

# NORTH YORKSHIRE HOSPICE CARE

England & Wales · Charity number 518905

## Details

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Other names	HARROGATE DISTRICT HOSPICE CARE, Herriot Hospice Homecare, Just 'B', SAINT MICHAEL'S HOSPICE
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02121179</a>
Registered	1987-06-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Crimple House Hornbeam Park Avenue Harrogate HG2 8NA
Phone	01423878181
Email	<a href="mailto:info@saintmichaelshospice.org">info@saintmichaelshospice.org</a>
Website	<a href="http://www.saintmichaelshospice.org">www.saintmichaelshospice.org</a>

## Activities

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**Objects:** To promote the relief of sickness and mental health and to promote wellbeing by such means as the Trustees shall from time to time think fit.

**Activities:** North Yorkshire Hospice Care provides a range of services operating as Herriot Hospice Homecare, Saint Michael's Hospice, Just 'B' and Talking Spaces. These services provide a range of end-of-life care services including an In-Patient Unit, Wellbeing, Community and Specialist services; Bereavement Services for adults and children and Mental Health Support Services.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

- Throughout England

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£8,864,983	£8,567,954	£5,633,864	244
2024-03-31	£7,986,275	£8,425,439	£5,336,935	250
2023-03-31	£7,207,292	£8,012,944	£5,776,099	243
2022-03-31	£7,682,874	£6,734,755	£6,581,751	228
2021-03-31	£7,150,008	£6,333,813	£5,633,632	241

## Trustees

Name	Role	Appointed
Joanne Crewe	Chair	2021-11-11
Andy Makin		2024-06-26
Becky Fitzpatrick		2024-06-25
Catherine Rustomji		2024-06-25
Clare Hedges		2024-05-26
Gillian Wren		2024-07-22
Margaret Kennady		2025-05-22
Morag Miller		2025-09-10
Professor Brendan Gough		2022-01-18
Tim Milburn		2023-10-19

**NORTH YORKSHIRE HOSPICE CARE**

England & Wales - Charity number 518905

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# Accounts

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**Registered Charity Number: 518905**

**Company Number: 02121179**

**North Yorkshire Hospice Care  
(A Company Limited by Guarantee)**

**Operating as Saint Michael's Hospice, Herriot  
Hospice & Just B**

**Trustees' Report and Financial Statements  
for the year ended 31 March 2025**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Charity Information**

### **Trustees**

Joanne Crewe  
Professor Brendan Gough  
Rebecca Fitzpatrick  
Andrew Makin  
Catherine Rustomji  
Gillian Wren  
Clare Hedges  
Timothy Milburn

### **Company Secretary**

Mr A Collins, OBE

### **Registered charity number**

518905

### **Company number**

02121179

### **Principal and registered office**

Saint Michael's Hospice  
Crimple House  
Hornbeam Park Avenue  
Harrogate, HG2 8NA

### **Auditor**

Saffery LLP  
10 Wellington Place  
Leeds, LS1 4AP

### **Bankers**

Barclays  
25 James Street  
Harrogate, HG1 1QX

Lloyds TSB Commercial  
2<sup>nd</sup> Floor, Skinnergate  
Darlington, DL3 7ND

Virgin Money  
46 High Street  
Stockton on Tees, TS18 1SB

Charity Bank  
Fosse House  
182 High Street  
Tonbridge, TN9 1BE

The Co-operative Bank Plc  
1 Balloon Street  
Manchester, M4 4BE

### **Solicitors**

Raworths LLP  
89 Station Parade  
Harrogate  
HG1 1HF

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement from Chair of Trustees for the year ended 31 March 2025

This year has tested our sector in profound ways. Demand for hospice care continues to rise, driven by an ageing population and growing pressure on the NHS. At the same time, funding has not kept pace with increasing costs. Across the country, this difficult climate has already resulted in the closure of hundreds of hospice beds.

Yet in the face of these challenges, *North Yorkshire Hospice Care has chosen to lead with determination, compassion and vision.* Together, we have expanded our support to reach 50% more people, opened six new beds in Thirsk, and introduced innovative services such as Advanced Care Planning and Breathing Spaces. Thanks to careful stewardship and the dedication of our teams, we ended the year with a surplus of £297,000—an achievement that speaks to our resilience and purpose.

These are demanding times, but they are also filled with opportunity. Every step we take strengthens the care available to our communities and reduces unmet need for some of the most vulnerable people in our region. None of this would be possible without our extraordinary volunteers, staff and supporters, whose generosity and commitment continue to inspire us. Our family of services—Herriot Hospice, Just B and Saint Michael's Hospice—remain a powerful force for care, comfort and hope across Hambleton, Richmondshire, Harrogate and the wider district.

As we look ahead, we know that further significant change is inevitable, both in demand and funding. But we also know that we are ready. Our adaptability, our shared values and our belief in the importance of hospice care will guide us through whatever comes next. Together, we will continue to build a future where more people and families receive the support they need, when they need it most.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2025.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Administrative details

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Just'B' and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

On 25 June 2020 the name of the company was changed from Harrogate District Hospice Care to North Yorkshire Hospice Care.

### Members of the Board of Trustees

The Members of the Board of Trustees who served during the year and up to the date of this report were:

Joint Chairs of Trustees:

Joanne Crewe  
Colin Tweedie (resigned May 2024)

Trustees:

Karen Wheeldon (resigned March 2025)  
Mark Robinson (resigned September 2024)  
Catherine Walters (resigned September 2024)  
Peter Gibson MP (resigned May 2025)  
Darryn Hedges (resigned May 2024)  
Dr Hilary Enevoldsen (resigned September 2024)  
Professor Brendan Gough  
Lesley Bers  
Nick Palmerley (resigned December 2024)  
Rebecca Fitzpatrick (appointed June 2024)  
Andrew Makin (appointed June 2024)  
Catherine Rustomji (appointed June 2024)  
Gillian Wren (appointed July 2024)  
Clare Hedges (appointed May 2024)  
Timothy Milburn (appointed October 2024)  
Jon Park (resigned July 2024)

By agreement with the Board, meetings of Trustees were also attended by Tony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

### Structure, governance and management

#### Status of the Company

The governing document of the company is its Articles of Association. The company is a company limited by guarantee, without share capital and a registered charity. The liability of members, in the event of winding up, is limited by guarantee to an amount not exceeding £1 per member.

New Trustees are recruited from members of the public with an expressed interest in the organisation. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

Trustees are given a detailed brief of the organisation and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the members of the Leadership Team. A Statement of Duties and Responsibilities is signed up to by all Trustees.

#### Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the organisation and ensures that the highest standards of governance are maintained throughout all aspects of the organisation. The Board of Trustees approves the Organisational Strategy and the ensuing annual budgets and reviews and approves all policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management and leadership of the organisation is delegated to the Chief Executive who works with the Leadership Team. The Board of Trustees has four sub groups: Finance, People, Clinical Governance and Client Services Governance. These groups work closely with the Chief Executive to ensure detailed review and effective governance.

#### Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Tony Collins. Management of the organisation, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony Collins and shared with a Leadership Team.

In line with the Pay Policy of North Yorkshire Hospice Care, remuneration levels relating to any member of the Leadership Team will be considered by the People Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance Group, the Trustees Clinical Governance Group, the Trustees Client Services Governance Group and the Trustee People Group as well as the Chair(s) of the Board of Trustees.

#### Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately and not consolidated within these accounts. Further information is provided in note 16.

### Objectives and activities

#### Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

### Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support. North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people. This will include national Helplines.
- Seeking out groups of people who find our services difficult to access and developing our services (both existing and new) to improve accessibility.
- Playing a key role in the development of an end of life care strategy for the local and regional areas;
- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals;
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

Most of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice. We remain answerable to these people today.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

### Strategic report

#### Achievements and performance

##### Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses.
- A wellbeing network providing a range of support and services for individuals living with terminal illnesses who live at home in the community, with medical and nursing support, including specialist support for breathlessness.
- A service providing trained support for adults in drawing up advanced care plans
- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not;
- Helplines providing support for people facing loneliness, anxiety, isolation, anxiety and grief.
- A specialist end of life care lymphoedema service.
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care
- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients;
- A team of trained volunteers supporting and befriending patients in their own homes as part of the wellbeing Service.
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life.
- A team of experienced and trained staff providing emotional well-being support for children and young people across secondary and primary schools.

#### Our Volunteers

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at over 450 (see note 2).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

### Financial review

<b>Income and expenditure summary</b>	<b>2025 £000</b>	<b>2024 £000</b>	<b>Change £000</b>
Cost of hospice services	(6,258)	(6,107)	(151)
Hospice services funding received	2,117	2,168	(51)
<b>Net cost of charitable activities</b>	<b>(4,141)</b>	<b>(3,939)</b>	<b>(202)</b>
Net contribution from voluntary sources (net of expenditure)	4,235	3,370	865
Other income	203	130	73
<b>Total surplus/(deficit)</b>	<b>297</b>	<b>(439)</b>	<b>736</b>

The Charity incurred a surplus for the year of £297k compared to a deficit of £439k in the previous year, with the current year figures reflecting an increased contribution from legacies.

<b>Net contribution from voluntary sources</b>	<b>2025 £000</b>	<b>2024 £000</b>	<b>Change £000</b>
Legacies	1,705	1,322	383
Lottery	157	117	40
Shops	680	703	(23)
Fundraising and donations	2,481	2,055	426
Gifts in kind	37	85	(48)
	<b>5,060</b>	<b>4,282</b>	<b>778</b>
Cost of fund raising and publicity	(825)	(912)	87
<b>Net contribution</b>	<b>4,235</b>	<b>3,370</b>	<b>865</b>

Legacy income net of associated fundraising costs increased by £383k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy in setting forecasts of income and expenditure which include legacies.

The net contribution received from fundraising, donations and grants was £4,235k, an increase of £865k from the previous year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

<b>Liquidity and financial strength</b>	<b>2025</b>	<b>2024</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Cash flow</b>			
Operating inflow/(outflow)	460	(314)	774
Capital expenditure net of proceeds from disposals	116	(1,928)	2,044
Investment income	14	17	(3)
Financing	(3)	1,250	(1,253)
<b>Net cash inflow/(outflow)</b>	<b>587</b>	<b>(975)</b>	<b>1,562</b>
<b>Year end cash at bank</b>	<b>825</b>	<b>238</b>	<b>587</b>
<b>Reserves</b>			
Unrestricted funds	5,206	4,855	423
Restricted funds	428	482	(126)
<b>Total</b>	<b>5,634</b>	<b>5,337</b>	<b>297</b>

### Reserves policy – Solvency ratio

North Yorkshire Hospice Care's finances are managed robustly and transparently with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure (between approximately £1.4m and £3.9m). The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current Assets less Unrestricted Current Liabilities and capital commitments and stood at £1,495k at 31 March 2025 (2024: £994k), which is within the above range. The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

The level of reserves is reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

### Investment policy

North Yorkshire Hospice Care does not currently have any investments. From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

### **Future plans**

We are now at the half way point of the current strategy. We are following a number of agreed workplans all linked to the driving strategic aspirations, which are;

- Unmet need
- Improved accessibility
- Overall sustainability
- Improving and expanding our current services
- Expanding our range of services
- Equality, diversity and inclusion
- Collaborative and partnership working
- Quality and standards
- People
- Environment

### **Fundraising activities**

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Local Hospice Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and fundraising is overseen by the Deputy Chief Executive. Until August 2024 North Yorkshire Hospice Care was also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particularly close attention to the guidelines produced by the Fundraising Regulator and Institute of Fundraising regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2025

### Principal risks and uncertainties

#### Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

### Statement of Trustees' responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and 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 charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement of disclosure to the auditor

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.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2025**

### **Auditors**

Saffery LLP have expressed their willingness to continue in office.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees and signed on its behalf by:

*Tony Collins*

Mr A Collins

28/01/2026

Date:

**Company Secretary and  
Chief Executive**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Independent Auditor's Report to the Members of North Yorkshire Hospice Care

### Opinion

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 March 2025 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 set out on page 10, the trustees (who are also 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 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 charitable company or to cease operations, or have no realistic alternative to do so.

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

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material

## **North Yorkshire Hospice Care**

### **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales and the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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.

# North Yorkshire Hospice Care

## Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Saffery LLP*

.....

Sally Appleton (Senior Statutory Auditor)  
for and on behalf of Saffery LLP  
10 Wellington Place  
Leeds  
LS1 4AP

Statutory Auditors

Date: 29/01/2026

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Income from:</b>					
Donations and grants	2	1,334,511	490,902	1,825,413	1,818,028
Gifts in kind		36,928	-	36,928	84,296
Legacies		2,029,730	-	2,029,730	1,321,611
<b>Other trading activities</b>					
Fundraising activities		442,469	-	442,469	219,654
Sale of donated goods		2,039,276	-	2,039,276	2,033,931
Lottery income		157,196	-	157,196	192,309
<b>Investments</b>	2	13,947	-	13,947	17,429
		6,054,057	490,902	6,544,959	5,687,888
<b>Charitable activities</b>					
NHS funding		1,826,239	-	1,826,239	1,937,524
Consultancy and Education		290,685	-	290,685	230,561
		2,116,924	-	2,116,924	2,168,085
<b>Other income</b>		203,000	-	203,000	130,302
<b>Total income</b>		8,373,981	490,902	8,864,883	7,986,275
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising and publicity		825,448	-	825,448	912,121
Lottery expenditure		37,065	-	37,065	75,463
Cost of selling donated goods		1,447,380	-	1,447,380	1,330,846
	3	2,309,893	-	2,309,893	2,318,430
<b>Charitable activities</b>					
Cost of providing hospice services		5,782,582	475,479	6,258,061	6,107,009
<b>Total expenditure</b>	3	8,092,475	475,479	8,567,954	8,425,439

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2025(continued)

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Net income/ (expenditure)</b>		281,506	15,423	296,929	(439,164)
Transfers	<b>14</b>	69,758	(69,758)	-	-
Total funds brought forward		4,855,114	481,821	5,336,935	5,776,099
<b>Total funds carried forward</b>	<b>17</b>	5,206,378	427,486	5,633,864	5,336,935

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

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

The results for the year all relate to continuing operations.

A full Statement of Financial Activities for the year ended 31 March 2024 is shown at note 21.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Balance Sheet as at 31 March 2025

		2025		2024	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		5,437,161		5,540,503
Intangible assets	8		58,428		73,590
			5,495,589		
<b>Current assets</b>					
Debtors	9	1,919,060		1,966,394	
Cash at bank and in hand		825,160		237,834	
		2,744,220		2,204,228	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	10	(1,248,562)		(1,112,340)	
<b>Net current assets</b>			1,495,658		1,091,888
<b>Total assets less current liabilities</b>					
			6,991,247		6,705,981
Creditors: amounts falling due after more than one year	12		(1,357,383)		(1,369,046)
<b>Total assets less total liabilities</b>			5,633,864		5,336,935
<b>Reserves</b>					
Unrestricted funds	13		5,206,378		4,855,114
Restricted funds	14		427,486		481,821
	17		5,633,864		5,336,935

The notes on pages 20 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees and signed on its behalf by:

*Joanne Crewe*

Joanne Crewe  
**Joint Chair of Trustees**

Date: 28/01/2026

**Company Number: 02121179**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Cash Flows for the year ended 31 March 2025

	Note	2025 £	2024 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	<b>19</b>	460,462	(314,237)
<b>Cash flows from investing activities</b>			
Investment income		13,947	17,429
Payments to acquire tangible fixed assets		(166,575)	(1,844,230)
Payments to acquire intangible fixed assets		(16,675)	(83,915)
Proceeds on disposal of fixed asset		298,933	-
<b>Cash provided by/(used in) investing activities</b>		129,630	(1,910,716)
<b>Cash flows from financing activities</b>			
Mortgage capital payments in year		(15,046)	(20,046)
Increase in bank loans		12,280	1,269,410
<b>Cash (outflow)/inflow from financing activities</b>		(2,766)	1,249,364
<b>Change in cash and cash equivalents in the year</b>		587,326	(975,589)
Cash and cash equivalents at the beginning of the year		237,834	1,213,423
<b>Cash and cash equivalents at the end of the year</b>		825,160	237,834

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 1. Accounting policies

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

#### Company information

The Charity is a company limited by guarantee and a charity registered in England and Wales. The liability of the Directors is limited to £1. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

#### Accounting convention

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

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

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

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

#### Going concern

The Trustees have prepared detailed cash flow forecasts for the period to March 2027. Based on these forecasts, at the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

#### Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

#### Legacies

For legacies, recognition is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 1. Accounting policies (continued)

#### Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity the fair value of the stock is not recognised in the accounts.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

#### Fund accounting

Funds held by the charity are either:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

#### Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

#### Staff costs

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

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 1. Accounting policies (continued)

#### Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis
Assets under construction	- Not depreciated until brought into use

Land is not depreciated. No depreciation is charged on freehold property, other than impairments, as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

#### Intangible fixed assets

Intangible assets comprise primarily development costs of internal systems. Such assets are defined as having finite useful lives and the costs are amortised on a straight-line basis over 3 years. Intangible assets are stated at cost less amortisation and are reviewed for impairment whenever there is an indication that the carrying value may be impaired.

#### Stocks

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

#### Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# North Yorkshire Hospice Care

## Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Cash at bank and in hand

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

### Debtors

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

Financial assets are assessed for indicators of impairment at each reporting end date.

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

### Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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

### Taxation

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

### Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

### Residual values of freehold properties

The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

### Legacies

The value of accrued legacies are estimated based on management review of estate accounts and other information provided by executors.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 2. Income

<b>Donations and grants</b>	<b>2025 £</b>	<b>2024 £</b>
Donations	1,514,367	1,560,090
Gift aid	311,046	257,938
	<b>1,825,413</b>	<b>1,818,028</b>
<b>Investments</b>		
Interest on cash deposits	1,947	5,079
Rental income	12,000	12,350
	<b>13,947</b>	<b>17,429</b>

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

### 3. Total expenditure

<b>Year ended 31 March 2025</b>	<b>Direct staff costs £</b>	<b>Direct costs £</b>	<b>Support costs £</b>	<b>Depreciation £</b>	<b>2025 Total £</b>
<b>Expenditure on raising funds</b>					
Fundraising activities	550,470	128,119	139,208	7,651	825,448
Lottery expenditure	-	37,065		-	37,065
Cost of selling donated goods	1,079,122	241,958	110,997	15,303	1,447,380
	<b>1,629,592</b>	<b>407,142</b>	<b>250,205</b>	<b>22,954</b>	<b>2,309,893</b>
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	3,529,637	992,452	1,605,900	130,072	6,258,061
<b>Total expenditure</b>	<b>5,159,229</b>	<b>1,399,594</b>	<b>1,856,105</b>	<b>153,026</b>	<b>8,567,954</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 3. Total expenditure (cont..)

Year ended 31 March 2024	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2024 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	612,308	149,248	140,281	10,284	912,121
Lottery expenditure	-	75,463	-	-	75,463
Cost of selling donated goods	1,007,518	188,645	114,114	20,569	1,330,846
	1,619,826	413,356	254,395	30,853	2,318,430
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	3,227,607	1,088,549	1,616,016	174,837	6,107,009
<b>Total expenditure</b>	<b>4,847,433</b>	<b>1,501,905</b>	<b>1,870,411</b>	<b>205,690</b>	<b>8,425,439</b>

### 4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated time spent basis, as follows:

Year ended 31 March 2025	Staff costs £	Finance and IT systems £	Admin costs £	2025 Total £
Fundraising activities	110,997	15,764	12,447	139,208
Cost of selling donated goods	110,997	-	-	110,997
Cost of providing hospice services	1,257,963	194,419	153,518	1,605,900
<b>Total</b>	<b>1,479,957</b>	<b>210,183</b>	<b>165,965</b>	<b>1,856,105</b>

Year ended 31 March 2024	Staff costs £	Finance and IT systems £	Admin costs £	2024 Total £
Fundraising activities	114,114	14,578	11,589	140,281
Cost of selling donated goods	114,114	-	-	114,114
Cost of providing hospice services	1,293,294	179,796	142,926	1,616,016
<b>Total</b>	<b>1,521,522</b>	<b>194,374</b>	<b>154,515</b>	<b>1,870,411</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 5. Net expenditure for the year

<b>This is stated after charging:-</b>	<b>2025 £</b>	<b>2024 £</b>
Depreciation of tangible assets	121,189	195,365
Amortisation of intangible assets	31,837	10,325
Auditor's remuneration - audit	19,800	19,400
- other services	2,300	2,200
Operating lease rentals	174,201	135,812

### 6. Staff numbers and costs

The average total number of employees during the year (including bank staff) was:

	<b>2025 Number</b>	<b>2024 Number</b>
	244	249

The aggregate payroll costs for the year were as follows:

	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	5,348,950	5,185,908
Social security costs	477,432	457,818
Other pension costs	623,119	577,868
	6,449,501	6,221,594
Non-payroll costs including doctors fees and travel expenses	189,685	147,361
	6,639,186	6,368,955

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	<b>2025 Number</b>	<b>2024 Number</b>
£60,001 - £70,000	3	3
£80,001 - £90,000	-	-
£90,001 - £100,000	1	1
£100,001 - £110,000	1	1

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2024 - none).

The key management personnel of the Charity comprise the Trustees and the 5 members of the senior management team being the Chief Executive, Deputy Chief Executive, Director of Client Services and Director of Strategy and Director of Development (2024 senior management team comprised 5 members). The total remuneration of the key management personnel employed by the Charity was £379,637 (2024 - £384,336 for the 5 members).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 7. Tangible fixed assets

	Assets under construction £	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>						
At 1 April 2024	2,423,743	4,035,580	647,995	75,812	1,561,017	8,744,147
Additions	37,407	-	-	-	129,168	166,575
Disposals	-	(574,419)	-	-	-	(574,419)
At 31 March 2025	2,461,150	3,461,161	647,995	75,812	1,690,185	8,336,303
<b>Depreciation</b>						
At 1 April 2024	-	1,212,193	516,183	71,936	1,403,332	3,203,644
Charge for the year	-	13,990	27,506	3,876	75,817	121,189
Eliminated on disposal	-	(425,691)	-	-	-	(425,691)
At 31 March 2025	-	800,492	543,689	75,812	1,479,149	2,899,142
<b>Net book values</b>						
At 31 March 2025	2,461,150	2,660,669	104,306	-	211,036	5,437,161
At 31 March 2024	2,423,743	2,823,387	131,812	3,876	157,685	5,540,503

Included above is £5,069,932 (2024 – £5,192,715) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

Assets under construction represent the transfer in and capital work on Lambert Hospital, as disclosed in note 2, and subsequent capital expenditure. Assets under construction are not depreciated until brought into use.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 8. Intangible fixed assets

	Software £	Total £
<b>Cost</b>		
At 1 April 2024	83,915	83,915
Additions	16,675	16,675
At 31 March 2025	100,590	100,590
<b>Amortisation</b>		
At 1 April 2024	10,325	10,325
Charge for the year	31,837	31,837
At 31 March 2025	42,162	42,162
<b>Net book values</b>		
At 31 March 2025	58,428	58,428
At 31 March 2024	73,590	73,590

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 9. Debtors

	2025 £	2024 £
Trade debtors	155,685	150,635
Other debtors	57,150	134,531
VAT recoverable	-	60,551
Prepayments	141,802	120,858
Accrued income	1,564,423	1,499,819
	1,919,060	1,966,394

The above includes accrued income of £1,455,440 (2024 - £1,387,881) in respect of legacies of which £1,084,962 (2024 - £1,002,489) was notified in the year.

### 10. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	398,993	644,292
Taxes and social security costs	295,593	211,516
Other creditors	101,224	42,573
Accruals and deferred income (Note 11)	312,511	198,913
VAT payable	116,298	-
Mortgage: capital payments due in next 12 months (Note 12)	23,943	15,046
	1,248,562	1,112,340

See note 12 for details of mortgage including security and charges.

### 11. Deferred income

	2025 £	2024 £
At 1 April 2024	-	161,539
Amount released to income	-	(161,539)
Amount deferred in the year	75,630	-
At 31 March 2025	75,630	-

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 12. Creditors: amounts falling due after more than one year

	2025 £	2024 £
Mortgage: capital payments due after more than one year	1,357,383	1,369,046

An analysis of the maturity of the loan is given below:

	2025 £	2024 £
Mortgage: capital payments due in next 12 months	23,943	15,046
<b><i>Mortgage: capital payments due after more than one year:</i></b>		
Amounts due within one to two years	26,222	21,978
Amounts due within two to five years	90,404	76,874
Amounts due after more than five years	1,240,757	1,270,194
	1,357,383	1,369,046
<b>Total outstanding</b>	1,381,326	1,384,092

The mortgage is secured by a debenture comprising fixed charge on the freehold building and floating charges over all the assets of the company. The mortgage is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

### 13. Unrestricted funds

	2025 £	2024 £
At 1 April	4,855,114	4,173,827
Net income/(expenditure)	281,506	(1,053,187)
Transfers	69,758	1,734,474
At 31 March	5,206,378	4,855,114

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 14. Restricted funds

For the year ended 31 March 2025	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Lambert Hospital	350,000	-	-	-	350,000
Pool Car	1,947	-	(1,456)	-	491
IPU/DTU refurbishment 2018	2,245	-	-	-	2,245
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	44,645	-	(39,932)	-	4,713
Lambert – Trusts and Donations	-	81,483	(154,833)	71,350	-
Breathlessness project	-	43,676	(43,676)	-	-
Homelessness project	-	29,991	(29,991)	-	-
Children in Need	-	35,760	(5,428)	-	30,332
IPU – Trusts and Donations	-	5,000	(5,000)	-	-
John Horseman Trust	-	55,441	(54,208)	-	1,233
Just B – Trusts and Donations	-	11,000	(11,000)	-	-
Ministry of Justice	-	7,036	(7,036)	-	-
NYCC Stronger Communities	(7,601)	-	7,601	-	-
The Grace Trust	2,250	-	(1,779)	-	471
Volunteer Training/Expenses	-	6,157	(6,157)	-	-
Other funds	8,537	-	(8,537)	-	-
Sir Alec Black - Bed Linen	1,915	943	(787)	-	2,071
National Lottery Awards for All	19,261	-	(19,261)	-	-
Lambert Beds & Mattresses	14,130	-	-	-	14,130
Lambert Treatment Bed	1,459	-	-	-	1,459
The Percy Bilton Charity	700	-	(700)	-	-
Lambert Rise Recliner Chairs	13,760	-	-	-	13,760
Lymph Doppler	1,135	-	(1,135)	-	-
Hospice UK - Rural	21,764	10,845	(32,609)	-	-
Hospice UK - Frailty	-	21,283	(21,283)	-	-
Creative Resources - SMH and JustB	-	3,850	(742)	-	3,108
SMH Garden	3,522	1,875	(2,076)	-	3,321
HOME	-	1,500	(1,500)	-	-
Department for Health and Social Care, capital grant	-	141,108	-	(141,108)	-

## North Yorkshire Hospice Care

### Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Van Sponsorship	-	4,500	(4,500)	-	-
NYC Digital Eden Hub	-	19,964	(19,964)	-	-
Disposable Medical Supplies	-	4,490	(4,490)	-	-
Volunteer to Career	-	5,000	(5,000)	-	-
	481,821	490,902	(475,479)	(69,758)	427,486

The fund transfer of £141,108 relates to capital expenditure funded through restricted grants and donations and the fund transfer of £71,350 relates to the use of the Hospice's unrestricted funding to support restricted projects.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 14. Restricted funds (continued)

Fund	Purpose
Lambert Hospital	This represents the gift of the premises of Lambert Hospital from Hambleton District Council which is to be developed as a centre to provide end of life care.
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure our Inpatient Unit is suitably equipped.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
Pool Car	A fund that supports our pool car which delivers care and services in the community.
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people. Support for emotional wellbeing, bereavement and trauma.
IPU/DTU Refurbishment	A fund to support improvements to our Inpatient and day patient services.
Simulation equipment	A grant to cover the costs of the purchase of digital simulation equipment to support with patient care experience.
Herriot Hospice Homecare	Funding to support with the delivery of our Herriot Hospice Community Services.
Lambert Development	A range of trusts, grants and donations which were directed to support with the costs of renovating the Lambert Memorial Hospice into the Lambert Hospice.
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease
Homelessness project	A grant to cover a pilot project to explore how we can work with those who are homeless at the end of life.
Children in Need	A fund to provide support workers to support CYP with pre and post bereavement.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 14. Restricted funds (continued)

Just B CYP Services	A range of trusts, grants and donations which were directed to support with the costs of supporting children and young people with pre/post bereavement needs.
NYCC Stronger Communities	This grant was provided to provide self-harm support services, to support Harrogate and Craven Suicide Prevention, to support suicide prevention for men, and to deliver a postvention service across North Yorkshire.
Sir Alec Black	A fund to provide bed linen at our Lambert site and Crimple.
Hospice UK - Rural	A fund to pilot a service expansion and integration in super rural areas of North Yorkshire
MoJ	A fund to support police officers with bereavement and trauma support.
NYHC Digital Eden Hub	This was a grant to develop an innovative digital access pathway for persons at the end of life, supporting them to be able to life more effectively and with more time through supporting with online shopping, accessing online peer support and providing carers with a drop in facility with volunteers who support navigating digital service access.
DHSC	This grant was provided by the Department for Health and Social Care to provide hospices with money to improve capital infrastructure only which seeks to benefit sustainable patient care.
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 14. Restricted funds (continued)

For the year ended 31 March 2024	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Saint Michael's at Starbeck	23,762	-	(23,762)	-	-
Lambert Hospital	350,000	-	-	-	350,000
IPU equipment	39,945	1,500	(41,445)	-	-
DTU equipment	283	-	(283)	-	-
Pool Car	3,750	-	(1,803)	-	1,947
NYCC Cllr Locality Budgets 3	481	-	(481)	-	-
IPU/DTU refurbishment 2018	8,367	-	(6,122)	-	2,245
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	110,375	-	(65,730)	-	44,645
Lambert building - supporters	824,884	227,090	-	(1,051,974)	-
Lambert building - grants	103,000	193,000	-	(296,000)	-
CRASH	30,000	-	-	(30,000)	-
Breathlessness project	7,631	15,000	(22,631)	-	-
Homelessness project	6,334	-	(6,334)	-	-
Children in Need	-	29,991	(29,991)	-	-
IPU – Trusts and Donations	-	500	(500)	-	-
John Horseman Trust	-	5,000	(5,000)	-	-
Just B – Trusts and Donations	-	56,586	(56,586)	-	-
Ministry of Justice	-	11,000	(11,000)	-	-
MND Nurse	-	9,986	(9,986)	-	-
NYCC Starfish Project	10,000	-	(10,000)	-	-
NYCC Stronger Communities	17,500	26,486	(51,587)	-	(7,601)
The Grace Trust	2,250	-	-	-	2,250
The Wolfston Trust	50,000	-	(50,000)	-	-
Volunteer Training/Expenses	-	3,000	(3,000)	-	-
Other funds	11,558	9,600	(12,621)	-	8,537
Sir Alec Black - Bed Linen	-	5,003	(3,088)	-	1,915
Warburtons - Just B COMS	-	400	(400)	-	-
Federation of Small Businesses	-	1,076	(1,076)	-	-
National Lottery Awards for All	-	19,261	-	-	19,261
Gambleaware - Just B Oasis	-	46,290	(46,290)	-	-
Lambert Beds & Mattresses	-	14,130	-	-	14,130
Lambert Treatment Bed	-	1,459	-	-	1,459
The Percy Bilton Charity	-	700	-	-	700

## North Yorkshire Hospice Care

### Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Lambert Hoist System	-	75,000	-	(75,000)	-
Lambert Kitchen Equipment	-	5,000	-	(5,000)	-
Lambert Rise Recliner Chairs	-	13,760	-	-	13,760
Lambert Sanitary Ware	-	25,000	-	(25,000)	-
Lambert Syringe Driver	-	1,500	-	(1,500)	-
Lymph Doppler	-	1,135	-	-	1,135
Hospice UK - Rural	-	21,764	-	-	21,764
Creative Resources - SMH and JustB	-	2,000	(2,000)	-	-
SMH Garden	-	3,860	(338)	-	3,522
SMH Syringe Driver	-	6,570	(6,570)	-	-
Legacy - Wellbeing	-	2,000	(2,000)	-	-
HOME	-	522	(522)	-	-
Percy Bell	-	10,028	(10,028)	-	-
Ostrich Foundation	-	12,000	(12,000)	-	-
Community Ownership Fund	-	250,000	-	(250,000)	-
	1,602,272	1,107,197	(493,174)	(1,734,474)	481,821

The fund transfer of £1,734,474 relates to donations and grants received to fund capital work at the Lambert which has now been completed, although the asset had not been brought into operational use during the year.

#### 15. Financial commitments

At 31 March 2025 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings £	Other operating leases £	2025 Total £	Land and buildings £	Other operating leases £	2024 Total £
Due within one year	167,875	6,326	174,201	158,854	6,326	165,180
Due between two and five years	612,911	14,530	627,441	487,833	20,436	508,269
Due after five years	106,432	-	106,432	36,408	420	36,828
	887,218	20,856	908,074	683,095	27,182	710,277

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 16. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £4,075 payable by HDHCE (2024 – other debtors is £4,075 payable by HDHCE).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021, resigned 19 June 2024) and was employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 19 June 2024 of £14,616 (period to 31 March 2024 £49,844).

Tony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within sales is £233,294 for grants and other services provided from North Yorkshire Hospice Care (2024 - £38,437), included within purchases is £3,600 (2024 - £9,022) and included within creditors is £nil payable by HUK to North Yorkshire Hospice Care (2024 - £152,336 payable to HUK).

Catherine Rustomji is a trustee of the Charity and a partner at Shakespeare Martineau LLP. Included within purchases for the year is £2,154 (2024: £nil).

### 17. Analysis of net assets between funds

<b>Fund balances at 31 March 2025</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Tangible fixed assets	5,087,161	350,000	5,437,161
Intangible fixed assets	58,428	-	58,428
Current assets	2,666,734	77,486	2,744,220
Current liabilities	(1,248,562)	-	(1,248,562)
Liabilities due after more than one year	(1,357,383)	-	(1,357,383)
<b>Total net assets</b>	<b>5,206,378</b>	<b>427,486</b>	<b>5,633,864</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 17. Analysis of net assets between funds (continued)

Fund balances at 31 March 2024	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	5,156,757	383,746	5,540,503
Intangible fixed assets	73,590	-	73,590
Current assets	2,106,153	98,075	2,204,228
Current liabilities	(1,112,340)	-	(1,112,340)
Liabilities due after more than one year	(1,369,046)	-	(1,369,046)
<b>Total net assets</b>	<b>4,855,114</b>	<b>481,821</b>	<b>5,336,935</b>

### 18. Capital commitments

At 31 March 2025 the charity was committed to capital expenditure of £nil (2024 - £nil).

### 19. Reconciliation of net movement in funds to net cash provided by operating activities

	2025 £	2024 £
Net income/(expenditure)	296,929	(439,164)
Investment income	(13,947)	(17,429)
Depreciation	121,189	195,365
Amortisation	31,837	10,325
Surplus on disposal of fixed assets	(150,205)	-
(Increase) / Decrease in debtors	47,334	(511,051)
Increase in creditors	127,325	447,717
<b>Net cash inflow/(outflow) from operating activities</b>	<b>460,462</b>	<b>(314,237)</b>

### 20. Net debt

31 March 2025	1 April	Movement	31 March
Cash at bank and in hand	237,834	587,326	825,160
Mortgage	(1,384,092)	2,766	(1,381,326)
<b>Net debt</b>	<b>(1,146,258)</b>	<b>590,092</b>	<b>(556,166)</b>
31 March 2024			
Cash at bank and in hand	1,213,423	(975,589)	237,834
Mortgage	(134,728)	(1,249,364)	(1,384,092)
<b>Net debt</b>	<b>1,078,695</b>	<b>(2,224,953)</b>	<b>(1,146,258)</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2025

### 21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	2024 Total £
<b>Income from:</b>			
Donations and grants	710,831	1,107,197	1,818,028
Legacies	84,296	-	84,296
<b>Other trading activities</b>	1,321,611	-	1,321,611
Fundraising activities	219,654	-	219,654
Sale of donated goods	2,033,931	-	2,033,931
Lottery income	192,309	-	192,309
Deed of covenant	-	-	-
<b>Investments</b>	17,429	-	17,429
	4,580,691	1,107,197	5,687,888
<b>Charitable activities</b>			
NHS funding	1,937,524	-	1,937,524
NHS Fast Track funding for Home Service	-	-	-
Education and services	230,561	-	230,561
	2,168,085	-	2,168,085
<b>Other income</b>	130,302	-	130,302
<b>Total income</b>	6,879,078	1,107,197	7,986,275
<b>Expenditure on:</b>			
<b>Raising funds</b>			
Fundraising and publicity	912,121	-	912,121
Lottery expenditure	75,463	-	75,463
Cost of selling donated goods	1,330,846	-	1,330,846
	2,318,430	-	2,318,430
<b>Charitable activities</b>			
Cost of providing hospice services	5,613,835	493,174	6,107,009
<b>Total expenditure</b>	7,932,265	493,174	8,425,439

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Financial Statements for the year ended 31 March 2024

### 21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2024 (continued)

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>2024 Total £</b>
<b>Net (expenditure)/income</b>	(1,053,187)	614,023	(439,164)
Transfers	1,734,474	(1,734,474)	-
Total funds brought forward	4,173,827	1,602,272	5,776,099
<b>Total funds carried forward</b>	<b>4,855,114</b>	<b>481,821</b>	<b>5,336,935</b>

## Document

Title	NYHC for SA to sign
Legalsign ID	6b8ee929-fcf3-11f0-9f8e-06e476a07569
Status	Signed
Sender	Kathryn Belton (kathryn.belton@saffery.com)
Organisation	Saffery LLP
Dept/Business	Saffery LLP
PDF Certified	True

## Recipients

Name	Email	Role	Authentication	Sign time
Sally Appleton	Sally.Appleton@saffery.com	Signer	Email	Thu, 29 Jan 2026 15:25:19 +0000

## Log

Event	Email	IP Address	Date/Time
Document "NYHC for SA to sign" created	kathryn.belton@saffery.com		Thu, 29 Jan 2026 09:18:06 +0000
Email sent to Sally.Appleton@saffery.com	sally.appleton@saffery.com		Thu, 29 Jan 2026 09:18:14 +0000
Sally.Appleton@saffery.com opened email for document NYHC for SA to sign	sally.appleton@saffery.com		Thu, 29 Jan 2026 09:28:12 +0000
NYHC for SA to sign visited by Sally Appleton <Sally.Appleton@saffery.com>	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:24:23 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:24:26 +0000
Ticked checkbox for statement: I confirm that I am authorised to accept the terms of this document.	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:24:26 +0000
Signature applied (page 17)	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:25:18 +0000
NYHC for SA to sign completed by Sally Appleton <Sally.Appleton@saffery.com>	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:25:19 +0000
'NYHC for SA to sign' completed.	kathryn.belton@saffery.com		Thu, 29 Jan 2026 15:25:19 +0000

**NORTH YORKSHIRE HOSPICE CARE**

England & Wales - Charity number 518905

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# Accounts

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**Registered Charity Number: 518905**

**Company Number: 02121179**

**North Yorkshire Hospice Care  
(A Company Limited by Guarantee)**

**Operating as Saint Michael's Hospice, Herriot  
Hospice Homecare & Just B**

**Trustees' Report and Financial Statements  
for the year ended 31 March 2024**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

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# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Charity Information**

### **Trustees**

Joanne Crewe  
Karen Wheeldon  
Peter Gibson MP  
Professor Brendan Gough  
Lesley Bers  
Rebecca Fitzpatrick  
Andrew Makin  
Catherine Rustomji  
Gillian Wren  
Clare Hedges  
Timothy Milburn

### **Company Secretary**

Mr A Collins, OBE

### **Registered charity number**

518905

### **Company number**

02121179

### **Principal and registered office**

Saint Michael's Hospice  
Crimple House  
Hornbeam Park Avenue  
Harrogate  
HG2 8NA

### **Auditor**

Saffery LLP  
10 Wellington Place  
Leeds  
LS1 4AP

### **Bankers**

Barclays  
25 James Street  
Harrogate  
HG1 1QX

Lloyds TSB Commercial  
2<sup>nd</sup> Floor, Skinnergate  
Darlington  
DL3 7ND

Virgin Money  
46 High Street  
Stockton on Tees  
TS18 1SB

Charity Bank  
Fosse House  
182 High Street  
Tonbridge  
TN9 1BE

### **Solicitors**

Raworths LLP  
89 Station Parade  
Harrogate  
HG1 1HF

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Statement from Chair of Trustees for the year ended 31 March 2024**

During and following Covid we reported that the challenges of that time would not define us – we would be defined instead by our response to those challenges. The year in view for North Yorkshire Hospice Care has presented us with many challenges both related and unrelated to Covid; workforce shortages, a cost-of-living crisis, energy price increases, our healthcare partner NHS unable to cope with demand and a significantly increasing mental health need. Once again, we are delighted to report on our response to these challenges. We have continued to develop our Wellbeing Network providing facilitated peer support groups and pre bereavement support for individuals with a terminal diagnosis and a specialist breathlessness clinic. We have continued with our community-based service provision for those at the end of life across Hambleton, Richmondshire, Harrogate and District with an 11% increase in beneficiaries. We have also continued with the development of an Advanced Care Planning service and a palliative and end of life care service specifically aimed at those who are homeless.

We have continued to increase our telephone and face to face based support for those facing grief, loss, anxiety, and mental health problems. We have been proactively delivering resilience support to frontline emergency services throughout the UK. We have developed specialist emotional wellbeing support services; for bereavement through suicide, those affected through the death of a UK Police Officer who has died in the line of duty and specialist support for those affected by gambling addiction. At the time of writing, we are on track for opening our new Hospice in Thirsk, Herriot Hospice@The Lambert. This will include a six bedded inpatient unit, a community hub, a new bereavement suite and a new base from which our community services will be co-ordinated. These are demanding times, and they are also exciting times during which we are able to ensure our services reach more people and reduce unmet need.

All of this, of course, is happening as we continue with our established services; our ten bedded inpatient unit at Saint Michaels, the specialist support service for those living with Motor Neurone Disease, Just B Bereavement Support services for adults, children and young people, mental health support for adults, emotional wellbeing support in schools throughout our area and a full clinical support service for those living with Lymphoedema. Financially we have struggled with drops in voluntary income and real terms statutory funding not keeping pace with inflationary pressures. Despite this we have ensured that our services and growth can be sustained into the future.

As we look back and look ahead, we find ourselves repeating last year's words as an organisation shaped and owned by local people. We believe we continue to be courageous and ambitious. Our response to the rapidly changing landscape continues to rely on adaptability as one of our greatest strengths. We would also like to take this opportunity to pay tribute, not only to the dedication of our staff, but also to our incredible volunteers working in every area of our Hospice life. We are driven by, motivated by, and indebted to your wonderful commitment and support – thank you.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2024.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Administrative details

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Saint Michael's, Just'B' and Talking Spaces and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

On 25 June 2020 the name of the company was changed from Harrogate District Hospice Care to North Yorkshire Hospice Care.

### Members of the Board of Trustees

The Members of the Board of Trustees who served during the year and up to the date of this report were:

Joint Chairs of Trustees:

Joanne Crewe

Colin Tweedie (resigned 5 June 2024)

Trustees:

Karen Wheeldon

Mark Robinson (resigned 25 September 2024)

Catherine Walters (resigned 25 September 2024)

Peter Gibson MP

Darryn Hedges (resigned 19 June 2024)

Dr Hilary Enevoldsen (resigned 25 September 2024)

Professor Brendan Gough

Lesley Bers

Jonathan Park (resigned 25 September 2024)

Rebecca Fitzpatrick (appointed 25 June 2024)

Andrew Makin (appointed 26 June 2024)

Catherine Rustomji (appointed 25 June 2024)

Gillian Wren (appointed 22 July 2024)

Clare Hedges (appointed 26 May 2024)

Timothy Milburn (appointed 19 October 2024)

By agreement with the Board, meetings of Trustees were also attended by Anthony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

### Structure, governance and management

#### Status of the Company

The governing document of the company is its Memorandum and Articles of Association. The company is a Registered Charity without share capital. The liability of members, in the event of winding up, is limited by guarantee in an amount not exceeding £1 per member.

New Trustees are recruited from members of the public with an expressed interest in the organisation. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

Trustees are given a detailed brief of the organisation and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the members of the Leadership Team. A Statement of Duties and Responsibilities is signed up to by all Trustees.

#### Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the organisation and ensures that the highest standards of governance are maintained throughout all aspects of the organisation. The Board of Trustees approves the Organisational Strategy and the ensuing annual budgets and reviews and approves all policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management and leadership of the organisation is delegated to the Chief Executive who works with the Leadership Group. The Board of Trustees has five sub groups: Finance, People, Strategy Achievement, Clinical Governance and Client Services Governance. These groups work closely with the Chief Executive to ensure detailed review and effective governance.

#### Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Anthony Collins. Management of the organisation, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony and shared with a Leadership Team.

In line with the Pay Policy of North Yorkshire Hospice Care, remuneration levels relating to any member of the Leadership Team will be considered by the People Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group, the Trustees Client Services Governance Group and the Trustee People Group as well as the Chair(s) of the Board of Trustees.

#### Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately. Further information is provided in note 16.

### Objectives and activities

#### Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2024**

### Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support

North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people. This will include national Helplines.
- Seeking out groups of people who find our services difficult to access and developing our services (both existing and new) to improve accessibility.
- Playing a key role in the development of an end of life care strategy for the local and regional areas;
- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals;
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

All of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice Homecare. The people of all these areas established Just B. We remain answerable to these people today.

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Strategic Report**

#### **Achievements and performance**

##### Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses.
- A wellbeing network providing a range of support and services for individuals living with terminal illnesses who live at home in the community, with medical and nursing support, including specialist support for breathlessness.
- A service for those who are homeless, working alongside other Homeless support organisations and increasing accessibility to our own Hospice care, bereavement and mental health support services.
- A service providing trained support for adults in drawing up advanced care plans
- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not;
- Seven day Helplines providing support for people facing loneliness, anxiety, isolation, anxiety and grief.
- A specialist end of life care lymphoedema service.
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care
- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients;
- The building of a new 6 bedded inpatient ward to be based in Thirsk.
- A team of trained volunteers supporting and befriending patients in their own homes as part of the wellbeing Service.
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life.
- A team of trained Social Care Assistants providing social care and support for individuals in their own homes in the Yorkshire Dales
- A team of experienced and trained staff providing emotional well-being support for children and young people across secondary and primary schools.

#### **Our Volunteers**

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at over 450 (see note 2).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

### Financial review

<b>Income and expenditure summary</b>	<b>2024 £000</b>	<b>2023 £000</b>	<b>Change £000</b>
Cost of hospice services	(6,107)	(5,389)	(718)
Hospice services funding received	2,168	2,331	(163)
<b>Net cost of charitable activities</b>	<b>(3,939)</b>	<b>(3,058)</b>	<b>(881)</b>
Net contribution from voluntary sources (net of expenditure)	3,370	2,147	1,223
Other income	130	105	25
<b>Total (deficit)/surplus</b>	<b>(439)</b>	<b>(806)</b>	<b>367</b>

The Charity incurred a deficit for the year of £439k compared to a deficit of £806k in the previous year.

<b>Net contribution from voluntary sources</b>	<b>2024 £000</b>	<b>2023 £000</b>	<b>Change £000</b>
Legacies	1,322	513	809
Lottery	117	94	23
Shops	703	326	377
Fundraising and donations	2,055	2,095	(40)
Gifts in kind	85	-	85
	<b>4,282</b>	<b>3,028</b>	<b>1,254</b>
Cost of fund raising and publicity	(912)	(881)	(31)
<b>Net contribution</b>	<b>3,370</b>	<b>2,147</b>	<b>1,223</b>

Legacy income increased by £809k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy in setting forecasts of income and expenditure which include legacies.

The net contribution received from fundraising, donations and grants was £3,370k, an increase of £1,223k from the previous year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

<b>Liquidity and financial strength</b>	<b>2024</b>	<b>2023</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Cash flow</b>			
Operating (outflow)/inflow	(314)	403	(717)
Capital expenditure net of proceeds from disposals	(1,928)	(465)	(1,463)
Investment income	17	17	-
Financing	1,250	(18)	1,268
<b>Net cash (outflow)</b>	<b>(975)</b>	<b>(63)</b>	<b>(912)</b>
<b>Year end cash at bank</b>	<b>238</b>	<b>1,213</b>	<b>(975)</b>
<b>Reserves</b>			
Unrestricted funds	4,855	4,174	681
Restricted funds	482	1,602	(1,120)
<b>Total</b>	<b>5,337</b>	<b>5,776</b>	<b>(439)</b>

### Reserves policy – Solvency Free ratio

North Yorkshire Hospice Care's finances are managed robustly and transparently with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure. The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current assets less Unrestricted Current Liabilities and capital commitments and stood at £994k at 31 March 2024 (2023: £1,666k), which is within the above range. The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

The level of reserves is reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

### Investment policy

#### North Yorkshire Hospice Care does not currently have any investments

From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

### **Future plans**

We are now at the half way point of the current strategy. We are following a number of agreed workplans all linked to the driving strategic aspirations, which are;

- Unmet need
- Improved accessibility
- Overall sustainability
- Improving and expanding our current services
- Expanding our range of services
- Equality, diversity and inclusion
- Collaborative and partnership working
- Quality and standards
- People
- Environment

### **Fundraising activities**

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Your Community Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and fundraising is overseen by the Deputy Chief Executive. North Yorkshire Hospice Care is also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particularly close attention to the guidelines produced by the Fundraising Regulator and Institute of Fundraising regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2024

### Principal risks and uncertainties

#### Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

### Statement of Trustees' responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and 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 charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement of disclosure to the auditor

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.


**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Report of the Trustees for the year ended 31 March 2024**

**Auditors**

Saffery LLP have expressed their willingness to continue in office.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:  
  
CA232C9779CA464...

Mr A Collins

Date: 31 January 2025

**Company Secretary and  
Chief Executive**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

### **Opinion**

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 March 2024 of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 set out on page 10, the trustees (who are also 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 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 charitable company or to cease operations, or have no realistic alternative to do so.

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

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material

## **North Yorkshire Hospice Care**

### **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales and the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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.

# North Yorkshire Hospice Care

## Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

.....  
Sally Appleton (Senior Statutory Auditor)  
for and on behalf of Saffery LLP  
10 Wellington Place  
Leeds  
LS1 4AP

Chartered Accountants

Statutory Auditors

Date: 31 January 2025

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Income from:</b>					
Donations and grants	2	710,831	1,107,197	1,818,028	1,920,349
Gifts in kind		84,296	-	84,296	
Legacies		1,321,611	-	1,321,611	512,971
<b>Other trading activities</b>					
Fundraising activities		219,654	-	219,654	132,054
Sale of donated goods		2,033,931	-	2,033,931	1,954,217
Lottery income		192,309	-	192,309	208,782
Deed of covenant		-	-	-	25,641
<b>Investments</b>	2	17,429	-	17,429	16,774
		4,580,691	1,107,197	5,687,888	4,770,788
<b>Charitable activities</b>					
NHS funding		1,937,524	-	1,937,524	2,000,670
Consultancy and Education		230,561	-	230,561	330,391
		2,168,085	-	2,168,085	2,331,061
<b>Other income</b>		130,302	-	130,302	105,443
<b>Total income</b>		6,879,078	1,107,197	7,986,275	7,207,292
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising and publicity		912,121	-	912,121	880,715
Lottery expenditure		75,463	-	75,463	114,435
Cost of selling donated goods		1,330,846	-	1,330,846	1,628,444
	3	2,318,430	-	2,318,430	2,623,594
<b>Charitable activities</b>					
Cost of providing hospice services		5,613,835	493,174	6,107,009	5,389,350
<b>Total expenditure</b>	3	7,932,265	493,174	8,425,439	8,012,944

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2024 (continued)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
<b>Net (expenditure)/ income</b>		(1,053,187)	614,023	(439,164)	(805,652)
Transfers	<b>14</b>	1,734,474	(1,734,474)	-	-
Total funds brought forward		4,173,827	1,602,272	5,776,099	6,581,751
<b>Total funds carried forward</b>	<b>17</b>	4,855,114	481,821	5,336,935	5,776,099

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

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

The results for the year all relate to continuing operations.

A fully detailed Statement of Financial Activities for the year ended 31 March 2023 is shown at note 21.

# North Yorkshire Hospice Care

## Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Balance Sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	5,540,503		3,891,638	
Intangible assets	8	73,590		-	
<b>Current assets</b>					
Debtors	9	1,966,394		1,455,343	
Cash at bank and in hand		237,834		1,213,423	
		2,204,228		2,668,766	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	10	(1,112,340)		(669,623)	
<b>Net current assets</b>		1,091,888		1,999,143	
<b>Total assets less current liabilities</b>					
		6,705,981		5,890,781	
Creditors: amounts falling due after more than one year	12	(1,369,046)		(114,682)	
<b>Total assets less total liabilities</b>		5,336,935		5,776,099	
<b>Reserves</b>					
Unrestricted funds	13	4,855,114		4,173,827	
Restricted funds	14	481,821		1,602,272	
	17	5,336,935		5,776,099	

The notes on pages 19 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees and signed on its behalf by:

DocuSigned by:  
  
 95A1433E27B54FC...  
 Gillian Wren  
**Chair of Finance Committee**

Signed by:  
  
 75DB22C10AF64EC...  
 Joanne Crewe  
**Joint Chair of Trustees**

Date: 31 January 2025

31 January 2025

**Company Number: 02121179**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash flows from operating activities</b>			
Net cash (used in)/provided by operating activities	<b>19</b>	(314,237)	403,306
<b>Cash flows from investing activities</b>			
Investment income		17,429	16,774
Payments to acquire tangible fixed assets		(1,844,230)	(465,139)
Payments to acquire intangible fixed assets		(83,915)	-
<b>Cash used in investing activities</b>			
		(1,910,716)	(448,365)
<b>Cash flows from financing activities</b>			
Mortgage capital payments in year		(20,046)	(17,757)
Increase in bank loans		1,269,410	-
<b>Cash inflow/(outflow) from financing activities</b>			
		1,249,364	(17,757)
<b>Change in cash and cash equivalents in the year</b>			
		(975,589)	(62,816)
Cash and cash equivalents at the beginning of the year		1,213,423	1,276,239
<b>Cash and cash equivalents at the end of the year</b>			
		237,834	1,213,423

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 1. Accounting policies

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

#### Company information

The Charity is a company limited by guarantee and a charity registered in England and Wales. The liability of the Directors is limited to £1. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

#### Accounting convention

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

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

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

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

#### Going concern

The Trustees have prepared detailed cash flow forecasts for the period to March 2026. Based on these forecasts, at the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

#### Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

#### Legacies

For legacies, recognition is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

## Notes to the Financial Statements for the year ended 31 March 2024

### 1. Accounting policies (continued)

At 31 March 2024, the Charity was not aware of any legacies that it is entitled to but had insufficient information to measure the monetary value.

#### Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity the fair value of the stock is not recognised in the accounts.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

#### Fund accounting

Funds held by the charity are either:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

#### Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

#### Staff costs

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

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 1. Accounting policies (continued)

#### Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis
Assets under construction	- Not depreciated until brought into use

Land is not depreciated. No depreciation is charged on freehold property, other than impairments, as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

#### Intangible fixed assets

Intangible assets comprise primarily development costs of internal systems. Such assets are defined as having finite useful lives and the costs are amortised on a straight-line basis over 3 years. Intangible assets are stated at cost less amortisation and are reviewed for impairment whenever there is an indication that the carrying value may be impaired.

#### Stocks

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

#### Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Cash at bank and in hand**

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

### **Debtors**

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

Financial assets are assessed for indicators of impairment at each reporting end date.

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

### **Creditors, loans and provisions**

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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

### **Taxation**

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

### **Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

### **Residual values of freehold properties**

The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

### **Legacies**

The value of accrued legacies are estimated based on management review of estate accounts and other information provided by executors.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 2. Income

	2024 £	2023 £
<b>Donations and grants</b>		
Donations	1,560,090	1,717,629
Gift aid	257,938	202,720
	1,818,028	1,920,349
<b>Investments</b>		
Interest on cash deposits	5,079	4,174
Rental income	12,350	12,600
	17,429	16,774

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

### 3. Total expenditure

Year ended 31 March 2024	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2024 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	612,308	149,248	140,281	10,284	912,121
Lottery expenditure	-	75,463	-	-	75,463
Cost of selling donated goods	1,007,518	188,645	114,114	20,569	1,330,846
	1,619,826	413,356	254,395	30,853	2,318,430
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	3,227,607	1,088,549	1,616,016	174,837	6,107,009
<b>Total expenditure</b>	4,847,433	1,501,905	1,870,411	205,690	8,425,439

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 3. Total expenditure (cont..)

Year ended 31 March 2023	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2023 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	601,683	131,703	138,726	8,603	880,715
Lottery expenditure	3,352	102,606	-	8,477	114,435
Cost of selling donated goods	1,052,726	438,577	109,100	28,041	1,628,444
	1,657,761	672,886	247,826	45,121	2,623,594
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	3,067,955	752,925	1,424,594	143,876	5,389,350
<b>Total expenditure</b>	4,725,716	1,425,811	1,672,420	188,997	8,012,944

### 4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated time spent basis, as follows:

Year ended 31 March 2024	Staff costs £	Finance and IT systems £	Admin costs £	2024 Total £
Fundraising activities	114,114	14,578	11,589	140,281
Cost of selling donated goods	114,114	-	-	114,114
Cost of providing hospice services	1,293,294	179,796	142,926	1,616,016
<b>Total</b>	1,521,522	194,374	154,515	1,870,411

Year ended 31 March 2023	Staff costs £	Finance and IT systems £	Admin costs £	2023 Total £
Fundraising activities	109,100	12,199	17,429	138,728
Cost of selling donated goods	109,100	-	-	109,100
Cost of providing hospice services	1,236,462	150,453	37,677	1,424,592
<b>Total</b>	1,454,662	162,652	55,106	1,672,420

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 5. Net expenditure for the year

<b>This is stated after charging:-</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	195,365	188,997
Amortisation of intangible assets	10,325	-
Auditor's remuneration - audit	19,400	18,800
- other services	2,200	2,100
Operating lease rentals	135,812	217,987

### 6. Staff numbers and costs

The average total number of employees during the year (including bank staff) was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
	249	243

The aggregate payroll costs for the year were as follows:

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	5,185,908	4,812,805
Social security costs	457,818	414,762
Other pension costs	577,868	399,590
	6,221,594	5,627,157
Non-payroll costs including doctors fees and travel expenses	147,361	553,221
	6,368,955	6,180,378

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	3	2
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
£100,001 - £110,000	1	1

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2023 - none).

The key management personnel of the Charity comprise the Trustees and the 5 members of the senior management team being the Chief Executive, Deputy Chief Executive, Director of Client Services and Director of Strategy and Director of Development (2023 senior management team comprised 5 members). The total remuneration of the key management personnel employed by the Charity was £384,336 (2023 - £356,899 for the 5 members).

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## Notes to the Financial Statements for the year ended 31 March 2024

### 7. Tangible fixed assets

	Assets under construction £	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>						
At 1 April 2023	710,653	4,031,380	599,649	75,812	1,482,423	6,899,917
Additions	1,713,090	4,200	48,346	-	78,594	1,844,230
At 31 March 2024	2,423,743	4,035,580	647,995	75,812	1,561,017	8,744,147
<b>Depreciation</b>						
At 1 April 2023	-	1,165,979	494,335	68,061	1,279,904	3,008,279
Charge for the year	-	46,214	21,848	3,875	123,428	195,365
At 31 March 2024	-	1,212,193	516,183	71,936	1,403,332	3,203,644
<b>Net book values</b>						
At 31 March 2024	2,423,743	2,823,387	131,812	3,876	157,685	5,540,503
At 31 March 2023	710,653	2,865,401	105,314	7,751	202,519	3,891,638

Included above is £5,754,169 (2023 – £3,141,059) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

Assets under construction represent the transfer in and capital work on Lambert Hospital, as disclosed in note 2, and subsequent capital expenditure. Assets under construction are not depreciated until brought into use.

### 8. Intangible fixed assets

	Software £	Total £
<b>Cost</b>		
At 1 April 2023	-	-
Additions	83,915	83,915
At 31 March 2024	83,915	83,915
<b>Amortisation</b>		
At 1 April 2023	-	-
Charge for the year	10,325	10,325
At 31 March 2024	10,325	10,325
<b>Net book values</b>		
At 31 March 2024	73,590	73,590
At 31 March 2023	-	-

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## Notes to the Financial Statements for the year ended 31 March 2024

### 9. Debtors

	2024 £	2023 £
Trade debtors	150,635	145,192
Other debtors	134,531	11,997
VAT recoverable	60,551	98,382
Prepayments	120,858	77,840
Accrued income	1,499,819	1,121,932
	1,966,394	1,455,343

The above includes accrued income of £1,387,881 (2023 - £586,815) in respect of legacies of which £1,002,489 (2023 - £379,252) was notified in the year.

### 10. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	644,292	124,080
Taxes and social security costs	211,516	118,664
Other creditors	42,573	67,903
Accruals and deferred income (Note 11)	198,913	338,930
Mortgage: capital payments due in next 12 months (Note 12)	15,046	20,046
	1,112,340	669,623

See note 12 for details of mortgage including security and charges.

### 11. Deferred income

	2024 £	2023 £
At 1 April 2023	161,539	146,558
Amount released to income	(161,539)	(146,558)
Amount deferred in the year	-	161,539
At 31 March 2024	-	161,539

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 12. Creditors: amounts falling due after more than one year

	2024 £	2023 £
Mortgage: capital payments due after more than one year	1,369,046	114,682

An analysis of the maturity of the loan is given below:

	2024 £	2022 £
Mortgage: capital payments due in next 12 months	15,046	20,046
<b><i>Mortgage: capital payments due after more than one year:</i></b>		
Amounts due within one to two years	21,978	20,046
Amounts due within two to five years	76,874	60,399
Amounts due after more than five years	1,270,194	34,237
	1,369,046	114,682
<b>Total outstanding</b>	1,384,092	134,728

The mortgage is secured by a debenture comprising fixed charge on the freehold building and floating charges over all the assets of the company. The mortgage is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

### 13. Unrestricted funds

	2024 £	2023 £
At 1 April 2023	4,173,827	5,562,673
Net (expenditure)	(1,053,187)	(1,388,846)
Transfers	1,734,474	-
At 31 March 2024	4,855,114	4,173,827

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## Notes to the Financial Statements for the year ended 31 March 2024

### 14. Restricted funds

For the year ended 31 March 2024	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Saint Michael's at Starbeck	23,762	-	(23,762)	-	-
Lambert Hospital	350,000	-	-	-	350,000
IPU equipment	39,945	1,500	(41,445)	-	-
DTU equipment	283	-	(283)	-	-
Pool Car	3,750	-	(1,803)	-	1,947
NYCC Cllr Locality Budgets 3	481	-	(481)	-	-
IPU/DTU refurbishment 2018	8,367	-	(6,122)	-	2,245
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	110,375	-	(65,730)	-	44,645
Lambert building - supporters	824,884	227,090	-	(1,051,974)	-
Lambert building - grants	103,000	193,000	-	(296,000)	-
CRASH	30,000	-	-	(30,000)	-
Breathlessness project	7,631	15,000	(22,631)	-	-
Homelessness project	6,334	-	(6,334)	-	-
Children in Need	-	29,991	(29,991)	-	-
IPU - Trusts and Donations	-	500	(500)	-	-
John Horseman Trust	-	5,000	(5,000)	-	-
Just B - Trusts and Donations	-	56,586	(56,586)	-	-
Ministry of Justice	-	11,000	(11,000)	-	-
MND Nurse	-	9,986	(9,986)	-	-
NYCC Starfish Project	10,000	-	(10,000)	-	-
NYCC Stronger Communities	17,500	26,486	(51,587)	-	(7,601)
The Grace Trust	2,250	-	-	-	2,250
The Wolfston Trust	50,000	-	(50,000)	-	-
Volunteer Training/Expenses	-	3,000	(3,000)	-	-
Other funds	11,558	9,600	(12,621)	-	8,537
Sir Alec Black - Bed Linen	-	5,003	(3,088)	-	1,915
Warburtons - Just B COMS	-	400	(400)	-	-
NYCC - Membership of the Federation of Small Businesses (FSB)	-	1,076	(1,076)	-	-
National Lottery Awards for All	-	19,261	-	-	19,261
Gambleaware - Just B Oasis	-	46,290	(46,290)	-	-
Lambert Beds & Mattresses	-	14,130	-	-	14,130

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Lambert Treatment Bed	-	1,459	-	-	1,459	
The Percy Bilton Charity	-	700	-	-	700	
Lambert Hoist System	-	75,000	-	(75,000)	-	
Lambert Kitchen Equipment	-	5,000	-	(5,000)	-	
Lambert Rise Recliner Chairs	-	13,760	-	-	13,760	
Lambert Sanitary Ware	-	25,000	-	(25,000)	-	
Lambert Syringe Driver	-	1,500	-	(1,500)	-	
Lymph Doppler	-	1,135	-	-	1,135	
Hospice UK - Rural	-	21,764	-	-	21,764	
Creative Resources - SMH and JustB	-	2,000	(2,000)	-	-	
SMH Garden	-	3,860	(338)	-	3,522	
SMH Syringe Driver	-	6,570	(6,570)	-	-	
Legacy - Wellbeing	-	2,000	(2,000)	-	-	
HOME	-	522	(522)	-	-	
Percy Bell	-	10,028	(10,028)	-	-	
Ostrich Foundation	-	12,000	(12,000)	-	-	
Community Ownership Fund	-	250,000	-	(250,000)	-	
		1,602,272	1,107,197	(493,174)	(1,734,474)	481,821

The fund transfer of £1,734,474 relates to donations and grants received to fund capital work at the Lambert which has now been completed.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 14. Restricted funds (continued)

Fund	Purpose
Saint Michael's at Starbeck	This represents funds to purchase and convert a property in Starbeck to enable Saint Michael's to extend its reach into the community. The Department of Health gave £341,290 to help fund this project, along with £10,000 from Garfield Weston Foundation and The Rayne Foundation and Big Lottery Fund Grant.
Lambert Hospital	This represents the gift of the premises of Lambert Hospital from Hambleton District Council which is to be developed as a centre to provide end of life care.
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure our Inpatient Unit is suitably equipped.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
Pool Car	A fund that supports our pool car which delivers care and services in the community.
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people. Support for emotional wellbeing, bereavement and trauma.
IPU/DTU Refurbishment	A fund to support improvements to our Inpatient and day patient services.
Simulation equipment	A grant to cover the costs of the purchase of digital simulation equipment to support with patient care experience.
Herriot Hospice Homecare	Funding to support with the delivery of our Herriot Hospice Community Services.
Lambert Development	A range of trusts, grants and donations (including from the Community Ownership Fund) which were directed to support with the costs of renovating the Lambert Memorial Hospice into the Lambert Hospice.
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease
Homelessness project	A grant to cover a pilot project to explore how we can work with those who are homeless at the end of life.
Children in Need	A fund to provide support workers to support CYP with pre and post bereavement.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 14. Restricted funds (continued)

Just B CYP Services	A range of trusts, grants and donations which were directed to support with the costs of supporting children and young people with pre/post bereavement needs.
NYCC Stronger Communities	1 Grant awarded for self-harm support services, 2 Grant to support Harrogate and Craven Suicide Prevention, 3 Grant to support suicide prevention for men, Herriot Hospice Homecare, 4. To deliver a postvention service across North Yorkshire
Environmental improvements	Support pledged from The Wolfson Foundation to support with improvements to our crimple house sites environmental impact
Sir Alec Black	A fund to provide bed linen at our Lambert site.
NYCC - membership of the Federation of Small Businesses (FSB)	A fund to allow the hospice to be part of the membership of the federation of small businesses
Gambleaware	A fund to pilot a service to support families of those affected by gambling.
Hospice UK - Rural	A fund to pilot a service expansion and integration in super rural areas of North Yorkshire
Syringe drivers	A fund to supply the hospice with new syringe drivers to care for end of life care patients.
MoJ	A fund to support police officers with bereavement and trauma support.
Wolfson	A fund to cover training and accreditation.
MND Nurse	A fund to support the costs of the provision of our MND Nurse.
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 14. Restricted funds (continued)

For the year ended 31 March 2023	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Saint Michael's at Starbeck	66,887	-	(43,125)	-	23,762
Lambert Hospital	350,000	-	-	-	350,000
IPU equipment	61,478	-	(21,533)	-	39,945
DTU equipment	429	-	(146)	-	283
Pool Car	7,625	-	(3,875)	-	3,750
NYCC Cllr Locality Budgets 1	819	-	(819)	-	-
NYCC Cllr Locality Budgets 2	1,927	1,500	(3,427)	-	-
NYCC Cllr Locality Budgets 3	1,000	-	(519)	-	481
IPU/DTU refurbishment 2018	15,851	-	(7,484)	-	8,367
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	110,375	-	-	-	110,375
Lambert building - supporters	320,004	504,880	-	-	824,884
Lambert building - grants	-	103,000	-	-	103,000
CRASH	-	30,000	-	-	30,000
Breathlessness project	39,870	-	(32,239)	-	7,631
Homelessness project	29,103	-	(22,769)	-	6,334
Children in Need	-	29,991	(29,991)	-	-
Hospice UK – Frailty Care	-	37,230	(37,230)	-	-
IPU – Trusts and Donations	-	10,923	(10,923)	-	-
John Horseman Trust	-	3,000	(3,000)	-	-
Just B – Trusts and Donations	-	34,924	(34,924)	-	-
Masonic Charitable Trust	-	29,103	(29,103)	-	-
Ministry of Justice	-	11,000	(11,000)	-	-
MND Nurse	-	21,109	(21,109)	-	-
NYCC Starfish Project	-	20,000	(10,000)	-	10,000
NYCC Stronger Communities	-	35,000	(17,500)	-	17,500
Reeth Project	-	25,000	(25,000)	-	-
The Grace Trust	-	2,250	-	-	2,250
The Wolfston Trust	-	50,000	-	-	50,000
Volunteer Training/Expenses	-	30,835	(30,835)	-	-
Armed Forces	-	426	(426)	-	-
Other funds	11,558	171	(171)	-	11,558
	1,019,078	980,342	(397,148)	-	1,602,272

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 15. Financial commitments

At 31 March 2024 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings £	Other operating leases £	2024 Total £	Land and buildings £	Other operating leases £	2023 Total £
Due within one year	158,854	6,326	165,180	97,910	37,902	135,812
Due between two and five years	487,833	20,436	508,269	178,229	90,645	268,874
Due after five years	36,408	420	36,828	-	-	-
	683,095	27,182	710,277	276,139	128,547	404,686

### 16. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £4,075 payable by HDHCE (2023 – other debtors is £4,075 payable by HDHCE). HDHCE generated profit in the year of £nil which was given to the Charity under a Deed of Covenant (2023 - £25,641).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021, resigned post year-end) and is employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 31 March 2024 of £49,844 (period to 31 March 2023 £39,130).

Anthony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within income is £38,437 for grants and other services provided by North Yorkshire Hospice Care (2023 - £269,417), included within purchases is £9,022 (2023 - £nil) and included within creditors is £152,336 payable to HUK by North Yorkshire Hospice Care (2023 – debtor of £23,990 payable by HUK), as well as deferred income included in creditors totalling £nil (2023 - £143,936).

### 17. Analysis of net assets between funds

Fund balances at 31 March 2024	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	5,156,757	383,746	5,540,503
Intangible fixed assets	73,590	-	73,590
Current assets	2,106,153	98,075	2,204,228
Current liabilities	(1,112,340)	-	(1,112,340)
Liabilities due after more than one year	(1,369,046)	-	(1,369,046)
<b>Total net assets</b>	<b>4,855,114</b>	<b>481,821</b>	<b>5,336,935</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 17. Analysis of net assets between funds (continued)

Fund balances at 31 March 2023	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,507,647	1,383,991	3,891,638
Intangible fixed assets	-	-	-
Current assets	2,450,485	218,281	2,668,766
Current liabilities	(669,623)	-	(669,623)
Liabilities due after more than one year	(114,682)	-	(114,682)
<b>Total net assets</b>	<b>4,173,827</b>	<b>1,602,272</b>	<b>5,776,099</b>

### 18. Capital commitments

At 31 March 2024 the charity was committed to capital expenditure of £nil (2023 - £nil).

### 19. Reconciliation of net movement in funds to net cash provided by operating activities

	2024 £	2023 £
Net (expenditure)	(439,164)	(805,652)
Investment income	(17,429)	(16,774)
Depreciation	195,365	188,997
Amortisation	10,325	-
(Increase) / Decrease in debtors	(511,051)	947,438
Increase in creditors	447,717	89,297
<b>Net cash (outflow)/inflow from operating activities</b>	<b>(314,237)</b>	<b>403,306</b>

### 20. Net debt

31 March 2024

Cash at bank and in hand	1,213,423	(975,589)	237,834
Mortgage	(134,728)	(1,249,364)	(1,384,092)
<b>Net cash</b>	<b>1,078,695</b>	<b>(2,224,953)</b>	<b>(1,146,258)</b>

31 March 2023

Cash at bank and in hand	1,276,239	(62,816)	1,213,423
Mortgage	(152,485)	17,757	(134,728)
<b>Net cash</b>	<b>1,123,754</b>	<b>(45,059)</b>	<b>1,078,695</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2024

### 21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	2022 Total £
<b>Income from:</b>			
Donations and grants	940,007	980,342	1,920,349
Legacies	512,971	-	512,971
<b>Other trading activities</b>			
Fundraising activities	132,054	-	132,054
Sale of donated goods	1,954,217	-	1,954,217
Lottery income	208,782	-	208,782
Deed of covenant	25,641	-	25,641
<b>Investments</b>	16,774	-	16,774
	3,790,446	980,342	4,770,788
<b>Charitable activities</b>			
NHS funding	1,598,901	-	1,598,901
NHS Fast Track funding for Home Service	401,769	-	401,769
Education and services	330,391	-	330,391
	2,331,061	-	2,331,061
<b>Other income</b>	105,443	-	105,443
<b>Total income</b>	6,226,950	980,342	7,207,292
<b>Expenditure on:</b>			
<b>Raising funds</b>			
Fundraising and publicity	880,715	-	880,715
Lottery expenditure	114,435	-	114,435
Cost of selling donated goods	1,628,444	-	1,628,444
	2,623,594	-	2,623,594
<b>Charitable activities</b>			
Cost of providing hospice services	4,992,202	397,148	5,389,350
<b>Total expenditure</b>	7,615,796	397,148	8,012,944

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Financial Statements for the year ended 31 March 2024

### 21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023 (continued)

	Unrestricted funds £	Restricted funds £	2022 Total £
<b>Net (expenditure)/income</b>	(1,388,846)	583,194	(805,652)
Total funds brought forward	5,562,673	1,019,078	6,581,751
<b>Total funds carried forward</b>	<b>4,173,827</b>	<b>1,602,272</b>	<b>5,776,099</b>

**NORTH YORKSHIRE HOSPICE CARE**

England & Wales - Charity number 518905

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# Accounts

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**Registered Charity Number: 518905**

**Company Number: 02121179**

**North Yorkshire Hospice Care  
(A Company Limited by Guarantee)**

**Operating as Saint Michael's Hospice, Herriot  
Hospice Homecare & Just B**

**Trustees' Report and Financial Statements  
for the year ended 31 March 2023**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

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# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Charity Information

### Trustees

Lesley Bers  
Colin Tweedie  
Joanne Crewe  
Karen Wheeldon  
Victoria Ashley (resigned 2 February 2023)  
Mark Robinson  
Catherine Walters  
Andrew Wilson (resigned 8 June 2022)  
Peter Gibson MP  
Darryn Hedges  
Dr Hilary Enevoldsen  
Jon Park  
Professor Brendan Gough

### Company Secretary

Mr A Collins, OBE

### Registered charity number

518905

### Company number

02121179

### Principal and registered office

Saint Michael's Hospice  
Crimple House  
Hornbeam Park Avenue  
Harrogate  
HG2 8NA

### Auditor

Saffery LLP  
Mitre House  
North Park Road  
Harrogate  
HG1 5RX

### Bankers

Barclays  
25 James Street  
Harrogate  
HG1 1QX

Lloyds TSB Commercial  
2<sup>nd</sup> Floor, Skinnergate  
Darlington  
DL3 7ND

Virgin Money  
46 High Street  
Stockton on Tees  
TS18 1SB

### Solicitors

Raworths LLP  
89 Station Parade  
Harrogate  
HG1 1HF

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement from Chair of Trustees for the year ended 31 March 2023

During and following Covid we reported that the challenges of that time would not define us – we would be defined instead by our response to those challenges. The year in view for North Yorkshire Hospice Care has presented us with many challenges both related and unrelated to Covid; workforce shortages, a cost-of-living crisis, energy price increases, our healthcare partner NHS unable to cope with demand and a significantly increasing mental health need. Once again, we are delighted to report on our response to these challenges. We have continued to develop our Wellbeing Network providing facilitated peer support groups and pre bereavement support for individuals with a terminal diagnosis and a specialist breathlessness clinic. We have continued with our community-based service provision for those at the end of life across Hambleton, Richmondshire, Harrogate and District with an 11% increase in beneficiaries. We have also continued with the development of an Advanced Care Planning service and a palliative and end of life care service specifically aimed at those who are homeless.

We have continued to increase our telephone and face to face based support for those facing grief, loss, anxiety, and mental health problems. We have been proactively delivering resilience support to frontline emergency services throughout the UK. We have developed specialist emotional wellbeing support services; for bereavement through suicide, those affected through the death of a UK Police Officer who has died in the line of duty and specialist support for those affected by gambling addiction. At the time of writing, we are on track for opening our new Hospice in Thirsk, Herriot Hospice@The Lambert. This will include a six bedded inpatient unit, a community hub, a new bereavement suite and a new base from which our community services will be co-ordinated. These are demanding times, and they are also exciting times during which we are able to ensure our services reach more people and reduce unmet need.

All of this, of course, is happening as we continue with our established services; our ten bedded inpatient unit at Saint Michaels, the specialist support service for those living with Motor Neurone Disease, Just B Bereavement Support services for adults, children and young people, mental health support for adults, emotional wellbeing support in schools throughout our area and a full clinical support service for those living with Lymphoedema. Financially we have struggled with drops in voluntary income and real terms statutory funding not keeping pace with inflationary pressures. Despite this we have ensured that our services and growth can be sustained into the future.

As we look back and look ahead, we find ourselves repeating last year's words as an organisation shaped and owned by local people. We believe we continue to be courageous and ambitious. Our response to the rapidly changing landscape continues to rely on adaptability as one of our greatest strengths. We would also like to take this opportunity to pay tribute, not only to the dedication of our staff, but also to our incredible volunteers working in every area of our Hospice life. We are driven by, motivated by, and indebted to your wonderful commitment and support – thank you.

DocuSigned by:  
  
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Darryn Hedges  
**Chair of Finance Committee**

DocuSigned by:  
  
65F396A47112442...  
Colin Tweedie  
**Joint Chair of Trustees**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2023

The Board of Trustees presents its Report and the audited financial statements for the year ended 31 March 2023 which are also prepared to meet the requirements for a directors' and strategic report for Companies Act 2006 purposes.

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 (SORP) 2019 applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

### Administrative details

The Charity Information page forms part of this report.

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Saint Michael's, Just'B' and Talking Spaces and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

### Members of the Board of Trustees

The Members of the Board of Trustees who served during the year and up to the date of this report were:

Joint Chairs of Trustees:

Joanne Crewe

Colin Tweedie

Trustees:

Karen Wheeldon

Victoria Ashley (resigned 2 February 2023)

Mark Robinson

Catherine Walters

Andrew Wilson (resigned 8 June 2022)

Peter Gibson MP

Darryn Hedges

Dr Hilary Enevoldsen

Professor Brendan Gough

Lesley Bers

Jon Park

By agreement with the Board, meetings of Trustees were also attended by Tony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

### Structure, governance and management

The maximum term of service for some Trustees exceeds the 9 years recommended by the Charity Governance Code. However, the Board of Trustees have agreed that a longer maximum term of service is more appropriate for a local service delivery charity like the Hospice and enables it to achieve the optimum balance of skills and experience on the Board.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2023**

### Status of the Company

The governing documents of the company are its Memorandum and Articles of Association. The company is a Registered Charity without share capital. The liability of members, in the event of winding up, is limited by guarantee in an amount not exceeding £1 per member.

New Trustees are recruited from members of the public with an expressed interest in the organisation. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

Trustees are given a detailed brief of the organisation and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the members of the Leadership Team. A Statement of Duties and Responsibilities is signed up to by all Trustees.

### Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the organisation and ensures that the highest standards of governance are maintained throughout all aspects of the organisation. The Board of Trustees approves the Organisational Strategy and the ensuing annual budgets and reviews and approves all policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management and leadership of the organisation is delegated to the Chief Executive who works with the Leadership Team. The Board of Trustees has five sub groups: Finance, Human Resources, Strategy Achievement, Clinical Governance and Client Services Governance. These groups work closely with the Chief Executive to ensure detailed review and effective governance.

### Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Tony Collins. Management of the organisation, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony and shared with a Leadership Team.

In line with the Pay Policy of North Yorkshire Hospice Care, remuneration levels relating to any member of the Leadership Team will be considered by the HR Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group, the Trustees Client Services Governance Group and the Trustee HR Group as well as the Chair(s) of the Board of Trustees.

### Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately. Further information is provided in note 15.

## **Objectives and activities**

### Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2023

### Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support.

North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people;
- Playing a key role in the development of an end of life care strategy for the local and regional areas;
- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals; and
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

All of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice Homecare. We remain answerable to these people today.

### **Strategic Report**

#### **Achievements and performance**

##### Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses;
- A wellbeing network providing a range of support and services for individuals living with terminal illnesses who live at home in the community, with medical and nursing support, including specialist support for breathlessness;
- A service for those who are homeless, working alongside other Homeless support organisations and increasing accessibility to our own Hospice care, bereavement and mental health support services;
- A service providing trained support for adults in drawing up advanced care plans;

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not;
- Seven day Helplines providing support for people facing loneliness, anxiety, isolation, anxiety and grief;
- A UK wide service proactively calling frontline emergency services workers to ascertain and support resilience;
- A specialist end of life care lymphoedema service;
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care;
- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients;
- A team of trained volunteers supporting and befriending patients in their own homes as part of the wellbeing Service;
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life;
- A team of trained Social Care Assistants providing social care and support for individuals in their own homes in the Yorkshire Dales;
- A team of experienced and trained staff providing emotional well-being support for children and young people across secondary and primary schools;
- A team of trained professionals working with residents of care homes in advanced care planning.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

### Our Volunteers

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at nearly 600.

### Financial review

<b>Income and expenditure summary</b>	<b>2023 £000</b>	<b>2022 £000</b>	<b>Change £000</b>
Cost of hospice services	(5,389)	(4,405)	(984)
Hospice services funding received	2,331	1,704	627
<b>Net cost of charitable activities</b>	<b>(3,058)</b>	<b>(2,701)</b>	<b>(357)</b>
Net contribution from voluntary sources (net of expenditure)	2,147	3,372	(1,225)
Other income	105	277	(172)
<b>Total (deficit)/surplus</b>	<b>(806)</b>	<b>948</b>	<b>(1,754)</b>

The Charity incurred a deficit for the year of £806k compared to a surplus of £948k in the previous year. The prior year figure included significant one-off Covid support funding.

<b>Net contribution from voluntary sources</b>	<b>2023 £000</b>	<b>2022 £000</b>	<b>Change £000</b>
Legacies	513	587	(74)
Lottery	94	128	(34)
Shops	326	281	45
Fundraising and donations	2,095	3,204	(1,109)
	<b>3,028</b>	<b>4,200</b>	<b>(1,172)</b>
Cost of fund raising and publicity	(881)	(828)	(53)
<b>Net contribution</b>	<b>2,147</b>	<b>3,372</b>	<b>(1,225)</b>

Legacy income decreased by £74k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy in setting forecasts of income and expenditure which include legacies.

The net contribution received from fundraising, donations and grants was £2,147k, a decrease of £1,225k from the previous year. The prior year figure included significant one-off Covid support funding.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2023

<b>Liquidity and financial strength</b>	<b>2023</b>	<b>2022</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Cash flow</b>			
Operating inflow/(outflow)	403	(309)	712
Capital expenditure net of proceeds from disposals	(465)	(174)	(291)
Investment income	17	13	4
Financing	(18)	(17)	(1)
<b>Net cash (outflow)</b>	<b>(63)</b>	<b>(487)</b>	<b>424</b>
<b>Year end cash at bank</b>	<b>1,213</b>	<b>1,276</b>	<b>(63)</b>
<b>Reserves</b>			
Unrestricted funds	4,174	5,563	(1,389)
Restricted funds	1,602	1,019	583
<b>Total</b>	<b>5,776</b>	<b>6,582</b>	<b>(806)</b>

### Reserves policy – Solvency Free ratio

North Yorkshire Hospice Care's finances are managed robustly and transparently with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure. The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current assets less Unrestricted Current Liabilities and capital commitments and stood at £1,666k at 31 March 2023 (2022: £2,790k), which is within the above range. The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2023

The level of reserves is reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

### Investment policy

#### North Yorkshire Hospice Care does not currently have any investments

From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

### **Future plans**

We are now at the half way point of the current strategy. We are following a number of aged workplans all linked to the driving strategic aspirations, which are;

- Unmet need
- Improved accessibility
- Overall sustainability
- Improving and expanding our current services
- Expanding our range of services
- Equality, diversity and inclusion
- Collaborative and partnership working
- Quality and standards
- People
- Environment

### **Fundraising activities**

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Saint Michael's Community Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and fundraising is overseen by the Chief Executive. North Yorkshire Hospice Care is also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particularly close attention to the guidelines produced by the Fundraising Regulator and IOF regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

### Principal risks and uncertainties

#### Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

### Trustees and their statutory responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and 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 charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement of disclosure to the auditor

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.


**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Report of the Trustees for the year ended 31 March 2022**

**Auditors**

Saffery LLP were appointed as auditors in the period.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees and signed on its behalf by:

DocuSigned by:  
  
CA232C9779CA464...

Mr A Collins

Date: 22 February 2024

**Company Secretary and  
Chief Executive**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

### **Opinion**

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the charitable company's state of affairs as at 31 March 2023 of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the 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 set out on page 10, the trustees (who are also 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 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 charitable company or to cease operations, or have no realistic alternative to do so.

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

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material

## **North Yorkshire Hospice Care**

### **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

Laws and regulations of direct significance in the context of the charitable company include The Companies Act 2006, and guidance issued by the Charity Commission for England and Wales and the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available 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.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Sally Appleton (Senior Statutory Auditor)  
for and on behalf of Saffery LLP

Chartered Accountants    Mitre House  
   North Park Road  
Statutory Auditors        Harrogate  
   HG1 5RX

Date:                            28 February 2024

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Income from:</b>					
Donations and grants	2	940,007	980,342	1,920,349	3,004,262
Legacies		512,971	-	512,971	586,514
<b>Other trading activities</b>					
Fundraising activities		132,054	-	132,054	175,677
Sale of donated goods		1,954,217	-	1,954,217	1,690,349
Lottery income		208,782	-	208,782	220,538
Deed of covenant		25,641	-	25,641	10,476
<b>Investments</b>	2	16,774	-	16,774	13,415
		3,790,446	980,342	4,770,788	5,701,231
<b>Charitable activities</b>					
NHS funding		1,598,901	-	1,598,901	1,072,390
NHS Fast Track funding for Home Service		401,769	-	401,769	465,601
Education and services		330,391	-	330,391	166,243
		2,331,061	-	2,331,061	1,704,234
<b>Other income</b>		105,443	-	105,443	277,409
<b>Total income</b>		6,226,950	980,342	7,207,292	7,682,874
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising and publicity		880,715	-	880,715	827,818
Lottery expenditure		114,435	-	114,435	92,399
Cost of selling donated goods		1,628,444	-	1,628,444	1,409,549
	3	2,623,594	-	2,623,594	2,329,766
<b>Charitable activities</b>					
Cost of providing hospice services		4,992,202	397,148	5,389,350	4,404,989
<b>Total expenditure</b>	3	7,615,796	397,148	8,012,944	6,734,755

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2023 (continued)

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
<b>Net (expenditure)/ income</b>		(1,388,846)	583,194	(805,652)	948,119
Total funds brought forward		5,562,673	1,019,078	6,581,751	5,633,632
<b>Total funds carried forward</b>	<b>16</b>	4,173,827	1,602,272	5,776,099	6,581,751

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

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

The results for the year all relate to continuing operations.

A fully detailed Statement of Financial Activities for the year ended 31 March 2022 is shown at note 20.

# North Yorkshire Hospice Care

## Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Balance Sheet as at 31 March 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,891,638		3,615,496
<b>Current assets</b>					
Debtors	8	1,455,343		2,402,781	
Cash at bank and in hand		1,213,423		1,276,239	
		2,668,766		3,679,020	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	(669,623)		(578,037)	
<b>Net current assets</b>			1,999,143		3,100,983
<b>Total assets less current liabilities</b>					
			5,890,781		6,716,479
Creditors: amounts falling due after more than one year	11		(114,682)		(134,728)
<b>Total assets less total liabilities</b>			5,776,099		6,581,751
<b>Reserves</b>					
Unrestricted funds	12		4,173,827		5,562,673
Restricted funds	13		1,602,272		1,019,078
	16		5,776,099		6,581,751

The notes on pages 19 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees and signed on its behalf by:

DocuSigned by:  
  
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 Darryn Hedges  
**Chair of Finance Committee**

DocuSigned by:  
  
 65F396A47112442...  
 Colin Tweedie  
**Joint Chair of Trustees**

Date: 22 February 2024

**Company Number: 02121179**

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Cash Flows for the year ended 31 March 2023

	Note	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Net cash provided by/(used in) operating activities	<b>18</b>	403,306	(309,629)
<b>Cash flows from investing activities</b>			
Investment income		16,774	13,415
Payments to acquire tangible fixed assets		(465,139)	(173,992)
<b>Cash used in investing activities</b>			
		(448,365)	(160,577)
<b>Cash flows from financing activities</b>			
Mortgage capital payments in year		(17,757)	(17,052)
<b>Cash (outflow) from financing activities</b>			
		(17,757)	(17,052)
<b>Change in cash and cash equivalents in the year</b>			
		(62,816)	(487,258)
Cash and cash equivalents at the beginning of the year		1,276,239	1,763,497
<b>Cash and cash equivalents at the end of the year</b>			
		1,213,423	1,276,239

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 1. Accounting policies

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

#### Company information

The Charity is a company limited by guarantee and a charity registered in England and Wales. The liability of the Directors is limited to £1. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

#### Accounting convention

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

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

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

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

#### Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

#### Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

#### Legacies

For legacies, recognition is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 1. Accounting policies (continued)

At 31 March 2023, the Charity was not aware of any legacies that it is entitled to but had insufficient information to measure the monetary value.

#### Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity the fair value of the stock is not recognised in the accounts.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

#### Fund accounting

Funds held by the charity are either:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

#### Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

#### Staff costs

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

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 1. Accounting policies (continued)

#### Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis
Assets under construction	- Not depreciated until brought into use

Land is not depreciated. No depreciation is charged on the freehold property other than impairments as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

#### Stocks

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

#### Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Cash at bank and in hand

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

#### Debtors

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

Financial assets are assessed for indicators of impairment at each reporting end date.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 1. Accounting policies (continued)

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

#### Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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

#### Taxation

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

#### Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

#### Residual values of freehold properties

The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

#### Legacies

The value of accrued legacies are estimated based on management review of estate accounts and other information provided by executors.

#### Gifts in kind (major donations)

The charity receives goods and services by way of donation, these are recognised as donations within gifts in kind in accordance with the accounting policy. During the prior year the Trustees recognised a donation of £350,000 in respect of the freehold building known as Lambert Hospital. This was donated to the charity in 2019, however it was subject to obligations around ensuring sufficient funds were raised to enable complete refurbishment of the hospital to bring it back into use. This obligation was challenging and was only met in the financial year to 31 March 2022 and accordingly the asset was recognised during the prior financial year at the fair value of the building at the date of transfer.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 2. Income

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>Donations and grants</b>		
Donations	1,717,629	1,212,245
Donation in kind – Lambert Hospice	-	350,000
COVID Retail Support Grants	-	58,350
NHSE COVID funding	-	1,140,914
Coronavirus Job Retention Scheme	-	33,198
Gift aid	202,720	209,555
	<b>1,920,349</b>	<b>3,004,262</b>
<b>Investments</b>		
Interest on cash deposits	4,174	815
Rental income	12,600	12,600
	<b>16,774</b>	<b>13,415</b>

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

### 3. Total expenditure

<b>Year ended 31 March 2023</b>	<b>Direct staff costs</b>	<b>Direct costs</b>	<b>Support costs</b>	<b>Depreciation</b>	<b>2023 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Expenditure on raising funds</b>					
Fundraising activities	601,683	131,703	138,726	8,603	880,715
Lottery expenditure	3,352	102,606	-	8,477	114,435
Cost of selling donated goods	1,052,726	438,577	109,100	28,041	1,628,444
	<b>1,657,761</b>	<b>672,886</b>	<b>247,826</b>	<b>45,121</b>	<b>2,623,594</b>
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	3,067,955	752,925	1,424,594	143,876	5,389,350
<b>Total expenditure</b>	<b>4,725,716</b>	<b>1,425,811</b>	<b>1,672,420</b>	<b>188,997</b>	<b>8,012,944</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 3. Total expenditure (cont..)

Year ended 31 March 2022	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2022 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	671,100	53,523	94,475	8,720	827,818
Lottery expenditure	4,678	82,939	-	4,782	92,399
Cost of selling donated goods	871,994	426,146	68,663	42,746	1,409,549
	1,547,772	562,608	163,138	56,248	2,329,766
<b>Expenditure on charitable activities</b>					
Cost of providing patient services	2,812,578	429,192	1,005,287	157,932	4,404,989
<b>Total expenditure</b>	4,360,350	991,800	1,168,425	214,180	6,734,755

### 4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated usage basis, as follows:

Year ended 31 March 2023	Staff costs £	Finance and IT systems £	Admin costs £	2023 Total £
Fundraising activities	109,100	12,199	17,429	138,726
Cost of selling donated goods	109,100	-	-	109,100
Cost of providing hospice services	1,236,462	150,453	37,677	1,424,594
<b>Total</b>	1,454,662	162,652	55,106	1,672,420

Year ended 31 March 2022	Staff costs £	Finance and IT systems £	Admin costs £	2022 Total £
Fundraising activities	68,663	10,572	15,240	94,475
Cost of selling donated goods	68,663	-	-	68,663
Cost of providing hospice services	774,688	99,175	131,424	1,005,287
<b>Total</b>	912,014	109,747	146,664	1,168,425

### 5. Net expenditure for the year

This is stated after charging:-	2023 £	2022 £
Depreciation of tangible assets	188,997	214,180
Auditor's remuneration - audit	18,800	10,250
- other services	2,100	1,850
Operating lease rentals	217,987	217,987

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 6. Staff numbers and costs

The average total number of employees during the year (including bank staff) was:

	<b>2023 Number</b>	<b>2022 Number</b>
	243	228

The aggregate payroll costs for the year were as follows:

	<b>2023 £</b>	<b>2022 £</b>
Wages and salaries	4,812,805	4,262,255
Social security costs	414,762	310,493
Other pension costs	399,590	280,616
Redundancy costs	-	9,457
	5,627,157	4,862,821
Non-payroll costs including doctors fees and travel expenses	553,221	409,543
	6,180,378	5,272,364

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	<b>2023 Number</b>	<b>2022 Number</b>
£60,001 - £70,000	2	1
£80,001 - £90,000	1	-
£90,001 - £100,000	-	1
£100,001 - £110,000	1	-

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2022 - none).

The key management personnel of the Charity comprise the Trustees and the 5 members of the senior management team being the Chief Executive, Deputy Chief Executive, Director of Client Services and Director of Strategy and Development (2022 senior management team comprised 10 members). The total remuneration of the key management personnel employed by the Charity was £356,899 (2022 - 604,214 for the 10 members).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 7. Tangible fixed assets

	Assets under construction £	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>						
At 1 April 2022	377,815	4,031,380	599,649	75,812	1,350,122	6,434,778
Additions	332,838	-	-	-	132,301	465,139
At 31 March 2023	710,653	4,031,380	599,649	75,812	1,482,423	6,899,917
<b>Depreciation</b>						
At 1 April 2022	-	1,123,576	471,475	64,186	1,160,045	2,819,282
Charge for the year	-	42,403	22,860	3,875	119,859	188,997
At 31 March 2023	-	1,165,979	494,335	68,061	1,279,904	3,008,279
<b>Net book values</b>						
At 31 March 2023	710,653	2,865,401	105,314	7,751	202,519	3,891,638
At 31 March 2022	377,815	2,907,804	128,174	11,626	190,077	3,615,496

Included above is £3,141,059 (2022 – £3,140,044) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

Assets under construction represent the transfer in of Lambert Hospital, as disclosed in note 2, and subsequent expenditure. Assets under construction are not depreciated until brought into use.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 8. Debtors

	2023 £	2022 £
Trade debtors	145,192	319,916
Other debtors	11,997	7,611
VAT recoverable	98,382	94,879
Prepayments	77,840	153,279
Accrued income	1,121,932	1,827,096
	1,455,343	2,402,781

The above includes accrued income of £586,815 (2022 - £727,100) in respect of legacies of which £379,252 (2022 - £464,500) was notified in the year.

### 9. Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	124,080	152,689
Taxes and social security costs	118,664	84,751
Other creditors	67,903	40,335
Accruals and deferred income (Note 10)	338,930	282,505
Mortgage: capital payments due in next 12 months (Note 11)	20,046	17,757
	669,623	578,037

Included within other creditors is an amount of £241 (2022 - £2,254) which relates to credit cards secured by way of a charge over freehold property.

See note 11 for details of mortgage including security/charges.

### 10. Deferred income

	2023 £	2022 £
At 1 April 2022	146,558	223,014
Amount released to income	(146,558)	(223,014)
Amount deferred in the year	161,539	146,558
At 31 March 2023	161,539	146,558

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 11. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Mortgage: capital payments due after more than one year	114,682	134,728

An analysis of the maturity of the loan is given below:

	2023 £	2022 £
Mortgage: capital payments due in next 12 months	20,046	17,757
<b><i>Mortgage: capital payments due after more than one year:</i></b>		
Amounts due within one to two years	20,046	20,046
Amounts due within two to five years	60,399	60,399
Amounts due after more than five years	34,237	54,283
	114,682	134,728
<b>Total outstanding</b>	134,728	152,485

The mortgage is secured by a debenture comprising fixed charge on the freehold building and floating charges over all the assets of the company. The mortgage is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

### 12. Unrestricted funds

	2023 £	2022 £
At 1 April 2022	5,562,673	4,910,270
Net (expenditure)/income	(1,388,846)	652,403
At 31 March 2023	4,173,827	5,562,673

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 13. Restricted funds

For the year ended 31 March 2023	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
Saint Michael's at Starbeck	66,887	-	(43,125)	23,762
Lambert Hospital	350,000	-	-	350,000
IPU equipment	61,478	-	(21,533)	39,945
DTU equipment	429	-	(146)	283
Pool Car	7,625	-	(3,875)	3,750
NYCC Cllr Locality Budgets 1	819	-	(819)	-
NYCC Cllr Locality Budgets 2	1,927	1,500	(3,427)	-
NYCC Cllr Locality Budgets 3	1,000	-	(519)	481
IPU/DTU refurbishment 2018	15,851	-	(7,484)	8,367
Simulation equipment	2,152	-	-	2,152
Herriot Hospice Homecare	110,375	-	-	110,375
Lambert building - supporters	320,004	504,880	-	824,884
Lambert building - grants	-	103,000	-	103,000
CRASH	-	30,000	-	30,000
Breathlessness project	39,870	-	(32,239)	7,631
Homelessness project	29,103	-	(22,769)	6,334
Children in Need	-	29,991	(29,991)	-
Hospice UK – Frailty Care	-	37,230	(37,230)	-
IPU – Trusts and Donations	-	10,923	(10,923)	-
John Horseman Trust	-	3,000	(3,000)	-
Just B – Trusts and Donations	-	34,924	(34,924)	-
Masonic Charitable Trust	-	29,103	(29,103)	-
Ministry of Justice	-	11,000	(11,000)	-
MND Nurse	-	21,109	(21,109)	-
NYCC Starfish Project	-	20,000	(10,000)	10,000
NYCC Stronger Communities	-	35,000	(17,500)	17,500
Reeth Project	-	25,000	(25,000)	-
The Grace Trust	-	2,250	-	2,250
The Wolfston Trust	-	50,000	-	50,000
Volunteer Training/Expenses	-	30,835	(30,835)	-
Armed Forces	-	426	(426)	-
Other funds	11,558	171	(171)	11,558
	1,019,078	980,342	(397,418)	1,602,272

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 13. Restricted funds (continued)

Fund	Purpose
Saint Michael's at Starbeck	This represents funds to purchase and convert a property in Starbeck to enable Saint Michael's to extend its reach into the community. The Department of Health gave £341,290 to help fund this project, along with £10,000 from Garfield Weston Foundation and The Rayne Foundation and Big Lottery Fund Grant.
Lambert Hospital	This represents the gift of the premises of Lambert Hospital from Hambleton District Council which is to be developed as a centre to provide end of life care.
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure our Inpatient Unit is suitably equipped.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people. Support for emotional wellbeing, bereavement and trauma.
BBC Children in Need	Funding has been granted over three years to support the Senior Bereavement Support worker for Children & Young People.
Reeth Project	To evaluate and initiate to provide care and support to the elderly in super rural areas.
NYCC Stronger Communities	1 Grant awarded for self-harm support services 2 Grant to support Harrogate and Craven Suicide Prevention 3 Grant to support suicide prevention for men, Herriot Hospice Homecare 4. To deliver a postvention service across North Yorkshire
IPU/DTU refurbishment 2018	Support pledged from The Wolfson Foundation and The Bernard Sunley Charitable Foundation as well as valuable funds from other trusts.
MND Nurse	Practical and emotional support for patients and families living with Motor Neurone Disease
Herriot Hospice Homecare	This represents the transfer from Herriot Hospice Homecare as part of the merger on 31 March 2019
Lambert building	Funding provided by supporters including The Friends of the Lambert Hospital to enable us to build a 6 bed in patient unit, community hub and bereavement counselling rooms in the building formerly known as the Lambert Hospital in Thirsk.
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease.
Homelessness project, Masonic Charitable Trust	Funding to train end of life healthcare specialists as homelessness champions, provide drop-in talking therapy support and a training programme for professionals supporting homeless people.
Hospice UK – Frailty care	Grant to fund personalised support for people living with severe frailty

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 13. Restricted funds (continued)

<b>Fund</b>	<b>Purpose</b>
NYCC Starfish Project	This project is focused on providing a bridging service and safety net for parents, children and young people whilst on waiting lists for services such as CAMHS.
Reeth Project	Donation towards the costs for the Reeth Project
Wolfston Trust	Grant towards upgrading the windows, lighting and loft insulation at Crimple House to make the building more energy efficient
Volunteer Training/Expenses	Grant and donations towards the volunteer training and expenses costs
NYCC County Councillor Locality Budgets	£1,500 was donated for the development of the Lambert
CRASH	Grants towards building refurbishment works at Lambert Memorial Hospital
Armed Forces Covenant Fund Trust	Grant towards volunteer visitor expenses through Help for Heroes
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 13. Restricted funds (continued)

For the year ended 31 March 2022	Balance at 1 April 2021 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2022 £
Saint Michael's at Starbeck	110,012	-	(43,125)		66,887
Lambert Hospital	-	350,000	-		350,000
IPU refurbishment 2012	5,150	-	(5,150)		-
NHSE Grant Funding	-	1,129,183	(1,129,183)		-
Day Therapy refurbishment	412	-	(412)		-
IPU equipment	48,118	35,695	(22,335)		61,478
Volunteer visitors	-	28,603	(28,603)		-
DTU equipment	9,574	-	(9,145)		429
Just B Children/Young Persons	7,973	-	(7,973)		-
Just B	-	21,121,	(21,121)		-
BBC Children in Need 4 (Just B)	-	22,700	(22,700)		-
Reeth Project	-	25,000	(25,000)		-
Pool Car	-	11,500	(3,875)		7,625
NYCC Stronger Communities 1	4,808	-	(4,808)		-
NYCC Stronger Communities 4	-	28,000	(28,000)		-
Talking Spaces	-	39,321	(39,321)		-
NYCC Cllr Locality Budgets 1	819	-	-		819
NYCC Cllr Locality Budgets 2	1,927	-	-		1,927
NYCC Cllr Locality Budgets 3	-	1,000	-		1,000
IPU/DTU refurbishment 2018	23,335	-	(7,484)		15,851
Dementia	6,852	-	(6,852)		-
Simulation equipment	2,152	-	-		2,152
MND Nurse	-	13,790	(13,790)		-
Herriot Hospice Homecare	129,995	-	(19,620)		110,375
Playlist for Life	3,997	-	(3,997)		-
Lambert building	288,873	74,836	(43,705)		320,004
Breathlessness project	39,870	-	-		39,870
Homelessness project	29,103	-	-		29,103
Other funds	10,392	7,750	(6,584)		11,558
	723,362	1,788,499	(1,492,783)		1,019,078

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 14. Financial commitments

At 31 March 2023 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings £	Other operating leases £	2023 Total £	Land and buildings £	Other operating leases £	2022 Total £
Due within one year	97,910	37,902	135,812	211,249	6,738	217,987
Due between two and five years	178,229	90,645	268,875	355,959	5,916	361,875
Due after five years	-	-	-	70,310	-	70,310
	276,139	128,547	404,686	637,518	12,654	650,172

### 15. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £4,075 payable by HDHCE (2022 - other debtors is £4,075 payable by HDHCE). HDHCE generated profit in the year of £25,641 which was given to the Charity under a Deed of Covenant (2022 - £10,476).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021) and is employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 31 March 2023 of £39,130 (period to 31 March 2022 £46,987).

Tony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within income is £269,417 for grants and other services provided by North Yorkshire Hospice Care (2022 - £261,995) and included within debtors is £23,990 payable by HUK to North Yorkshire Hospice Care (2022 - £160,784 payable by HUK), as well as deferred income included in creditors totalling £143,936 (2022 - nil).

### 16. Analysis of net assets between funds

Fund balances at 31 March 2023	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,507,647	1,383,991	3,891,638
Current assets	2,450,485	218,281	2,668,766
Current liabilities	(669,623)	-	(669,623)
Liabilities due after more than one year	(114,682)	-	(114,682)
<b>Total net assets</b>	<b>4,173,827</b>	<b>1,602,272</b>	<b>5,776,099</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 16. Analysis of net assets between funds (continued)

Fund balances at 31 March 2022	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,802,584	812,912	3,615,496
Current assets	3,472,854	206,166	3,679,020
Current liabilities	(578,037)	-	(578,037)
Liabilities due after more than one year	(134,728)	-	(134,728)
<b>Total net assets</b>	<b>5,562,673</b>	<b>1,019,078</b>	<b>6,581,751</b>

### 17. Capital commitments

At 31 March 2023 the charity was committed to capital expenditure of £nil (2022 - £105,250).

### 18. Reconciliation of net movement in funds to net cash provided by operating activities

	2023 £	2022 £
Net (expenditure) income	(805,652)	948,119
Investment income	(16,774)	(13,415)
Depreciation	188,997	214,180
Gift in Kind – Lambert Hospital	-	(350,000)
Decrease / (Increase) in debtors	947,438	(1,005,982)
(Decrease) / Increase in creditors	89,297	(102,531)
<b>Net cash (outflow)/inflow from operating activities</b>	<b>403,306</b>	<b>(309,629)</b>

### 19. Net debt

31 March 2023

Cash at bank and in hand	1,276,239	(62,816)	1,213,423
Mortgage	(152,485)	17,757	(134,728)
<b>Net cash</b>	<b>1,123,754</b>	<b>(45,059)</b>	<b>1,078,695</b>

31 March 2022

Cash at bank and in hand	1,763,497	(487,258)	1,276,239
Mortgage	(169,537)	17,052	(152,485)
<b>Net cash</b>	<b>1,593,960</b>	<b>(470,206)</b>	<b>1,123,754</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2023

### 20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	2022 Total £
<b>Income from:</b>			
Donations and grants	1,215,763	1,788,499	3,004,262
Legacies	586,514	-	586,514
<b>Other trading activities</b>			
Fundraising activities	175,677	-	175,677
Sale of donated goods	1,690,349	-	1,690,349
Lottery income	220,538	-	220,538
Deed of covenant	10,476	-	10,476
<b>Investments</b>	13,415	-	13,415
	3,912,732	1,788,499	5,701,231
<b>Charitable activities</b>			
NHS funding	1,072,390	-	1,072,390
NHS Fast Track funding for Home Service	465,601	-	465,601
Education and services	166,243	-	166,243
	1,704,234	-	1,704,234
<b>Other income</b>	277,409	-	277,409
<b>Total income</b>	5,894,375	1,788,499	7,682,874
<b>Expenditure on:</b>			
<b>Raising funds</b>			
Fundraising and publicity	827,818	-	827,818
Lottery expenditure	92,399	-	92,399
Cost of selling donated goods	1,409,549	-	1,409,549
	2,329,766	-	2,329,766
<b>Charitable activities</b>			
Cost of providing hospice services	2,912,206	1,492,783	4,404,989
<b>Total expenditure</b>	5,241,972	1,492,783	6,734,755

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Financial Statements for the year ended 31 March 2023

### 20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2022 (continued)

	Unrestricted funds £	Restricted funds £	2022 Total £
<b>Net income</b>	652,403	295,716	948,119
Total funds brought forward	4,910,270	723,362	5,633,632
<b>Total funds carried forward</b>	5,562,673	1,019,078	6,581,751

**NORTH YORKSHIRE HOSPICE CARE**

England & Wales - Charity number 518905

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# Accounts

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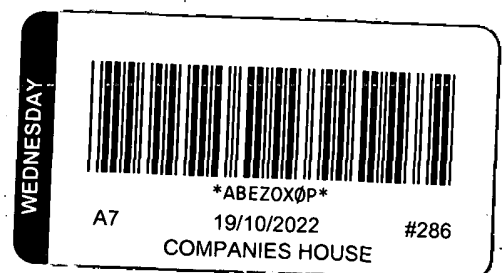
**Registered Charity Number: 518905**

**Company Number: 02121179**

**North Yorkshire Hospice Care  
(A Company Limited by Guarantee)**

**Operating as Saint Michael's Hospice, Herriot  
Hospice Homecare & Just B**

**Trustees' Report and Financial Statements  
for the year ended 31 March 2022**



# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

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# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Charity Information**

### **Trustees**

Lesley Bers	(Joint Chair of Trustees)
Colin Tweedie	(Joint Chair of Trustees)
Dr Hilary Enevoldson	
Jean Macquarrie	(resigned 12 May 2021)
Mark Robinson	
Karen Wheeldon	
Victoria Ashley	
Catherine Walters	
Andrew Wilson	(resigned 8 June 2022)
Peter Gibson	
Dr Rosie Page	(resigned 18 August 2021)
Countess Charlotte Peel	(resigned 18 August 2021)
Darryn Hedges	
Prof Brendan Gough	(appointed 18 January 2022)
Jon Park	(appointed 1 December 2021)
Joanne Crewe	(appointed 11 November 2021)

### **Company Secretary**

Mr A Collins

### **Registered charity number**

518905

### **Company number**

02121179

### **Principal and registered office**

Saint Michael's Hospice  
Crimple House  
Hornbeam Park Avenue  
Harrogate  
HG2 8NA

### **Auditor**

Azets Audit Services Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### **Bankers**

Barclays  
25 James Street  
Harrogate  
HG1 1QX

Lloyds TSB Commercial  
2<sup>nd</sup> Floor, Skinnergate  
Darlington  
DL3 7ND

Yorkshire Bank  
46 High Street  
Stockton on Tees  
TS18 1SB

### **Solicitors**

Raworths LLP  
89 Station Parade  
Harrogate  
HG1 1HF

## **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Statement from the Joint Chair of Trustees for the year ended 31 March 2022**

The year in view for North Yorkshire Hospice Care has followed the Covid 19 dominated year that we reported on last year. We reported then that the challenges of that time would not define us – we would be defined instead by our response to those challenges. Most of those challenges have stayed with us for much of the year in view, but alongside them came new challenges including; significant increases in need across all of our services, further NHS stretch, workforce changes and the cost of living increases.

Our responses to this rapidly changing world last year continued and developed during the following twelve months. We have further increased our telephone and face to face based support for those facing grief, loss, anxiety and mental health problems. We have been proactively delivering resilience support to NHS Ambulance services throughout the UK. We have started a Wellbeing Network providing facilitated peer support groups and pre bereavement support for individuals with a terminal diagnosis. We have increased our community based service provision for those at the end of life across Hambleton, Richmondshire, Harrogate and District.

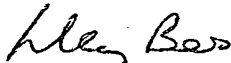
We are not stopping there – we have started services providing advanced care planning across our communities. We are working collaboratively with other local charities to adapt our current services and add new ways to ensure those who are homeless can access hospice care. At the time of writing we are almost ready to start the build programme for our new Hospice in Thirsk, Herriot @ the Lambert. We hope to report next year the opening of a six bedded inpatient unit, a community hub, a new bereavement suite and a new base from which our community services will be coordinated. These are demanding times and they are also exciting times during which we are able to ensure our services reach more people and reduce unmet need.

All of this, of course, is happening as we continue with our established services; our ten bedded inpatient unit at Saint Michael's, the specialist support service for those living with Motor Neurone Disease, Just B Bereavement Support services for adults, children and young people, mental health support for adults, emotional wellbeing support in schools through our area, a full clinical support service for those living with Lymphoedema and our HOME community service.

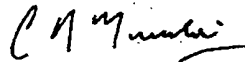
Financially we have performed well and ensured that our services and growth can be sustained into the future. Some generous government funding, sound financial planning and new ways of raising funds have put us in a good position to be able to respond to the need in an effective way.

As we look back and look ahead we find ourselves repeating last year's words; as an organisation shaped and owned by local people, we believe we have a duty to be courageous and ambitious. Our response to the rapidly changing landscape continues to rely on adaptability as one of our greatest strengths.

We would also like to take this opportunity to pay tribute, not only to the dedication of our staff, but also to our incredible volunteers working in every area of our Hospice life. We are driven by, motivated by and indebted to your wonderful commitment and support – thank you.



Lesley Bers  
Joint Chair of Trustees



Colin Tweedie  
Joint Chair of Trustees

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

The Board of Trustees presents its Report which and the audited financial statements for the year ended 31 March 2022 which are also prepared to meet the requirements for a directors' and strategic report for Companies Act 2006 purposes.

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 (FRS102) (effective 1 January 2019).

### Administrative details

The Charity Information page forms part of this report.

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Saint Michael's, Just'B' and Talking Spaces and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

### Members of the Board of Trustees

The Members of the Board of Trustees who served during the year and up to the date of this report were:

#### Joint Chairs of Trustees:

Lesley Bers  
Colin Tweedie

#### Trustees:

Dr Hilary Enevoldson	
Jean Macquarrie	(resigned 12 May 2021)
Mark Robinson	
Karen Wheeldon	
Victoria Ashley	
Catherine Walters	
Andrew Wilson	(resigned 8 June 2022)
Peter Gibson	
Dr Rosie Page	(resigned 18 August 2021)
Countess Charlotte Peel	(resigned 18 August 2021)
Darryn Hedges	
Prof Brendan Gough	(appointed 18 January 2022)
Jon Park	(appointed 1 December 2021)
Joanne Crewe	(appointed 11 November 2021)

By agreement with the Board, meetings of Trustees were also attended by Tony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

### Structure, governance and management

The maximum term of service for some Trustees exceeds the 9 years recommended by the Charity Governance Code. However, the Board of Trustees have agreed that a longer maximum term of service is more appropriate for a local service delivery charity like the Hospice and enables it to achieve the optimum balance of skills and experience on the Board.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2022**

### Status of the Company

The governing document of the company is its Memorandum and Articles of Association. The company is a Registered Charity without share capital. The liability of members, in the event of winding up, is limited by guarantee in an amount not exceeding £1 per member.

New Trustees are recruited from members of the public with an expressed interest in the organisation. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

Trustees are given a detailed brief of the organisation and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the members of the Leadership Team. A Statement of Duties and Responsibilities is signed up to by all Trustees.

### Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the organisation and ensures that the highest standards of governance are maintained throughout all aspects of the organisation. The Board of Trustees approves the Organisational Strategy and the ensuing annual budgets and reviews and approves all policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management and leadership of the organisation is delegated to the Chief Executive who works with the Leadership Team. The Board of Trustees has five sub groups: Finance, Human Resources, Strategy Achievement, Clinical Governance and Client Services Governance. These groups work closely with the Chief Executive to ensure detailed review and effective governance.

### Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Tony Collins. Management of the organisation, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony and shared with a Leadership Team.

In line with the Pay Policy of North Yorkshire Hospice Care, remuneration levels relating to any member of the Leadership Team will be considered by the HR Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group, the Trustees Client Services Governance Group and the Trustee HR Group as well as the Chair(s) of the Board of Trustees.

### Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately. Further information is provided in note 15.

### **Objectives and activities**

#### Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

### Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support.

North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people;
- Playing a key role in the development of an end of life care strategy for the local and regional areas;
- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals; and
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

All of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice Homecare. We remain answerable to these people today.

### **Strategic Report**

#### **Achievements and performance**

#### Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses.
- A wellbeing network providing a range of support and services for individuals living with terminal illnesses who live at home in the community, with medical and nursing support.
- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not.
- Seven day Helplines providing support for people facing.
- A UK wide service proactively calling frontline emergency services workers to ascertain and support resilience.
- A specialist end of life care lymphoedema service.
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

### Achievements and performance (continued)

- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients.
- A team of trained volunteers supporting and befriending patients in their own homes as part of the wellbeing Service.
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life.
- A team of trained Social Care Assistants providing social care and support for individuals in their own homes in the Yorkshire Dales.
- A team of experienced and trained staff providing emotional well-being support for children and young people across secondary and primary schools.
- A team of trained professionals working with residents of care homes in advanced care planning.

### Our Volunteers

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at nearly 600.

### Financial review

<b>Income and expenditure summary</b>	<b>2022</b>	<b>2021</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Cost of hospice services	(4,405)	(4,230)	(175)
Hospice services funding received	1,704	1,488	216
<b>Net cost of charitable activities</b>	<b>(2,701)</b>	<b>(2,742)</b>	<b>(41)</b>
Net contribution from voluntary sources (net of expenditure)	3,372	3,342	30
Other income	277	217	60
<b>Total surplus</b>	<b>948</b>	<b>817</b>	<b>131</b>

The Charity incurred a surplus of income versus expenditure for the year of £948k compared to a surplus of £817k in the previous year.

<b>Net contribution from voluntary sources</b>	<b>2022</b>	<b>2021</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Legacies	587	310	277
Lottery	128	123	5
Shops	281	(745)	1,026
Fundraising and donations	3,204	4,348	(1,144)
	<b>4,200</b>	<b>4,036</b>	<b>164</b>
Cost of fund raising and publicity	(828)	(694)	(134)
<b>Net contribution</b>	<b>3,372</b>	<b>3,342</b>	<b>30</b>

Legacy income increased by £276k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy in setting forecasts of income and expenditure which include legacies.

The net contribution received from fundraising, donations and grants was £3,372k, an increase of £30k from the previous year.

**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Report of the Trustees for the year ended 31 March 2022**

Covid-19

This year this support has included continued extraordinary funding from the Government for the hospice sector. This funding has enabled our organisation be part of the healthcare response to Covid 19; to be there for families and patients; to respond to increased and changing needs and offer significant support to our NHS and care home colleagues.

With the strict financial expenditure controls in place, this funding has and is being spent during the crisis and recovery phase.

The Charity remains financially strong with reserves of £6,582k, including cash of £1,276k.

<b>Liquidity and financial strength</b>	<b>2022</b>	<b>2021</b>	<b>Change</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
<b>Cash flow</b>			
Operating (outflow / inflow)	(309)	877	(1,186)
Capital expenditure net of proceeds from disposals	(174)	(182)	8
Investment income	13	14	(1)
Financing	(17)	(16)	(1)
<b>Net cash inflow / (outflow)</b>	<b>(487)</b>	<b>693</b>	<b>(1,180)</b>
<b>Year end cash at bank</b>	<b>1,276</b>	<b>1,763</b>	<b>(487)</b>
<b>Reserves</b>			
Unrestricted funds	5,563	4,910	653
Restricted funds	1,019	723	296
<b>Total</b>	<b>6,582</b>	<b>5,633</b>	<b>949</b>

Reserves policy – Solvency Free ratio

North Yorkshire Hospice Care is financially well run with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure. The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current assets less Unrestricted Current Liabilities and capital commitments and stood at £2,790k at 31 March 2022. (2021: £2,031k). The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2022**

The level of reserves will be reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

### Investment policy

North Yorkshire Hospice Care does not currently have any investments

From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

### **Future plans**

We are now at the half way point of the current strategy. We are following a number of aged workplans all linked to the driving strategic aspirations, which are;

- Unmet need
- Improved accessibility
- Overall sustainability
- Improving and expanding our current services
- Expanding our range of services
- Equality, diversity and inclusion
- Collaborative and partnership working
- Quality and standards
- People
- Environment

### **Fundraising activities**

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Saint Michael's Community Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and is overseen by the Chief Executive. North Yorkshire Hospice Care is also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particularly close attention to the guidelines produced by the Fundraising Regulator and IOF regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2022

### Principal risks and uncertainties

#### Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

### Trustees and their statutory responsibilities

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

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and 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 charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement of disclosure to the auditor

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.

## **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Report of the Trustees for the year ended 31 March 2022**

#### **Auditors**

The auditors, Azets Audit Services Limited, are deemed to be reappointed annually under s487(2) of the Companies Act 2006.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees and signed on its behalf by:



Mr A Collins

Date: **14 October 2022**

**Company Secretary and  
Chief Executive**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

### **Opinion**

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2022 which comprise the statement of financial activities, and balance sheet, the cash flow statement and notes to the financial statements including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

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

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

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

### **Responsibilities of the Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

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

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.

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.

## **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

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

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, medicines regulation, environmental, health and safety and employment legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular the risk that income is recognised in the wrong reporting period; and
- subjective accounting estimates including valuation of the gift of the Lambert Hospital.

Fraud risks arise due to a potential desire to present results in a differing light to meet management objectives.

As required by auditing standards we also identified and addressed the risk of management override of controls. We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias; and
- testing the recognition of income and in particular that it was appropriately recognised or deferred.

Owing 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, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

## **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

#### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services Limited*

**Laura Mashedor (Senior Statutory Auditor)**  
**For and on behalf of Azets Audit Services Limited**  
Chartered Accountants  
Statutory Auditor

14 October 2022

.....  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Income from:</b>					
Donations and grants	2	1,215,763	1,788,499	3,004,262	4,207,202
Legacies		586,514	-	586,514	310,140
<b>Other trading activities</b>					
Fundraising activities		175,677	-	175,677	126,988
Sale of donated goods		1,690,349	-	1,690,349	568,446
Lottery income		220,538	-	220,538	218,160
Deed of covenant		10,476	-	10,476	-
<b>Investments</b>	2	13,415	-	13,415	13,989
		3,912,732	1,788,499	5,701,231	5,444,925
<b>Charitable activities</b>					
NHS funding		1,072,390	-	1,072,390	898,879
NHS Fast Track funding for Home Service		465,601	-	465,601	433,254
Education and services		166,243	-	166,243	155,826
		1,704,234	-	1,704,234	1,487,959
<b>Other income</b>		277,409	-	277,409	217,124
<b>Total income</b>		5,894,375	1,788,499	7,682,874	7,150,008
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising and publicity		827,818	-	827,818	694,273
Lottery expenditure		92,399	-	92,399	94,983
Cost of selling donated		1,409,549	-	1,409,549	1,314,161
	3	2,329,766	-	2,329,766	2,103,417
<b>Charitable activities</b>					
Cost of providing hospice services		2,912,206	1,492,783	4,404,989	4,230,396
<b>Total expenditure</b>	3	5,241,972	1,492,783	6,734,755	6,333,813

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2022 (continued)

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
<b>Net income</b>		652,403	295,716	948,119	816,195
Total funds brought forward		4,910,270	723,362	5,633,632	4,817,437
<b>Total funds carried forward</b>	<b>16</b>	<b>5,562,673</b>	<b>1,019,078</b>	<b>6,581,751</b>	<b>5,633,632</b>

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

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

The results for the year all relate to continuing operations.

A fully detailed Statement of Financial Activities for the year ended 31 March 2021 is shown at note 20.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Balance Sheet as at 31 March 2022

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	3,615,496		3,305,684	
<b>Current assets</b>					
Debtors	8	2,402,781		1,396,799	
Cash at bank and in hand		1,276,239		1,763,497	
		3,679,020		3,160,296	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	(578,037)		(679,863)	
<b>Net current assets</b>		3,100,983		2,480,433	
<b>Total assets less current liabilities</b>		6,716,479		5,786,117	
Creditors: amounts falling due after more than one year	11	(134,728)		(152,485)	
<b>Total assets less total liabilities</b>		6,581,751		5,633,632	
<b>Reserves</b>					
Unrestricted funds	12	5,562,673		4,910,270	
Restricted funds	13	1,019,078		723,362	
	16	6,581,751		5,633,632	

The notes on pages 19 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees and signed on its behalf by:



Lesley Bers  
Joint Chair of Trustees



Colin Tweedie  
Joint Chair of Trustees

Date: 14/10/22

Company Number: 02121179

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Cash Flow Statement for the year ended 31 March 2022

	Note	2022 £	2021 £
<b>Cash flows from operating activities</b>			
Net cash (used in) / provided by operating activities	18	(309,629)	877,297
<b>Cash flows from investing activities</b>			
Investment income		13,415	13,989
Payments to acquire tangible fixed assets		(173,992)	(181,755)
<b>Cash used in investing activities</b>			
		(160,577)	(167,766)
<b>Cash flows from financing activities</b>			
Mortgage capital payments in year		(17,052)	(16,375)
<b>Cash (outflow) from financing activities</b>			
		(17,052)	(16,375)
<b>Change in cash and cash equivalents in the year</b>			
		(487,258)	693,156
Cash and cash equivalents at the beginning of the year		1,763,497	1,070,341
<b>Cash and cash equivalents at the end of the year</b>			
		1,276,239	1,763,497

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2022

### 1. Accounting policies

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

#### Company information

The Charity is a company limited by guarantee, the liability of the Directors is limited to £1, and a charity registered in England and Wales. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

#### Accounting convention

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

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

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

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

#### Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

#### Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

#### Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Notes to the Financial Statements for the year ended**  
**31 March 2022**

**1. Accounting policies (continued)**

At 31 March 2022, the Charity was not aware of any legacies that it is entitled to but had insufficient information to measure the monetary value.

**Donated goods, services and facilities**

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

**Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

**Fund accounting**

Funds held by the charity are either:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

**Expenditure and irrecoverable VAT**

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

**Staff costs**

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

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2022

### 1. Accounting policies (continued)

#### Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis
Assets under construction	- Not depreciated until brought into use

Land is not depreciated. No depreciation is charged on the freehold property other than impairments as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

#### Stocks

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

#### Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Cash at bank and in hand

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

#### Debtors

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

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

**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Notes to the Financial Statements for the year ended**  
**31 March 2022**

**1. Accounting policies (continued)**

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

**Creditors, loans and provisions**

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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

**Taxation**

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

**Critical accounting estimates and judgements**

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

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

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

**Residual values of freehold properties:** The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

**Legacies:** The value of accrued legacies are estimated based on management review of estate accounts and other information provided by executors.

**Gifts in kind:** The charity receives goods and services by way of donation, these are recognised as donations within gifts in kind in accordance with the accounting policy. During the year the Trustees have recognised a donation of £350,000 in respect of the freehold building known as Lambert Hospital. This was donated to the charity in 2019, however it was subject to obligations around ensuring sufficient funds were raised to enable complete refurbishment of the hospital to bring it back into use. This obligation was challenging and was only met on the financial year to 31 March 2022 and accordingly the asset was recognised during the current financial year at the fair value of the building at the date of transfer.

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 2. Income

	2022 £	2021 £
<b>Donations and grants</b>		
Donations	1,212,245	1,523,229
Donation in kind – Lambert Hospice	350,000	-
COVID Retail Support Grants	58,350	498,023
NHSE COVID funding	1,140,914	1,615,633
Coronavirus Job Retention Scheme	33,198	439,261
Gift aid	209,555	131,056
	3,004,262	4,207,202
<b>Investments</b>		
Interest on cash deposits	815	1,337
Rental Income	12,600	12,652
	13,415	13,989

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

#### 3. Total expenditure

Year ended 31 March 2022	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2022 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	671,100	53,523	94,475	8,720	827,818
Lottery expenditure	4,678	82,939	-	4,782	92,399
Cost of selling donated goods	871,994	426,146	68,663	42,746	1,409,549
	1,547,772	562,608	163,138	56,248	2,329,766
<b>Expenditure on charitable activities</b>					
Cost of providing Hospice services	2,812,578	429,192	1,005,287	157,932	4,404,989
<b>Total expenditure</b>	4,360,350	991,800	1,168,425	214,180	6,734,755

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2021

#### 3. Total expenditure (cont..)

Year ended 31 March 2021	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2021 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	526,190	52,792	96,044	19,247	694,273
Lottery expenditure	5,561	83,919	-	5,503	94,983
Cost of selling donated goods	817,165	403,192	54,634	39,170	1,314,161
	1,348,916	539,903	150,678	63,920	2,103,417
<b>Expenditure on charitable activities</b>					
Cost of providing Hospice services	2,880,098	336,456	853,816	160,026	4,230,396
<b>Total expenditure</b>	<b>4,229,014</b>	<b>876,359</b>	<b>1,004,494</b>	<b>223,946</b>	<b>6,333,813</b>

#### 4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated usage basis, as follows:

Year ended 31 March 2022	Staff costs £	Finance and IT systems £	Admin costs £	2022 Total £
Fundraising activities	68,663	10,572	15,240	94,475
Cost of selling donated goods	68,663	-	-	68,663
Cost of providing hospice services	774,688	99,175	131,424	1,005,287
<b>Total</b>	<b>912,014</b>	<b>109,747</b>	<b>146,664</b>	<b>1,168,425</b>

Year ended 31 March 2021	Staff costs £	Finance and IT systems £	Admin costs £	2021 Total £
Fundraising activities	54,634	17,408	24,002	96,044
Cost of selling donated goods	54,634	-	-	54,634
Cost of providing hospice services	619,186	98,648	135,982	853,816
<b>Total</b>	<b>728,454</b>	<b>116,056</b>	<b>159,984</b>	<b>1,004,494</b>

#### 5. Net expenditure for the year

This is stated after charging:-	2022 £	2021 £
Depreciation of tangible assets	214,180	223,946
Auditor's remuneration - audit	10,250	8,950
- other services	1,850	1,750
Operating lease rentals	217,987	273,578

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 6. Staff numbers and costs

The average total number of employees during the year (including bank staff) was:

	2022 Number	2021 Number
Patient care	156	173
Administration and fundraising	72	68
	228	241

The aggregate payroll costs for the year were as follows:

	2022 £	2021 £
Wages and salaries	4,262,255	4,035,396
Social security costs	310,493	287,206
Other pension costs	280,616	311,913
Redundancy costs	9,457	32,780
	4,862,821	4,667,295
Non-payroll costs including doctors fees and travel expenses	409,543	290,178
	5,272,364	4,957,473

Doctors' fees of £111,178 (2021 - £191,740) were recharged to the hospice by Harrogate CCG in the year.

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	2022 Number	2021 Number
£60,000 - £70,000	1	-
£80,000 - £90,000	-	1
£90,000 - £100,000	1	-

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2021 - none).

The key management personnel of the Charity comprise the Trustees and the 10 members of the senior management team (2021 senior management team comprised 9 members). The total remuneration of the key management personnel employed by the Charity was £604,214 (2021 - £532,329 for the 9 members).

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 7. Tangible fixed assets

	Assets under construction £	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>						
At 1 April 2021	-	4,031,380	595,157	60,310	1,223,939	5,910,786
Additions	527,815	-	4,492	15,502	126,183	523,992
At 31 March 2022	377,815	4,031,380	599,649	75,812	1,350,122	6,434,778
<b>Depreciation</b>						
At 1 April 2021	-	1,057,625	440,156	57,811	1,049,510	2,605,102
Charge for the year	-	65,951	31,319	6,375	110,535	214,180
At 31 March 2022	-	1,123,576	471,475	64,186	1,160,045	2,819,282
<b>Net book values</b>						
At 31 March 2022	377,815	2,907,804	128,174	11,626	190,077	3,615,496
At 31 March 2021	-	2,973,755	155,001	2,499	174,429	3,305,684

Included above is £3,140,044 (2021 – £2,790,044) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

Assets under construction represent the transfer in on Lambert Hospital, as disclosed in note 2, and subsequent expenditure. Assets under construction are not depreciated until brought into use.

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 8. Debtors

	2022 £	2021 £
Trade debtors	319,916	111,413
Other debtors	7,611	18,904
VAT recoverable	94,879	53,422
Prepayments	153,279	135,856
Accrued income	1,827,096	1,077,204
	<u>2,402,781</u>	<u>1,396,799</u>

The above includes accrued income of £727,100 (2021 - £613,600) in respect of legacies of which £464,500 (2021 - £262,600) was notified in the year.

#### 9. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	152,689	176,126
Taxes and social security costs	84,751	69,226
Other creditors	40,335	37,994
Accruals and deferred income (Note 10)	282,505	379,465
Mortgage: capital payments due in next 12 months	17,757	17,052
	<u>578,037</u>	<u>679,863</u>

Included within other creditors is an amount of £2,254 (2021 - £2,625) which relates to credit cards secured by way of a charge over freehold property.

See note 11 for details of mortgage including security/charges.

#### 10. Deferred income

	2022 £	2021 £
At 1 April 2021	223,014	58,463
Amount released to Income	(223,014)	(55,963)
Amount deferred in the year	146,558	220,514
At 31 March 2022	<u>146,558</u>	<u>223,014</u>

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 11. Creditors: amounts falling due after more than one year

	2022 £	2021 £
Mortgage: capital payments due after more than one year	134,728	152,485

An analysis of the maturity of the loan is given below:

	2022 £	2021 £
Mortgage: capital payments due in next 12 months	17,757	17,052
<b><i>Mortgage: capital payments due after more than one year:</i></b>		
Amounts due within one to two years	20,046	19,246
Amounts due within two to five years	60,399	58,002
Amounts due after more than five years	54,283	75,237
	134,728	152,485
<b>Total outstanding</b>	152,485	169,537

The mortgage is secured by a debenture comprising fixed charge on the freehold building and floating charges over all the assets of the company. The loan is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

#### 12. Unrestricted funds

	2022 £	2021 £
At 1 April 2021	4,910,270	4,006,130
Net income	652,403	904,140
At 31 March 2022	5,562,673	4,910,270

**North Yorkshire Hospice Care**  
**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

**Notes to the Financial Statements for the year ended  
31 March 2022**

**13. Restricted funds**

<b>For the year ended 31 March 2022</b>	<b>Balance at 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2022 £</b>
Saint Michael's at Starbeck	110,012	-	(43,125)	66,887
Lambert Hospital	-	350,000	-	350,000
IPU refurbishment 2012	5,150	-	(5,150)	-
NHSE Grant Funding	-	1,129,183	(1,129,183)	-
Day Therapy refurbishment	412	-	(412)	-
IPU equipment	48,118	35,695	(22,335)	61,478
Volunteer Visitors	-	28,603	(28,603)	-
DTU equipment	9,574	-	(9,145)	429
Just B Children/Young Persons	7,973	-	(7,973)	-
Just B	-	21,121	(21,121)	-
BBC Children in Need 4 (Just B)	-	22,700	(22,700)	-
Reeth Project	-	25,000	(25,000)	-
Pool Car	-	11,500	(3,875)	7,625
NYCC Stronger Communities 1	4,808	-	(4,808)	-
NYCC Stronger Communities 4	-	28,000	(28,000)	-
Talking Spaces	-	39,321	(39,321)	-
NYCC Cllr Locality Budgets 1	819	-	-	819
NYCC Cllr Locality Budgets 2	1,927	-	-	1,927
NYCC Cllr Locality Budgets 3	-	1,000	-	1,000
IPU/DTU refurbishment 2018	23,335	-	(7,484)	15,851
Dementia	6,852	-	(6,852)	-
Simulation equipment	2,152	-	-	2,152
MND Nurse	-	13,790	(13,790)	-
Herriot Hospice Homecare	129,995	-	(19,620)	110,375
Playlist for Life	3,997	-	(3,997)	-
Lambert building	288,873	74,836	(43,705)	320,004
Breathlessness project	39,870	-	-	39,870
Homelessness project	29,103	-	-	29,103
Other funds	10,392	7,750	(6,584)	11,558
	<b>723,362</b>	<b>1,788,499</b>	<b>(1,492,783)</b>	<b>1,019,078</b>

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 13. Restricted funds (continued)

Fund	Purpose
Saint Michael's at Starbeck	This represents funds to purchase and convert a property in Starbeck to enable Saint Michael's to extend its reach into the community. The Department of Health gave £341,290 to help fund this project, along with £10,000 from Garfield Weston Foundation and The Rayne Foundation and Big Lottery Fund Grant.
Lambert Hospital	This represents the gift of the premises of Lambert Hospital from Hambleton District Council which is to be developed as a centre to provide end of life care.
IPU Refurbishment	This was established for the purpose of extensive refurbishment to the In Patient Unit; it includes a grant from the DoH of £296,000. Work was completed in June 2012. The Kirkby Foundation, The Harry Bolland Trust, Leeds Building Society and Sovereign Health Care Charitable Trust also made donations to the IPU.
NHSE Grant Funding	This is funding towards the cost of running Hospice services during the COVID-19 pandemic
Day Therapy refurbishment	The Kirkby Foundation, Garfield Weston Foundation and The Hedley Foundation provided funds towards the refurbishment of the treatment
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure our Inpatient Unit is suitably equipped.
Volunteer visitors	This represents money which has been given to support the volunteer visitor project which sees volunteers providing a befriending service. Aged Veterans Fund Funding through Community First Yorkshire has supported Volunteer Visitors, alongside bereavement and counselling support for aged veterans. Aged Veterans Fund Funding through Hospice UK has also supported aged veterans at Herriot Hospice Homecare with volunteering and bereavement support.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people. Support for emotional wellbeing, bereavement and trauma.
BBC Children in Need	1 Just B - funding has been granted over three years to support the Senior Bereavement Support worker for Children & Young People. 2 COVID-19 2020 Booster Programme - funding has been granted for technology and Just B staff training 3 COVID-19 Next Steps Programme - funding has been granted to support Just B children and young people's support worker, resources and technology 4 Bereavement support for Children and Young Persons.

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 13. Restricted funds (continued)

Fund	Purpose
Reeth Project	To evaluation and initiate to provide care and support to the elderly in super rural areas
Pool Car	To provide a pool car for the Health Care Assistants working in the community
NYCC Stronger Communities	1 Grant awarded for self-harm support services 2 Grant to support Harrogate and Craven Suicide Prevention 3 Grant to support suicide prevention for men, Herriot Hospice Homecare 4. To deliver a postvention service across North Yorkshire
Talking Spaces	An adults counselling service to support members of the community with a range of mental health and wellbeing issues
NYCC County Councillor Locality Budgets	1 £1,000 has been donated towards a bed for IPU 2 £2,102 has been donated for the development of the Lambert 3 £1,000 for catering equipment
IPU/DTU refurbishment 2018	Support pledged from The Wolfson Foundation and The Bernard Sunley Charitable Foundation as well as valuable funds from other trusts.
Dementia	Several organisations including North Yorkshire County Council, County Councillor Locality Budgets have supported our work for all patients living with dementia.
Simulation equipment	Towards the cost of simulation and other training equipment to enable our staff to provide suitable care for our patients.
MND Nurse	Practical and emotional support for patients and families living with Motor Neurone Disease
Herriot Hospice Homecare	This represents the transfer from Herriot Hospice Homecare as part of the merger on 31 March 2019
Playlist for Life	Support pledged to the development of a service offering Playlist for Life.
Lambert building	Funding provided by supporters including The Friends of the Lambert Hospital to enable us to build a 6 bed in patient unit, community hub and bereavement counselling rooms in the building formerly known as the Lambert Hospital in Thirsk.
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease.

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 13. Restricted funds (continued)

Homelessness project	Funding to train end of life healthcare specialists as homelessness champions, provide drop-in talking therapy support and a training programme for professionals supporting homeless people.
Neurological Community Specialist nurse	This post is supported by The February Foundation and other donors.
Home Service	Several organisations and individuals have made donations towards the cost of the provision of healthcare assistants to deliver end of life care to patients in their own home
HHH Aged Veterans	Supporting aged veterans through volunteering or bereavement support
Prince of Wales Charitable Fund	A grant has been awarded for the Just B Bereavement Service
Retail Van	Funding provided to enable us the purchase of a van for use in our Retail operations.
Youth Endowment Fund	Grant awarded to support Just B schools
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000..

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 13. Restricted funds (continued)

For the year ended 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2021 £
Saint Michael's at Starbeck	153,137	-	(43,125)	-	110,012
IPU refurbishment 2012	36,050	-	(30,900)	-	5,150
NHSE Grant Funding	-	1,615,633	(1,615,633)	-	-
Day Therapy refurbishment	1,406	-	(994)	-	412
IPU equipment	34,874	38,088	(24,844)	-	48,118
Volunteer visitors	-	37,241	(37,241)	-	-
DTU equipment	11,102	5,000	(6,528)	-	9,574
Just B Children/Young Persons	109,677	34,264	(39,735)	(96,233)	7,973
BBC Children in Need 1	-	45,175	(45,175)	-	-
BBC Children in Need 2	-	3,206	(3,206)	-	-
BBC Children in Need 3	-	15,614	(15,614)	-	-
HHH Aged Veterans	-	9,650	(9,650)	-	-
Prince of Wales Charitable Fund	-	5,000	(5,000)	-	-
NYCC Stronger Communities 1	-	5,000	(192)	-	4,808
NYCC Stronger Communities 2	-	4,000	(4,000)	-	-
NYCC Stronger Communities 3	-	3,742	(3,742)	-	-
NYCC Cllr Locality Budgets 1	-	1,000	(181)	-	819
NYCC Cllr Locality Budgets 2	-	2,102	(175)	-	1,927
Youth Endowment Fund	-	30,328	(30,328)	-	-
Just B – Adult Bereavement	-	52,531	(52,531)	-	-
IPU/DTU refurbishment 2018	30,819	-	(7,484)	-	23,335
Dementia	6,760	8,507	(8,415)	-	6,852
Neurological Community Specialist	2,572	1,000	(3,572)	-	-
Simulation equipment	3,155	-	(1,003)	-	2,152
Home Service	57,744	25,170	(82,914)	-	-
Herriot Hospice Homecare	132,828	-	(2,833)	-	129,995
Playlist for Life	3,997	-	-	-	3,997
Retail van	2,500	-	(2,500)	-	-
Lambert building	149,756	140,573	(1,456)	-	288,873
Breathlessness project	39,870	-	-	-	39,870
Homelessness project	29,103	-	-	-	29,103
Other funds	5,957	9,000	(4,565)	-	10,392
	811,307	2,091,824	(2,083,536)	(96,233)	723,362

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 14. Financial commitments

At 31 March 2022 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings £	Other operating leases £	2022 Total £	Land and buildings £	Other operating leases £	2021 Total £
Due within one year	211,249	6,738	217,987	263,300	10,278	273,578
Due between two and five years	355,959	5,916	361,875	514,327	17,156	531,483
Due after five years	70,310	-	70,310	254,125	-	254,125
	637,518	12,654	650,172	1,031,752	27,434	1,059,186

#### 15. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £4,075 payable by HDHCE (2021 - other creditors of £15,054 payable to HDHCE). HDHCE generated profit in the year of £10,476 which was given to the Charity under a Deed of Covenant (2021 - £9,517).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021) and is employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 31 March 2022 of £46,987 (period 11 to 31 March 2021 £1,992).

Tony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within sales is £261,995 for grants and other services provided from North Yorkshire Hospice Care (2021 - £325,382) and included within debtors is £160,784 payable by HUK to North Yorkshire Hospice Care (2021 - £nil payable by HUK).

#### 16. Analysis of net assets between funds

Fund balances are represented by:

Fund balances at 31 March 2022	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,802,584	812,912	3,615,496
Current assets	3,472,854	206,166	3,679,020
Current liabilities	(578,037)	-	(578,037)
Liabilities due after more than one year	(134,728)	-	(134,728)
<b>Total net assets</b>	<b>5,562,673</b>	<b>1,019,078</b>	<b>6,581,751</b>

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 16. Analysis of net assets between funds (continued)

Fund balances at 31 March 2021	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	3,031,694	273,990	3,305,684
Current assets	2,710,924	449,372	3,160,296
Current liabilities	(679,863)	-	(679,863)
Liabilities due after more than one year	(152,485)	-	(152,485)
<b>Total net assets</b>	<b>4,910,270</b>	<b>723,362</b>	<b>5,633,632</b>

#### 17. Capital commitments

At 31 March 2022 the charity was committed to capital expenditure of £105,250 (2021 - £19,765).

#### 18. Reconciliation of net movement in funds to net cash provided by operating activities

	2022 £	2021 £
Net income	948,119	816,195
Investment income	(13,415)	(13,989)
Depreciation	214,180	223,946
Gift in Kind - Lambert Hospital	(350,000)	-
Loss on disposal of fixed asset	-	2,182
Increase in debtors	(1,005,982)	(259,564)
(Decrease) / Increase in creditors	(102,531)	108,527
<b>Net cash (outflow)/inflow from operating activities</b>	<b>(309,629)</b>	<b>877,297</b>

#### 19. Net debt

31 March 2022

Cash at bank and in hand	1,763,497	(487,258)	1,276,239
Mortgage	(169,537)	17,052	(152,485)
<b>Net cash</b>	<b>1,593,960</b>	<b>(470,206)</b>	<b>1,123,754</b>

31 March 2021

Cash at bank and in hand	1,070,341	693,156	1,763,497
Mortgage	(185,912)	16,375	(169,537)
<b>Net cash</b>	<b>884,429</b>	<b>709,531</b>	<b>1,593,960</b>

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Notes to the Financial Statements for the year ended 31 March 2022

#### 20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Income from:</b>			
Donations and grants	2,120,528	2,086,674	4,207,202
Legacies	310,140	-	310,140
<b>Other trading activities</b>			
Fundraising activities	121,838	5,150	126,988
Sale of donated goods	568,446	-	568,446
Lottery income	218,160	-	218,160
<b>Investments</b>	13,989	-	13,989
	3,353,101	2,091,824	5,444,925
<b>Charitable activities</b>			
NHS funding	898,879	-	898,879
NHS Fast Track funding for Home Service	433,254	-	433,254
Education and services	155,826	-	155,826
	1,487,959	-	1,487,959
<b>Other income</b>	217,124	-	217,124
<b>Total income</b>	5,058,184	2,091,824	7,150,008
<b>Expenditure on:</b>			
<b>Raising funds</b>			
Fundraising and publicity	694,273	-	694,273
Lottery expenditure	94,983	-	94,983
Cost of selling donated goods	1,311,328	2,833	1,314,161
	2,100,584	2,833	2,103,417
<b>Charitable activities</b>			
Cost of providing hospice services	2,149,693	2,080,703	4,230,396
<b>Total expenditure</b>	4,250,277	2,083,536	6,333,813

## North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

### Financial Statements for the year ended 31 March 2022

20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2021 (continued)

	Unrestricted funds £	Restricted funds £	2021 Total £
<b>Net income before transfers</b>	807,907	8,288	816,195
Transfers between funds	96,233	(96,233)	-
<b>Net income/ (expenditure)</b>	904,140	(87,945)	816,195
Total funds brought forward	4,006,130	811,307	4,817,437
<b>Total funds carried forward</b>	4,910,270	723,362	5,633,632

**NORTH YORKSHIRE HOSPICE CARE**

England & Wales - Charity number 518905

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# Accounts

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**Registered Charity Number: 518905**

**Company Number: 02121179**

**North Yorkshire Hospice Care  
(A Company Limited by Guarantee)  
(Formerly Harrogate District Hospice Care)**

**Operating as Saint Michael's Hospice, Herriot  
Hospice Homecare & Just B**

**Trustees' Report and Financial Statements  
for the year ended 31 March 2021**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

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# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Charity Information

### Trustees

Ms L Bers (Chair of Trustees)  
Dr H Enevoldson  
Ms J Macquarrie (resigned 12 May 2021)  
Mr M Robinson  
Mr C Tweedie (Chair of Trustees)  
Ms K Wheeldon  
Ms V Ashley  
Mr J Charlton (resigned 26 February 2021)  
Ms C Walters  
Mr A Wilson  
Mr P Gibson  
Dr R Page (resigned 18 August 2021)  
Countess C Peel (resigned 18 August 2021)  
Mr D Hedges (appointed 11 March 2021)

### Company Secretary

Mr A Collins

### Registered charity number

518905

### Company number

02121179

### Principal and registered office

Saint Michael's Hospice  
Crimple House  
Hornbeam Park Avenue  
Harrogate  
HG2 8NA

### Auditor

Azets Audit Services Limited  
Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

### Bankers

Barclays  
25 James Street  
Harrogate  
HG1 1QX

Lloyds TSB Commercial  
2<sup>nd</sup> Floor, Skinnergate  
Darlington  
DL3 7ND

Yorkshire Bank  
46 High Street  
Stockton on Tees  
TS18 1SB

### Solicitors

Raworths LLP  
89 Station Parade  
Harrogate  
HG1 1HF

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Statement from Chair of Trustees for the year ended 31 March 2021**

The year in view for North Yorkshire Hospice Care has, for many, been a time like no other, marked by unprecedented hopes and fears, joys and sorrows. At the close of the preceding financial year in March 2020, we – alongside our community and the rest of the world – were just beginning to see the effects of a global pandemic which would challenge us all in new and profound ways.

It was not, however, these challenges which would define our year as North Yorkshire Hospice Care, but our response to them.

As an organization we adapted quickly to different ways of working, harnessing digital solutions and maximizing innovative funding and service development opportunities. We redoubled our commitment to be here for our community and our country as part of the national response to the pandemic. And, in turn, our community and country made a remarkable pledge to be there for us.

Along with a generous package of government funding and sound financial planning, we could not have maintained – and increased – our care commitments without those who found new ways of raising funds and awareness; partners together with whom we delivered new and innovative services regionally and nationally; our volunteers whose flexibility and dedication propelled us forward; and the passion, resilience and determination of our own teams, who gave 120% to care for more people affected by terminal illness, and offer much-needed bereavement and emotional wellbeing support. In fact, together we cared for 120% more people – a truly remarkable response, and an astounding achievement.

The Just 'B' service received royal recognition for its delivery of a new, UK-wide helpline for frontline staff as part of the pandemic, in partnership with national charity Hospice UK.

Supporting 30% more people in the comfort and safety of their own homes this year, April 2021 also saw our growing HOME service mark a milestone of 1 million miles travelled since its launch in 2016.

As an organisation shaped and owned by local people, we believe we have a duty to our community to be courageous and ambitious – both today, and in the years ahead. Our response to the pandemic taught us that our adaptability is one of our greatest strengths, and that our community places value on the work we do and its importance today – and in the future. What's more, we have seen more sharply than ever the key role organisations like ours have to play in end of life care, and have demonstrated our ability to step up in response to the needs of our local, regional and national communities as part of the pandemic.

This learning shapes our latest three-year strategy, created at the beginning of 2021 and driven by our commitment to tackle unmet need, increase accessibility, improve sustainability, and nourish collaborative and partnership working. This will see us improve and expand our current services, as well as developing our range of services.

To realise our ambitious goals, we embark on our next financial year needing to raise all the expenditure we have in budget, making the support of our community more important than ever.

And as we take stock of our achievements – and the dynamic and dedicated community of action of which we are a part – we are excited and energised to stride forward and continue do as much as we can, as well as we can, for as long as we can, for as many as we can.

*Lesley Bers*

Ms L Bers  
**Joint Chair of Trustees**

*Colin Tweedie*

Mr C Tweedie  
**Joint Chair of Trustees**

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Report of the Trustees for the year ended 31 March 2021**

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2021.

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 (FRS102) (effective 1 January 2019).

#### **Administrative details**

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Saint Michael's, Just'B' and Talking Spaces and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

On 25 June 2020 the name of the company was changed from Harrogate District Hospice Care to North Yorkshire Hospice Care.

#### **Members of the Board of Trustees**

The Members of the Board of Trustees who served during the year and up to the date of this report were:

Joint Chairs of Trustees:

Ms L Bers  
Mr C Tweedie

Trustees:

Mr C Tweedie  
Ms K Wheeldon  
Ms V Ashley  
Mr M Robinson  
Mr J Charlton (resigned 26 February 2021)  
Ms J Macquarrie (resigned 12 May 2021)  
Ms C Walters  
Mr A Wilson  
Mr P Gibson  
Dr R Page (resigned 18 August 2021)  
Countess C Peel (resigned 18 August 2021)  
Mr D Hedges (appointed 11 March 2021)

By agreement with the Board, meetings of Trustees were also attended by Tony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

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

##### Status of the Company

The governing document of the company is its Memorandum and Articles of Association. The company is a Registered Charity without share capital. The liability of members, in the event of winding up, is limited by guarantee in an amount not exceeding £1 per member.

New Trustees are recruited either from the body of company members, volunteers, or members of the public with an expressed interest in the hospice. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Report of the Trustees for the year ended 31 March 2021**

Trustees are given a detailed brief of the hospice and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the hospice senior managers. A Statement of Duties and Responsibilities is signed up to by all Trustees.

#### Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the hospice and ensures that the highest standards of governance are maintained throughout all aspects of the hospice. The Board of Trustees approves the Hospice Strategy and the ensuing annual budgets and reviews and approves core policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management of the hospice is delegated to the Chief Executive who works with the Leadership Group. The Board of Trustees has four sub groups: Finance and Audit, Human Resources, Strategy Achievement and Clinical Governance. These groups work closely with the Chief Executive to ensure detailed review and governance.

#### Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Tony Collins. Management of the hospice, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony and shared with a Leadership Team.

In line with the Pay Policy of Saint Michael's, remuneration levels relating to any member of the Leadership Team will be considered by the HR Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance and Audit Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group and the Trustee HR Group as well as the Chair(s) of the Board of Trustees.

#### Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately.

### **Objectives and activities**

#### Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

#### Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people.
- Playing a key role in the development of an end of life care strategy for the local and regional areas;

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2021

- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals;
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

All of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice Homecare. We remain answerable to these people today.

### Strategic Report

#### Achievements and performance

##### Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses.
- A wellbeing network regularly contacting individuals living with terminal illnesses who live at home in the community, with medical and nursing support.
- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not;
- A regional seven day Helpline, Hear 2 Help providing support for people facing loneliness and anxiety.
- A UK wide seven day Helpline providing support for frontline NHS, Social Services and emergency service staff with grief, loss and trauma
- A UK wide service proactively calling frontline emergency services workers to ascertain and support resilience.
- A specialist end of life care lymphoedema service.
- Support for all hospice services from a Patient and Family Support Team including discharge, spiritual care, emotional and psychological support, and social work.
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care
- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients;
- A team of trained volunteers supporting and befriending patients in their own homes as part of the Volunteer Visitors Service.
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life.
- A team of trained Social Care Assistants providing social care and support for individuals in their own homes in the Yorkshire Dales
- A team of experienced and trained staff providing emotional well-being support for children and young people across many secondary and primary schools.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2021

- A team of trained professionals working with residents of care homes in advanced care planning.

### Our Volunteers

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at nearly 600.

### Financial review

<b>Income and expenditure summary</b>	<b>2021 £000</b>	<b>2020 £000</b>	<b>Change £000</b>
Cost of hospice services	(4,230)	(4,198)	(32)
Hospice services funding received	1,488	1,540	(52)
<b>Net cost of charitable activities</b>	<b>(2,742)</b>	<b>(2,658)</b>	<b>(84)</b>
Net contribution from voluntary sources (net of expenditure)	3,342	2,306	1,036
Other income	217	25	192
Gains on investments	-	4	(4)
<b>Total (deficit) / surplus</b>	<b>817</b>	<b>(323)</b>	<b>1,140</b>

The Charity incurred a surplus of income versus expenditure for the year of £817k compared to a deficit of £323k in the previous year.

<b>Net contribution from voluntary sources</b>	<b>2021 £000</b>	<b>2020 £000</b>	<b>Change £000</b>
Legacies	310	484	(174)
Lottery	123	154	(31)
Shops	(745)	461	(1,206)
Fundraising and donations	4,348	2,015	2,333
	<b>4,036</b>	<b>3,114</b>	<b>922</b>
Cost of fund raising and publicity	(694)	(808)	114
<b>Net contribution</b>	<b>3,342</b>	<b>2,306</b>	<b>1,036</b>

Legacy income decreased by £174k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy with regard to setting forecasts of income and expenditure which include legacies.

The net contribution received from Fundraising, donations and grants was £3,341k, an increase of £1,035k from the previous year. This increase was driven mainly by Government Covid support which helped to ensure the continued running of vital services.

The impact of Covid 19 and a National lockdown saw the closing of all retail shops in England and a hold on many fundraising events. This hugely impacted the 17 retail outlets which remained closed for long periods of time, especially during the start of 2021.

The Charity reported a cash inflow of £693k during the year, compared to an outflow of £263k in the previous year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Report of the Trustees for the year ended 31 March 2021

### Covid-19

This year this support has included an extraordinary funding package from the Government for the hospice sector. This funding has enabled our organisation be part of the healthcare response to Covid 19; to be there for families and patients; to respond to increased and changing needs and offer significant support to our NHS and care home colleagues.

With the strict financial expenditure controls in place, this funding has and is being spent during the crisis phase and some is also being set aside to support the Covid recovery phase, post crisis. This will enable us to continue to be there for our communities in the post Covid 19 recovery phase. This will arguably be when our services are even more in demand as people's needs increase and services diminish.

The Charity remains financially strong with reserves of £5,633k, including cash of £1,763k.

<b>Liquidity and financial strength</b>	<b>2021 £000</b>	<b>2020 £000</b>	<b>Change £000</b>
<b>Cash flow</b>			
Operating inflow/(outflow)	877	(205)	1,082
Capital expenditure net of proceeds from disposals	(182)	(382)	200
Investment income	14	16	(2)
Disposal of investments	-	122	(122)
Financing	(16)	186	(202)
<b>Net cash inflow / (outflow)</b>	<b>693</b>	<b>(263)</b>	<b>(956)</b>
<b>Year end cash at bank</b>	<b>1,763</b>	<b>1,070</b>	<b>693</b>
<b>Reserves</b>			
Unrestricted funds	4,910	4,006	904
Restricted funds	723	811	(88)
<b>Total</b>	<b>5,633</b>	<b>4,817</b>	<b>816</b>

### Reserves policy

North Yorkshire Hospice Care is financially well run with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure. The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current assets less Unrestricted Current Liabilities and stood at £2,031k at 31 March 2021 (2020: £1,207k). The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2021**

The level of reserves will be reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

The current level of free reserves is 52% of expenditure, lower than at the previous year end (2020 - 25%). The increase is due to the surplus in the year.

### Investment policy

North Yorkshire Hospice Care does not currently have any investments

From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

### **Future plans**

Having successfully achieved the aspirations as outlined in the Saint Michael's Strategy 2012-2017, a new strategy has been developed and was published in early 2017. The new patient focused aspirations will include:

- Improving accessibility across all of our services
- Ensuring sustainability of all services into the future
- Investing more resources into collaborative and partnership working
- Improving and expanding our current services
- Expanding our range of services

### **Fundraising activities**

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Saint Michael's Community Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and the Director of Community Relationships who oversees fundraising is also a member of the Institute of Fundraising. North Yorkshire Hospice Care is also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particular close attention to the guidelines produced by the Fundraising Regulator and IOF regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

# **North Yorkshire Hospice Care**

## **Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

### **Report of the Trustees for the year ended 31 March 2021**

#### **Principal risks and uncertainties**

##### Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

#### **Trustees and their statutory responsibilities**

The Trustees (who are also directors of North Yorkshire Hospice Care (Saint Michael's Hospice) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

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

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

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and 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 charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

#### **Statement of disclosure to the auditor**

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.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Report of the Trustees for the year ended 31 March 2021**

### **Auditors**

Azets Audit Services Limited were appointed auditor to the charitable company following their acquisition of the trade of Garbutt & Elliott Audit Limited on 1 December 2021. Azets Audit Services Limited have indicated their willingness to stand for reappointment at the Annual General Meeting.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees on 1 December 2021 and signed on its behalf by:

*Tony Collins*

Mr A Collins  
**Company Secretary and  
Chief Executive**

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

### **Opinion**

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the company and consolidated balance sheets, the consolidated cash flow statement and notes to the financial statements. 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 charitable company's affairs as at 31 March 2021 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

### **Other information**

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **North Yorkshire Hospice Care**

**Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B**

## **Independent Auditor's Report to the Members of North Yorkshire Hospice Care**

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

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and the directors' report) has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

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

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

### **Responsibilities of the Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the 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 charitable company or to cease operations, or have no realistic alternative but to do so.

### **Our responsibilities for the audit of the financial statements**

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

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.

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.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Independent Auditor's Report to the Members of North Yorkshire Hospice Care

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

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, medicines regulation, environmental, health and safety and employment legislation, and, in the current economic climate, Covid regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular completeness, the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income; and
- subjective accounting estimates.

These fraud risks arise due to a potential desire to present the results in a differing light to suit management objectives.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias;
- testing the recognition of income and in particular that it was recognised in the correct period and any restrictions recognised; and
- testing the control environment around cash takings, including segregation of duties and cash reconciliations.

Owing 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, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Independent Auditor's Report to the Members of North Yorkshire Hospice Care

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services Limited*

**Laura Masheder (Senior Statutory Auditor)**  
**For and on behalf of Azets Audit Services Limited**  
Chartered Accountants  
Statutory Auditor

20/12/2021

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Triune Court  
Monks Cross Drive  
York  
YO32 9GZ

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
<b>Income from:</b>					
Donations and grants	<b>2</b>	2,120,528	2,086,674	4,207,202	1,719,753
Legacies		310,140	-	310,140	484,306
<b>Other trading activities</b>					
Fundraising activities		121,838	5,150	126,988	273,659
Sale of donated goods		568,446	-	568,446	1,862,226
Lottery income		218,160	-	218,160	249,839
Deeds of covenant		-	-	-	4,773
<b>Investments</b>	<b>2</b>	13,989	-	13,989	16,360
		3,353,101	2,091,824	5,444,925	4,610,916
<b>Charitable activities</b>					
NHS funding		898,879	-	898,879	961,545
NHS Fast Track funding for Home Service		433,254	-	433,254	416,422
Education and services		155,826	-	155,826	161,842
		1,487,959	-	1,487,959	1,539,809
<b>Other income</b>		217,124	-	217,124	25,246
<b>Total income</b>		5,058,184	2,091,824	7,150,008	6,175,971
<b>Expenditure on:</b>					
<b>Raising funds</b>					
Fundraising and publicity		694,273	-	694,273	808,096
Lottery expenditure		94,983	-	94,983	96,729
Cost of selling donated		1,311,328	2,833	1,314,161	1,400,506
		2,100,584	2,833	2,103,417	2,305,331
<b>Charitable activities</b>					
Cost of providing hospice services		2,149,693	2,080,703	4,230,396	4,198,235
<b>Total expenditure</b>	<b>3</b>	4,250,277	2,083,536	6,333,813	6,503,566

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2021 (continued)

Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
<b>Net income/ (expenditure) before transfers</b>	807,907	8,288	816,195	(327,595)
Transfers between funds	96,233	(96,233)	-	-
<b>Net income/ (expenditure) before gains on investments</b>	904,140	(87,945)	816,195	(327,595)
Gains on revaluation/disposal of investments	-	-	-	4,443
<b>Net (expenditure)/income</b>	904,140	(87,945)	816,195	(323,152)
Total funds brought forward	4,006,130	811,307	4,817,437	5,140,589
<b>Total funds carried forward</b>	4,910,270	723,362	5,633,632	4,817,437

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

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

The results for the year all relate to continuing operations.

A fully detailed Statement of Financial Activities for the year ended 31 March 2020 is shown at note 20.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Balance Sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		3,305,684		3,350,057
<b>Current assets</b>					
Debtors	8	1,396,799		1,137,235	
Cash at bank and in hand		1,763,497		1,070,341	
		3,160,296		2,207,576	
<b>Current liabilities</b>					
Creditors: amounts falling due within one year	9	(679,863)		(570,659)	
<b>Net current assets</b>			2,480,433		1,636,917
<b>Total assets less current liabilities</b>					
			5,786,117		4,986,974
Creditors: amounts falling due after more than one year	11		(152,485)		(169,537)
<b>Total assets less total liabilities</b>			5,633,632		4,817,437
<b>Reserves</b>					
Unrestricted funds	12		4,910,270		4,006,130
Restricted funds	13		723,362		811,307
	16		5,633,632		4,817,437

The notes on pages 19 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees on 1 December 2021 and signed on its behalf by:

*Lesley Bers*

Ms L Bers  
Joint Chair of Trustees

*Colin Tweedie*

C Tweedie  
Joint Chair of Trustees

Company Number: 02121179

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Cash Flow Statement for the year ended 31 March 2021

	Note	2021 £	2020 £
<b>Cash flows from operating activities</b>			
Net cash provided / (used in) by operating activities	<b>18</b>	877,297	(205,098)
<b>Cash flows from investing activities</b>			
Investment income		13,989	16,360
Payments to acquire tangible fixed assets		(181,755)	(381,905)
Receipts from disposals of investments		-	122,371
<b>Cash used in investing activities</b>			
		(167,766)	(243,174)
<b>Cash flows from financing activities</b>			
Mortgage for purchase of property		-	193,865
Mortgage capital payments in year		(16,375)	(7,953)
<b>Cash (outflow) / inflow from financing activities</b>			
		(16,375)	185,912
<b>Change in cash and cash equivalents in the year</b>			
Cash and cash equivalents at the beginning of the year		1,070,341	1,332,701
<b>Cash and cash equivalents at the end of the year</b>			
		1,763,497	1,070,341

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 1. Accounting policies

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

#### Company information

The Charity is a company limited by guarantee, the liability of the Directors is limited to one pound, and a charity registered in England and Wales. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

#### Accounting convention

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

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

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

#### Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

#### Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

#### Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 1. Accounting policies (continued)

At 31 March 2021, the Charity was not aware of any legacies that it is entitled to but had insufficient information to measure the monetary value.

#### Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

#### Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

#### Fund accounting

Funds held by the charity are either:

*Unrestricted general funds* - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

*Restricted funds* - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

#### Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

#### Staff costs

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

#### Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 1. Accounting policies (continued)

#### Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

#### Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Freehold property improvements	- 10% on a straight-line basis
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis

No depreciation is charged on the freehold property other than impairments as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

#### Stocks

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

#### Financial instruments

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

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

#### Cash at bank and in hand

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

#### Debtors

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

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

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 1. Accounting policies (continued)

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

#### Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

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

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

#### Taxation

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

#### Critical accounting estimates and judgements

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

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

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

#### Residual values of freehold properties

The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

#### Legacies

The value of accrued legacies are estimated based management review of estate accounts and other information provided by executors.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 2. Income

<b>Donations and grants</b>	<b>2021 £</b>	<b>2020 £</b>
Donations	1,523,229	1,334,174
COVID Retail Support Grants	498,023	-
NHSE COVID funding	1,615,633	-
Coronavirus Job Retention Scheme	439,261	-
Gift aid	131,056	185,579
Non performance grants – The Liz and Terry Bramall Foundation	-	200,000
	<b>4,207,202</b>	<b>1,719,753</b>

### Investments

Interest on cash deposits	1,337	5,053
Rental income	12,652	11,307
	<b>13,989</b>	<b>16,360</b>

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

### 3. Total expenditure

<b>Year ended 31 March 2021</b>	<b>Direct staff costs £</b>	<b>Direct costs £</b>	<b>Support costs £</b>	<b>Depreciation £</b>	<b>2021 Total £</b>
<b>Expenditure on raising funds</b>					
Fundraising activities	526,190	52,792	96,044	19,247	694,273
Lottery expenditure	5,561	83,919	-	5,503	94,983
Cost of selling donated goods	817,165	403,192	54,634	39,170	1,314,161
	<b>1,348,916</b>	<b>539,903</b>	<b>150,678</b>	<b>63,920</b>	<b>2,103,417</b>
<b>Expenditure on charitable activities</b>					
Cost of providing Hospice services	2,880,098	336,456	853,816	160,026	4,230,396
<b>Total expenditure</b>	<b>4,229,014</b>	<b>876,359</b>	<b>1,004,494</b>	<b>223,946</b>	<b>6,333,813</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 3. Total expenditure (cont..)

Year ended 31 March 2020	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2020 Total £
<b>Expenditure on raising funds</b>					
Fundraising activities	552,354	135,216	100,854	19,672	808,096
Lottery expenditure	9,875	81,881	-	4,973	96,729
Cost of selling donated goods	850,592	449,559	60,485	39,870	1,400,506
	1,412,821	666,656	161,339	64,515	2,305,331
<b>Expenditure on charitable activities</b>					
Cost of providing Hospice services	2,737,604	392,539	914,253	153,839	4,198,235
<b>Total expenditure</b>	<b>4,150,425</b>	<b>1,059,195</b>	<b>1,075,592</b>	<b>218,354</b>	<b>6,503,566</b>

### 4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated usage basis, as follows:

Year ended 31 March 2021	Staff costs £	Finance and IT systems £	Admin costs £	2021 Total £
Fundraising activities	54,634	17,408	24,002	96,044
Cost of selling donated goods	54,634	-	-	54,634
Cost of providing hospice services	619,186	98,648	135,982	853,816
<b>Total</b>	<b>728,454</b>	<b>116,056</b>	<b>159,984</b>	<b>1,004,494</b>

Year ended 31 March 2020	Staff costs £	Finance and IT systems £	Admin costs £	2020 Total £
Fundraising activities	60,485	13,809	26,560	100,854
Cost of selling donated goods	60,485	-	-	60,485
Cost of providing hospice services	685,491	78,254	150,508	914,253
<b>Total</b>	<b>806,461</b>	<b>92,063</b>	<b>177,068</b>	<b>1,075,592</b>

### 5. Net expenditure for the year

This is stated after charging:-	2021 £	2020 £
Depreciation of tangible assets	223,946	218,354
Auditor's remuneration - audit	8,950	6,200
- other services	1,750	147
Operating lease rentals	273,578	350,111

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 6. Staff numbers and costs

The average total number of employees at the year end (including bank staff) was:

	<b>2021 Number</b>	<b>2020 Number</b>
Patient care	173	171
Administration and fundraising	68	65
	241	236

The aggregate payroll costs for the year were as follows:

	<b>2021 £</b>	<b>2020 £</b>
Wages and salaries	4,035,396	4,010,622
Social security costs	287,206	285,903
Other pension costs	311,913	323,127
Redundancy costs	32,780	67,417
	4,667,295	4,687,069
Non-payroll costs including travel expenses	290,178	269,817
	4,957,473	4,956,886

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	<b>2021 Number</b>	<b>2020 Number</b>
£80,000 - £90,000	1	-
£90,000 - £100,000	-	1

The Trustees did not receive any remuneration benefits or out of pocket expenses during the year (2020 - none).

The key management personnel of the Charity comprise the Trustees and the 8 members of the senior management team (2020 senior management team comprised 9 members). The total remuneration of the key management personnel employed by the Charity was £532,329 (2020 - £576,941 for the 9 members).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 7. Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
<b>Cost</b>					
At 1 April 2020	4,010,037	593,847	60,310	1,069,202	5,733,396
Additions	21,343	1,310	-	159,102	181,755
Disposals	-	-	-	(4,365)	(4,365)
At 31 March 2021	4,031,380	595,157	60,310	1,223,939	5,910,786
<b>Depreciation</b>					
At 1 April 2020	957,029	406,852	52,175	967,283	2,383,339
Charge for the year	100,596	33,304	5,636	84,410	223,946
On disposals	-	-	-	(2,183)	(2,183)
At 31 March 2021	1,057,625	440,156	57,811	1,049,510	2,605,102
<b>Net book values</b>					
At 31 March 2021	2,973,755	155,001	2,499	174,429	3,305,684
At 31 March 2020	3,053,008	186,995	8,135	101,919	3,350,057

Included above is £2,790,444 (2020 – £2,790,044) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 8. Debtors

	2021 £	2020 £
Trade debtors	111,413	106,286
Other debtors	18,904	24,078
VAT recoverable	53,422	99,679
Prepayments	135,856	168,224
Accrued income	1,077,204	738,968
	1,396,799	1,137,235

The above includes accrued income of £613,600 (2020 - £641,450) in respect of legacies of which £262,500 (2020 - £389,040) was notified in the year.

### 9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	176,126	261,271
Taxes and social security costs	69,226	70,108
Other creditors	37,994	40,463
Accruals and deferred income (Note 10)	379,465	182,442
Mortgage: capital payments due in next 12 months	17,052	16,375
	679,863	570,659

Included within other creditors is an amount of £2,625 (2020 - £3,657) which relates to credit cards secured by way of a charge over freehold property.

See note 11 for details of mortgage including security.

### 10. Deferred income

	2021 £	2020 £
At 1 April 2020	58,463	59,872
Amount released to income	(55,963)	(57,372)
Amount deferred in the year	220,514	55,963
At 31 March 2021	223,014	58,463

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 11. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Mortgage: capital payments due after more than one year	152,485	169,537
	152,485	169,537

An analysis of the maturity of the loan is given below:

	2021 £	2020 £
Mortgage: capital payments due in next 12 months	17,052	16,375
Mortgage: capital payments due after more than one year		
Amounts due within one to two years	19,246	17,052
Amounts due within two to five years	58,002	55,480
Amounts due after more than five years	75,237	97,005
	152,485	169,537
<b>Total outstanding</b>	169,537	185,912

The mortgage is secured by a debenture comprising fixed and floating charges over the assets of the company. The loan is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

### 12. Unrestricted funds

	2021 £	2020 £
At 1 April 2020	4,006,130	4,271,594
Net income before other recognised gains and losses	904,140	(269,907)
Gains/(losses) on revaluation/disposal of investments	-	4,443
At 31 March 2021	4,910,270	4,006,130

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 13. Restricted funds

For the year ended 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2021 £
Saint Michael's at Starbeck	153,137	-	(43,125)	-	110,012
IPU refurbishment 2012	36,050	-	(30,900)	-	5,150
NHSE Grant Funding	-	1,615,633	(1,615,633)	-	-
Day Therapy refurbishment	1,406	-	(994)	-	412
IPU equipment	34,874	38,088	(24,844)	-	48,118
Volunteer visitors	-	37,241	(37,241)	-	-
DTU equipment	11,102	5,000	(6,528)	-	9,574
Just B Children/Young Persons	109,677	34,264	(39,735)	(96,233)	7,973
BBC Children in Need 1	-	45,175	(45,175)	-	-
BBC Children in Need 2	-	3,206	(3,206)	-	-
BBC Children in Need 3	-	15,614	(15,614)	-	-
HHH Aged Veterans	-	9,650	(9,650)	-	-
Prince of Wales Charitable Fund	-	5,000	(5,000)	-	-
NYCC Stronger Communities 1	-	5,000	(192)	-	4,808
NYCC Stronger Communities 2	-	4,000	(4,000)	-	-
NYCC Stronger Communities 3	-	3,742	(3,742)	-	-
NYCC Cllr Locality Budgets 1	-	1,000	(181)	-	819
NYCC Cllr Locality Budgets 2	-	2,102	(175)	-	1,927
Youth Endowment Fund	-	30,328	(30,328)	-	-
Just B – Adult Bereavement	-	52,531	(52,531)	-	-
IPU/DTU refurbishment 2018	30,819	-	(7,484)	-	23,335
Dementia	6,760	8,507	(8,415)	-	6,852
Neurological Community Specialist	2,572	1,000	(3,572)	-	-
Simulation equipment	3,155	-	(1,003)	-	2,152
Home Service	57,744	25,170	(82,914)	-	-
Herriot Hospice Homecare	132,828	-	(2,833)	-	129,995
Playlist for Life	3,997	-	-	-	3,997
Retail van	2,500	-	(2,500)	-	-
Lambert building	149,756	140,573	(1,456)	-	288,873
Breathlessness project	39,870	-	-	-	39,870
Homelessness project	29,103	-	-	-	29,103
Other funds	5,957	9,000	(4,565)	-	10,392
	811,307	2,091,824	(2,083,536)	(96,233)	723,362

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 13. Restricted funds (continued)

The transfer of £96,233 is in respect of a donation received in the prior year which should not have been classified as restricted. It has therefore been transferred to unrestricted funds in the year.

Fund	Purpose
Saint Michael's @ Starbeck	This represents funds to purchase and convert a property in Starbeck to enable Saint Michael's to extend its reach into the community. The Department of Health gave £341,290 to help fund this project, along with £10,000 from Garfield Weston Foundation and The Rayne Foundation and Big Lottery Fund Grant.
IPU Refurbishment	This was established for the purpose of extensive refurbishment to the In Patient Unit; it includes a grant from the DoH of £296,000. Work was completed in June 2012. The Kirkby Foundation, The Harry Bolland Trust, Leeds Building Society and Sovereign Health Care Charitable Trust also made donations to the IPU.
NHSE Grant Funding	This is funding towards the cost of running Hospice services during the COVID-19 pandemic
Day Therapy refurbishment	The Kirkby Foundation, Garfield Weston Foundation and The Hedley Foundation provided funds towards the refurbishment of the treatment
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure out Inpatient Unit is suitably equipped.
Volunteer visitors	This represents money which has been given to support the volunteer visitor project which sees volunteers providing a befriending service. Aged Veterans Fund Funding through Community First Yorkshire has supported Volunteer Visitors, alongside bereavement and counselling support for aged veterans. Aged Veterans Fund Funding through Hospice UK has also supported aged veterans at Herriot Hospice Homecare with volunteering and bereavement support.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
BBC Children in Need	1 Just B - funding has been granted over three years to support the Senior Bereavement Support worker for Children & Young People. 2 COVID-19 2020 Booster Programme - funding has been granted for technology and Just B staff training 3 COVID-19 Next Steps Programme – funding has been granted to support Just B children and young people's support worker, resources and technology
NYCC Stronger Communities	1 Grant awarded for self-harm support services 2 Grant to support Harrogate and Craven Suicide Prevention 3 Grant to support suicide prevention for men, Herriot Hospice Homecare
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people.
HHH Aged Veterans	Supporting aged veterans through volunteering or bereavement support
IPU/DTU refurbishment 2018	Support pledged from The Wolfson Foundation and The Bernard Sunley Charitable Foundation as well as valuable funds from other trusts.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 13. Restricted funds (continued)

Fund	Purpose
Dementia	Several organisations including North Yorkshire County Council, County Councillor Locality Budgets have supported our work for all patients living with dementia.
Neurological Community Specialist nurse	This post is supported by The February Foundation and other donors.
Simulation equipment	Towards the cost of simulation and other training equipment to enable our staff to provide suitable care for our patients.
Home Service	Several organisations and individuals have made donations towards the cost of the provision of healthcare assistants to deliver end of life care to patients in their own home
Herriot Hospice Homecare	This represents the transfer from Herriot Hospice Homecare as part of the merger on 31 March 2019
NYCC County Councillor Locality Budgets	1 £1,000 has been donated towards a bed for IPU 2 £2,102 has been donated for the development of the Lambert
Prince of Wales Charitable Fund	A grant has been awarded for the Just B Bereavement Service
Playlist for Life	Support pledged to the development of a service offering Playlist for Life.
Retail Van	Funding provided to enable us the purchase of a van for use in our Retail operations.
Lambert building	Funding provided by supporters including The Friends of the Lambert Hospital to enable us to build a 4 bed in patient unit, community hub and bereavement counselling rooms in the building formerly known as the Lambert Hospital in Thirsk.
Youth Endowment Fund Grant	Grant awarded to support Just B schools
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease.
Homelessness project	Funding to train end of life healthcare specialists as homelessness champions, provide drop-in talking therapy support and a training programme for professionals supporting homeless people.
Department of Health Grant	To spend on various specific improvements to the Hospice environment. The balance of the fund in the prior year represents the net book value of the work carried out.
Burton House	Towards the cost of refurbishment of a new property acquired in 2009 which houses staff and volunteers including those providing bereavement support for children and young people.
Other	This comprises restricted funds with a balance carried forward of less than £3,000.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 13. Restricted funds (continued)

For the year ended 31 March 2020	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Saint Michael's at Starbeck	196,262	-	(43,125)	153,137
IPU refurbishment 2012	66,950	-	(30,900)	36,050
Department of Health Grant	286	-	(286)	-
Burton House	7,118	-	(7,118)	-
Day Therapy refurbishment	2,400	-	(994)	1,406
IPU equipment	29,968	40,442	(35,536)	34,874
Volunteer visitors	-	82,345	(82,345)	-
DTU equipment	17,459	678	(7,035)	11,102
Just B – Children & Young Persons	528	281,011	(171,862)	109,677
Just B – Adult Bereavement	-	29,826	(29,826)	-
IPU & DTU refurbishment 2018	38,303	-	(7,484)	30,819
Dementia	13,885	787	(7,912)	6,760
Neurological Community Specialist	-	17,040	(14,468)	2,572
Simulation equipment	7,542	-	(4,387)	3,155
Home Service	5,463	60,421	(8,140)	57,744
Herriot Hospice Homecare	479,675	593,881	(940,728)	132,828
Playlist for Life	-	4,297	(300)	3,997
Retail van	-	5,000	(2,500)	2,500
Lambert building	-	151,387	(1,631)	149,756
Breathlessness project	-	39,870	-	39,870
Homelessness project	-	29,103	-	29,103
Other funds	3,156	15,557	(12,756)	5,957
	868,995	1,351,645	(1,409,333)	811,307

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 14. Financial commitments

At 31 March 2021 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	<b>Land and buildings £</b>	<b>Other operating leases £</b>	<b>2021 Total £</b>	<b>Land and buildings £</b>	<b>Other operating leases £</b>	<b>2020 Total £</b>
Due within one year	263,300	10,278	273,578	283,454	15,524	298,978
Due between two and five years	514,327	17,156	531,483	671,487	34,602	706,089
Due after five years	254,125	-	254,125	335,140	-	335,140
	1,031,752	27,434	1,059,186	1,290,081	50,126	1,340,207

### 15. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £15,054 payable by HDHCE (2020 – other creditors of £4,442 payable to HDHCE). HDHCE generated profit in the year of £9,517 which was given to the Charity under a Deed of Covenant (2020 - £4,773).

Hospice UK ("HUK") is related to the Hospice due to Tony Collins acting as a Trustee for HUK. North Yorkshire Hospice Care and HUK have arrangements in place whereby out-of-pocket travel expenses incurred by Tony Collins are reimbursed by the Hospice and then recharged at cost to HUK. During the year North Yorkshire Hospice Care charged HUK £nil (2020 - £464) in respect of such expenses, all of which had been received by 31 March 2021.

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 16. Analysis of net assets between funds

Fund balances are represented by:

<b>Fund balances at 31 March 2021</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Tangible fixed assets	3,031,694	273,990	3,305,684
Current assets	2,710,924	449,372	3,160,296
Current liabilities	(679,863)	-	(679,863)
Liabilities due after more than one year	(152,485)	-	(152,485)
<b>Total net assets</b>	<b>4,910,270</b>	<b>723,362</b>	<b>5,633,632</b>

<b>Fund balances at 31 March 2020</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Tangible fixed assets	2,968,174	381,883	3,350,057
Current assets	1,778,152	429,424	2,207,576
Current liabilities	(570,659)	-	(570,659)
Liabilities due after more than one year	(169,537)	-	(169,537)
<b>Total net assets</b>	<b>4,006,130</b>	<b>811,307</b>	<b>4,817,437</b>

### 17. Capital commitments

At 31 March 2021 there were capital commitments of £19,765 (2020 - £17,140).

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 18. Reconciliation of net movement in funds to net cash provided by operating activities

	2021 £	2020 £
Net income / (deficit) before gains/losses on investments	816,195	(327,595)
Investment income	(13,989)	(16,360)
Depreciation	223,946	218,354
Loss on disposal of fixed asset	2,182	1,648
Increase in debtors	(259,564)	(186,453)
Increase in creditors	108,527	105,308
<b>Net cash inflow / (outflow) from operating activities</b>	<b>877,297</b>	<b>(205,098)</b>

### 19. Net debt

	1 April 2020 £	Cash flows £	New mortgage £	31 March 2021 £
Cash at bank and in hand	1,070,341	693,156	-	1,763,497
Mortgage	(185,912)	16,375	-	(169,537)
<b>Net cash</b>	<b>884,429</b>	<b>709,531</b>	<b>-</b>	<b>1,593,960</b>

	1 April 2019 £	Cash flows £	New mortgage £	31 March 2020 £
Cash at bank and in hand	1,332,701	(262,360)	-	1,070,341
Mortgage	-	7,953	(193,865)	(185,912)
<b>Net cash</b>	<b>1,332,701</b>	<b>(254,407)</b>	<b>(193,865)</b>	<b>884,429</b>

# North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

## Notes to the Financial Statements for the year ended 31 March 2021

### 20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	2020 Total £
<b>Income from:</b>			
Donations and grants	942,348	777,405	1,719,753
Legacies	410,423	73,883	484,306
<b>Other trading activities</b>			
Fundraising activities	271,162	2,497	273,659
Sale of donated goods	1,364,659	497,567	1,862,226
Lottery income	249,696	143	249,839
Deeds of covenant	4,773	-	4,773
<b>Investments</b>	16,360	-	16,360
	3,259,421	1,351,495	4,610,916
<b>Charitable activities</b>			
NHS funding	961,545	-	961,545
NHS Fast Track funding for Home Service	416,422	-	416,422
Education and services	161,692	150	161,842
	1,539,659	150	1,539,809
<b>Transfer from Herriot Hospice Homecare</b>	-	-	-
<b>Other income</b>	25,246	-	25,246
<b>Total income</b>	4,824,326	1,351,645	6,175,971
<b>Expenditure on:</b>			
<b>Raising funds</b>			
Fundraising and publicity	740,108	67,988	808,096
Lottery expenditure	96,729	-	96,729
Cost of selling donated goods	996,440	404,066	1,400,506
	1,833,277	472,054	2,305,331
<b>Charitable activities</b>			
Cost of providing hospice services	3,179,956	1,018,279	4,198,235
<b>Total expenditure</b>	5,013,233	1,490,333	6,503,566

# North Yorkshire Hospice Care

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## Notes to the Financial Statements for the year ended 31 March 2021

### 20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2020 (continued)

	Unrestricted funds £	Restricted funds £	2020 Total £
<b>Net (expenditure)/ income before gains on investments</b>	(269,907)	(57,688)	(327,595)
Gains on revaluation/disposal of investments	4,443	-	4,443
<b>Net (expenditure)/income</b>	(265,464)	(57,688)	(323,152)
Total funds brought forward	4,271,594	868,995	5,140,589
<b>Total funds carried forward</b>	4,006,130	811,307	4,817,437