the current development projects are demonstrated in the table on pages 118 to 119.


In-Patient Unit Nurse, Lesley Mallinson

	Financial Year										
	Opening Balance		2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	
Total Funds Designated	2,450,000										
Project	**Allocation**	**Annual Dep'n**	**Actual**	**Actual**	**Actual**	**Actual**	**Projected**	**Projected**	**Projected**	**Projected**	**Total**
S1 Project (incl. depreciation)	288,590	6,375	29,072	124,561	49,279	7,084	1,705	1,705			213,406
Market Research	50,000		20,163	3,500	10,777	0					34,440
Care Co-ordination - 2 years	440,000				77,055	250,225	49,175				376,455
Strategic Development RH -2019/20	50,000				50,000						50,000
Strategic Development - RH 2020/21	50,000					50,000					50,000
Empress House Rent (12 months only)	27,000				8,667	13,500					22,167
Empress House Running Costs (12 months only)	7,500					5,625					
Empress House Telecoms	5,000					0					
Removal Costs	6,000				18,500	0					24,125
Moldgreen Furniture Store - Setting up costs (1 off) & Capital	20,000				18,264						18,264
Kirkburton Shop Purchase	110,000	2,200			2,275	2,275	2,275	2,275	2,275	2,275	13,650
Rebrand of Kirkwood - Revenue	70,000					66,547	35,793	11,280			113,620
Rebrand of Kirkwood - Capital	200,000	40,000					40,000	40,000	40,000		120,000
Cleckheaton shop (was Birstall	120,000					2,485	2,485	2,485	2,485	2,485	12,425
Purchase Mirfield Furniture Shop - Set up & 12 Months Rent	80,000					31,986	67,563				99,549
CCG Grant - future service development	-350,000					-350,000					-350,000
Proposed Further Spend											
Drain Survey and Compliance (1 off) 2020/21	10,000						10,000				10,000
E Rostering System (IPU, Catering, Doms and Retail) 2020/21	20,000						20,000				20,000
Birstall Retail - Set up costs	22,000										
Roles to support Transformation	235,930						117,317	118,613			235,930
IT Transition costs - IT Proposal	110,192						55,096	55,096			110,192
Estates Transition Costs - Agile Working	25,000						25,000				25,000
Total	1,597,212		49,235	128,061	234,817	79,727	426,409	231,454	44,760	4,760	1,199,223
Remaining balance	**852,788**		**2,400,765**	**2,272,704**	**2,037,887**	**1,958,160**	**1,531,751**	**1,300,297**	**1,255,537**	**1,250,777**	
Starting Balance	2,450,000										
Projected Spend as at 31/03/25	1,199,223										
Balance remaining as at 31/03/25	**1,250,777**										
Future commitments beyond March 2025											
Kirkburton to 2069	96,350										
Cleckheaton to 2070	107,575										
Total Commitment	**203,925**										
Balance remaining plus future commitment	1,046,852										

Please see note 22 on pages 176 to 180 for details of designated funds expenditure during 2020/21)

Reserves

The reserves increased in value by £754,134 as shown on pages 150 to 151 of the financial statements. The Executive Management Team actively monitors the level of reserves held on a monthly basis when reviewing the monthly management accounts. This information is subsequently reported into Finance and Resources Committee on a quarterly basis. Forecasts of income and expenditure are made annually, the aim being to balance expenditure and income, and the object being to ensure our services are sustainable into the future. Contingency plans exist in the event that reserves fall below, or exceed, the estimated reserve requirements.

The Finance and Resources Committee reviews the reserves policy each year. In conducting the review, they take into consideration best practice and the guidance issued by the Charity Commission. The review is reported to the Council of Management at its next meeting and recorded in the minutes.

In May 2018, the Finance and Resources Committee agreed that a review of the reserve's calculation should be undertaken. The aim being to establish a more 'scientific' calculation based upon a risk assessment of income and expenditure. The review would need to be carried out taking into consideration legal and statutory requirements along with the aims and objectives of The Kirkwood's Finance Strategy.

This review was conducted during quarters 2 and 3 of 2018/19. The findings of the review were presented to the Finance and Resources Committee in December 2018 and indicated that a calculation needed to be developed based upon a risk-based approach and adapted to The Kirkwood's Finance Strategy. This ultimately meant that in the future there would be a shift from a minimum level of reserves defined by months of expenditure to a target figure expressed in absolute terms. The new reserves calculation is made up of four elements as follows:

Risk
Covers the impact of the occurrence of risks identified in income and expenditure risk assessments. This will mean identifying, quantifying and assigning likelihoods to potential decreases in performance against short term (Budget) and long-term financial plans (Long Range Forecast).

Contingency
Covers the impact of unquantifiable risks and unanticipated or unlikely events (events that cannot be predicted and therefore cannot be assessed as likely, but would have a major impact if they were to occur).

Service Development
Covers designated funds to support strategic development. This part of the calculation will include known future commitments and service development not yet approved but in the Long-Range Forecast pipeline (stated separately).

Capital
Covers liquidity, statutory payments and commitments. The liquidity calculation includes statutory costs that the charity would have to incur in the event of closure, such as employee costs. However, the costs associated with insolvency are not restricted to redundancy. For example, there might be contractual relationships that incur penalties such as leases upon which there are early exit charges and leased asset costs. The Kirkwood should also consider that the charity is morally obliged to complete all activities currently being undertaken. This would apply to patients and service users already known to the charity.

Taking the above factors into consideration the proposed new reserves target would be set at the time of budgeting, monitored quarterly and measured and confirmed at year end. The proposed calculation was agreed and recommended to the Council of Management for approval in January 2019. It should be noted that external advice was sought from The Kirkwood's Auditors Wheawill and Sudworth Limited to confirm its sustainability and compliance with FRS102.

To re-write the Reserves Policy is a major change in our approach to financial planning. The trustees

Reserves (continued)

(as Financial Stewards) acknowledged that the transition from the current reserves policy to the revised proposed one required a careful and measured implementation. Therefore, a cautious approach has been adopted in which the charity has run both target levels simultaneously.

An evaluation was presented to Trustees of the Finance and Resources Committee in February 2021 using provisional yearend financial results to demonstrate the effectiveness of the new calculation. The new calculation was proving effective and the trustees approved the implementation of the new policy with immediate effect.

The table below is provided to demonstrate how the previous and new reserves calculations compare with actual year end results. It shows the target level which has been calculated using the long-range financial forecast to include the potential for service development. It also demonstrates the estimated statutory commitments.

Previous Reserves Policy

	2018 /2019	2019 /2020	2020 /2021
Charitable Expenditure	14	11	12
Total Expenditure	10	7	8

(Target 12 - 16 months)

New Reserves Calculation

Target Level	11,321,858	11,652,557	12,215,938
Actual	12,440,421	11,141,075	11,895,209
Variance	1,118,563	-511,482	-320,729
Target level of which would be statutory commitments	6,681,891	6,824,150	7,562,595
Actual	12,440,421	11,141,075	11,895,209
Variance	5,758,530	4,316,925	4,332,614

The year-end results have demonstrated that the target figure (as opposed to months) is more effective in determining the level of reserves needed to fund future service development. This is because the target level includes the costs of service development plans over a three-year period using the Long-Range Financial Forecast (LRF). This assists with the decision-making process to inform the prioritisation of these strategic aims and objectives.

Structure, governance and management

The governing body of The Kirkwood is the Council of Management whose members are elected by the Company's Members. As at 31 March 2021, the Council of Management comprised twelve Trustee members who meet 4 times per annum. There are committees dealing with Clinical Governance, Finance and Resources, Income Generation and Marketing, Nominations, Risk & Audit, Remuneration and other specific referrals from Council of Management. The salary of theChief Executive is determined by the Trustees with advice from the Remuneration Committee on the Chief Executive appointment and by periodic reviews conducted by the Chair of Trustees.

The salaries of the other members of the Executive Management Team are determined by the Chief Executive.

Structure, governance and management (continued)

The directors of the charitable company are its Trustees for the purposes of charity law. The Trustees who have served during the year were as follows:

Mr B F Ainsworth OBE

Mrs C Black

Miss L A Chapman

Mrs J Davies

Mrs K S Hinchliff

Mrs C M Quinn

Prof P W Roberts OBE

Mr P R Sands

Mr P L Scovell

Mrs E Armistead

Dr I R Wilson (Appointed 4 June 2021)

Members appointed in accordance with the Articles of Association are Dr I R Wilson is appointed under Article 25 of the Articles of Association.

The charity holds an indemnity insurance policy on behalf of its trustees, details of the cost is included in note 11 to the financial statements.

Trustee responsibilities

The Council Members (who are also directors of The Kirkwood for the purposes of company law) are responsible for preparing the Trustees Annual Report, including the Strategic Report, and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

Select suitable accounting policies and then apply them consistently.

Observe the methods and principles in the Charities SORP 2015 (FRS 102)

Make judgements 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 financial statements.

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

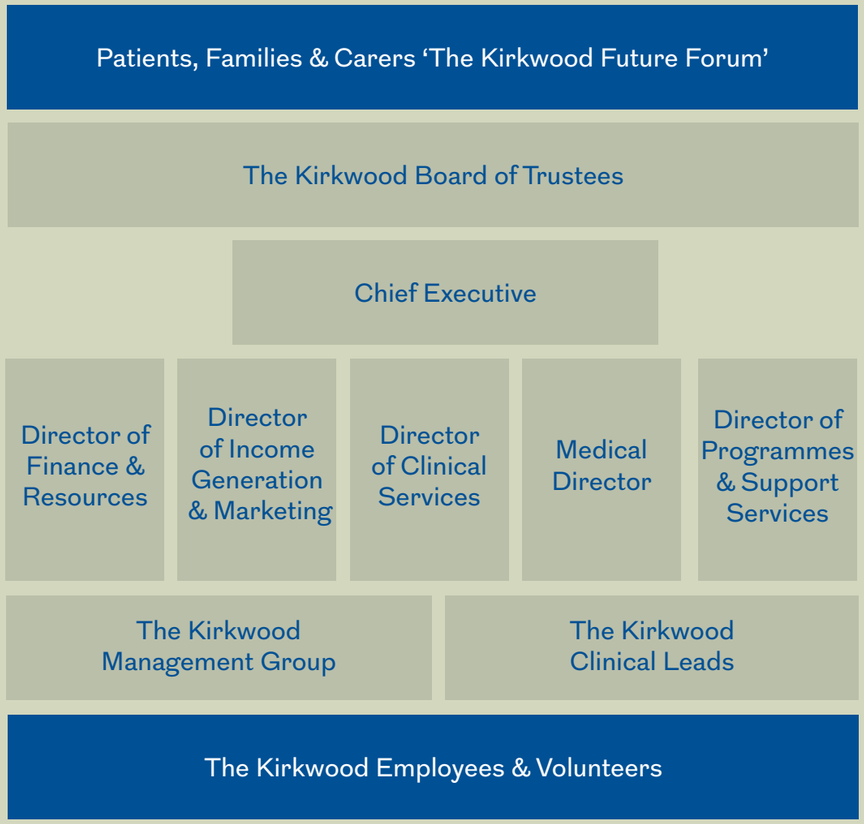
The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Equal opportunities

The Kirkwood is committed to ensuring equality of opportunity for its employees. The Kirkwood believes that selection and promotion should be based solely on ability to meet the requirements of the post. The aim is to provide equal access to jobs and training, and to ensure that all employees enjoy fully the benefits of working for the organisation. In particular, The Kirkwood does not discriminate on the grounds of age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, sex, religion or belief.

Planning consultation and communication



The Executive Management Team comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director, the Director of Income Generation and Marketing and the Director of Programmes and Support Services. The Executive Team meet weekly and work within overall strategic objectives and policy guidelines determined by the Trustees. The Chair of the Trustees meets regularly with the Chief Executive and the Executive Management Team attend Council and Committee meetings.

All management initiatives involve employees and volunteers in forward planning and there are regular meetings involving The Kirkwood Management Group, Clinical Leads and all clinical and non-clinical teams. Employee views are sought when operational developments and changes to terms and conditions of employment are contemplated. Employees contribute to and regularly receive internal communications and other memoranda to inform them of developments and changes.

The service user forum ('The Kirkwood Future Forum') continues to meet four times a year. Any patient or carer who has accessed any service provided by The Kirkwood is welcome to attend. The aim of the forum is to gain the views of those who have used our services and to share ideas for future development. Those attending have provided valuable comments and feedback on a variety of initiatives and quality improvement plans.

The Kirkwood Governance Structure

Support groups are branches who undertake their own fundraising initiatives in support of The Kirkwood. They have their own committees, whose accounts are incorporated into The Kirkwood's annual accounts. The Kirkwood volunteers are co-ordinated by an employee responsible to the Director of Finance and Resources, who ensures a framework of support and training similar to that for employees.

Fundraising Standards

The Kirkwood works hard to meet the requirements of the Fundraising Regulator (of which it is a paid-up member), and to follow these standards when planning or undertaking fundraising initiatives. This includes supporting donors who are planning or undertaking their own fundraising initiatives to ensure that these are conducted ethically, and within the law. In addition, donations received are processed following the charity's comprehensive Internal Financial Control Procedures in line with Charity Commission guidance.

All income generation activities are undertaken within charity law, Charity Commission guidelines, the Fundraising Regulator's Codes of Practice, HMRC rules, The Gambling Act, local licensing laws, Advertising Standards Authority rules and Data Protection legislation (this list is not exhaustive). The Kirkwood never sells donor data to a third party, or engages in data swapping, and a statement to this effect is included in our fundraising literature.

However, The Kirkwood sees compliance with legislation and codes of practice as a minimum standard, not an aspiration, and we strive to ensure our supporter care is of the same high standard as the care we offer our beneficiaries. We hope our supporters enjoy and value their interactions with the charity, look forward to receiving information from us, and know we view them as partners in the care we can offer. We work towards these goals throughout all of our income generating activity.

There was a very low level of complaints received with regards to our fundraising activities. During this accounting period there was 1 complaint in relation to income generation activities. Employees and volunteers are empowered to deal positively and respectfully with any complaint. The charity has an effective, open and accessible Complaints Policy. We have systems and procedures which promote learning within the organisation and aim to maintain the excellent reputation of the charity. All complaints are audited on a quarterly basis.

The charity does not condone and never employs aggressive fundraising tactics. All contact with donors is always conducted in a caring and professional manner, in line with The Kirkwood's values.

Risk management

The Trustees and Executive Management Team have assessed and regularly review the major risks to which The Kirkwood is exposed, particularly those related to finances, operation and provision of The Kirkwood services. In addition, the Risk and Audit Committee has oversight of the risk management framework and meets on a quarterly basis.

The Executive Management Team has compiled a risk register, which is reviewed every month. The Trustees and Executive Management Team are satisfied that the systems are in place to mitigate exposure to these risks. The following table details the risks that were reported in the last annual report and how the risk rating has changed within the accounting period 2020-21.

Key Risk at the end of Accounting period 2019-20	Change in risk rating during 2020-21	Commentary
1. Reduction in Fundraising nonstatutory income	⟺	The coronavirus crisis has significantly affected sources of income available to the charity. All traditional income streams, except for The Kirkwood's Lottery have been hit hard during the year. The Kirkwood have worked hard during the year to mitigate significant losses in income and have been able to benefit from a number of funding sources through government schemes, such as the furlough scheme as well as specific funding ringfenced for Hospice services and distributed via Hospice UK. The Kirkwood still require growth in Income to realise our future aims. The outlook for fundraising and charity retail is uncertain moving into the next phase of the pandemic and we hope that areas of civil society return in a way that generates income as prior to the pandemic.
2. External influences on strategic direction	↓	The Kirkwood continue to develop strong partnerships with key local Health and Social Care organisations to build security regarding local decisions that might affect our aims and objectives. The Kirkwood has played a full and active role during the pandemic alongside other partners in the health and social care sector. The Kirkwood has a seat within the Kirklees Integrated Health and Care Board and is the lead for the Kirklees Palliative and End of Life Programme.

Key Risk at the end of Accounting period 2019-20	Change in risk rating during 2020-21	Commentary
		In addition, The Kirkwood have led the development of collaboration between Hospices across West Yorkshire. That has resulted in a seat within the West Yorkshire Health and Care Partnership (a strategic health and social care body across the region) The Kirkwood represents other Hospices within this partnership. While the strategy and policy of other organisations can have a big impact on the environment in which The Kirkwood operates. The Kirkwood are well placed to influence the importance of Palliative and End of Life Care at different levels.
3. Unauthorised access to electronic confidential information - including Cyber Attack	↓	The Kirkwood have an Information Governance meeting that is held quarterly that oversees the development and implementation of the Information Governance framework. Progress has been made during the year and while this is still a significant risk for the charity we have worked hard to improve our accreditation with 'Cyber Essentials'. Cyber Essentials is a government-backed certification scheme. It covers the essential actions businesses should take to protect from cyberattacks.
4. Internal Management Resources not sufficient to meet strategic objectives	↔	We have taken steps to increase the capacity and capability of management within The Kirkwood to ensure we successfully achieve our priorities. We have added to the Executive Management Team in the last year to improve the resources available to drive forwards programmes and projects that make a difference to our ability to care for more people. This additional resource will strengthen our approach to project and change management. The last twelve months has seen some changes in the management team, and while contingency plans are in place, more work is required to optimise the resources available in all functions.

Key Risk at the end of Accounting period 2019-20	Change in risk rating during 2020-21	Commentary
5. Failure to deliver the actions required to improve our future financial model	↓	The Kirkwood have delivered projects and actions during the financial year to ensure that income is sufficient to cover the organisations costs sustainably in future years, which are detailed in our long range financial forecast. The implementation of revised pay and conditions has given greater certainty to the impact of pay on The Kirkwood's costs in future years. In addition, the Kirkwood Management Group have delivered a cost reduction programme, which has secured improvements in key areas of expenditure which deliver a benefit in the coming years. The Kirkwood have adopted a risk based approach to the calculation of reserves required by the charity.
6. General Infectious outbreak affecting staff and patients.	↓	While the coronavirus pandemic brought significant challenges for The Kirkwood, the response to the incident has largely been effective. We responded to the incident keeping three key objectives in view. The safety of our patients and those important to them, the safety of our workforce and the safety of our charity. We are pleased that we have responded to the pandemic successfully and so far we have avoided outbreaks of the virus. Therefore, we have been able to maintain our care and support to patients throughout including our in-patient services, which we have not had to close at any point. We have introduced different working practices to ensure that the workforce could continue to operate safely and created a flexible model to maximise what could be achieved through the period. Finally, we have worked hard to make sure that The Kirkwood mitigated the significant reduction in income that resulted from the pandemic.

The key risks for the organisation at present are as follows:

Key Risk at the end of Accounting period 2019-20	Commentary
1. Reduction in Fundraising non-statutory income	Whilst the most severe restrictions on our income generation activity caused by Covid19 impacted in 2020-21, residual impacts remain in 2021-22. Various levels of lockdown and of social distancing are present in the coming year until at least July 2021, and it is unclear what – if any – the longer-term impact on peoples' behaviour and willingness to attend group events will be going forward. This is coupled with a reduction in the sense of 'emergency' felt by supporters which compelled them to give in 2020 and a withdrawal of various government initiatives aimed at reducing the impact on charities and on retailing activity. However, there is still significant evidence that people want to give and that several demographic groups will have come through the pandemic with increased resources. The highest priority for the charity remains to ensure we maximise the goodwill income relating to the whole range of services we offer, and the strategic priority of 'everybody knows it's The Kirkwood delivering services' will see us increase the amount of income we attract from those who value our non-Inpatient Unit services. Brand activity more widely will establish The Kirkwood as delivering community activity in minds of the public, a sharper message around Macmillan will redirect funds from those who currently believe they are delivering community nursing, and innovative future activities will begin to attract more community and corporate support at launch in September 2022.
2, There is inadequate workforce numbers, skills or behaviour to deliver The Kirkwood's objectives	Effective Clinical Leadership is fundamental to the success of The Kirkwood. We have a strong reputation which is built on the quality of care that is provided to patients and families across Kirklees. This reputation has been built on the hard work and commitment of all colleagues over the lifetime of the charity. 2021-22 will see some changes in key clinical leadership roles and because of the timing of these changes may result in a gap between existing arrangements and putting the new clinical leadership structure in place. However, this current situation also presents The Kirkwood with the opportunity to review the existing clinical leadership structure to ensure that it is optimised in terms of delivering our priorities and future aims. Ensuring the correct calibre of Clinical Leadership is one of the most important challenges The Kirkwood have faced in recent years. We will need to attract the right individuals to the organisation and at the same time review the clinical leadership structure to ensure that it is optimised to help The Kirkwood retain its reputation and build on this to realise our future ambitions.

Key Risk at the end of Accounting period 2019-20	Commentary
3. Unauthorised access to electronic confidential information - including Cyber Attack	The Information Governance framework remains a priority across the charity, including the policies and training that support these aims. During the pandemic The Kirkwood has transformed the way it works and has moved to a more agile operating model with many colleagues working remotely and / or from home. A programme of work is underway to ensure that this new way of working is safe and effective including the assessment of additional risks to information management. We continue to focus on data security and compliance and invest in the hardware and software to improve the way that we deliver our services and protect our information assets. Nevertheless, the threat of unauthorised access remains. In 2021-22 The Kirkwood will pursue 'Cyber Essentials Plus' accreditation which is a government backed scheme that helps organisations introduce protection against a wide variety of the most common cyber-attacks.
4. Impact of changes of government / structure of government impacting on policy related to Palliative and or End of Life care	In 2021 a white paper has been developed by the current government proposing legislative changes to health and social care, these changes will affect the environment in which The Kirkwood operate. 'Integration and Innovation: working together to improve health and social care for all' proposes changes to the NHS infrastructure which will change the way that services are commissioned and contracted at a regional level, and also the way that services are designed and developed at a local population level (for us this planning footprint will be Kirklees). The Kirkwood have worked hard to ensure a good level of presence and engagement at all levels of planning and interface with Health and social care partners and at the end of 2020-21 is well placed to ensure that we can influence the changes and retain key connections throughout the change. At present there is a risk that the changes could change local and regional policy decisions supporting the delivery of The Kirkwood's services.
5. Internal Management Resources not sufficient to meet strategic objectives	The Kirkwood's strategic programme remains ambitious, seeking to radically increase support from partners, local people and companies in order to double the number of people we care for and become the 'go to' charity for people affected by life limiting illness. In the last year we have made great progress in building our capability to deliver these ambitions, at the same time the coronavirus crisis has helped us to understand the resources you need to have in place to deliver change quickly. Our clinical management resources need strengthening, particularly in the area of service development and clinical services vision. We will invest in the coming year in ensuring we have the appropriate resources in place to achieve our future ambitions by adding to the capacity of the Team. We are certain that this investment will help us to care for more people, more effectively in the future.

Special acknowledgement

The Trustees wish to record their sincere appreciation of The Kirkwood's highly committed employees and thank the large number of volunteers who generously give their time, skills and expertise.

We are grateful to Her Majesty's government for the additional funding that has been accessed by Hospices across the country during the coronavirus pandemic. The additional funding was significant and fitting acknowledgement of the role that Hospices play providing vital care and support to the most vulnerable in our communities at a time when our income was reduced to an extent we have never seen.

The Trustees would also like to express their gratitude to The Kirkwood's many supporters, who have helped the charity through donations, fundraising and bequests during the year. The Kirkwood movement is made up of tens of thousands of people, we thank them for responding to our requests and appeals throughout what has been a very challenging year.

All new employees and volunteers who have joined the team are warmly welcomed. Our sincere thanks go to those who have left in the past year for the contribution they have made to improve care for all those who rely on The Kirkwood's services. In particular, we acknowledge the contribution made by Ann Morgan who retired in 2020 after working with The Kirkwood for over 21 years, Ann worked within our domestic team who contribute hugely to keeping a safe environment for our patients, families and colleagues. We thank her for her commitment to the charity.

Our thoughts writing this report are with the families and friends of volunteers that have died in the last 12 months as a result of the coronavirus pandemic. We thank them for their vital contribution to the success of The Kirkwood. These individuals were a valued part of our community (our movement) and will be missed by everyone connected with The Kirkwood.

It is important to recognise the efforts of our Hospice Support Vehicle Volunteers who have been active throughout the pandemic supporting key services. John Davis, Debbie Keenan and Richard Slater have continued to support the activities of The Kirkwood's In-Patient Unit, Fundraising, Retail and Finance throughout this difficult period.

The Kirkwood benefited from help received from various organisations during the last year, including Local GPs and Primary Care Networks, our Local Clinical Commissioning Groups (CCGs), Kirklees Council, Locala Community Partnerships CIC, Local Care Direct, Calderdale and Huddersfield NHS Foundation Trust, The Mid Yorkshire Hospitals NHS Trust, Age UK Calderdale and Kirklees, Carers Count, Yorkshire Ambulance Service NHS Trust and South West Yorkshire Partnership NHS Foundation Trust.

The Trustees are very grateful for the continuing Relationship with the University of Huddersfield. Our thanks are also due to all of the local businesses and Charitable Trusts who have generously helped to fund a whole range of facilities and services for patients and their families. The Trustees are also grateful for the generous treatment received from many of their professional advisers.

The Kirkwood are grateful to two local charitable Trusts for significant support during the last twelve months. The Haley Family Charitable Trust and The Thornton Family Fund have stood alongside The Kirkwood in these difficult times and made significant donations that will be used to continue the development of The Kirkwood Nurses who provide specialist care and support into peoples' homes across Kirklees.

Finally, the Board of Trustees would like to thank Glenn Paxman, Founder and Chairman of Paxman Coolers Ltd for his continued support and guidance. In the last twelve months The Kirkwood have activated their bold new identity and have tried to find new ways of connecting with the local business community. Glenn has continued to support these developments and provide advice at critical times throughout the process.

Financial Instruments

The Kirkwood's principal financial instruments comprise bank balances, an investment portfolio, trade creditors and trade debtors. The main purpose of these instruments is to raise funds for the operations of the charity and to finance The Kirkwood's Services.

Due to the nature of the financial instruments used by the charity, there is no exposure to price risk other than that which relates to the investment portfolio. To manage this risk, the Finance and Resources Committee (Investment Sub-Committee) meet at six monthly intervals with the investment managers to review performance in the light of the investment management policy. The Kirkwood's approach to managing other risks applicable to the financial instruments concerned is shown below.

In respect of bank balances, the liquidity risk is managed by maintaining credit balances. The Kirkwood makes use of money market facilities when funds are available.

Trade debtors are managed by the regular monitoring of amounts outstanding for both time and credit limits.

Trade creditors liquidity risk is managed by ensuring sufficient funds are available to meet amounts falling due.



Richard Smith from Taylor's of Mirfield - proud to be part of The Kirkwood Movement

Charity References and Administrative Details

Charity Registration No.
512987

Company Registration No.
1645888

The Trustees
Mr B F Ainsworth OBE
Mrs C Black
Miss L A Chapman
Mrs J Davies
Ms E Armistead
Mrs K S Hinchliff
Mrs C M Quinn
Prof. P W Roberts OBE
Mr P R Sands
Mr P L Scovell
Dr I R Wilson

Life President
Mr D N Stocks

Chairman
Mr B F Ainsworth OBE

Company Secretary and Registered Office
Mrs P E Wade DChA FMAAT
21 Albany Road
Dalton
Huddersfield
HD5 9UY

Chief Executive
Mr M Crowther BA(Hons) PgDip

Director of Finance and Resources
Mrs P E Wade DChA FMAAT

Director of Clinical Services
Mrs S Shaw RNDip Adult Nursing BSc(Hons) MSc

Medical Director
Dr S Oxberry MBChB BSc(Hons) FRCP PhD

Director of Income Generation and Marketing
Mr D H Batty BA(Hons), MInstF

Director of Programme & Support Services
Mr R Hitchcock

Auditor
Wheawill & Sudworth Limited
Chartered Accountants
35 Westgate
Huddersfield
HD1 1PA

Solicitors
Schofield Sweeney
30 Market Street
Huddersfield
HD1 2HG

Honorary Chartered Surveyors
Bramleys
14 St George's Square
Huddersfield
HD1 1JF

Principal Bankers
Lloyds TSB Bank plc
1 Westgate
Huddersfield
HD1 2DN

Investment Managers
Investec Wealth & Investment Limited
Quayside House
Canal Wharf
Leeds
LS11 5PU

Disclosure of information to the auditors

We, the Trustees, being directors of the company, who held office at the date of approval of these financial statements as set out above each confirm, so far as we are aware, that:

There is no relevant audit information of which the company's auditors are unaware; and

We have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

In approving the Trustees' Annual Report, we also approve the Strategic Report included therein, in our capacity as company directors.

On behalf of the board

Mr B F Ainsworth OBE
Chair of Trustees
September 2021

Independent Auditor's Report to the members of The Kirkwood

Year Ended
31 March 2021

Independent Auditor's Report to the members of Kirkwood Hospice

We have audited the financial statements of Kirkwood Hospice (the parent charitable company) and its subsidiary (the group) for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated and the Parent Charitable Company Balance Sheet, the Consolidated and the Parent Charitable Company Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

Give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2021, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;

Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

Have been prepared in accordance with the requirements of the 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 and parent charitable company 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 or parent charitable company'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.

Other information

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report. The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

The information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and

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The strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

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

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

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The parent charitable company's financial statements are not in agreement with the accounting records and returns; or

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Certain disclosures of directors' remuneration specified by law are not made; or

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We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees Are responsible for assessing the group's and 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

We have been appointed auditor under the Companies Act 2006 and report in accordance within this Act.

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:

We gained an understanding of the legal and regulatory framework applicable to the group and parent charitable company considered the risk of acts by Management and the Trustees which were contrary to applicable laws and regulations, including fraud. We made enquiries of the

Trustees to obtain further understanding of risks of non-compliance.

We focused on laws and regulations that could give rise to a material misstatement in the financial statements. Our tests included, but were not limited to:

Agreement of the financial statement disclosures to underlying supporting documentation;

Enquiries of management regarding known or suspected instances of non-compliance with laws and regulations;

Review of minutes of the Trustees' Board meetings throughout the year; and

Obtaining an understanding of the control environment in place to prevent and detect irregularities.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control.

Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.

Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the groups or charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.

Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (i.e., gives a true and fair view).

Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.

Use of our report

We remain solely responsible for our audit opinion. We communicate with those charged with governance regarding, among other matters, the planned scope and

timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.

35 Westgate
Huddersfield
HD1 1PA

September 2021

Helen Solomons (Senior Statutory Auditor)
For and on behalf of Wheawill & Sudworth Limited, Statutory Auditor



Supporter Lesley Heppinstall, whose husband, Andrew, was cared for by The Kirkwood

Consolidated Statement of Financial Activities (including income and expenditure account)

Year Ended 31 March 2021

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 158 to 183 form part of these financial statements.

		2021						2020
	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £	Total £
Income and endowments from								
Donations and legacies	2	1,246,969	–	–	139,089	–	1,386,058	1,351,013
Charitable activities	3	2,276,868	–	350,000	1,167,653	–	3,794,521	2,068,735
Other trading activities	4	2,242,946	–	–	–	–	2,242,946	3,736,806
Other income	4	297,283	–	–	–	–	297,283	–
Investments	5	117,180	–	–	–	–	117,180	167,048
Total		6,181,246	–	350,000	1,306,742	–	7,837,988	7,323,602
Expenditure on								
Raising funds	6	(2,327,079)	–		–	–	(2,327,079)	(2,733,357)
Charitable activities	6	(4,013,457)	–	(429,727)	(1,224,692)	–	(5,667,876)	(5,325,631)
Other	6	(444,004)	–	–	–	–	(444,004)	–
Total expenditure		(6,784,540)	–	(429,727)	(1,224,692)	–	(8,438,959)	(8,058,988)
Net gains/(losses) on investments		1,371,692	–	–	–	760	1,372,452	(563,960)
Net income/(expenditure)		768,398	–	(79,727)	82,050	760	771,481	(1,299,346)
Tax payable	8	(17,347)	–	–	–	–	(17,347)	–
Net income/(expenditure) for the financial year		751,051	–	(79,727)	82,050	760	754,134	(1,299,346)
Transfers between funds	22	76,517	34,569	–	(111,086)	–	–	–
Net movement in funds		827,568	34,569	(79,727)	(29,036)	760	754,134	(1,299,346)
Reconciliation of funds								
Total funds brought forward	22	4,740,200	4,265,206	2,037,887	91,979	5,803	11,141,075	12,440,421
Total funds carried forward	22	5,567,768	4,299,775	1,958,160	62,943	6,563	11,895,209	11,141,075

Consolidated Statement of Financial Activities (including income and expenditure account) **(continued)**

Year Ended 31 March 2021

All income and expenditure derive from continuing activities. The statement of financial activities includes all gains and losses recognised during the year.

The notes on pages 158 to 183 form part of these financial statements.

		2020					
	Note	Unrestricted funds £	Designated Fixed Asset fund £	Designated Project fund £	Restricted funds £	Endowment funds £	Total £
Income and endowments from							
Donations and legacies	2	1,199,658	–	–	151,355	–	1,351,013
Charitable activities	3	1,993,051	–	–	75,684	–	2,068,735
Other trading activities	4	3,736,806	–	–	–	–	3,736,806
Investments	5	167,048	–	–	–	–	167,048
Total		7,096,563	–	–	227,039	–	7,323,602
Expenditure on							
Raising funds	6	(2,733,357)	–		–	–	(2,733,357)
Charitable activities	6	(4,943,235)	–	(234,817)	(147,579)	–	(5,325,631)
Total expenditure		(7,676,592)	–	(234,817)	(147,579)	–	(8,058,988)
Net (losses)/gains on investments		(563,915)	–	–	–	(45)	(563,960)
Net (expenditure)/income		(1,143,944)	–	(234,817)	79,460	(45)	(1,299,346)
Transfers between funds		(11,929)	11,929	–	–	–	–
Net movement in funds		(1,155,873)	11,929	(234,817)	79,460	(45)	(1,299,346)
Reconciliation of funds							
Total funds brought forward	22	5,896,073	4,253,277	2,272,704	12,519	5,848	12,440,421
Total funds carried forward	22	4,740,200	4,265,206	2,037,887	91,979	5,803	11,141,075

Consolidated Balance Sheet Year Ended 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	4,299,775	4,265,206
Investments	15	6,020,239	5,457,364
Total		10,320,014	9,722,570
Current assets			
Stocks	16	72,552	70,375
Debtors	17	1,168,292	861,360
Cash at bank and in hand		1,262,202	1,204,842
Total		2,503,046	2,136,577
Creditors: amounts falling due within one year	18	(877,851)	(718,072)
Net current assets		1,625,195	1,418,505
Total assets less current liabilities		11,945,209	11,141,075
Creditors: amounts due after more than one year	19	(50,000)	–
Net assets		11,895,209	11,141,075
Charity Funds			
Endowment funds - Permanent endowment	22	6,563	5,803
Restricted funds	22	62,943	91,979
Unrestricted funds	22	11,825,703	11,043,293
Total charity funds		11,895,209	11,141,075

The financial statements were approved and authorised for issue by the Board on ..... September 2021.

Signed on behalf of the board of Trustees

Mr B F Ainsworth
Chairman

Miss L A Chapman
Trustee

Company registration number: 1645888

The notes on pages 158 to 183 form part of these financial statements.

Charity Balance Sheet Year Ended 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	4,299,775	4,265,206
Investments	15	6,020,339	5,457,464
Total		10,320,114	9,722,670
Current assets			
Stocks	16	9,294	13,553
Debtors	17	1,164,124	926,150
Cash at bank and in hand		1,184,332	1,178,674
Total		2,357,750	2,118,377
Creditors: amounts falling due within one year	18	(856,608)	(699,972)
Net current assets		1,501,142	1,418,405
Total assets less current liabilities		11,821,256	11,141,075
Charity Funds			
Endowment funds - Permanent endowment	22	6,563	5,803
Restricted funds	22	62,943	91,979
Unrestricted funds	22	11,751,750	11,043,293
Total charity funds		11,821,256	11,141,075

The financial statements were approved and authorised for issue by the Board on ..... September 2021.

Signed on behalf of the board of Trustees

Mr B F Ainsworth
Chairman

Miss L A Chapman
Trustee

Company registration number: 1645888

The notes on pages 158 to 183 form part of these financial statements.

Consolidated Statement of Cash Flows Year Ended 31 March 2021

	Note	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Cash flow from operating activities	24	(663,023)	58,016	(664,725)	60,678
Net cash flow from operating activities		(663,023)	58,016	(664,725)	60,678
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(256,374)	(230,023)	(256,374)	(230,023)
Payments to acquire investments		(751,373)	(636,129)	(751,373)	(636,129)
Receipts from sales of investments		1,560,950	653,616	1,560,950	653,616
Interest received		144	5,381	144	5,381
Dividends received		117,036	161,667	117,036	161,667
Net cash flow from investing activities		670,383	(45,488)	670,383	(45,488)
Cash flow from financing activities					
Receipts from bank loan		50,000	–	–	–
Net cash flow from financing activities		50,000	–	–	–
Net increase in cash and cash equivalents		57,360	12,528	5,658	15,190
Cash and cash equivalents at 1 April 2020		1,204,842	1,192,314	1,178,674	1,163,484
Cash and cash equivalents at 31 March 2021		1,262,202	1,204,842	1,184,332	1,178,674
Cash and cash equivalents consists of					
Cash at bank and in hand		1,060,071	895,955	982,201	869,787
Short term deposits		202,131	308,887	202,131	308,887
Cash and cash equivalents at 31 March 2021		1,262,202	1,204,842	1,184,332	1,178,674

The notes on pages 158 to 183 form part of these financial statements.

Notes to the Consolidated Financial Statements

Year Ended
31 March 2021

Notes to the Consolidated Financial Statements - 1. Summary of significant accounting policies

(a) General information and basis of preparation Kirkwood Hospice is a registered charitable company limited by guarantee in the United Kingdom. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 24 of these financial statements. The nature of the charity's operations and principal activities are detailed in the Trustees report.

The charity constitutes a public benefit entity as defined by FRS 102. 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 United Kingdom and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling, the functional currency of the charity, and rounded to the nearest £. The consolidated statement of financial activities includes the results of the wholly owned subsidiary which operates trading activities in support of the charity.

The statement of financial activities and balance sheet consolidate the financial statements of the charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis as the subsidiary and parent have identical purpose. No separate statement of financial activities has been presented for the charity as permitted by Section 408 of the Companies Act 2006 and Section 24 of the SORP (FRS102).

The charity has availed itself of Paragraph 4 (1) of Schedule 1 of the Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities.

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

(b) Funds
Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity, principally fixed asset investments. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investments form part of the fund. Investment management charges and legal advice relating to the fund are charged against the fund.

(c) Income recognition
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example, the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

The SORP (FRS102) requires gifts in kind donated for resale to be included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold and the income

recognised within 'Income from other trading activities'. The Trustees believe that it is impractical to recognise the goods at fair value upon receipt and have therefore continued to include the income when the goods are sold.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Legacy income is recognised when the charity is entitled to the income. Under SORP (FRS 102) it is the earlier of the charity being notified of an impending distribution or the legacy being received or if, before receipt, there is sufficient evidence that it is probable that the legacy will be received and the value of the incoming resources can be measured with sufficient reliability. When the charity has received notification of a legacy but it is not possible to measure the amount expected the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants in respect of its charitable activities. Income from grants is recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest when the amount can be measured reliably.

Interest income is recognised using the effective interest method and dividend income is recognised as the charity's right to receive payment is established.

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

— Costs of raising funds includes the cost of commercial trading and their associated support costs;

— Expenditure on charitable activities includes the cost of running and maintaining the hospice along with other costs undertaken to further the purpose of the charity and their associated support costs; and

— Other expenditure represents those items not falling into the categories above.

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

(e) Support costs allocation
Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads and other overheads have been allocated pro rata to staff cost basis.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of promoting the charitable activities of the charity. The analysis of these costs is included in note 7.

(f) Tangible fixed assets
Tangible fixed assets costing £1,000 or more are capitalised at cost (or deemed cost). Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land	**No depreciation provided**
Freehold buildings	**2% Straight line**
Shop fittings	
Furniture, furnishings	**The lower of the life of the lease or 5 year**
and equipment	**20% Straight line**
Computer equipment	**33⅓% Straight line**
Motor vehicles	**20% Straight line**

(g) Investments
Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/ (losses) on investments' in the Statement of Financial Activities if the shares are publicly traded or their fair value can otherwise be measured reliably. Other investments are measured at cost less impairment. Investments in subsidiaries are measured at cost less impairment.

(h) Stocks
Stocks are stated at the lower of cost and net realisable value. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

(i) Debtors and creditors receivable / payable within one year
Debtors and creditors with no stated interest rate and receivable or

payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(j) Provisions
Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(k) Leases
Rentals payable under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

(l) Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates a defined contribution plan for the benefit of its employees. The charity also contributes towards a defined benefit plan for the benefit of its qualifying employees. The scheme is held separately from the charity and administered by the National Health Service Pension Scheme. The charge to the Statement of Financial Activities represents the contributions payable by the charity to the two schemes in accordance with the Charity SORP (FRS102). Further details are provided in note 23.

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

(n) Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The charity's business activities together with the factors likely to effect its future performance and development are detailed in the Strategic Report. It is the view of the Trustees that the charity is well placed to manage its business risks successfully. This is evidenced in the financial statements, cash flow and liquidity position as stated in this annual report. In addition the charity has robust policies and procedures for managing its reserves and its financial risk management objectives. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The Trustees therefore believe that the preparation of the financial statements on the going concern basis is appropriate.

2. Income from donations and legacies

	2021 £	2020 £
Donation	749,908	737,183
Legacies	636,150	613,830
Total	1,386,058	1,351,013

Income from donations and legacies was £1,386,058 (2020: £1,351,013) of which £1,246,969 (2020: £1,199,658) was attributable to unrestricted funds and £139,089 (2020: £151,355) to restricted funds.

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of these are in the annual report. In accordance with FRS 102 and the charity SORP (FRS 102) the economic contribution of general volunteers is not recognised in the accounts.

3. Income from charitable activities

	2021 £	2020 £
Donation	3,775,241	2,016,194
Legacies	19,280	52,541
Total	3,794,521	2,068,735

Income from charitable activities was £3,794,521 (2020: £2,068,735) of which £2,626,868 (2020: £1,993,051) was attributable to unrestricted funds and £1,167,653 (2020: £75,684) was attributable to restricted funds.

4. Income from other trading activities and other income

	2021 £	2020 £
Income from other trading activities		
Fundraising events	460,590	797,598
Lottery	733,264	725,479
Shop income	1,049,092	2,213,729
Total	2,242,946	3,736,806

Income from other trading activities was £2,242,946 (2020: £3,736,806) all of which was attributable to unrestricted funds.

Other income

	2021 £	2020 £
Income from other trading activities		
Coronavirus Job Retention Scheme	297,283	–
Total	297,283	–

Other income of £297,283 (2020: £nil) was all attributable to unrestricted funds

5 Income from investments

	2021 £	2020 £
Income from investments		
Investment Income	117,036	161,667
Interest	144	5,381
Total	117,180	167,048

Income from investments was £117,180 (2020: £167,048) all of which was attributable to unrestricted funds.

6. Analysis of expenditure

	Staff Costs 2021 £	Other Costs 2021 £	Depreciation 2021 £	Support Costs 2021 £	Total 2021 £
Raising Funds					
Merchandising	812,651	584,244	9,861	4,757	1,411,513
Lottery	47,721	191,070	–	2,993	241,784
Fundraising	361,733	89,440	–	197,521	648,694
Investment	–	–	–	25,088	25,088
Total	1,222,105	864,754	9,861	230,359	2,327,079
Charitable activities					
In-Patient care	2,536,658	131,985	31,668	1,083,461	3,783,772
Support & Therapy Centre	233,400	1,487	–	103,879	338,766
Community Palliative Care	641,862	20,994	–	273,445	936,301
Family Care Team	229,833	3,879	–	100,536	334,248
Information & education	179,154	11,483	–	84,152	274,789
Total	3,820,907	169,827	31,668	1,645,474	5,667,876
Other expenditure					
	444,004	–	–	–	444,004
Total	444,004	–	–	–	444,004
Support costs					
Personnel & volunteers	201,017	65,957	–	(266,975)	–
Finance & information	168,701	27,419	–	(196,120)	–
Projects & administration	747,325	390,499	176,577	(1,314,400)	–
Total Support Costs	1,117,043	483,875	176,577	(1,777,495)	–
Total Resources Expended	6,604,059	1,518,456	218,105	98,338	8,438,958

Expenditure on raising funds was £2,327,079 (2020: £2,733,357) all of which was attributable to unrestricted funds. Expenditure on charitable activities was £5,667,876 (2020: £5,325,631) of which £1,224,692 (2020: £147,579) was attributable to restricted funds and £4,443,184 (2020: £5,178,052) was attributable to unrestricted funds. Other expenditure of £444,004 (2020: £nil) was staffing costs relating to employees furloughed under the Job Retention Scheme.

6. Analysis of expenditure (continued)

	Staff Costs 2020 £	Other Costs 2020 £	Depreciation 2020 £	Support Costs 2020 £	Total 2020 £
Raising Funds					
Merchandising	1,124,712	654,690	17,536	10,010	1,806,948
Lottery	44,892	187,476	–	2,565	234,933
Fundraising	343,182	173,547		146,268	662,997
Investment	–	–	–	28,479	28,479
Total	1,512,786	1,015,713	17,536	187,322	2,733,357
Charitable activities					
In-Patient care	2,365,856	180,734	29,532	936,959	3,513,081
Support & Therapy Centre	320,901	13,307	–	123,853	458,061
Community Palliative Care	585,679	18,840	–	237,552	842,071
Family Care Team	207,425	5,116	–	80,609	293,150
Information & education	154,332	4,637	–	60,299	219,268
Total	3,634,193	222,634	29,532	1,439,272	5,325,631
Support costs					
Personnel & volunteers	193,705	66,880	–	(260,587)	–
Finance & information	149,805	31,300	–	(181,105)	–
Projects & administration	432,726	440,785	168,976	(1,042,485)	–
Total Support Costs	776,236	538,965	168,976	(1,484,177)	–
Total Resources Expended	5,923,215	1,777,312	216,044	142,417	8,058,988

7. Allocation of support costs

	Personnel & Volunteers 2021 £	Finance & information 2021 £	Projects & Administration 2021 £	Total 2021 £
Raising funds	23,342	17,145	114,912	155,399
In-Patient care	161,746	118,819	796,327	1,076,892
Support & Therapy Centre	14,882	10,933	73,271	99,086
Community Palliative Care Team	40,927	30,065	201,498	272,490
Family Care Team	14,655	10,766	72,151	97,572
Information and education	11,423	8,392	56,241	76,056
Total	266,975	196,120	1,314,400	1,777,495

7. Allocation of support costs (cont.)

	Personnel & Volunteers 2020 £	Finance & information 2020 £	Projects & Administration 2020 £	Total 2020 £
Raising funds	22,484	15,626	89,949	128,059
In-Patient care	155,004	107,727	620,100	882,831
Support & Therapy Centre	21,024	14,612	84,109	119,745
Community Palliative Care Team	38,372	26,668	153,509	218,549
Family Care Team	13,590	9,445	54,367	77,402
Information and education	10,111	7,027	40,453	57,591
Total	260,585	181,105	1,042,487	1,484,177

8. Tax charge

	2021 £	2020 £
On activities of subsidiary company	17,347	–

All of the above charge is attributable to unrestricted funds.

9. Investment management costs

	2021 £	2020 £
Investment manager fees	23,219	23,637

All of the above costs are attributable to unrestricted funds and included within raising funds costs.

10. Audit Fees

	2021 £	2020 £
Fees payable to the charity's auditor for audit	12,500	12,500
Fees payable to the charity's auditor for other services	1,000	1,000

All of the above costs are attributable to unrestricted funds and included within support costs. Included within the audit fee is £2,000 (2020: £2,000) for the audit of the subsidiary.

11. Net income/ (expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):	2021 £	2020 £
Depreciation of tangible fixed assets	221,804	218,094
Operating lease rentals	294,708	264,387
Trustees indemnity insurance	891	891
Net (gains)/losses on fair value movement of investments	(1,072,402)	692,092

12. Trustees' & key management personnel remuneration & expenses

The Trustees neither received nor waived any remuneration during the year (2020: £Nil).

The Trustees did not have any expenses reimbursed during the year (2020: £Nil).

The total amount of employee benefits received by key management personnel is £429,971 (2020: £484,544). The Trust considers its key management personnel comprises the Chief Executive, the Director of Finance and Resources, the Director of Clinical Services, the Medical Director and the Director of Income Generation & Marketing.

13. Staff costs and employee benefits

The average monthly number of employees and the full time equivalent (FTE) during the year was as follows:

	2021 Average	2021 FTE	2020 Average	2020 FTE
Nursing & medical	115	78	116	74
Education	6	4	4	3
Catering & domestic	23	16	24	15
Administration	23	16	28	18
Fundraising & marketing	87	59	97	55
Total	254	173	269	165

The total staff costs and employee benefits were as follows:

	2021 £	2020 £
Wages and salaries	5,485,848	4,908,674
Social security	464,169	390,363
Defined contribution pension costs	413,730	368,860
Consultancy and temporary staff fees	240,312	255,318
Total	6,604,059	5,923,215

13. Staff costs and employee benefits (cont.)

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:	2021 Number	2020 Number
£60,001 - £70,000	3	3
£70,001 - £80,000	–	–
£80,001 - £90,000	1	2
£90,001 - £100,000	1	–
Total	5	5

14. Tangible fixed assets – Group and Charity

	Freehold land and buildings £	Furniture, furnishings, vehicles & equipment £	Total £
Cost			
At April 1 2020	5,526,178	2,118,175	7,644,353
Additions	124,268	132,106	256,374
Disposals	–	(7,564)	(7,564)
At 31 March 2021	5,650,446	2,242,717	7,893,163
Depreciation			
At 1 April 2020	1,445,263	1,933,884	3,379,147
Charge for the year	112,592	109,212	221,804
Eliminated on disposals	–	(7,563)	(7,563)
At 31 March 2021	1,557,855	2,035,533	3,593,388
Net book value			
At 31 March 2021	4,092,591	207,184	4,299,775
At 31 March 2020	4,080,915	184,291	4,265,206

Included within freehold land & buildings is non-depreciable freehold land amounting to £21,000 (2020: £21,000). The Trustees believe that it is not practical to quantify any difference between the cost of freehold land and buildings and the fair value.

15. Fixed asset investments

Group	Unrestricted funds £	Endowment funds £	Total £
Valuation			
At 1 April 2020	5,451,561	5,803	5,457,364
Additions	751,373	–	751,373
Disposals	(1,260,900)	–	(1,260,900)
Revaluation	1,071,642	760	1,072,402
At 31 March 2021	6,013,676	6,563	6,020,239
Cost			
At 31 March 2021	4,326,025	3,361	4,329,386
At 31 March 2020	4,835,550	3,361	4,838,911

Investments at fair value comprise	2021 Number	2020 Number
Equities	4,051,248	3,499,855
Securities	1,968,991	1,957,509
At 31 March 2020	6,020,239	5,457,364



15. Fixed asset investments (cont.)

Charity	Listed investments: Unrestricted funds £	Listed investments: Endowment funds £	Equity investment in subsidiary undertaking £	Total £
Valuation				
At 1 April 2020	5,451,561	5,803	100	5,457,464
Additions	751,373	–	–	751,373
Disposals	(1,260,900)	–	–	(1,260,900)
Revaluation	1,071,642	760	–	1,072,402
At 31 March 2021	6,013,676	6,563	100	6,020,339
Cost				
At 31 March 2021	4,326,025	3,361	100	4,329,486
At 31 March 2020	4,835,550	3,361	100	4,839,011

Investments at fair value comprise	2021 Number	2020 Number
Equities	4,051,248	3,499,855
Securities	1,968,991	1,957,509
Group undertakings	100	100
At 31 March 2020	6,020,339	5,457,464

The fair value of listed investments is determined by reference to the quoted price for identical assets in an active market at the balance sheet date.

Investments in group undertakings are measured at cost less mpairment on the basis that they represent shares in entities that are not publicly traded and the fair value cannot otherwise be measured reliably. The charity's equity investment in subsidiary undertaking is a 100% holding in the ordinary share capital of Kirkwood Hospice Enterprises Limited, a company incorporated in England & Wales (company number 7368034). The charity holds 100 shares of £1 each, these are the only shares allotted, calledup and fully paid.

15. Fixed asset investments (continued)

	2021 £	2020 £
Turnover	172,684	230,694
Cost of sales and administration costs	(114,207)	(189,855)
Other operating income	32,823	33,868
Profit before tax	91,300	74,707
Tax on profit	(17,347)	–
Proft after tax	73,953	74,707
Amount gift aided to the charity	–	(74,707)
Retained in the subsidiary	73,953	-
The assets and liabilities of the subsidiary were:		
Current assets	187,711	87,774
Current liabilities	(63,658)	(87,674)
Creditors: amounts falling due after more than one year	(50,000)	–
Total net assets	74,053	100
Aggregate share capital and reserves	74,053	100

16. Stocks

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Catering & housekeeping	3,010	2,982	3,010	2,928
Medical supplies	6,284	10,625	6,284	10,625
Shop and fundraising goods	63,258	56,822	–	–
Total	72,552	70,375	9,294	13,553

Stock held is for use to further the charity's activities or for sale in the charity and gift shops.

17. Debtors

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade debtors	20,818	49,010	20,818	44,126
Amounts owed by group undertakings	–	–	42,399	69,674
Prepayments and accrued income	760,099	517,872	713,532	517,872
Legacies notified in advance	387,375	294,478	387,375	294,478
Total	1,168,292	861,360	1,164,124	926,150

18. Creditors: amounts falling due within one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Trade creditors	242,439	141,181	240,505	124,831
Other tax and social security	118,847	98,514	118,869	98,514
Corporation tax	17,347	–	–	–
Accruals	340,427	278,324	338,443	276,574
Deferred income (note 19)	158,791	200,053	158,791	200,053
Total	877,851	718,072	856,608	699,972

19. Creditors: amounts falling due after more than one year

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Bank Loan	50,000	–	–	–
Total	50,000	–	–	–

The bank loan is due to be repaid by monthly instalments starting in June 2022 and will be repaid in full over 10 years. The amount repayable in instalments which falls due after more than 5 years from the balance sheet date is £29,410 (2020 : £nil). Interest at 2.5% is due on the amount outstanding.

20. Leases

Total future minimum lease payments under non-cancellable operating leases are as follows:

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Not later than one year	273,665	256,470	266,607	249,470
Later than one and not later than five years	566,196	706,739	561,348	678,739
Later than five years	182,333	102,583	182,333	97,333
Total	1,022,194	1,065,792	1,010,288	1,025,542

21. Deferred Income – Group and Charity

	Under 1 year £	Over 1 year £	Total
At 1 April 2020	200,053	–	200,053
Additions during the year	158,791	–	158,791
Amounts released to income	(200,053)	–	(200,053)
Total	158,791	–	158,791

	Under 1 year £	Over 1 year £	Total
At 1 April 2019	69,454	–	69,454
Additions during the year	200,053	–	200,053
Amounts released to income	(69,454)	–	(69,454)
Total	200,053	–	200,053

Income has been deferred which has been received in advance for future lottery draws of £68,664 (2020: £68,120) and for funding relating to future periods of £90,127 (2020: £131,933).

22. Fund reconciliation

Unrestricted funds – group	Balance at 1 April 2020 £	Income £	Expenditure £	Investment gains £	Tax Charge 2021 £	Transfers £	Balance at 31 March 2021 £
Unrestricted	4,740,200	6,181,246	(6,784,539)	1,371,692	(17,347)	76,517	5,567,768
Designated Fixed Asset fund	4,265,206	–	–	–	–	34,569	4,299,775
Designated Project fund	2,037,887	350,000	(429,728)	–	–	–	1,958,160
Total	11,043,293	6,531,246	(7,214,267)	1,371,692	(17,347)	111,086	11,825,703

Unrestricted funds – group	Balance at 1 April 2019 £	Income £	Expenditure £	Investment gains £	Tax Charge 2020 £	Transfers £	Balance at 31 March 2020 £
Unrestricted	5,896,073	7,096,563	(7,676,592)	(563,915)	–	(11,929)	4,740,200
Designated Fixed Asset fund	4,253,277	–	–	–	–	11,929	4,265,206
Designated Project fund	2,272,704	–	(234,817)	–	–	–	2,037,887
Total	12,422,054	7,096,563	(7,911,409)	(563,915)	–	–	11,043,293

Unrestricted funds – charity	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2021 £
Unrestricted	4,740,200	6,089,946	(6,784,539)	76,517	1,371,692	5,493,815
Designated Fixed Asset fund	4,265,206	–	–	34,569	–	4,299,775
Designated Project fund	2,037,887	350,000	(429,728)	–	–	1,958,160
Total	11,043,293	6,439,946	(7,214,267)	111,086	1,371,692	11,751,750

Unrestricted funds – charity	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2020 £
Unrestricted	5,896,073	7,096,563	(7,676,592)	(11,929)	(563,915)	4,740,200
Designated Fixed Asset fund	4,253,277	–	–	11,929	–	4,265,206
Designated Project fund	2,272,704	–	(234,817)	–	–	2,037,887
Total	12,422,054	7,096,563	(7,911,409)	–	(563,915)	11,043,293

Restricted Funds – Group and Charity	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2021 £
Restricted fixed asset fund	54,839	15,560	(2,469)	(61,947)	–	5,983
Hospice UK/NHSE	–	1,159,348	(1,159,348)	–	–	–
Share and Care fund	–	–	(448)	448	–	–
Breathe Better fund	–	8,304	(8,304)	–	–	–
CNS Development	–	32,040	(32,040)	–	–	–
Covid-19 restricted fixed asset fund	37,140	12,000	–	(49,140)	–	–
Care Co-ordination	–	25,000	(25,000)	–	–	–
S&T Refurb	–	21,000	–	–	–	21,000
CNS Development 2	–	16,500	–	–	–	16,500
Other	–	16,990	2,917	(447)	–	19,460
	91,979	1,306,742	(1,224,692)	(111,086)	–	62,943
Endowment	5,803	–	–	–	760	6,563
Total	97,782	1,306,742	(1, 224,692)	(111,086)	760	69,506

22. Fund reconciliation (cont.)

Restricted Funds – Group and Charity	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Investment gains £	Balance at 31 March 2020 £
Restricted fixed asset fund	7,519	66,101	(18,781)	–	–	54,839
Share and Care fund	–	15,500	(15,500)	–	–	–
Breathe Better fund	–	15,088	(15,088)	–	–	–
CNS Care Hm	5,000	49,395	(54,395)	–	–	–
Covid-19	–	37,140	–	–	–	37,140
Mayor's App	–	14,500	(14,500)	–	–	–
IPU Refurbishment	–	10,000	(10,000)	–	–	–
Other	–	19,315	(19,315)	–	–	–
	12,519	227,039	(147,579)	–	–	91,979
Endowment	5,848	–	–	–	(45)	5,803
Total	18,367	227,039	(147,579)	–	(45)	97,782

Fund descriptions

a) Unrestricted funds
The general funds are available for the use at the discretion of the charity in furtherance of the general objectives as detailed in the Trustees report.

b) Designated funds
Kirkwood Hospice has clear policy and procedures to guide its management of reserves. The policy clarifies in more detail that the charity will hold designated funds to provide for specific future projects that are unlikely to be met by future income alone.

A review of the financial position as at 31 March 2017 confirmed that the general reserve was 20 months of charitable expenditure, which equated to the charity holding £1.5million in excess of their reserves policy. As a result of this position the £1.5 million was transferred to the designated project fund. It should be noted that £950,000 was transferred to this fund during 2016. During the year £350,000 of income was allocated to the Designated Project Fund.

During the financial year ended 31 March 2021 £429,727 was expended from the Designated Project Fund to continue our Care Co-ordination Service pilot project, the purchase of the Cleckheaton Chairty Shop premises, additional office space at Empress Works and costs in relation to rebrand of Kirkwood. In addition, the charity has been developing plans to allocate the fund to ensure that it maximises the benefit towards its strategic aims and ultimately facilitates the furtherance of the charity's objectives.

Further details of these proposed plans can be viewed on pages 115 to 121 (Developments targeted through use of Designated Fund).

The fixed asset designated fund comprises assets which were purchased to further the aims of the charity and are not considered to be restricted assets.

c) Restricted funds
The restricted fixed asset fund includes restricted income which has been received for equipment for the charity.

The NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose. £1,159,348 was received from the Hospice UK during the year ended 31 March 2021.

Share and Care is an initiative comprising of a three-week course, offering help and support to individuals who are caring for someone who has a life-limiting illness. The share and care fund is made up of a grant received to fund the share and care project, a project which has partially funded the salary cost of a nurse.

Breathe Better is a course for patients with a diagnosis of Chronic Respiratory Disease and their Carers. The course provides advice, information and support to help manage their condition. £8,304 was received in relation to this during the year ended 31 March 2021.

The Care Home CNS project received £32,040 from the Haley Family Trust in the year towards the costs of Clinical Nurse Specialists, specifically for the upskilling of the palliative community nursing team.

£12,000 was received in the year ended 31 March 2021 which related specifically to fixed asset expenses incurred due to the COVID-19 pandemic. Of the £12,000 received; £9,100 was received from the One Community Trust, £1,000 was received from the Phoenix Trust, £1,000 was received from the West Riding Masonic Fund, £500 was received from Groundwork UK and £400 was received from Neighbourly Community fund.

£25,000 was received from the Rank Foundation during the year ended 31 March 2021 This grant is restricted against the salary costs of Care Co-ordination during February and March 2021.

£21,000 was received from the Morrisons Foundation in the year ended 31 March 2021 to help towards the costs of refurbishment of the Support and Therapy (S&T) area to ensure that we can continue to provide the best possible environment for patients and their families.

The Care Home CNS project 2 received £16,500 in the year towards the costs of Clinical Nurse Specialists, specifically for the upskilling of the palliative community nursing team. Of the £16,500 received; £10,000 was received from the Burdett Trust, £2,500 was received from the SJP Foundation, £2,000 was received from the Hutton

Foundation, £1,000 was received from the Sylvia and Colin Shepherd Trust and £1,000 was received from One 17.

Other restricted income consists of various amounts assigned to specified activities.

d) Endowment funds
The endowment fund is made up of investments transferred to the charity on condition that the capital should be retained and the income generated either retained or used to support the charities general activities, income generated by the endowment fund is considered to be unrestricted income.

23. Analysis of net assets between funds

Group	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fixed assets	6,013,676	4,299,775	–	6,563	10,320,014
Cash & current investments	-	1,199,259	62,943	–	1,262,202
Other current assets	481,943	758,901	–	–	1,240,844
Liabilities	(927,851)	-	–	–	(927,851)
Total	5,567,768	6,257,935	62,943	6,563	11,895,209

Group	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Fixed assets	5,451,561	4,265,206	–	5,803	9,722,570
Cash & current investments	-	1,112,863	91,979	–	1,204,842
Other current assets	6,711	925,024	–	–	931,735
Liabilities	(718,072)	-	–	–	(718,072)
Total	4,740,200	6,303,093	91,979	5,803	11,141,075

Charity	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total 2021 £
Fixed assets	6,013,776	4,299,775	–	6,563	10,320,114
Cash & current investments	-	1,121,389	62,943	–	1,184,332
Other current assets	336,647	836,771	–	–	1,173,418
Liabilities	(856,608)	-	–	–	(856,608)
Total	5,493,815	6,257,935	62,943	6,563	11,821,256

Charity	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total 2020 £
Fixed assets	5,451,661	4,265,206	–	5,803	9,722,670
Cash & current investments	-	1,086,695	91,979	–	1,178,674
Other current assets	(11,489)	951,192	–	–	939,703
Liabilities	(699,972)	-	–	–	(699,972)
Total	4,740,200	6,303,093	91,979	5,803	11,141,075

General reserves - Group	2020 £	2020 £
Unrestricted funds	11,825,703	11,043,293
Invested in tangible fixed assets	(4,229,775)	(4,265,206)
Designated project fund	(1,958,160)	(2,037,887)
Total	5,637,768	4,740,200

24. Reconciliation of net income/(expenditure) to net cash flow from operating activities and analysis of changes in net debt

	Group		Charity	
	2021 £	2020 £	2021 £	2020 £
Net income /(expenditure) for year	754,134	(1,299,346)	680,181	(1,299,346)
Interest receivable	(144)	(5,381)	(144)	(5,381)
Dividends receivable	(117,036)	(161,667)	(117,036)	(161,667)
Depreciation of tangible fixed assets	221,094	218,094	221,094	218,094
Tax on profit	17,347	–	–	–
(Gains) / losses on investments	(1,072,402)	692,092	(1,072,402)	692,092
(Profit) on disposal of fixed asset investments	(300,050)	(128,131)	(299,338)	(128,131)
(Increase) / decrease in stock	(2,177)	(2,833)	4,259	2,733
(Increase) / decrease in debtors	(306,932)	709,190	(237,975)	697,447
Increase in creditors	143,143	35,998	156,636	44,837
Net cash flow from operating activities	(663,023)	58,016	(664,725)	60,678

Net debt reconciliation – group only

	1 April 2020 £	Cash flows £	31 March 2021 £
Bank loan	–	(50,000)	(50,000)
Total liabilities	–	(50,000)	(50,000)
Cash and cash equivalents (pages 150 to 151)	1,204,842	57,360	1,262,202
Total	1,204,842	7,360	1,212,202

No net debt reconciliation has been provided for the year ended 31 March 2020 nor for the charitable company as there was no net debt in that year nor in the charitable company.

25. Pensions and other post-retirement benefits

Employees of the charity are entitled to join either the NHS Pensions Scheme (eligible employees only), or the Kirkwood Hospice Stakeholder Pension Plan.

NHS Pension Scheme

Eligible employees are able to remain in the NHS Pensions Scheme as if they were still in the employment of an employing authority. The NHS Pension Scheme is an unfunded occupational pension scheme backed by the Exchequer, which is open to all NHS employees and employees of approved organisations. The scheme provides pensions, in varying circumstances for employees of participating employers. The scheme receives contributions from employers and employees to defray the costs of pensions and other benefits. The scheme is subject to a full actuarial valuation every four years and an accounting valuation every year. Details of benefits payable, and the basis for valuations under these provisions can be found on the NHS Pensions website at www.nhsbsa.nhs/pensions. The scheme is accounted for as a multi-employer scheme under the Charity SORP (FRS102) and, as no surplus or deficit is able to be identified and allocated to the separate employer, the contributions have been accounted for as a defined contribution scheme and no share of the surplus or deficit included in these financial statements.

In the year ended 31 March 2021, the charity made contributions to the NHS Pension Scheme totalling £266,812 (2020: £235,396). Employer contributions were 14.38% and employee contributions were in the range of 5% to 13.5% of pensionable pay.

Other Pension Schemes

Other employees are entitled to join the AEGON - Kirkwood Hospice Stakeholder Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are 7.5% of pensionable pay for the employer and 6% of pensionable pay for the employee. New employees are auto-enrolled if eligible into this scheme, the contribution rates being 3% for the employer and 5% for the employee. The employee then has the option to increase their contributions to 6% if they so wish. In the year ending 31 March 2021, the charity paid contributions to the schemes totalling £146,918 (2020: £133,464).

The contributions are allocated to unrestricted funds.

26 Contingent asset

At the year end the charity had 3 legacies (2020 : nil) confirmed which the Trustees believe are unable to be measured reliably as the solicitors at present are unable to quantify the value of the proposed estate.

27. Financial commitments

Contractual commitments for the acquisition of tangible fixed assets contracted for but not provided in the financial statements amounted to £Nil (2020 - £nil).

28. Related party transactions

During the year donations totalling £3,227 (2020 - £1,548), excluding the value of donated goods, were received from Trustees, none of these had conditions attached. There were no other related party transactions.

The charity is controlled by the Trustees. No one Trustee has ultimate control.

Getting in touch

24/7 Specialist Advice Line
01484 557 910

The Kirkwood Main Reception
01484 557 900

Fundraising
01484 557 911

Website
thekirkwood.org.uk
Email
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21 Albany Road
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HD5 9UY

Kirkwood Hospice is a Company Limited
by Guarantee in England (No. 1645888)
and a Registered Charity (No. 512987)

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Our support began as a hospice, but today it is a promise: to support the life and legacy of all of those affected by a life limiting illness.

We help those in our care to live well and to make the most of every single day. We make the complex simple by focussing on what's important. And we support families and loved ones to live on - and live well.

We're here for local people across our community whenever and wherever they need us, helping to improve their quality of life - in the ways that matter most to them.

Through thick and thin, giant hugs and bottomless mugs, we support life for anyone affected by a life limiting illness here in Kirklees.





FINDING MY PLACE IN THE TEAM

When The Kirkwood Nurse, Sue Bowe, was forced to isolate to reduce her risk of contracting coronavirus, she was determined to play her part in our response. Over the last year, she has found valuable new ways to support those in need. And she's been supported by The Kirkwood team, every step of the way.

As Covid-19 swept across the globe in the early part of 2020, thousands of local people were forced to make difficult, often heart-breaking decisions in order to protect themselves and those they cared most about from the dangers posed by the virus.

We knew as early as March 2020 that coronavirus would present a huge challenge for The Kirkwood. But we also knew that we would face into that challenge together, as one community, determined to do all in our power to protect those in our care and keep one another safe.

Throughout the pandemic, our teams have risen to each and every challenge. Together, we found innovative new ways to support patients and discovered new ways to raise the funds we needed to provide our services. We created solutions which allowed many of our colleagues to work from home – practically overnight – and we did everything in our power to keep the most vulnerable in our care as safe as possible from the risks posed by Covid-19.

And despite being asked to shield during the coronavirus crisis, many of our colleagues were determined to play their part in our response to the pandemic.

One such example is The Kirkwood Nurse, Sue Bowe. Suffering with Parkinson's, Sue was forced to isolate as the first lockdown was announced.



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