

Registered number: 02038416  
Charity number: 518392

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**  
**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**ArmstrongWatson<sup>®</sup>**  
Accountants, Business & Financial Advisers

**WAKEFIELD HOSPICE**  
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

<b>Company Number</b>	02038416
<b>Registered Charity Number</b>	518392
<b>Registered Office</b>	Aberford Road Wakefield West Yorkshire WF1 4TS
<b>Directors and Trustees</b>	A P Howatson - Chair H J Hirst - Vice Chair G W Cattell - Vice Chair G Mortimer - Chair (Resigned 14 Dec 2020) J E Senior (Resigned 14 Dec 2020) D J Martindale M D Ashton N Bains-Williams S C Black M L Denby C J Phillips R J Otter (Appointed 27 July 2020) A T Hamilton (Appointed 27 July 2020) J W Knox (Appointed 27 July 2020) B Browne (Appointed 14 Dec 2020) L Clayton (Appointed 14 Dec 2020) J Milne (Appointed 01 Feb 2021) N F Esmond (Resigned 3 July 2020)
<b>Company Secretary</b>	F Bradley
<b>Executive Team</b>	T R Turner - Chief Executive Dr A M Seymour- Medical Director (Resigned 31 Aug 2020) Dr E Lowe - Medical Director (Appointed 01 Sep 2021) H M Knowles - Director of Fundraising and Retail Operations F Bradley - Director of Finance Estate & Resources A M Harwood - Director of Clinical Services (Resigned 30 Apr 2021) J Millard - Interim Director of Clinical Services (Appointed 01 May 2021)
<b>Independent Auditor</b>	Armstrong Watson Audit Limited 3 <sup>rd</sup> Floor, 10 South Parade Leeds LS1 5QS
<b>Bankers</b>	Royal Bank of Scotland plc PO Box 4862 5 Church Street Sheffield S2 9EQ

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**CHAIRMAN'S REPORT  
FOR THE YEAR ENDED 31 MARCH 2021**

Dear friends, supporters, volunteers, patrons and ambassadors,

As the new Chair of trustees it is a great privilege and my duty to introduce to you the Wakefield Hospice's Annual Report for the financial year ended 31 March 2021. That said, I think this has been the most challenging year in our hospice's history.

In what should have been a wonderful year of sharing celebrations, fun, laughter, reflections, camaraderie and gratitude for thirty years of service to the good people of Wakefield; our magnificent hospice and its staff, volunteers and donors were consumed by the fear, trauma and devastation that the Coronavirus global pandemic caused, much like the rest of the country and indeed, the world.

Like so many other areas of our own lives, things changed quickly and drastically. Each member of our teams at the hospice, the warehouse and the shops has been personally affected by COVID-19. Some staff have had to endure wearing personal protective equipment in our clinical and patient support teams to protect both our vulnerable patients and themselves. Staff in retail and at the hospice were furloughed as they could not perform their duties. Staff in some administrative roles were supported to work remotely.

Yet, despite these challenges, the hospice staff still provided the very highest standards of care under the most arduous and challenging of circumstances. On behalf of my fellow trustees I would like to take this opportunity to commend each and every one of them for digging in and carrying on.

Unfortunately, visiting ceased for relatives, loved ones, friends and neighbours of our service users. All non-essential services, including our shops and our warehouse were closed, and many of our fund-raising activities were cancelled. Incredibly, our staff teams embraced the use of technology to: enable our service users to contact their nearest and dearest; convert fundraising activities to online challenges, and; hold meetings via Zoom or Microsoft Teams.

No one predicted the havoc this virus would wreak and yet the impact on the life and work of the hospice has been significant, especially on our income. Although the Government Jobs Retention Scheme enabled us to continue paying the salaries of staff who had been furloughed, to protect the future of the organisation, we had to take the sad and very difficult decision to reduce our staff costs leading to some staff being made redundant.

Our thirtieth anniversary year was far from being celebratory and rather more about wrestling with the potentially perilous consequences of the pandemic.

Not only did we say a sad farewell to some of our staff but we also said farewell to the last of our long-standing trustees and previous Chair, Gary Mortimer. Gary devoted 26 years to serving the hospice in a variety of roles and I applaud his sterling contribution to the life of Wakefield Hospice.

Despite the many challenges we successfully recruited and welcomed a number of new trustees during the year, including: Lyndsey Clayton, Bebhinn Browne and John Milne. We also managed some delicate negotiations with Hospice UK (the body which represents hospices across the United Kingdom) and NHS Wakefield Clinical Commissioning Group who recognised the vital work we undertake by granting us some rescue funds to see us through to the financial year end.

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**CHAIRMAN'S REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

All in all it has been a year none of us would like to repeat and yet we have managed to provide direct patient care, of the highest standards, in our inpatient unit as well as guidance, advice and support to many more service users, their carers and the professionals who work with them.

As we now learn to live with COVID-19, the year ahead will continue to provide challenges. With the dedicated work of our staff and volunteers, we face a further year of uncertainty but with your help and support we will meet that challenge head-on so that we can continue our important work in serving those in need of palliative and/or end of life care.

My sincere regards to you all,



Paul Howatson

Chair of Trustees

01 November 2021

**WAKEFIELD HOSPICE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**Trustees Report**

The trustees present their Annual Report, including the Strategic Report, together with the audited consolidated financial statements of the Charity and its subsidiary for the year ended 31 March 2021. The reference and administrative information set out on page 2 forms part of this report.

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).

**Objectives and activities**

**Objectives**

The primary charitable object of Wakefield Hospice, as set out in the Articles of Association, is to promote the relief of sickness and the welfare of the terminally ill in the area of Wakefield and District.

The Mission, Vision, and Values for the Hospice were recently reviewed and continue to articulate the ethos and direction of the organisation as follows:

**Mission:**

Wakefield Hospice, your local charity, providing expert care and support for local people and families living with life-limiting conditions.

We acknowledge the value of life and the importance of dignity in death: we endorse a holistic approach in promoting quality of life for patients as well as providing the highest quality Palliative and End of Life Care.

**Vision:**

For the needs of people living with life-limiting illness, and those close to them, to be met with skill, compassion and care.

**Values:**

Professional, delivering high standards through team work from a well-trained workforce supported by good governance.

Caring, treating each person with respect, empathy and kindness.

Ambitious, continually learning, developing and delivering excellence in all that we do.

These values underpin all that our charity aspires to and shape our external and internal behaviour.

Long term objectives have been approved and agreed as follows:

- To provide high quality end of life care, giving equal consideration to the physical, emotional and spiritual needs of patients, their families and carers;

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

- To offer care that is free of charge to patients who have been assessed as in need of specialist palliative care;
- To foster independence for patients through the provision of appropriate rehabilitation services and skilled multi-disciplinary team work;
- To support the continued professional development of all staff and contribute locally to specialist palliative care and end of life care education through participation in, or delivery of, specialist training and education;
- To promote a deeper understanding of Hospice care within the Wakefield and district communities;
- To ensure judicious management of charitable funds in providing a quality, cost effective service;
- To commit to working within national and local guidelines and frameworks for specialist and end of life care services.

In continuation of this work, and on the basis of our consultation and collaborative statements above, a three year strategic plan has been developed and its implementation is forming the foundation of our future short and medium term efforts.

#### Activities

The year from April 2020 has presented enormous challenges for health and social care organisations, and for those in the community who rely on their services. The unpredictable and complex impact of the pandemic, both globally and locally, brought about changes to everyone's way of experiencing the world; the hospice was no exception to that.

The senior team met three times weekly in the first instance, and communicated with service users, visitors, staff, and volunteers as frequently as possible, giving detailed explanations of the prevailing circumstances and implications.

The planned retirement of Dr Anne Marie Seymour in August 2020 after 26 years of service, and the consequent appointment of Dr Emma Lowe as the hospice Medical Director has been a milestone in the history of the hospice. Revisions to the junior doctors ways of working, and the need to design and implement remote training opportunities has featured as a challenge for the medical team, as well as a leading factor in establishing safe and appropriate working practices for all clinical staff.

Despite the ever-changing guidance and legislation that COVID-19 brought to our services, the stresses and tensions resulting from the funding pressures, and the widespread emotional implications for staff, volunteers and patients; the hospice was able to maintain its core service provision. The in-patient unit continued to provide care for those with a terminal illness and the hospice staff were able to adopt new and creative ways to keep in touch with, and to support, out-of-hospice patients and their families.

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Patient numbers were reduced over the twelve month period to ensure safe care: clinical teams and support services worked hard to make sure that all safety protocols were reviewed and revised in light of the pandemic, and that care was delivered in a secure environment. This careful attention to infection control, and the extensive use of PPE, meant that staff and patients were protected from the worst ravages of the virus and only succumbed to serious outbreak on one occasion. This occurred in May 2020, early in our experience of the situation, and after the hospice had reopened to admissions following a five day 'safety closure', a thorough and open review of the circumstances acknowledged that the inpatient unit was safe to recommence admissions.

The initial cause of the outbreak cannot be clearly defined and was effectively managed in a time of high national and local infection rates.

The outbreak was reported externally to all stakeholders including Charity Commission, Public Health England, CQC and to the requisite bodies for compliance and regulation: an in-depth report was constructed to facilitate learning from the episode, and no initial cause could be determined.

Plans to develop and extend our services in terms of reach and diversity of provision had to be postponed in order to survive the challenges the pandemic caused, and it took all available staff resource, resilience and ingenuity to maintain essential services. Efforts were focussed on sustaining safe and effective care in a calm and uplifting environment, and teams and individuals went to great lengths to compensate for the limitations imposed on the hospice in terms of visiting arrangements, and physical expressions of care and compassion.

The Income Generation teams rose to the challenge of maintaining sufficient funding streams to allow the hospice to continue its 30 year tradition of care to frail and poorly members of our community, making the most of every opportunity to develop and deliver new and different ways of generating monies despite the restrictions imposed by the pandemic and its new social barriers.

Large scale and grand events which had been meticulously planned in support of our 30th anniversary celebrations had to be cancelled, and the retail operation was decimated throughout most of the financial year, with very limited opening opportunities and restricted donation schemes which had to be accommodated by the warehouse. This led to a significant and potentially unsustainable impact on our reserves position, and the Board raised legitimate concerns about the future viability of the hospice.

However, on the basis of careful negotiation and effective recording, we were supported during the year by government funding via NHS England and from the local authority, and also to a large extent by our local Clinical Commission Group. The combinations of these grants and contributions meant that our lost charitable income during the year from events and retail was more than made up for. Our end of year financial position turned out to support a healthy surplus, and this has ensured that the 2021/22 year and beyond is viable, giving time for further support plans to come to fruition.

A virtual meeting was held in August 2020 with our new local Care Quality Commission (CQC) inspector, Victoria Cooper: the arrangement was a routine local engagement meeting, with the intention of building and improving links between our organisations, and providing an update on Hospice management of services during the COVID-19 outbreak and afterwards.

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**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021**

The meeting covered a wide range of issues, including our ability to access PPE in sufficient supply, our infection control policies and Standard Operating Procedure for the Inpatient Unit (IPU), visiting policies, testing for staff and patients, risk assessments for COVID-19 security, and all matters relating to these issues.

There was some structured discussion about referrals and admissions, fluctuating bed occupancy, changes to Day Therapy and Bereavement Services, and actions taken to mitigate the negative impact on staff of the current pressures and demands.

In addition, the opportunity was taken to consider some future initiatives which benefited from Victoria's advice in relation to our appropriate registration, and any additional requirements.

We were advised that the CQC had been under some pressure to maintain their inspection regime with the limitations experienced by COVID-19; there was every intention to restart inspections, but with the likelihood of only inspecting areas of concern later in the year.

Wakefield Hospice was seen to have taken all appropriate action before, during, and after the COVID-19 outbreak, and is not likely to be inspected until 2021, after which targeted reviews may be more likely rather than the customary wider reviews.

It was agreed that a further engagement meeting may be possible towards the end of the calendar year, and indeed this has been arranged for October 21 with our new relationship manager, Cheryl Gowland.

One of the more positive outcomes of the COVID-19 pressures has been the improved collaboration between the ten West Yorkshire Hospices, initially as a resource to combine skills and capacity to deal with unprecedented demand. The first success was in terms of an agreement about the hospice allocation of the £25m national one-off payment to support hospices, agreed by the Government in response to pre COVID-19 financial pressures.

As the pandemic developed, so did the focussed work of the hospices, first engaging the services of formal facilitators to a free purpose and outcomes, and then to develop a work programme. By September 2020, the collaboration had secured a commission to provide a Grief and Loss service across the region, and had engineered an opportunity to influence the development of a regional Integrated Care System level workstream, with representation at the senior team level.

Trustees have been able to meet remotely throughout the period, as Committees and as Council of Management, for the purpose of maintaining the business of governance and direction setting.

The retirement of the long standing and well-respected Board member and Chair, Gary Mortimer, in December 2020, and the consequent appointment of Paul Howatson in January 2020 was managed in the context of the many and significant challenges brought about by the pandemic.

The planned Strategy day in September 2020 for trustees and senior leadership team had to be cancelled due to COVID-19 restrictions, and two remote opportunities were planned to take its place.

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In late September 2020, and with the support of a digital platform, hospice trustees were able to engage with the Senior Leadership Team to share an understanding of the current position and challenges facing the team. It was acknowledged that these were many and varied, and had impacted the hospice team in more significant ways than was in the memory of those who had worked with the organisation for many years.

The trustees met again through October 2020 for their regular quarterly sessions, and came together mid-November 2020 for a postponed strategic planning session where a number of initiatives were considered in response to the changing needs of patients, and the challenging funding circumstances.

The trustees committed to improving the Governance and Risk management of the hospice and this has been evidenced in the development of the Strategic and Operational Risk Registers, which have facilitated focussed attention on the new and changing risks associated with hospice service this year.

The Finance Estate & Resources Committee has grown in terms of its grasp of matters pertaining to the wider hospice, and has been delegated responsibility from the Council of Management to review the emerging workforce report, to consider the Health and Safety report, and to receive the Information Governance report before advising or recommending actions to the Council of Management. This is beginning to be embedded now in the regular agenda of the Finance Estate & Resources Committee, and is proving to be beneficial in terms of making best use of the full Board's time and focus.

The Hospice Board has also benefitted from the appointment of three new trustees this year. We acknowledged the need to concentrate future efforts on extending trustee membership to those with a clinical/professional Health or Social Service background and this was the subject of close attention during the second half of the year when we welcomed Bebhinn Browne, Lyndsey Clayton and John Milne to the Board, each of whom brings extensive clinical experience.

All trustees, new and established, have been supported this year by two developmental events designed to improve our compliance with good practice guidance, and to ensure we are ready to demonstrate this in any forthcoming Care Quality Commission inspection.

#### **Achievements and Performance**

##### **Fundraising**

The charitable sector is no stranger to challenges and crisis. The realisation that we would not be able to deliver and fulfil our objectives and budgets meant this would have a major impact on the hospice. Thankfully, the fundraising team have a mind-set that is solutions-led; showing resilience and a great ability to change and battle through.

Cancelling the majority of our 30th Anniversary events and campaigns, and watching revenue streams collapse, was incredibly difficult. We urgently needed to reduce expenditure and raise income to ensure the future of the organisation.

We made the difficult decisions to say goodbye to some staff and utilise the Government furlough scheme for others, while being sensitive and supporting our staff and volunteers' wellbeing.

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Like many charities, we launched our COVID-19 appeal raising £82,272 in donations from our supporters. Grant income from trusts and foundations increased by 15% to £217,864 as trusts and foundations repurposed existing funds. These are just a few examples of funding received; £41,900 emergency 'coronavirus' grants towards general running costs, £10,000 worth of Visualite technology (sensory and wellbeing lighting) at the European Healthcare Design Congress, a capital grant offer of £41,190 from the Wolfson Foundation which will fund a new ozone laundry for the next 5 years and will make significant savings on utility bills, £30,000 cash grants from CRASH, National Lottery and The Hobson Charity to resurface the hospice car park. The CRASH Charity also saved the hospice £12,685 via donated materials and surveyor reports from their patrons Hanson, Marshalls and Arcadis.

We embraced and adapted to the digital world of fundraising almost overnight as this quickly became the new norm. One example was the Butterfly appeal, asking supporters to decorate a butterfly in memory of a loved one, raising £7,844.

One of our surviving 30th Anniversary campaigns was the cash prize draw, generating £13,128. The Light Up a Life service was filmed and streamed online for our many supporters to watch in the comfort of their own home, raising £33,472.

Working with The Junction, The Yorkshire Drive in Cinema and Voodoo Events we were able to host a Christmas carol drive-in experience in December 2020 which was shown live on BBC Look North. The event was very well received and raised £3,777, one of the only live events we were able to hold during the pandemic.

The Christmas tree collection service was one of our success stories collecting an amazing 1,600 trees and it was a huge boost for morale as we were able to utilise the support of some of our dedicated volunteers and generated £16,806.

As we look to the future, we need to rebuild our income streams and continue to evolve and it is hoped that there may be more opportunities to attract unrestricted funding over the next 12 months.

We need to leave our screens and come back together, sensitive to each other's needs and be ready to face the future together.

At the start of the new financial year we launched the Verbena appeal, once again supporting those who are bereaved within our community. As government restrictions begin to lift we look forward to increasing the number of live outdoor events; the first being our 30th Anniversary Golf Day on 25th June 2020, our longest running fundraising event. We plan to bring back our Pyjama Walk in September 2021, Wrapped in Care Walk and hopefully the Night Run in October 2021.

We presented various proposals and specifications to trustees regarding the need to upgrade our current website - there has never been a more critical time in this new digital age for market expansion via ecommerce. Another major factor is the ability to support our patients and families and to help dispel the myths of hospices, giving them an opportunity to see us virtually while at home with their loved ones. Half the funding came from The Will Charitable Trust and it was agreed we would invest the remainder. The new website went live August 2021.

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Another change is with our current lottery provider who we have been with for a 14 years. Although the lottery generates over £50k income each year we have not seen growth in lottery memberships for a number of years. Having carried out research on other lottery providers and surveying our current members for their feedback we have made the decision to move provider. From July 2021, the current Unity Lottery have transferred £18,878 to a Local Hospice Lottery with the aim of growing lottery memberships and income.

We are immensely grateful to the Card Factory Foundation for their ongoing support. As one of their charity partners they agreed to invest in our fundraising and bereavement support activities – a new tribute page platform. This will provide those families with a valuable therapeutic resource while also facilitating donations for those who wish to help fund patient care.

It can feel like a never ending challenge, yet the pandemic has seen extraordinary innovation, responsiveness and imagination and I want to acknowledge the amazing support we have received from our community. It's impossible to thank everyone; you know who you are, but more importantly we know who you are.

#### **RETAIL**

Looking back 12 months, no-one could have anticipated what was ahead for retail, and society as a whole. As customers' needs changed, so did their normal approach to shopping.

Following a sharp downturn in business on 21st March 2020 we closed down our retail operations, other than online, in response to the developing COVID-19 situation. Up until that point retail income was ahead of budget and was forecast to finish the year in line with expectation. On the 3rd July 2020, we began a phased reopening of the shops and were fully open by September 2020. However, the second national lockdown required shops to be closed from the 5th November 2020. During the initial lockdown 80% of retail staff were furloughed. Following the gradual relaxing of restrictions a combination of furlough and flexi-furlough has been employed to ensure that operations are run as efficiently as possible.

The development of online selling, particularly on eBay, has mitigated the losses incurred by the high street shops over the course of the pandemic. Online staffing was doubled this year in order to increase capacity and maximise opportunities.

The ecommerce behemoths swallowed competition and grew at a rate that has transformed the traditional model to such an extent there is no going back.

Our eBay operation performed way ahead of expectations and we are responding to unfolding situations and adapting our business accordingly.

As a result of the ongoing crisis we are reviewing all aspects of our retail operation and using it as a reset opportunity to update and improve our retail business model, so it continues to be viable, relevant, efficient and resilient in challenging and changing environments. During 2019/20 our business benefited from over £170K of statutory COVID-19 grants distributed by the Wakefield Metropolitan District Council (WMDC).

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### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

With many charities struggling to accommodate unprecedented levels of stock donations following the COVID-19 outbreak, the hospice model moved to an online booking system which runs through the website. The online booking system allows acceptance of stock donations while trading the retail outlets and operating the warehouse safely and efficiently. The increased engagement with donors has resulted in a marked increase in the quality of stock donations which can be evidenced by the sharp increase of 17% in the average item selling price. The system also allows the flexibility to increase or decrease quantities of donations in order to meet the needs to the business, from both a safety and commercial perspective.

Together with the new stock donations system, the collection service has also been updated and moved online; allowing donors to book collection of their items at a time to suit them. This shift to online processes has resulted in greater productivity at the warehouse with staff spending more time on tasks which directly influence income generation.

The warehouse model ensured a plentiful supply of good quality saleable stock and the product mix was diversified in order to take advantage of the unusual circumstances. Consequently, sales grew in the financial year to in excess of £105k, representing an increase of 84%, compared to the previous year.

Our extensive operational/financial risk assessments and Business Continuity plans have proved invaluable in guiding planning for the year ahead.

Further growth is planned for 2021/22 including the launch of an online shop operated via the new website.

At the start of 2021/22 the business received restart grants from WMDC totalling £18K.

Plans are in place to take advantage of opportunities for growth, including a new concept retail outlet and new selling events to make the most of existing space such as that at the warehouse. In addition to growing sales there is a robust plan to reduce controllable costs across the main business, including new suppliers for our EPOS system and payroll savings across all areas other than online.

Wakefield Hospice Retail has been approved as a Kickstart employer and over the coming year the intention is to offer placements in all areas of the business. It is hoped that offering these opportunities will strengthen the good reputation of the hospice as an organisation which seeks to improve the quality of life of those within our local communities. while providing valuable additional capacity to protect and grow the business.

We embraced change despite all the challenges and the transformation was crammed into a truly short/small window of opportunity, this was only possible because of the dedication of the staff and volunteers and the willingness to do whatever was needed to support patient care at Wakefield Hospice.

#### **Volunteer Services**

A very different year to what was planned in the Volunteer Services department. Due to COVID-19, our entire volunteer workforce had to be suspended as we have an enormous responsibility to ensure that our volunteers are not put at any risk through our volunteering activities.

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Our Volunteer Services department staff had 3 periods of furlough. During those periods our Fundraising Team maintained contact with our volunteers.

During the pandemic it did give us an opportunity to reflect and review how Volunteer Services could operate in and out of COVID-19 safely while adhering to Government guidelines.

As a priority all Risk Assessments, Business Continuity and mitigation plans were reviewed and implemented.

Once our Volunteer Services department staff returned they continued to keep in touch with our volunteers. They sent out regular updates to say hello, thanked them for their patience and understanding and let them know how things were at the Hospice. Welfare calls were regularly made to some of our volunteers who were in the vulnerable age groups or who didn't have access to our email updates.

During National Volunteer Week we hosted a Zoom afternoon tea with our volunteers and were delighted to be joined by Karen Wright from the Great British Bake Off (GBBO), local MP Imran Khan and Wakefield Mayor Charlie Keith. The event was well attended and it was lovely to see some of our volunteers.

National Volunteers Week gave us the opportunity to thank our incredible dedicated volunteers and to recognise the fantastic contribution our volunteers make to the Hospice.

During a difficult year we were lucky that some of our volunteers still attended and were able to continue working hard maintaining our extensive gardens for the benefit of patients, their visitors and our staff.

Wakefield Hospice relies on a team of more than 290 volunteers, giving an average of 680 hours per week supporting us in a variety of ways and departments.

Looking to the future we wanted to gain an overview of our volunteer workforce and its potential to support the Hospice in the months and years ahead. An 'updating records' form was sent to all volunteers which ensured accurate information has been transferred to our new database. We had a fantastic response with only a handful no longer able to remain as registered volunteers.

The department continues offering volunteering opportunities, acknowledging diversity and equality as widely as possibly.

We have three key types of volunteers who give their time, skills and experience.

- Hospice volunteers
- Retail volunteers
- Fundraising volunteers

Volunteers generally give a regular commitment ranging from a few hours a day per week; in some cases several days per week. We also have a team of ad hoc volunteers who support if and when the need arises.

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The Volunteer Services department co-ordinates the recruitment, training and placement of volunteers. Departmental managers oversee the variable and valuable tasks. Without their time and commitment Wakefield Hospice would not be able to operate as effectively as we do. Volunteers are a vital part of hospice life. Retail and fundraising rely heavily on volunteers as they are absolutely business critical.

#### **Plans for the future:**

We will refocus on expending the use of volunteers, where safe and appropriate, whilst looking at as many new opportunities and initiatives, e.g. Walton Bistro and the new retail unit.

Engaging and inspiring more volunteers of all ages and backgrounds as these supporters are our future. A range of community and hospice based events will be used to promote volunteering as well as an increased presence on all social media platforms.

We are looking forward to welcoming back our volunteers in the not too distant future; we have missed you all.

#### **Clinical Services**

This section includes, the Inpatient Unit, Day Therapy support, Family Care, Bereavement and Dementia Specialist End of Life Services. It is all presented in the wake of the COVID-19 pandemic and the required changes to practice.

During 2020, COVID-19 has had an unprecedented impact on the service provision across the hospice.

The Day Therapy Unit (DTU) closed to face to face contact from the 17th March 2020 and a new telephone service was established as well as supporting staff who were subsequently furloughed – in some cases for a year.

Infection control measures that were introduced do not fit with the hospice ethos and masks create a physical and emotional barrier to patients at end of life.

The reduction of face to face contact for bereavement and Dementia care meant a different focus on service provision and the halting of various new service plans, particularly those with income generation potential attached to them.

Reduction of beds from 14 to 10 has reduced capacity to admit and care for those with end of life symptoms or care needs and 2 outbreaks of COVID-19 nearly 10 months apart further impacted on care and on staff morale at times.

Over the last 12 months there has been a total of 165 admissions which is 40% down on the previous year, with the caveat of 30% reduction on bed capacity and the impact of COVID-19 and 2 inpatient outbreaks in April 2020 and January 2021.

Staffing- Currently the Inpatient Unit (IPU) is at full establishment, however unfortunately we have a long term absence of 25% of our registered staff. The hospice have been able to cover this due to our 10 bed status and being at full establishment.

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**FOR THE YEAR ENDED 31 MARCH 2021**

From January to March 2021 the hospice were at 33% long term sickness which combined with short term sickness has required senior staff to cover and ward staff have worked extra hours to support their colleagues.

The hospice have chosen not to use agency during the pandemic due to infection control risks.

The hospice abide to national guidelines regarding PCR testing and all patients admitted to the hospice have a PCR test and are isolated until a negative result is obtained.

Since January 2021 the hospice have been able to support visiting further on the inpatient unit because of the support of the CCG, Lateral Flow Testing became available to all visitors.

Staff are also able to access PCR and Lateral Flow testing twice a week.

We continue to follow national guidelines and update the Standard Operating Policy accordingly.

Staff support- Welling 1:1 and group sessions have been made available to all staff in a number of different forms that include; relaxation support sessions available, the development of a staff 'wobble room', reflective support sessions provided to all staff by the hospice's bereavement co-ordinator and also the hospice social worker.

The Training Nurse Associates start date was delayed until December 2020 due to the pandemic but now the Healthcare Assistant (HCA) is thriving in her studies and will soon be able to undertake extra duties on the ward area. This will help the hospice to achieve its long term strategy of adding another tier of register nursing to the hospice portfolio.

The Allied Health Professionals have continued work on the enablement rehabilitation programme, but because of COVID-19 this has meant the staff have had to come up with new and innovative ideas, to continue to support patients and carers, this has included; Setting up virtual contact with patients loved ones, the giving of identical Hearts to patients and their significant other Introducing 'Talking album/recordable cards project', virtual group and 1:1 sessions have been delivered via 'Teams', the feedback for these sessions has been encouraging.

Goodie Bags were given out to carers during careers week and this also included bags being handed out to the children of staff who work at the hospice. Also, creative activities packs were also developed and sent out to Day Therapy patients and their carers.

Training – During the past 12 months, training methods have been reviewed because of COVID-19 and now the ward staff have a number of training videos that are accessible to them, these bespoke training videos were developed by the medical team and these have been further enhanced by competences that have put together to accompany the teaching sessions.

The hospice continue to be involved in developing and delivering external education packages that pertain to; communication skills development, Advance Care Planning and also bereavement care. These packages have been purchased by Local Health and Social care Providers.

## WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

CQC - The CQC are going through a transitional process at the moment and are only undertaking full reviews for areas of concern. The senior clinical team, CEO and Chair of Clinical Governance Committee had a virtual call from one of the local CQC Inspector to review aspects of care that pertained to leadership and safety during the pandemic. There was no formal feedback from the meeting but the CQC inspection informed the hospice that its current rating of Good and Outstanding for Care remains unchanged. The meeting was carried out via 'Transitional Monitoring Approach' teleconference.

#### Future Plans

Recently, the hospice was successful at obtaining a bid that will enable it to widen its community engagement to local diverse communities who historically do not access hospice care. The hospice is passionate about ensuring that its services are inclusive to everyone in needs its support.

This funding will, enable the hospice to appoint a community engagement officer to work with these communities and also allow the organisation to venture into developing a virtual bed model of care.

Unfortunately, because of the COVID-19 pandemic, several significant initiatives had to be placed on hold, this included the respite day care service for people living dementia, a private bereavement service and a bathing service. However, now that services are opening up again it is hoped that these new initiatives that were planned to generate income will be able to be introduced.

#### Financial Review

Income for the year was £5,438,391 which is an increase of £836,540 from £4,601,851 received in 2019/20 mainly due to NHSE and CCG awarded funds.

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

Donations and Legacies have seen an overall increase of £452,843 again mainly attributable to the significant increase in legacy income.

Income from other trading activities has decreased by £602,212, despite the inclusion of a full year's income from eBay. This is compared to only three months of income accounted for in the previous year, from the start-up of the eBay shop.

Investment Income has continued to decrease as a result of realising investments to support cash flow.

Incoming resources from Charitable Activities has increased by £756,781 mainly due to an increase in CCG grant for specialist care.

Expenditure for the year was £4,338,480, a decrease of £140,681 from £4,479,161 in 2019/20. The decrease was mainly due to decrease in staff costs.

The net surplus from operational activities for the year amounted to £1,099,911 against a surplus of £122,690 in 2019/20, an increase of £977,221.

## **WAKEFIELD HOSPICE**

**(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

Realised and unrealised loss on investments for the year was £131,966 compared to a loss of £11,211 in 2019/20. This had been contributed by an overall loss made from the movement in activities on our portfolio of investments.

The net movement in funds for the year of £1,231,877 is an increase of £1,120,398 on the surplus of £111,479 for 2019/2020.

#### **Wakefield Hospice Trading Limited**

The Trading Company deals with the sale of bought in goods and all profits are donated to Wakefield Hospice. A Deed of Covenant was executed on 28th March 2019 whereby Wakefield Hospice Trading Limited agrees and covenants its distributable profits to the Charity each year. The gift aid donation from the trading subsidiary to the Hospice was £7,284 for 2020/21.

#### **Reserves**

Wakefield Hospice is a charitable organisation which provides health care services which are free of charge at the point of delivery. The funding of the service relies largely upon public donations and small grants from statutory sources. Due to unpredictable income sources it is vital that reserve funds are retained, the level of which can be explained and justified by reference to a Reserves Policy.

In setting the target level of free reserves, the Board of Trustees has considered:

- the nature of services provided and the need to provide stakeholders with reassurance about the continuation and development of services for the long term;
- the charity's dependence on and the volatile nature of legacy income;
- its working capital and cashflow requirements;
- the generally fixed nature of its service delivery costs;
- the use of reserves to fund planned deficit budgets should this be required or to fund running costs if income fell short of expenditure in a particular year;
- a contingency for significant unplanned expenditure;
- a contingency for a significant unplanned shortfall in voluntary income and/or the proceeds of income generation activities; and
- COVID-19 pandemic impact to fundraising and retail income streams.

The trustees review the Policy each year and monitor Reserves against the Policy at each Council of management meeting to ensure appropriate action is taken if required, taking into consideration the COVID-19 pandemic impact. The trustees are constantly monitoring the finance especially the retail and fundraising environment in the current COVID-19 pandemic.

We aim to hold free reserves representing six months of budgeted core expenditure for the next financial year equivalent of £1,558,897.

## **WAKEFIELD HOSPICE**

**(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

The total reserves of the charity at 31 March 2021 amounted to £6,492,768 of which £3,601,882 represents Free Reserves. This value of the Free Reserves has been discounted by 20% to £2,881,506 to take into account the potential effect of selling the rental properties not currently on the market at short notice. The discounted Free Reserves are sufficient to cover the required reserves of £1,558,897 which is in line with our reserve policy. The trustees accept a +/- 10% tolerance level and following the revision of the Reserves Policy the current level of reserves exceed this by £1,166,720.

However, the trustees recognise that future deficits will deplete the reserves and are taking action to develop a balanced budget including building a sustainable business model and new initiatives to generate more voluntary income streams, building new fundraising and online retail strategies to ensure financial sustainability.

In May 2020, the trustees agreed for £600,000 of free reserves to be designated for capital spend on repairs and maintenance, IT and Ward extension and partitioning to create individual rooms. To date, concrete plans have not yet been made to start these works and there will be flexibility in un-designating these reserves should circumstances require to do so.

#### **Investments**

The Investment Policy has been reviewed in conjunction with the Reserves Policy and financial forecasting.

The investment objective of Wakefield Hospice is to produce the best financial return from the Reserves, within an acceptable level of risk.

Funds which can be invested equate to the value stated in the current reserves policy, that being six months budgeted running costs, excluding fundraising and retail, future lease commitments and known capital or contractual commitments.

The spread of investments should take into account the liquidity requirements of the charity and the trustees have agreed to retain cash within the reserves sufficient to cover the greater of:

- The amount to cover any projected deficit over the next two years
- The sum of £150,000

Subject to the above at least 50% of investments should be realisable within three months.

To re-balance the current investment spread the trustees initially identified 3 investment properties which were placed on the market during the year. Two of the 3 properties placed on the market prior year were successfully sold raising £223,203.

Trustees provide guidelines to their appointed agents on areas where investments should not be made. No investment will be made in any company that derives its income from tobacco or tobacco related products and the Portfolio is reviewed quarterly to exclude any such stocks.

## WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

The investment manager must demonstrate that there is a spread of investments included in their portfolio. Trustees monitor investments on at least a quarterly basis and require a quarterly report from the investment manager, an annual presentation of the portfolio to which all trustees are invited and regular meetings with the investment manager to ensure clear understanding of future intentions and forecasts.

Trustees require a quarterly report from the property agent and an annual presentation. The investment properties are revalued every year.

#### Plans for Future Periods

During the Autumn of 2020 the trustees reviewed the 3 year strategic plan for the Hospice, taking account of changes in the operating environment and the continued financial challenges. The refreshed plan and supporting objectives are set out below:

<b>Ensure the sustainability of service provision - future planning to continue the mission.</b>	<b>Maximise impact and value through quality and efficiency - to drive the ambition.</b>	<b>Work in partnership and achieve even more - to deliver the vision.</b>
Build a safe and effective organisation on the basis of sound governance principles.	Develop and deliver high quality and equitable services to meet the End of Life Care needs of our local community.	Build and implement a service-user strategy appropriate for the End of Life Care arena, and which respects and reflects the hospice values.
Maximise the potential of an agreed and extended and diverse range of Income Generation initiatives.	Foster a Value for Money culture where resource efficiency and effectiveness is valued and encouraged.	Review and extend our Volunteer Services strategy to maximise the potential of voluntary contribution across the service.
Implement and evaluate a comprehensive Communications Strategy to raise the profile of the Hospice and increase influence in the wider Health and Social Care community.	Ensure the provision of a physical environment appropriate for a modern care and business environment.	Engage fully with our commissioning colleagues, understanding and influencing their expectations.
Develop a high performing workforce, operating in a culture of engagement and innovation.	Develop the IT infrastructure and management systems to further support the hospice functioning.	Build relationships with other service-providers, maximising collaborative advantage, and influencing the development of the local and regional services.
Develop and extend the reach of the hospice education services, maximising in-house impact and external influence.	Review and revise the framework of hospice support services in terms of function, structure, and delivery.	Engage productively with young people, offering education and experience, and benefitting from their contribution both practically and notionally.

***To build on the foundation of thirty years of expertise and learning: collaborate with others to sustain and develop the Wakefield Hospice contribution to the care and support of our community.***

## WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

These strategic objectives, the risk to achieving them and the review of delivery will drive decision making over the coming year 21/22. The trustees and the Senior Leadership Team look forward to the developing innovative and creative solutions to mitigate the risks, and to maximise the opportunities we face.

Regular strategic planning and delivery has been undeniably limited in the face of the immense challenges faced by the organisation this year, and although motivation remained high throughout this very difficult period: resources were purposefully diverted to sustain safe and effective patient care against a backdrop of massive staffing pressures, unfamiliar clinical challenges, complex and changing guidance and unprecedented funding anxieties.

Coming towards the end of the year to 31 March 2021, some of these unusual demands began to ease: funding for the year was heavily supported via grants and emergency funding streams from NHS England, the Wakefield Metropolitan District Council, and HMRC; our efforts to maintain a COVID-19 free environment were increasingly successful, and new Standard Operating Procedures became more like Business as Usual to exhausted clinical teams. However, the pressure of work and the stresses associated with these new and different ways of working had taken its toll on the staff teams, and sickness levels remained a matter of concern despite increased efforts to recognise and respond to the health and wellbeing needs of staff at all levels.

New Mental Health First Aid training was made available to a group of staff, who became the founder members of a new support group for staff who will benefit from extra attention to their Health and well-being. This has the potential to work across the organisation, becoming a focal point for drawing together the many strands of support offered to staff during the previous difficult year.

Underpinning all our strategic plans for this next year is an appreciation of the fragility of the historical hospice funding model, an understanding of the increasing demand for end of life care, a recognition of the workforce pressures affecting health and social care, and a profound respect and admiration for those in our community who have been hit hardest by the ravages of the pandemic.

Our focus this year will be to reinstate face to face engagement wherever it is considered safe and appropriate, to extend our reach to those in the community who have traditionally not been well served in palliative care, and to demonstrate even better value for our funding whether that is from statutory or charitable sources.

We intend to take every opportunity to generate income through new and innovative means, and the appointment of our Business Development Manager will support the capacity and the skill set required to do that. Chargeable clinical services will offer a healthy return on investment, ensuring the sustainability of core in patient provision, and reaching new and currently under resourced aspects of care, including for those living with dementia. New opportunities for retail sales will be developed in the Waterton Centre, in the outlying areas of the District and beyond: our eBay operation will reach increasing sales targets, and a refreshed retail strategy will ensure increased profitability at all levels.

## WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Collaboration with other provider organisations will be regenerated, and teams will work together to revise and reconstruct the pathway of care for those whose condition means that they will not recover from it: individuals from different professions and specialties will work with those from neighbouring organisations, contributing on an equal footing to develop trust and engagement across the Wakefield district so that the experience of care is as supportive and stress free as possible for those who need it.

We will take every opportunity to maximise the impact of our services, considering carefully before each new offering whether improvements could be made by a different way of working, by inviting a contribution from others, or by sharing information and ideas along the way.

Volunteers have traditionally supported the provision of hospice services, and over the years many hundreds of local people have given their time and expertise to improve and extend our support to those on the community who need us, those who are terminally ill, those who care for them, and those who grieve their loss. This year, more than ever, we have been conscious of the outstanding and continuing efforts of our volunteers, most of whom have returned to us after the rigors of the pandemic, and some who made incredible efforts to sustain essential contributions throughout the year.

In line with our volunteer services strategy, we intend to develop new and even more varied roles for volunteers this year, with a particular focus on engagement with younger people, and a recognition of the value of shorter term and intensive volunteering such as that which is supported by many of our corporate contributors who help to maintain our beautiful gardens.

As a charity we are ever grateful for the freely given donations of our community, and always appreciative of those gifts which come after death, or in memory of a loved one who has received our care.

National research reminds us that this is an area of support which will be increasing over the next twenty years, and one which must receive sufficient care and attention if the hospice is to ensure that it remains in the forefront of attention when gifts such as this are determined.

We are always conscious of the impact of our support services, and the immense value placed on this personalised care at times when our community members are faced with the loss of a loved one, and the pain and distress which can be experienced at this time: it's our privilege to be able to help, and we are often humbled by the value of the gifts and donations we receive. We intend to make it even easier to arrange for gifts in wills, and for personal donations in memory, so that this can continue to be a source of comfort for those who wish to remember their loved one in this way.

## WAKEFIELD HOSPICE

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### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

With the increasing demand for digital solutions to the challenges of the pandemic, and the limitations on traditional face to face business, we were fortunate to have already made good progress with our IT strategy. Virtual meetings became the norm, and home working a necessity; and our intention is to maximise the benefits of digital facilities whilst maintaining the value of face to face engagement. Our IT manager worked hard to support creative resolutions to the many challenges we faced and the successful launch of our new website which went live in August 2021. The further development of this facility, and the improved functionality of our new HR system will also continue into the year, with the development of appropriate governance structures, implementation of a cloud based server to support improved business continuity, and the later development of SystemOne being amongst the digital developments running to underpin our strategic objectives.

Looking further afield, we took advantage of the opportunity, presented as a result of the most significant challenges of the pandemic, to work closely together with ten other West Yorkshire and Harrogate Hospices in order to share good practice, over stretched resources, and creative thinking. This has grown over the months into a stable and practical platform to raise the profile of hospice care at regional level, and to ensure a strong and cohesive voice at the Integrated Care System table. Our membership of the strategic leadership group will help to support the development of aspirational end of life care objectives across the whole of West Yorkshire, and to raise awareness of the need to renew the funding model for hospice care to support sustainable personalised care for all community members.

#### **Risk Management**

A structured assessment of the strategic risks facing the hospice identified three key areas, financial sustainability, clinical risk, and reputation. Measures are in place as part of the ongoing operational systems and processes to manage and mitigate risks in all three areas, and the clear identification of the financial risk as the most significant challenge for the hospice at this time resulted in the action plans referred to above. The Strategic Risk Register is further being developed to incorporate governance and assurance.

We have continued to manage risk within the organisation with the development of our Financial Trading Risk Assessment and the live successful testing of our Business Continuity Plan. Maintaining a safe environment for all is a priority within our retail business and we have invested in the training of our people this year with retail staff/volunteers receiving Safeguarding, Violence and Aggression and Advanced Manual Handling training.

#### **Structure, governance and management**

The Company is limited by guarantee and is governed by its Articles of Association. It is a Registered Charity, number 518392. Wakefield Hospice Trading Limited is a wholly owned subsidiary.

The Memorandum and Articles of Association were updated on 28 January 2013 to reflect the changing environment in which the Charity operates and were merged into a new set of Articles of Association.

The Directors of the Company are listed on page 2 and are known as the Board of Trustees. Trustees offering themselves for election or re-election are appointed by the serving trustees.

## WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Trustees are appointed for an initial term of one year and may serve for two further full terms of three years each, a maximum of seven years. At the end of their initial term or first three year term trustees may seek re-election.

During the year it was agreed that an amendment to the Articles of Association should be made to the following effect. Trustees who complete their term of office, and for whom exceptional circumstances apply, may be asked by the Chairman to extend their term for a period of one year, and subject to review, for a further period of one year if the Chair requests it.

If there are exceptional circumstances relating to the imminent retirement of the Chair, then a request to extend their term may be made by the Vice Chair with the backing of the Board. The Chair may be asked to extend their term for a period of one year and, subject to review, for a further period of one year if requested.

Exceptional circumstances may possibly, though not exclusively, relate to the specific (and hard to recruit) skill or experience of a trustee, a particularly challenging position for one or more hospice departments, or for example, unusual turbulence in membership.

P Howatson has been elected Chair to the Board as of December 2020 as G Mortimer retired. The Hospice thanked him for his contributions and wished him the best.

When a vacancy arises on the Board of Trustees or when additional specific knowledge is required to supplement the expertise on the Board information is distributed throughout the relevant local business/healthcare community and the post may be advertised in the local press and on the website. Candidates complete an application form and, if considered suitable, are interviewed by the Chairman and at least one other trustee. If a suitable candidate is chosen, that person will attend at least one Board meeting and one relevant sub-committee meeting in order to establish that there is mutual interest and suitability prior to them being offered election to the Board.

New trustees receive an induction pack providing guidance for Board members and attend induction meetings at the Hospice with relevant staff in order to gain an understanding of the activities of the Charity. Trustees are invited to training days at the Hospice and external training where appropriate.

All trustees are required to sign a Declaration of Eligibility for appointment and a Declaration of Interests. They are also required to follow a Hospice Code of Conduct for Trustees.

During the financial year the Board of Trustees and the Board of Directors of Wakefield Hospice Trading Limited each met on 4 occasions.

Trustees are members of one or more committee depending upon their interest and expertise, the Chair of trustees may attend any sub-committee. Additionally, all trustees are welcome at any sub-committee.

Clinical Governance and Quality met on 4 occasions and the members were J Milne, P Howatson, A Hamilton, B Browne, L Clayton, and C Phillips.

The Finance, Estates and Resources Committee met on 7 occasions and the members were D J Martindale, M D Ashton, N Bains-Williams, H Hirst, P Howatson, J Knox and S Black.

Income Generation and Marketing met on 4 occasions and the members were G W Cattell, D J Martindale, P Howatson, M Denby, R Otter, L Clayton and S Black.

## **WAKEFIELD HOSPICE**

**(A Company Limited by Guarantee)**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021**

The day-to-day operation of the service is the responsibility of the Hospice Senior Leadership Team which reports to the Board of Trustees.

The trustees and Senior Leadership Team continue to review the future direction of the Hospice. From these discussions emerge the objectives to be achieved.

Standards are set in all areas of the Hospice and, along with the aims as set out in the business plan, are monitored internally by staff using set down appraisal methods and, where appropriate, with reference to the trustees.

Within the trading subsidiary a Board of Directors, the majority of which are also trustees of the Hospice, report on the activities of the trading company to other trustees at Board meetings.

There are 7 Fundraising Groups supporting the Hospice in the community. These groups operate independently but with the support of the Hospice Fundraising Department to raise funds by means of social activities.

The trustees' commitment to improving the Governance and Risk management of the hospice has been evidenced in the development of the Strategic and Operational Risk Registers, which have facilitated focussed attention on the new and changing risks associated with hospice service this year.

The Finance, Estates and Resources Committee (FER) has grown in terms of its grasp of matters pertaining to the wider hospice, and has been delegated responsibility from the CoM to review the emerging workforce report, to consider the Health and Safety report, and to receive the IM&T report before advising or recommending actions to CoM. This is beginning to be embedded now in the regular agenda of the FER Committee, and is proving to be beneficial in terms of making best use of the full Board's time and focus.

All trustees, have been supported this year by two developmental events designed to improve our compliance with good practice guidance, and to be ready to demonstrate this in any forthcoming CQC inspection.

#### **Disclosure of information to auditors**

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 auditor is aware of that information.

WAKEFIELD HOSPICE

(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

**Auditors**

The auditors, Armstrong Watson Audit Limited, have indicated their willingness to continue in office. The designated Trustees will propose a motion appointing the auditors at a meeting of the Trustees.

The Report by the trustees, incorporating the Strategic Report and the Directors' Report, was approved by the Board of Trustees on 1/11/2021 and signed on its behalf by:



A P Howatson  
Trustee  
Wakefield Hospice  
Aberford Road  
Wakefield  
WF14TS

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

The Trustees (who are also the directors of the Charity for the purposes of company law) are responsible for preparing the Trustees' Report including the Group 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. 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 Group and the Charity and of their incoming resources and application of resources, including their income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group and charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Charity 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 Group and the Charity 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 Group's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by order of the members of the board of Trustees and signed on its behalf by:

  
.....  
**A P Howatson**  
(Trustee)  
Date: 1/11/2021 .

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAKEFIELD HOSPICE**

**Opinion**

We have audited the financial statements of Wakefield Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Group's and of the parent charitable company's affairs as at 31 March 2021 and of the Group's 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 in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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 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.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAKEFIELD HOSPICE (CONTINUED)**

**Other information**

The other information comprises the information included in the 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.

**Opinion 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 including the Group Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Group Strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Group Strategic Report.

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

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the Trustees' Responsibilities Statement on page 26, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAKEFIELD HOSPICE (CONTINUED)**

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

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non compliance with applicable laws and regulations and in particular, adherence to CQC requirements;
- we identified the laws and regulations applicable to the Group and parent charitable company through discussions with trustees, directors and other management and review of appropriate industry knowledge;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non compliance throughout the audit.

We assessed the susceptibility of the Group and the parent charitable company financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures as a risk assessment tool to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias.

In response to the risk of irregularities and non compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation; and
- enquiring of management as to actual and potential litigation and claims.

Due to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, as with any audit, there remained a higher risk of non detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing fraud or non compliance with laws and regulations and cannot be expected to detect all fraud and non compliance with laws and regulations.

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

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WAKEFIELD HOSPICE (CONTINUED)**

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



**Ross Preston (Senior Statutory Auditor)**

for and on behalf of  
**Armstrong Watson Audit Limited**

Chartered Accountants and Statutory Auditor

Leeds

Date: 10 November 2021

**WAKEFIELD HOSPICE**  
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND  
EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted funds 2021 £	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	122,752	2,091,772	2,214,524	1,761,681
Charitable activities	5	-	2,013,658	2,013,658	1,256,877
Other trading activities	6	-	910,752	910,752	1,512,964
Investments	7	-	58,793	58,793	70,329
Other income	8	-	251,871	251,871	-
<b>Total income</b>		<b>122,752</b>	<b>5,326,846</b>	<b>5,449,598</b>	<b>4,601,851</b>
<b>Expenditure on:</b>					
Raising funds	9,10	-	1,223,166	1,223,166	1,498,852
Charitable activities	11	133,394	2,981,920	3,115,314	2,980,309
<b>Total expenditure</b>		<b>133,394</b>	<b>4,205,086</b>	<b>4,338,480</b>	<b>4,479,161</b>
<b>Net (expenditure)/income before net gains/(losses) on investments</b>		<b>(10,642)</b>	<b>1,121,760</b>	<b>1,111,118</b>	<b>122,690</b>
Net gains/(losses) on investments		-	120,759	120,759	(11,211)
<b>Net (expenditure)/income</b>		<b>(10,642)</b>	<b>1,242,519</b>	<b>1,231,877</b>	<b>111,479</b>
Transfers between funds	24	57,339	(57,339)	-	-
<b>Net movement in funds</b>		<b>46,697</b>	<b>1,185,180</b>	<b>1,231,877</b>	<b>111,479</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		44,916	5,215,975	5,260,891	5,149,412
Net movement in funds		46,697	1,185,180	1,231,877	111,479
<b>Total funds carried forward</b>		<b>91,613</b>	<b>6,401,155</b>	<b>6,492,768</b>	<b>5,260,891</b>

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 34 to 61 form part of these financial statements.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**  
**REGISTERED NUMBER: 02038416**

**CONSOLIDATED BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	17	2,799,273	2,771,152
Investments	19	470,483	361,945
Investment property	18	645,633	833,378
		<u>3,915,389</u>	<u>3,966,475</u>
<b>Current assets</b>			
Stocks	20	7,598	7,000
Debtors	21	2,475,793	2,078,240
Cash at bank and in hand		1,577,060	451,847
		<u>4,060,451</u>	<u>2,537,087</u>
Creditors: amounts falling due within one year	22	(1,397,177)	(1,242,671)
<b>Net current assets</b>		<u>2,663,274</u>	<u>1,294,416</u>
<b>Total assets less current liabilities</b>		<u>6,578,663</u>	<u>5,260,891</u>
Provisions for liabilities	23	(85,895)	-
<b>Total net assets</b>		<u><u>6,492,768</u></u>	<u><u>5,260,891</u></u>
<b>Charity funds</b>			
Restricted funds	24	91,613	44,916
Unrestricted funds	24	6,401,155	5,215,975
<b>Total funds</b>		<u><u>6,492,768</u></u>	<u><u>5,260,891</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**A P Howatson**  
(Trustee)

Date: 1/11/2021

The notes on pages 34 to 61 form part of these financial statements.

**WAKEFIELD HOSPICE**  
(A Company Limited by Guarantee)  
REGISTERED NUMBER: 02038416

**CHARITY BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Intangible assets	16	-	1
Tangible assets	17	2,799,273	2,771,152
Investments	19	470,485	361,947
Investment property	18	645,633	833,378
		<u>3,915,391</u>	<u>3,966,478</u>
<b>Current assets</b>			
Debtors	21	2,482,024	2,094,588
Cash at bank and in hand		1,565,310	430,514
		<u>4,047,334</u>	<u>2,525,102</u>
Creditors: amounts falling due within one year	22	(1,392,477)	(1,239,104)
<b>Net current assets</b>		<u>2,654,857</u>	<u>1,285,998</u>
<b>Total assets less current liabilities</b>		<u>6,570,248</u>	<u>5,252,476</u>
Provisions for liabilities	23	(85,895)	-
<b>Total net assets</b>		<u><u>6,484,353</u></u>	<u><u>5,252,476</u></u>
<b>Charity funds</b>			
Restricted funds	24	91,613	44,916
Unrestricted funds	24	6,392,740	5,207,560
<b>Total funds</b>		<u><u>6,484,353</u></u>	<u><u>5,252,476</u></u>

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



**A.P. Howatson**

(Trustee)

Date: 1/11/2021.

The notes on pages 34 to 61 form part of these financial statements.

**WAKEFIELD HOSPICE**  
(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash used in operating activities	27	1,015,311	(642,560)
<b>Cash flows from investing activities</b>			
Dividends, interests and rents from investments		58,793	88,206
Proceeds from the sale of properties		230,000	266,588
Purchase of tangible fixed assets		(157,265)	(178,833)
Proceeds from sale of investments		81,727	406,333
Purchase of investments		(82,256)	(101,518)
<b>Net cash provided by investing activities</b>		130,999	480,776
<b>Change in cash and cash equivalents in the year</b>		1,146,310	(161,784)
Cash and cash equivalents at the beginning of the year		514,605	676,389
<b>Cash and cash equivalents at the end of the year</b>	28	1,660,915	514,605

The notes on pages 34 to 61 form part of these financial statements

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. General information**

Wakefield Hospice is a charitable company limited by guarantee and registered in England and Wales. The registered address is Wakefield Hospice, Aberford Road, Wakefield, West Yorkshire, WF1 4TS.

The functioning and presentational currency is Sterling (£).

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

The Consolidated Statement of Financial Activities (SOFA) and Consolidated 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.

The Charity has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

**2.2 Going concern**

The Trustees, having given careful consideration to the financial position of the Hospice, have taken the view that the group and charity has adequate resources to continue as a going concern, and have prepared the accounts on the going concern basis. With regard to the period of twelve months from signing of the accounts, due to the Covid-19 pandemic impact, the most significant areas of uncertainty are retail and fundraising including legacies which need to be raised each year.

The Hospice has been able to receive some rescue funds during the Covid-19 pandemic from The Treasury, Wakefield CCG, the local authority via Retail Grants Scheme, and a successful claim back from HMRC for all furloughed staff via the Coronavirus Job Retention Scheme. An emergency appeal was also launched and received positive response from the general community and the wider public.

The Trustees are taking steps to mitigate the ongoing financial risks, including ensuring that the current level of free reserves held is sufficient to cover six months operations and that there are continual measures in place to assess financial risks and impact via robust financial forecasting on a 12 month rolling cash flow projection and 2021-2022 financial projection.

The Hospice also continues to streamline operations including the implementation of a robust cost saving exercise, ensuring that all services offered are fit for purpose and best value for money. This has regrettably seen the first hospice redundancies in many years. The Trustees continue to review the Hospice's operational model, focusing their resources at a virtual strategy session, and using an increasingly broad and expert skill base to build a sustainable business model, ensuring that adequate resources and reserves will be accessible for the foreseeable future and for a period of at least twelve months from the date of signing of the financial statements. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.3 Income**

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Consolidated Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the Charity's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the Charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

**2.5 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Group; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.6 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**2.7 Basis of consolidation**

The financial statements consolidate the accounts of Wakefield Hospice and its subsidiary undertaking, Wakefield Hospice Trading Limited.

The company has taken advantage of the exemption contained within section 408 of the Companies Act 2006 not to present its Statement of Financial Activities, including income and expenditure accounts.

The net income and expenditure account for the year dealt with in the accounts of the charity was £1,224,593 (2020 - £93,604).

**2.8 Intangible assets and amortisation**

Goodwill relates to the transfer of the trade in donated goods from Wakefield Hospice Trading Limited.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.9 Tangible fixed assets and depreciation**

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the Group and Charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 50 years
Leasehold improvements	- over the term of the lease
Motor vehicles	- 4 years
Fixtures and fittings	- 5 years

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Consolidated Statement of Financial Activities.

**2.10 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance Sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Consolidated Statement of Financial Activities.

Investments in subsidiaries are valued at cost less provision for impairment.

Investments held as fixed assets are shown at cost less provision for impairment.

**2.11 Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

The value of donated goods are recognised at the point they are sold.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.12 Debtors**

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

**2.13 Cash at bank and in hand**

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

**2.14 Liabilities**

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

**2.15 Financial instruments**

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

**2.16 Pensions**

Defined contribution plan:

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

Multi-employer plan:

The charitable company's clinical staff are eligible to contribute to the NHS pension scheme, an unfunded final salary scheme. The scheme is a multi-employer pension scheme, with contributions made by both the employer and employee. The charitable company is unable to identify its share of the underlying assets and liabilities of the scheme; the scheme is therefore accounted for as a defined contribution scheme in accordance with FRS 102. Employer contributions are recognised in the Statement of Financial Activities in the period to which they relate.

Where applicable, a liability is recognised for contributions arising from an agreement with the multi-employer plan that determines how the charity will fund a deficit. Contributions are discounted when they are not expected to be settled wholly within 12 months of the period end.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**2. Accounting policies (continued)**

**2.17 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group 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 Group for particular purposes. The costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

**WAKEFIELD HOSPICE**  
**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**3. Critical accounting estimates and areas of judgment**

The preparation of these financial statements require management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgement and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Group and the charity makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results.

**Critical accounting estimates and assumptions:**

**Useful economic lives of tangible assets**

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. See note 17 for the carrying amount of the property, plant and equipment and note 2.9 for the useful economic lives for each class of assets.

**Bad debt provision**

The Group and the charitable company makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade and other debtors, management considers factors including the current credit rating of the debtor, the ageing profile of debtors and historical experience. See note 21 for the net carrying amount of the debtors and associated impairment provision.

**Valuation of investment properties**

The investment properties are valued by Trustees, based on the previous valuations performed by estate agents based on vacant possession values. The valuations are further discounted by 5% where the properties were subject to a conventional Assured Shorthold Tenancy agreement and 30% for properties subject to Regulated Tenancy agreement. No properties were unlet at the time of the valuation. There have been no changes in the types of Tenancy since the date of valuation. The trustees regard these values as fair valuations of the properties.

**WAKEFIELD HOSPICE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. Income from donations and legacies**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Donations and gifts	-	509,652	<b>509,652</b>
Legacies	-	389,786	<b>389,786</b>
Grants/ Sponsored	122,752	1,192,334	<b>1,315,086</b>
	<u>122,752</u>	<u>2,091,772</u>	<u><b>2,214,524</b></u>

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations and gifts	-	495,613	495,613
Legacies	-	1,041,076	1,041,076
Grants/ Sponsored	217,164	7,828	224,992
	<u>217,164</u>	<u>1,544,517</u>	<u>1,761,681</u>

**5. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
CCG grant for specialist care	1,808,658	<b>1,808,658</b>
24/7 Admissions	100,000	<b>100,000</b>
Education	80,001	<b>80,001</b>
Other grants and claims	10,980	<b>10,980</b>
Sundries & expenditure recharges	14,019	<b>14,019</b>
	<u>2,013,658</u>	<u><b>2,013,658</b></u>

**WAKEFIELD HOSPICE**  
(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**5. Income from charitable activities (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
CCG grant for specialist care	979,658	979,658
24/7 Admissions	100,000	100,000
Education	139,135	139,135
Other grants and claims	13,263	13,263
Sundries & expenditure recharges	24,821	24,821
	<u>1,256,877</u>	<u>1,256,877</u>

**6. Income from other trading activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Fundraising and other activities	295,966	<b>295,966</b>
Retail income	522,874	<b>522,874</b>
Lottery	58,851	<b>58,851</b>
General income	11,010	<b>11,010</b>
Trade from Wakefield Hospice Trading Limited	22,051	<b>22,051</b>
	<u>910,752</u>	<u><b>910,752</b></u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising and other activities	572,593	572,593
Retail income	801,115	801,115
Lottery	67,329	67,329
General income	23,342	23,342
Trade from Wakefield Hospice Trading Limited	48,585	48,585
	<u>1,512,964</u>	<u>1,512,964</u>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**7. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Income from investment properties	35,475	<b>35,475</b>
Income from listed investments	22,550	<b>22,550</b>
Interest receivable	768	<b>768</b>
	<u>58,793</u>	<u><b>58,793</b></u>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from investment properties	43,351	43,351
Income from listed investments	25,537	25,537
Interest receivable	1,443	1,443
	<u>70,331</u>	<u>70,331</u>

**8. Other income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Job Rentention Scheme grant income	<u>251,871</u>	<u><b>251,871</b></u>	<u>-</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. Expenditure on raising funds**

**Fundraising**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Other costs	109,548	<b>109,548</b>
Support costs	5,823	<b>5,823</b>
Wages and salaries	314,222	<b>314,222</b>
Depreciation	13,555	<b>13,555</b>
	<hr/> <b>443,148</b> <hr/>	<hr/> <b>443,148</b> <hr/>
	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other costs	180,984	180,984
Support costs	9,274	9,274
Wages and salaries	325,263	325,263
Depreciation	6,241	6,241
	<hr/> <b>521,762</b> <hr/>	<hr/> <b>521,762</b> <hr/>

Included in wages and salaries of £314,222 (2020: £325,263) is £41,300 (2020: £33,447) of support wages and salaries allocated to fundraising (see note 12).

**Retail costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Other costs	305,074	<b>305,074</b>
Support costs	9,842	<b>9,842</b>
Expenditure of Wakefield Hospice Trading Limited	14,767	<b>14,767</b>
Wages and salaries	411,150	<b>411,150</b>
Depreciation	22,909	<b>22,909</b>
	<hr/> <b>763,742</b> <hr/>	<hr/> <b>763,742</b> <hr/>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**9. Expenditure on raising funds (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Other costs	377,959	377,959
Support costs	16,325	16,325
Expenditure of Wakefield Hospice Trading Limited	30,710	30,710
Wages and salaries	513,213	513,213
Depreciation	13,395	13,395
	<u>951,602</u>	<u>951,602</u>

Included in wages and salaries of £411,150 (2020: £513,213) is £69,802 (2020: £58,878) of support wages and salaries allocated to retail (see note 12).

**Other expenditure on raising funds**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
General income costs	<u>788</u>	<u>788</u>

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
General income costs	<u>3,565</u>	<u>3,565</u>

**10. Investment management costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Investment management fees	<u>15,488</u>	<u>15,488</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. Investment management costs (continued)**

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment management fees	21,924	21,924

**11. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Restricted funds 2021 £</b>	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Hospice inpatient unit, day care and carer support	133,394	2,856,871	<b>2,990,265</b>
Hospice inpatient unit, day care and carer support - support costs	-	39,819	<b>39,819</b>
Education	-	85,230	<b>85,230</b>
	<u>133,394</u>	<u>2,981,920</u>	<u><b>3,115,314</b></u>

	<i>Restricted funds 2020 £</i>	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Hospice inpatient unit, day care and carer support	39,778	2,823,663	2,863,441
Hospice inpatient unit, day care and carer support - support costs	-	36,902	36,902
Education	-	79,966	79,966
	<u>39,778</u>	<u>2,940,531</u>	<u>2,980,309</u>

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. Analysis of expenditure on charitable activities (continued)**

**Summary by expenditure type**

	<b>Staff costs 2021 £</b>	<b>Depreciation 2021 £</b>	<b>Other costs 2021 £</b>	<b>Total funds 2021 £</b>
Hospice inpatient unit, day care and carer support	2,491,521	92,681	406,063	<b>2,990,265</b>
Hospice inpatient unit, day care and carer support - support costs	-	-	39,819	<b>39,819</b>
Education	85,230	-	-	<b>85,230</b>
	<u>2,576,751</u>	<u>92,681</u>	<u>445,882</u>	<u><b>3,115,314</b></u>

	<b>Staff costs 2020 £</b>	<b>Depreciation 2020 £</b>	<b>Other costs 2020 £</b>	<b>Total funds 2020 £</b>
Hospice inpatient unit, day care and carer support	2,403,720	99,935	359,786	<b>2,863,441</b>
Hospice inpatient unit, day care and carer support - support costs	-	-	36,902	<b>36,902</b>
Education	79,966	-	-	<b>79,966</b>
	<u>2,483,686</u>	<u>99,935</u>	<u>396,688</u>	<u><b>2,980,309</b></u>

Included in wages and salaries of £2,491,521 (2020: £2,403,720) is £282,394 (2020: £195,161) of support wages and salaries allocated to hospice inpatient unit, day care and carer support (see note 12).

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**12. Support costs**

	Finance and admin 2021 £	IT 2021 £	Other costs 2021 £	Total funds 2021 £
Fundraising - other support costs	653	1,958	3,212	5,823
Fundraising - staff support costs	41,300	-	-	41,300
Retail - other support costs	1,103	3,309	5,430	9,842
Retail - staff support costs	69,802	-	-	69,802
Hospice inpatient unit, day care and carer support - other support costs	4,463	13,388	21,968	39,819
Hospice inpatient unit, day care and carer support - staff support costs	282,394	-	-	282,394
	<u>399,715</u>	<u>18,655</u>	<u>30,610</u>	<u>448,980</u>

	Finance and admin 2020 £	IT 2020 £	Other costs 2020 £	Total funds 2020 £
Fundraising - other support costs	2,700	2,518	4,056	9,274
Fundraising - staff support costs	33,447	-	-	33,447
Retail - other support costs	4,753	4,433	7,139	16,325
Retail - staff support costs	58,878	-	-	58,878
Hospice inpatient unit, day care and carer support - other support costs	1,196	13,679	22,027	36,902
Hospice inpatient unit, day care and carer support - staff support costs	195,161	-	-	195,161
	<u>296,135</u>	<u>20,630</u>	<u>33,222</u>	<u>349,987</u>

**13. Auditor's remuneration**

	2021 £	2020 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	10,795	10,950
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	200	2,800

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. Staff costs**

	<b>Group 2021 £</b>	<i>Group 2020 £</i>	<b>Charity 2021 £</b>	<i>Charity 2020 £</i>
Wages and salaries	<b>2,907,139</b>	2,931,422	<b>2,907,139</b>	2,931,422
Social security costs	<b>231,106</b>	222,917	<b>231,106</b>	222,917
Contribution to defined contribution pension schemes	<b>163,878</b>	167,823	<b>163,878</b>	167,823
	<b><u>3,302,123</u></b>	<u>3,322,162</u>	<b><u>3,302,123</u></b>	<u>3,322,162</u>

The average number of persons employed by the Group and Charity during the year was as follows:

	<b>Group 2021 No.</b>	<i>Group 2020 No.</i>	<b>Charity 2021 No.</b>	<i>Charity 2020 No.</i>
Hospice inpatient unit, day therapy and patient support	<b>74</b>	77	<b>74</b>	77
Fundraising	<b>13</b>	13	<b>13</b>	13
Retail	<b>24</b>	22	<b>24</b>	22
Administration	<b>13</b>	13	<b>13</b>	13
	<b><u>124</u></b>	<u>125</u>	<b><u>124</u></b>	<u>125</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	<b>Group 2021 No.</b>	<i>Group 2020 No.</i>
In the band £60,001 - £70,000	<b>2</b>	2
In the band £80,001 - £90,000	<b>1</b>	1

The key management personnel of the group comprise of the Senior Management Team. The total benefits of the key management personnel of the group during the year were £316,838 (2020: £443,272).

**15. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no Trustee expenses have been incurred (2020 - £NIL).

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**16. Intangible assets**

	<b>Goodwill £</b>
<b>Charity</b>	
At 1 April 2020	1
Disposals	(1)
	<hr/>
At 31 March 2021	-
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2021	-
At 31 March 2020	1
	<hr/> <hr/>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. Tangible fixed assets**

**Group and Charity**

	Freehold property £	Leasehold improvements £	Motor vehicles £	Fixtures and fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2020	3,397,725	150,453	23,276	662,695	4,234,149
Additions	39,320	-	-	117,945	157,265
At 31 March 2021	<u>3,437,045</u>	<u>150,453</u>	<u>23,276</u>	<u>780,640</u>	<u>4,391,414</u>
<b>Depreciation</b>					
At 1 April 2020	811,456	83,219	23,276	545,046	1,462,997
Charge for the year	68,544	13,113	-	47,487	129,144
At 31 March 2021	<u>880,000</u>	<u>96,332</u>	<u>23,276</u>	<u>592,533</u>	<u>1,592,141</u>
<b>Net book value</b>					
At 31 March 2021	<u>2,557,045</u>	<u>54,121</u>	<u>-</u>	<u>188,107</u>	<u>2,799,273</u>
At 31 March 2020	<u>2,586,269</u>	<u>67,234</u>	<u>-</u>	<u>117,649</u>	<u>2,771,152</u>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. Investment property**

**Group**

**Freehold  
investment  
property  
£**

**Valuation**

At 1 April 2020	833,378
Disposals	(223,203)
Surplus on revaluation	35,458
At 31 March 2021	<u>645,633</u>

**Charity**

**Freehold  
investment  
property  
£**

**Valuation**

At 1 April 2020	833,378
Disposals	(223,203)
Surplus on revaluation	35,458
At 31 March 2021	<u>645,633</u>

The investment properties were valued by Trustees as at 31 March 2021, based on the previous valuation provided as at 31 March 2020 by Simon Kendall MNAEA of Richard Kendall Estate Agent, based on vacant possession values. The valuations were further discounted by 5% where the properties were subject to a conventional Assured Shorthold Tenancy agreement and 30% for properties subject to Regulated Tenancy agreement. No properties were unlet at the time of the valuation. There have been no changes in the types of Tenancy since the date of valuation. The trustees regard these values as fair valuations of the properties at 31 March 2021.

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Fixed asset investments**

<b>Group</b>	<b>Listed investments £</b>
<b>Cost or valuation</b>	
At 1 April 2020	361,945
Additions	82,256
Disposals	(60,545)
Revaluations	86,827
	<hr/>
At 31 March 2021	470,483
	<hr/> <hr/>
<b>Net book value</b>	
At 31 March 2021	470,483
	<hr/>
At 31 March 2020	361,945
	<hr/> <hr/>

<b>Charity</b>	<b>Investments in subsidiary companies £</b>	<b>Listed investments £</b>	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2020	2	361,945	361,947
Additions	-	82,256	82,256
Disposals	-	(60,545)	(60,545)
Revaluations	-	86,827	86,827
	<hr/>	<hr/>	<hr/>
At 31 March 2021	2	470,483	470,485
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 March 2021	2	470,483	470,485
	<hr/>	<hr/>	<hr/>
At 31 March 2020	2	361,945	361,947
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**19. Fixed asset investments (continued)**

**Principal subsidiaries**

The following was a subsidiary undertaking of the Charity:

<b>Name</b>	<b>Company number</b>	<b>Registered office or principal place of business</b>	<b>Principal activity</b>
Wakefield Hospice Trading Limited	02768457	Aberford Road, Wakefield, West Yorkshire, WF1 4TS	Trading Subsidiary

<b>Class of shares</b>	<b>Holding</b>	<b>Included in consolidation</b>
------------------------	----------------	----------------------------------

Ordinary	100%	Yes
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The financial results of the subsidiary for the year were:

<b>Name</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Profit/(Loss) / Surplus/ (Deficit) for the year £</b>	<b>Net assets £</b>
Wakefield Hospice Trading Limited	22,051	(14,767)	7,284	8,417

**20. Stocks**

	<b>Group 2021 £</b>	<b>Group 2020 £</b>
Finished goods and goods for resale	7,598	7,000

**21. Debtors**

	<b>Group 2021 £</b>	<b>Group 2020 £</b>	<b>Charity 2021 £</b>	<b>Charity 2020 £</b>
<b>Due within one year</b>				
Trade debtors	1,556,762	925,429	1,556,762	925,429
Amounts owed by group undertakings	-	-	6,233	16,348
Other debtors	34,651	26,135	34,651	26,135
Prepayments and accrued income	884,380	1,126,676	884,378	1,126,676
	<b>2,475,793</b>	<b>2,078,240</b>	<b>2,482,024</b>	<b>2,094,588</b>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**22. Creditors: Amounts falling due within one year**

	<b>Group 2021 £</b>	<i>Group 2020 £</i>	<b>Charity 2021 £</b>	<i>Charity 2020 £</i>
Trade creditors	192,223	252,054	191,874	251,218
Other taxation and social security	33	431	-	-
Other creditors	-	15,851	-	15,851
Accruals and deferred income	1,204,921	974,335	1,200,603	972,035
	<u>1,397,177</u>	<u>1,242,671</u>	<u>1,392,477</u>	<u>1,239,104</u>
	<b>Group 2021 £</b>	<i>Group 2020 £</i>	<b>Charity 2021 £</b>	<i>Charity 2020 £</i>
Deferred income at 1 April 2020	929,003	45,743	929,003	45,743
Resources deferred during the year	1,067,182	929,003	1,067,182	929,003
Amounts released from previous periods	(929,003)	(45,743)	(929,003)	(45,743)
	<u>1,067,182</u>	<u>929,003</u>	<u>1,067,182</u>	<u>929,003</u>

**23. Provisions**

**Group and Charity**

	<b>Provision £</b>
At 1 April 2020	-
Additions	85,895
At 31 March 2021	<u>85,895</u>

In the year ended 31 March 2021, the hospice had streamlined and restructured its business model which resulted in some posts which were unfortunately made redundant. Based on the uncertainties surrounding the calculations method which was used for the redundancies payment, a provision was made at year end for the total amount of £85,895. This process is still ongoing and the outcome is expected to be known by the end of March 2022.

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**24. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>						
General fund	2,388,388	5,268,729	(4,158,864)	(17,129)	120,759	3,601,883
Designated capital fund	2,827,587	58,117	(46,222)	(40,210)	-	2,799,272
	<u>5,215,975</u>	<u>5,326,846</u>	<u>(4,205,086)</u>	<u>(57,339)</u>	<u>120,759</u>	<u>6,401,155</u>
<b>Restricted funds</b>						
Restricted funds	<u>44,916</u>	<u>122,752</u>	<u>(133,394)</u>	<u>57,339</u>	<u>-</u>	<u>91,613</u>
<b>Total of funds</b>	<u><u>5,260,891</u></u>	<u><u>5,449,598</u></u>	<u><u>(4,338,480)</u></u>	<u><u>-</u></u>	<u><u>120,759</u></u>	<u><u>6,492,768</u></u>

**Restricted funds**

The restricted funds are comprised of donations and grants made to the Hospice for a specific purpose. Most of the restricted funds have been used with some remaining balance to be carried forward to be spent in the following year which including:

- Capital Grant for Administration Extension £6k
- Friends Of Clark Hall- Bereavement Support for Young People £4k
- Thomas Deane Trust- Photography £7k
- Dashlight foundation/Grace Trust- Dementia day care service £6.5k
- Other funds have been donated/ granted by various donors for a specific purchase or use that has been stated by the donor.

**Transfers**

Transfers during the year relate to reallocation of unrestricted funds to restricted funds to fund the above projects.

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**24. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2020 £</i>
<b>Unrestricted funds</b>						
General fund	2,468,445	4,189,849	(4,391,619)	132,924	(11,211)	2,388,388
Designated capital fund	2,666,365	164,128	(17,055)	14,149	-	2,827,587
	<u>5,134,810</u>	<u>4,353,977</u>	<u>(4,408,674)</u>	<u>147,073</u>	<u>(11,211)</u>	<u>5,215,975</u>
<b>Restricted funds</b>						
Restricted Funds	<u>14,602</u>	<u>217,164</u>	<u>(39,777)</u>	<u>(147,073)</u>	<u>-</u>	<u>44,916</u>
<b>Total of funds</b>	<u>5,149,412</u>	<u>217,164</u>	<u>(4,448,451)</u>	<u>-</u>	<u>(11,211)</u>	<u>5,260,891</u>

**25. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers in/out £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 March 2021 £</b>
Unrestricted funds	5,215,975	5,326,846	(4,205,086)	(57,339)	120,759	6,401,155
Restricted funds	44,916	122,752	(133,394)	57,339	-	91,613
	<u>5,260,891</u>	<u>5,449,598</u>	<u>(4,338,480)</u>	<u>-</u>	<u>120,759</u>	<u>6,492,768</u>

**WAKEFIELD HOSPICE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**25. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Gains/ (Losses)</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£	£	£
Unrestricted funds	5,134,810	4,353,977	(4,408,674)	147,073	(11,211)	5,215,975
Restricted funds	14,602	217,164	(39,777)	(147,073)	-	44,916
	<u>5,149,412</u>	<u>4,571,141</u>	<u>(4,448,451)</u>	<u>-</u>	<u>(11,211)</u>	<u>5,260,891</u>

**26. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Restricted funds 2021</b>	<b>Unrestricted funds 2021</b>	<b>Total funds 2021</b>
	£	£	£
Tangible fixed assets	-	2,799,273	2,799,273
Fixed asset investments	-	470,483	470,483
Investment property	-	645,633	645,633
Current assets	91,613	3,968,838	4,060,451
Creditors due within one year	-	(1,397,177)	(1,397,177)
Provisions for liabilities and charges	-	(85,895)	(85,895)
<b>Total</b>	<u>91,613</u>	<u>6,401,155</u>	<u>6,492,768</u>

**Analysis of net assets between funds - prior year**

	<i>Restricted funds 2020</i>	<i>Unrestricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	-	2,771,152	2,771,152
Fixed asset investments	-	361,945	361,945
Investment property	-	833,378	833,378
Current assets	44,916	2,492,170	2,537,086
Creditors due within one year	-	(1,242,670)	(1,242,670)
<b>Total</b>	<u>44,916</u>	<u>5,215,975</u>	<u>5,260,891</u>

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**27. Reconciliation of net movement in funds to net cash flow from operating activities**

	<b>Group 2021 £</b>	<i>Group 2020 £</i>
Net income for the year (as per Statement of Financial Activities)	<b>1,231,877</b>	<i>111,479</i>
<b>Adjustments for:</b>		
Depreciation charges	<b>129,144</b>	<i>115,738</i>
(Profit)/loss on disposal of fixed assets	<b>(6,798)</b>	<i>3,833</i>
Gains/(losses) on investments	<b>(120,759)</b>	<i>11,211</i>
Dividends, interests and rents from investments	<b>(61,262)</b>	<i>(88,206)</i>
Decrease/(increase) in stocks	<b>(598)</b>	<i>62,079</i>
Increase in debtors	<b>(385,834)</b>	<i>(1,780,522)</i>
Increase in creditors	<b>143,646</b>	<i>921,828</i>
Increase in provision	<b>85,895</b>	<i>-</i>
<b>Net cash provided by/(used in) operating activities</b>	<b>1,015,311</b>	<i>(642,560)</i>

**28. Analysis of cash and cash equivalents**

	<b>Group 2021 £</b>	<i>Group 2020 £</i>
Cash at bank and in hand	<b>1,577,060</b>	<i>451,846</i>
Cash held as part of the investment portfolio	<b>5,022</b>	<i>3,583</i>
Cash held as part of investment property	<b>78,833</b>	<i>59,176</i>
<b>Total cash and cash equivalents</b>	<b>1,660,915</b>	<i>514,605</i>

**29. Analysis of changes in net debt**

	<b>At 1 April 2020 £</b>	<b>Cash flows £</b>	<b>At 31 March 2021 £</b>
Cash at bank and in hand	<b>451,846</b>	<b>1,125,216</b>	<b>1,577,062</b>
Cash equivalents	<b>62,759</b>	<b>21,094</b>	<b>83,853</b>
	<b>514,605</b>	<b>1,146,310</b>	<b>1,660,915</b>

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**30. Pension commitments**

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

**NHS Pension Scheme**

Eligible employees are able to remain in the NHS Pension 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 Pension website at [www.nhsbsa.nhs.uk](http://www.nhsbsa.nhs.uk). 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 £110,503 (2020: £111,472). Employer contributions were 14.4% and employee contributions were in the range of 5.6% to 12.5% of pensionable pay.

**Other Pension Schemes**

Other employees are entitled to join the Aviva —Wakefield Hospice Pension Plan, which is a defined contribution scheme. The contribution rates for this scheme are between 3% to 4% of pensionable pay for the employer and between the ranges of 5% to 13% of pensionable pay for the employee. New employees are Auto-enrolled if eligible into this scheme. In the year ending 31 March 2021, the charity paid employer contributions to the Aviva scheme totalling £53,375 (2020: £56,351).

**31. Operating lease commitments**

At 31 March 2021 the Group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	<b>Group 2021 £</b>	<i>Group 2020 £</i>	<b>Charity 2021 £</b>	<i>Charity 2020 £</i>
Not later than 1 year	<b>105,865</b>	<i>111,373</i>	<b>105,865</b>	<i>111,373</i>
Later than 1 year and not later than 5 years	<b>167,727</b>	<i>200,292</i>	<b>167,727</b>	<i>200,292</i>
Later than 5 years	<b>-</b>	<i>9,063</i>	<b>-</b>	<i>9,063</i>
	<b>273,592</b>	<i>320,728</i>	<b>273,592</b>	<i>320,728</i>

**32. Related party transactions**

Advantage has been taken of the exemption in Financial Reporting Standard 102 ('The Financial Reporting Standard applicable in the UK and Republic of Ireland') from the requirement to disclose the transaction with group companies on the grounds that they are wholly owned.

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**33. Legal status of the Charity**

The Charity is a company limited by guarantee and has no share capital. 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.