# THE ROTHERHAM HOSPICE TRUST

England & Wales · Charity number 700356

## Details

| | |
|---|---|
| **Other names** | THE ROTHERHAM HOSPICE |
| **Status** | Registered |
| **Legal form** | Charitable company |
| **Company number** | 02234222 |
| **Registered** | 1988-06-15 |
| **Register** | View on the Charity Commission register |

## Contact

| | |
|---|---|
| **Address** | The Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Phone** | 01709 308900 |
| **Email** | mat.cottle-shaw@rotherhamhospice.org.uk |
| **Website** | www.rotherhamhospice.org.uk |

## Activities

**Objects:** The advancement of health for the public benefit by maintaining and managing a hospice and related services for the relief of pain and sickness and to promote mental health and wellbeing by such charitable means as the Trustees shall from time to time think fit.

**Activities:** The aim of the charity is to provide excellence in care for all those throughout Rotherham affected by a terminal illness. This Hospice care is delivered through a Day Hospice, an Inpatient Unit and in the community through the Hospice Community Team.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, The General Public/mankind

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## Geography

- **Area of benefit:** ENGLAND
- Rotherham

## Finances

| Period end | Income | Expenditure | Assets | Employees |
|---|---|---|---|---|
| 2025-03-31 | £8,370,918 | £8,321,660 | £11,671,517 | 175 |
| 2024-03-31 | £5,995,522 | £6,095,667 | £11,680,548 | 145 |
| 2023-03-31 | £5,978,411 | £5,619,185 | £11,738,966 | 153 |
| 2022-03-31 | £7,814,793 | £5,295,048 | £11,392,981 | 136 |
| 2021-03-31 | £8,088,850 | £5,473,316 | £8,873,236 | 161 |

## Trustees

| Name | Role | Appointed |
|---|---|---|
| Dr Anand Barmade | | 2025-10-29 |
| Dr Bruce Warner | | 2021-12-06 |
| Garry McCord | | 2024-07-30 |
| James Locking | | 2023-10-11 |
| Julie Gill | | 2020-05-01 |
| Karlie Thompson | | 2023-10-11 |
| Katie Haddad | | 2023-10-11 |
| Liam Buttery | | 2024-07-30 |
| Louise Slater | | 2024-08-15 |
| Natalie Ann Sheldon | | 2025-04-30 |
| Patricia Hughes | | 2025-04-30 |
| Rukhsana Ismail | | 2023-10-11 |
| Stephen Williams | | 2024-07-30 |

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**THE ROTHERHAM HOSPICE TRUST**

England & Wales - Charity number 700356

# Accounts

# A Year of Living Life's Wishes

## Annual Report & Accounts 2024 / 2025

Inspected and rated Outstanding
Care Quality Commission

Rotherham Hospice
Living Life's Wishes

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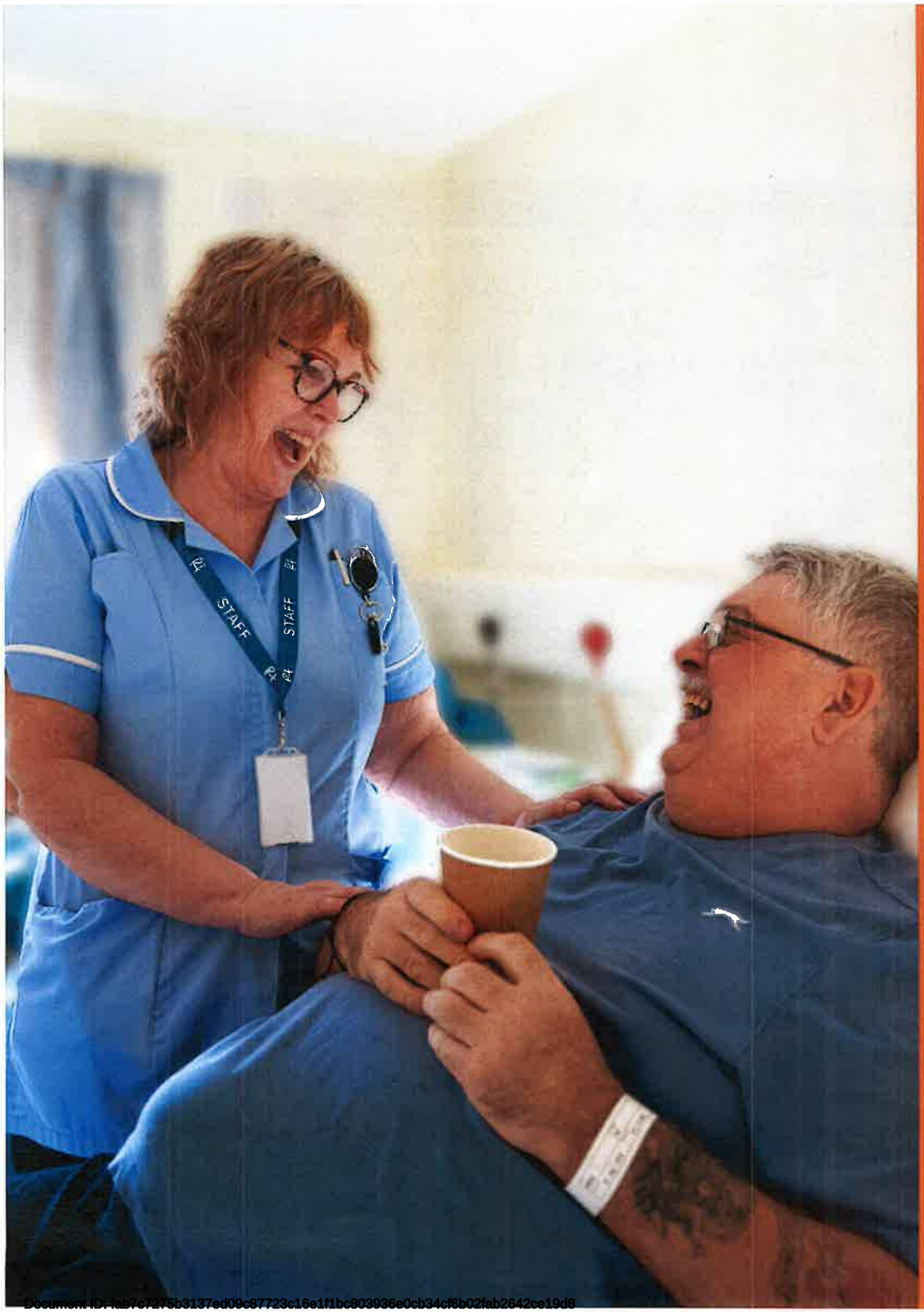


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# CEO Introduction

**2024/2025 has been a year of investment and growth for Rotherham Hospice, marking my first full financial year as Chief Executive. Together, we have strengthened our foundations and set our sights firmly on the future, ensuring that the people of Rotherham can live life's wishes, even at life's most difficult times.**

In November 2024, we launched our new six-year strategy, Living Life's Wishes, shaped by hundreds of voices in our community and setting a clear vision for the future. Our strategy is already making a difference, with seven ambitious aims guiding everything from personalised care and early intervention to financial sustainability and inclusivity.

December 2024 saw our first Care Quality Commission (CQC) inspection under my leadership. I am incredibly proud to share that we achieved an Outstanding overall rating, the highest possible rating in England. This achievement recognises the unwavering compassion, dedication and professionalism of our entire team, and is a testament to the culture of kindness and excellence we have built together.

Financially, the year presented challenges, but also opportunities we embraced wholeheartedly. Despite the cost pressures that continue to affect the sector, we ended the year with a small deficit of £9k, significantly better than budgeted and a clear demonstration of how legacy giving and careful stewardship of funds can strengthen our financial foundations. Notably, we received an exceptional £1.6 million in legacy gifts, a testament to the deep trust our community places in our work.

Our work in 2024/2025 went far beyond the numbers. We provided care to 2,121 patients and their loved ones, with our Inpatient Unit maintaining an average occupancy of 88%. Our Hospice at Home service made 11,266 visits, and our Sunbeams service supported 89 children and young people navigating bereavement and loss. In total, our incredible team of 269 volunteers contributed 31,182 hours, equivalent to £356,000 of donated time.

We also continued to invest in our staff and infrastructure, from delivering 8,849 hours of staff training to launching Allocate, our new digital rota system, to improve patient safety, staff flexibility and reduce reliance on expensive agency staffing. By year-end, our staff headcount had grown to 190, an increase of 44 people compared to March 2024, ensuring we can meet growing demand with skill and compassion.

We know that nationally, hospices across the UK are facing significant challenges, from growing demand for end-of-life care as our population ages, to financial pressures and funding uncertainties. Against this backdrop, Rotherham Hospice is proud to be a beacon of stability and innovation in our community, responding to these challenges by listening, adapting, and investing in what matters most: personalised, compassionate care for everyone who needs us.

As we look to 2025/2026, I'm filled with optimism. We'll continue to champion personalised, inclusive care for all, to strengthen our financial foundations, and to advocate for the needs of our community. We'll keep building on the momentum of this remarkable year, ensuring that Rotherham Hospice remains a place where everyone's wishes matter, and where every moment counts.

**Thank you to our staff, our trustees, our volunteers, our partners and every single supporter who has made this year possible. Together, we will continue to honour the lives of those we care for and build a hospice that stands strong for the future.**

**Mat Cottle-Shaw**
Chief Executive Officer





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## Angela's Story: Fulfilling a Final Wish

Angela was the heart of her family; a vibrant, creative soul known for her love of holidays, gardening, and crafting with her grandchildren. Her life was a tapestry of colour and joy, woven with laughter and cherished moments.

In early 2024, Angela faced a devastating diagnosis; cancer of unknown primary origin that had spread to her lymph nodes. Despite undergoing treatment, by September, she received the heartbreaking news that her condition was terminal.

Determined to make the most of her remaining time, Angela was admitted to Rotherham Hospice in October. From the moment she arrived, the hospice team recognised her greatest wish: to continue creating special memories with her loved ones.

Understanding the urgency, Angela's daughter Harriet and her partner Lee expedited their wedding plans. The hospice staff rallied together, organising a hen party complete with fizz, cakes, and games. They provided pampering sessions and a decadent afternoon tea, ensuring Angela felt celebrated and cherished.

On November 17th, Angela's wish came true. With her pain managed and the necessary support in place, she proudly walked Harriet down the aisle. The hospice had transformed into a venue filled with love, laughter, and unforgettable memories.

Reflecting on their experience, Angela's family shared:

> **"We have never experienced care like it. We are so appreciative of the support given by every single member of staff. From the moment we stepped foot in the Hospice, we were made to feel so welcome and part of a loving family. The staff have ensured mum has spent her final days happy and we have created the most amazing memories."**

Angela's story is a testament to the compassionate care provided by Rotherham Hospice, where every effort is made to honour the wishes of patients and their families, creating moments that last a lifetime.

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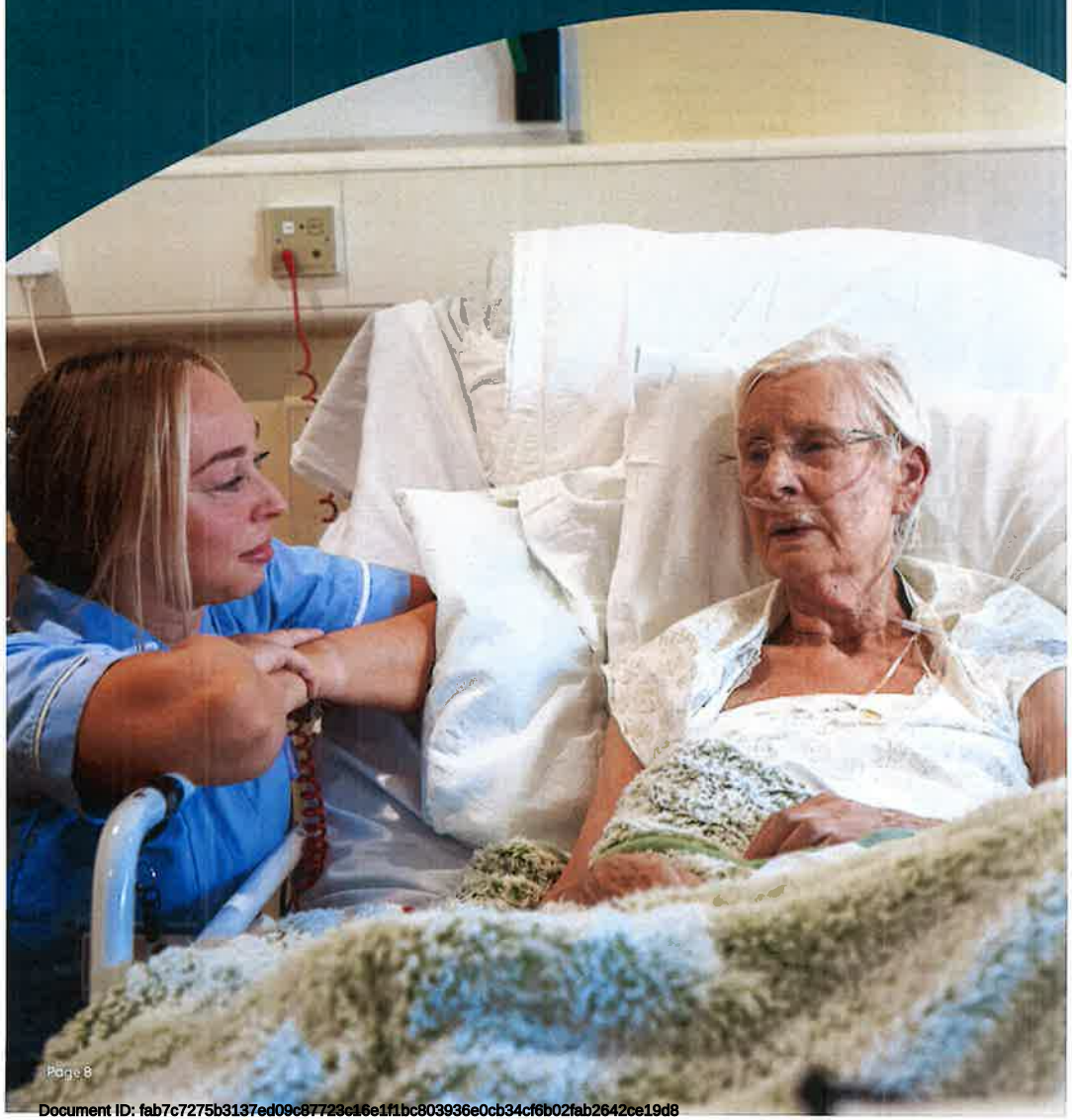
# Who we are

At Rotherham Hospice, everything we do is shaped by our unwavering belief that every person deserves to live their life's wishes to the fullest, right to the very end.





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## Our Vision

Everyone in our community can easily and confidently access palliative and end-of-life care, tailored to their individual needs and wishes, wherever and however they choose.

## Our Purpose

Easing the physical and emotional pain of death and dying for everyone in our community.

# Our Values

## Collaboration

We listen to and act upon the voices of those we serve and those we work alongside.

## Excellence

We are relentless in our pursuit of what "better" looks and feels like – for our patients, families, staff and community.

## Vitality

We believe that every day can be uplifted with kindness, imagination, and joy.

## Inclusion

We are here for everyone in Rotherham, regardless of background, faith, gender, or circumstances.

## Compassion

Every step we take is guided by understanding, empathy and genuine care.

# A Year in Numbers

Every number tells a story, of care delivered, lives touched, and a community united in compassion. Here's a snapshot of what we achieved together in 2024/2025:

**£577,000**
invested in capital improvements to enhance our care environment

**308**
community outreach meetings, connecting with faith leaders and community groups

**100+**
local businesses engaged in corporate partnerships and fundraising

**280**
hours dedicated to volunteer-led community events and fundraising activities

**50,659**
social media shares, likes & comments, up 135.67% on last year

**11,266**
Hospice at Home visits, bringing care to patients' homes

**350**
clinical governance checks conducted to ensure quality and patient safety

**269**
dedicated volunteers contributing time and compassion

**380**
new regular giving supporters, sustaining our future

**6**
new retail outlets launched: Parkgate, Manvers, Swinton Store, Swinton Café, Parkgate Clearance and our new Town Centre Store

**44**
new staff members welcomed to our passionate team

**8**
doctors from other specialties joined us for 'taster days'

**1200+**
items of equipment upgraded or maintained to enhance comfort and safety

**7**
major community events engaging local people and partners

**440**
staff and volunteers engaged in cultural competency training to support inclusivity

**540**
families supported through counselling and bereavement services

**530**
patients and carers supported through day services and wellbeing groups

**880**
community supporters engaged through education and outreach sessions

**252,806**
video views, up 22% on last year

**4,745**
live radio listeners & Facebook re-views of our radio show

**32**
medical students hosted on placements

**16**
hospice tours delivered for 56 visitors from diverse communities

**29**
years of continuous service to the Rotherham community

**750**
hours of complementary therapies

**1,150+**
attendances at our day services and wellbeing groups

**2,121**
patients supported across all our services

**88%** average bed occupancy throughout the year

**89**
children and teenage young adults supported through our dedicated support service

**8,849**
hours of staff training delivered to foster growth and excellence

**21,453**
followers on social media, up 66.3% on last year

**31,182**
hours of volunteer service donated, worth an estimated £356,000

**2,924,420**
individuals reached through our social media channels

**4,343,889**
Impressions achieved through our media activity

**£8.37 million**
total income raised through all activities and services

**1**
incredible community coming together to support Rotherham Hospice

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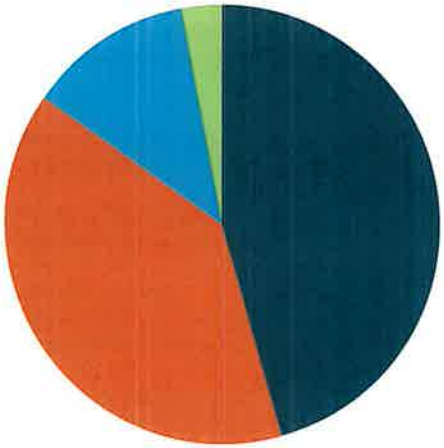
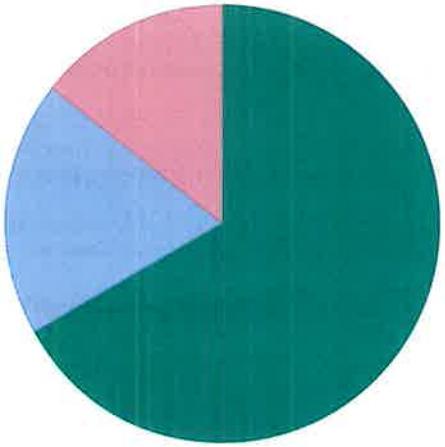
# Financial Performance & Sustainability

Our total income: **£8.37 million**. This came from:



- Clinical income (including NHS funding) **£3.83 million**
- Fundraising **£3.26 million**
- Retail & Cafes **£1.03 million**
- Other **£0.25 million**

Our total expenditure: **£8.32 million**. Where this was spent:



- Patient Care **£5.56 million**
- Income Generation **£1.58 million**
- Support Costs **£1.18 million**

**For every £1** we spent on fundraising **We raised £2.65** to continue our vital work for the people of Rotherham



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# What We've Achieved & What We're Going to do...

Aim One

# Delivering Personalised and Compassionate Care

## What we've achieved

We provided holistic, patient-centred care to over **1,700** patients and families.

We maintained **88%** average occupancy in the Inpatient Unit, ensuring high-quality care at end-of-life.

We integrated day and night Hospice at Home teams, delivering seamless **24/7 care** with **11,266** home visits completed.

We started work on a new self-referral pathway to make it easier for patients to access hospice care.

We established monthly Mortality and Patient Reflection Meetings to build a culture of reflection and continuous improvement.

We delivered **750** hours of complementary therapies, supporting patients' physical and emotional wellbeing.

We supported **530** patients and carers through day services and wellbeing groups.

We provided **540** families with counselling and bereavement support tailored to their unique needs.

We completed **350** clinical governance checks, ensuring safety and continuous quality improvement.

We upgraded or maintained **1,200+** items of equipment, enhancing comfort and safety for patients.

## What we're going to do

We will secure CQC registration for new clinical leaders, ensuring robust compliance and readiness for future inspections.

We will enhance patient and family experience through clinical supervision, patient feedback initiatives and improved clinical governance.

We will implement Schwartz Rounds and reflection sessions to support staff and patient wellbeing.

We will embed our new rota system (Allocate) for improved clinical team management and ensure consistency of care across services.

We will pilot a telemedicine project and develop self-referral pathways to improve accessibility.

We will roll out new feedback tools and approaches to ensure that care is truly shaped by patients and families, giving them a voice in how we support them.

We will embed a robust self-referral system so patients and families can access hospice services more easily, removing barriers to timely care.

We will pilot new complementary therapies to support mind, body and spirit, recognising the importance of holistic care in end-of-life support.

We will work more closely with GPs to ensure every patient receives seamless, joined-up care that meets their individual needs.



Aim Two

# Enhancing Early Support and Intervention

## What we've achieved

We strengthened links with local providers, including closer working with the Breathing Space Multidisciplinary team (MDT) for patients with advanced respiratory illness.

We laid the groundwork for new early intervention clinics, ensuring people get the right care earlier.

We developed funding bids for future roles, including a neurological needs programme and a dementia nurse.

We engaged with **880** community members through education and outreach sessions to promote earlier conversations around palliative care.

We provided **8,849** hours of staff training, equipping teams with the skills to identify and support patients earlier.

We initiated a pilot project to explore the use of digital tools and virtual clinics to extend early intervention services into the community.

## What we're going to do

We will launch a new patient self-referral programme by mid-year, aiming for 50+ self-referrals within 6 months.

We will explore early intervention clinics with multidisciplinary partners, ensuring people receive care at the right time.

We will expand bereavement services to include closed support groups and ensure all families have access to anticipatory support.

We will work with Sunbeams to strengthen early interventions for bereaved children and families.

We will expand proactive work with local GPs and care homes to identify people who would benefit from early hospice support, ensuring we reach them before crisis points.

We will actively pursue funding for new roles like a dementia nurse and neurological programme lead, so we can meet evolving community needs.

We will pilot digital clinics and self-management tools to give patients more flexibility and choice in how they receive support.

We will embed hospice conversations earlier in community and healthcare pathways to normalise talking about care needs sooner.

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Aim Three

# Promoting Inclusivity and Equity in Care

## What we've achieved

We created and recruited a dedicated Community Outreach Manager role, reflecting our commitment to building relationships and trust across Rotherham's diverse communities.

We conducted **308** outreach meetings, reaching **2,245** people across faith, cultural and community groups.

We established strong partnerships with over **50** local organisations and community leaders, collaborating on shared health and wellbeing initiatives.

We delivered targeted outreach to communities traditionally under-served by hospice care, including the Yemeni, Kashmiri and Asian communities, and faith-based groups.

We delivered **3** cultural competence training sessions for staff and volunteers, strengthening our ability to deliver inclusive, culturally sensitive care.

We hosted **16** hospice tours for community groups and leaders, offering personalised insights into hospice care and the services we provide.

We collaborated with healthcare partners, including GP Federations and local councils, to integrate hospice support into wider community health conversations.

We developed specialist group sessions, such as Unity Women's Group Cancer Training and macular degeneration support, to address the unique needs of vulnerable groups.

We attended and supported major community events and festivals, including Chinese Lunar New Year, Ramadan, Holi and Eid, fostering belonging and understanding across cultures.

We provided ongoing chaplaincy and spiritual care integration to respect the diverse needs of our patients and families.

## What we're going to do

We will continue developing relationships with underserved communities through the Community Outreach role, ensuring everyone knows hospice care is here for them.

We will deliver further cultural competence workshops to ensure all staff and volunteers can provide inclusive care that meets the needs of Rotherham's diverse population.

We will identify and address gaps in service provision for underserved groups, targeting a 10% increase in satisfaction scores to show real impact.

We will collaborate with local partners to broaden non-cancer palliative care awareness, including two community campaigns or professional workshops.

We will expand outreach to schools and youth groups to spark conversations about hospice care and careers, laying foundations for the future.

We will build deeper links with community health teams and faith groups so that everyone in Rotherham can access hospice care that feels right for them.

We will use insights from outreach to shape more inclusive care pathways and cultural adaptations, ensuring hospice care truly reflects our diverse community.



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Aim Four

# Strengthening Financial Sustainability

## What we've achieved

We generated **£8.37** million in income and delivered a small deficit of **£9k** – significantly better than budget, thanks to the incredible generosity of our community and our careful financial stewardship.

We expanded our retail presence with 6 new outlets and a Clearance Store, growing our reach and creating new income streams to support patient care.

We completed a full rebrand of the hospice to strengthen our identity, ensuring that our mission and values are clear and compelling to the community.

We invested in a new fundraising CRM system, to help us build stronger relationships with supporters and improve long-term income sustainability.

We implemented a comprehensive IT infrastructure upgrade – from cloud migration to secure systems – reducing long-term costs and future-proofing our operations.

We enhanced governance and risk management processes, ensuring our financial resources are directed where they have the greatest impact for patients and families.

We developed plans for legacy giving growth and a new Regular Giving programme, laying the foundation for predictable, sustainable income in future years.

## What we're going to do

We will launch a comprehensive fundraising strategy targeting a **10%** increase in unrestricted funds by June 2026, ensuring we have the resources to support everyone who needs us.

We will roll out a Regular Giving programme with a target of **250** new supporters and **£25,000** in annual income, laying a strong foundation for future financial sustainability.

We will secure at least **10** new legacy pledges by June 2026 and distribute updated legacy marketing materials to inspire long-term support for our work.

We will enhance retail performance with new locations, improved stock management and extended hours, maximising income for patient care.

We will integrate and fully embed our new CRM system (Beacon) to improve supporter tracking and insights, ensuring everyone who supports us feels valued and connected.

We will explore new grant opportunities and diversify funding streams to secure sustainable income that protects patient care into the future.

We will strengthen relationships with local businesses to grow income and partnerships that benefit the hospice and our community.

We will build on digital momentum to ensure giving is simple and transparent, making it easier for people to support our vital work.

Aim Five

# Innovating and Expanding Service Offerings

## What we've achieved

We began work on new clinics for advanced care planning and expanded complementary therapies for holistic support.

We completed the planning and groundwork for the refurbishment of all 14 patient bedrooms, to ensure they provide safe and dignified care environments.

We started initial scoping and conversations for a 30-bed facility expansion, ensuring we're ready to meet the growing needs of our community.

We installed an entirely new IT infrastructure with high-performance switches and internet redundancy.

We moved all systems and services to the cloud, including Microsoft 365 and our new Beacon fundraising CRM.

We refreshed all computers with Windows 11 and issued new iPhones to staff, ensuring flexibility and improved care delivery.

We deployed a cloud VOIP phone system integrated with Microsoft Teams for smarter collaboration.

We enhanced security with Paxton door entry and Hikvision CCTV.

We implemented in-house Remote Monitoring & Management, providing real-time data and alerts to a central dashboard.

## What we're going to do

We will continue planning for service expansion, aligning this with our longer-term forecasts and capital priorities to meet the future needs of our community.

We will scope and pilot new clinical initiatives, including expanded complementary therapies and advanced care planning clinics, to offer even more holistic support.

We will strengthen links with community partners, such as the Breathing Space MDT, to enhance care pathways and improve experiences for patients.

We will prepare for the introduction of SystmOne in clinical areas, ensuring data integrity and robust reporting to support safe, effective care.

We will explore digital tools to support patient self-management and connected care, helping people live well at home for longer.

We will complete a refurbishment of our 14 patient bedrooms enhancing comfort and promoting individualised care.

We will work with partners to co-design new services that respond to changing needs, ensuring we stay ahead in how we support patients and families.



Aim Six

# Fostering a Supportive and Skilled Workforce

## What we've achieved

We expanded our team with **44** new staff members, bringing the total to **190**, and welcomed **126** new volunteers, increasing our volunteer base to **269**.

We delivered **8,849** hours of training, nurturing professional growth and skills. These investments ensure staff feel supported, confident and capable in providing the highest-quality, compassionate care.

We introduced Allocate to improve rota management and reduce reliance on agency staff.

We expanded clinical supervision and introduced monthly reflection sessions to promote wellbeing.

We hosted **32** medical students and **2** GP trainees for placements, building future palliative care skills.

We welcomed **8** doctors from other specialties for taster days to learn about hospice care.

We delivered career insights to local sixth-form students and participated in the induction of newly qualified doctors at Rotherham Hospital.

## What we're going to do

We will grow our workforce by recruiting and supporting new team members, focusing on stability and reducing reliance on agency staffing to ensure consistent, high-quality care.

We will deliver robust HR improvements and roll out Allocate to improve rota management and workforce sustainability, giving staff a better work-life balance and improving patient outcomes.

We will establish a mentorship programme for junior doctors and specialty registrars to strengthen clinical leadership and support professional growth.

We will provide quarterly reflection sessions and expanded training on advanced communication, ethical decision-making and cultural competency to support staff confidence and compassion in care.

We will evaluate and refine our clinical governance and risk frameworks to strengthen safety culture and staff confidence across the organisation.

We will build on reflection sessions and supervision to ensure staff wellbeing is prioritised and staff feel valued and supported in their work.

We will grow future leaders through leadership development and mentorship, nurturing the talent we already have within our team.

We will create more opportunities for staff to shape decisions and innovations, recognising that staff voice is central to our success.



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Aim Seven

# Raising Awareness and Accessibility of Services

## What we've achieved

We strengthened our community presence through **308** outreach meetings with faith leaders and community groups, plus **7** major community events and **16** hospice tours.

We launched our own radio show with **8** broadcasts featuring guest speakers from across Rotherham, reaching an estimated **2,500** live listeners and **2,245** re-views on Facebook.

We grew our social media following to **21,453** followers (a **66%** increase), with **50,659** social media engagements and **252,806** video views – raising awareness of hospice services and sharing the voices of those we care for.

We introduced a new Community Outreach Manager role to strengthen our relationships with under-served communities.

We started work on the new Beacon CRM system, giving us deeper insight into supporter relationships and helping us build a stronger future.

We piloted new fundraising approaches and hosted record-breaking events like the Midnight Walk, raising over **£88,000** and boosting our profile in the community.

We rolled out our new **'Living Life's Wishes'** brand identity across all hospice materials, making sure our mission is visible, vibrant, and shared by all.

We continued to tell the stories of our patients, staff, and volunteers through social media, radio, and community outreach, reducing stigma around end-of-life care and showing how hospice care adds life to every day.



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## What we're going to do

We will roll out our new brand identity across all touchpoints to strengthen our presence and deepen community engagement, ensuring everyone recognises and feels connected to Rotherham Hospice.

We will launch and expand digital stewardship tools, including retail data capture and supporter insights, to drive footfall and build long-term loyalty to our hospice shops and services.

We will host two flagship community events each month and grow corporate partnerships through new business club initiatives to increase awareness, income and shared purpose.

We will develop an internal Care Standards framework to define and share what outstanding care looks like, ensuring this is understood by all staff and volunteers and shapes their daily practice.

We will build robust reporting processes so that learning from patient feedback directly shapes our service delivery and continuous improvement, putting people at the heart of our work.

We will grow our digital reach so that more people understand hospice care and how it can support them and their families, breaking down stigma and opening doors to conversations.

We will strengthen our presence at local events and festivals, showing that hospice care is a part of every community in Rotherham and ensuring people feel hospice care is accessible and relevant.

We will ensure that outreach and communications are inclusive and tailored to each community, so everyone knows hospice care is here for them.

We will track our progress and impact through regular patient and community feedback, ensuring that everything we do continues to meet the needs of those we serve.

# Our Approach to Fundraising

At Rotherham Hospice, fundraising isn't just about income, it's about building trust and relationships, and bringing hope and dignity to the end of life.

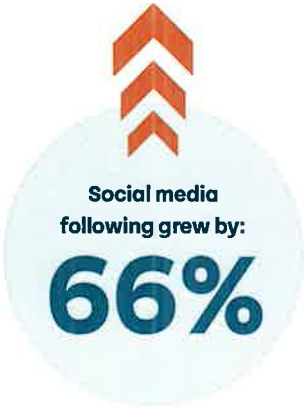
In 2024/2025, our total fundraising and retail income was **£4.3 million**, up significantly from the year before. While we faced cost pressures across the sector, this strong performance reflects the incredible generosity of our community and the dedication of our team.

**Our approach is built on three guiding principles:**

**Building strong connections with supporters, delivering excellent experiences, and growing our reach.**

We have also embraced the power of social media to amplify our voice and mission.

This year, our social media following grew by an impressive **66%** to over **21,000** followers, with our posts reaching over **2.9 million** people. Engagements, likes, shares and comments more than doubled to **50,659**, and video views rose by **22%** to over **252,000**. These platforms have become a vital tool for sharing personal patient stories, showcasing the impact of donations, and championing our 'Living Life's Wishes' strategy in the heart of our community.



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# Key highlights from 2024/2025 include:

- **Opening 6 new retail outlets, bringing our total retail footprint to 9 shops and 3 cafés.**
- **Recruiting 126 new retail volunteers, boosting community connection and capacity.**
- **Securing nearly £1.6 million in legacy income, reflecting the deep trust in our care.**
- **Raising over £88,000 from the flagship Midnight Walk – our most successful ever.**
- **Embedding our Beacon CRM system to strengthen relationships and insights.**
- **Enhancing community and corporate engagement, with new initiatives like the Business Club.**

We're proud to be members of the Fundraising Regulator and hold ourselves to the highest standards of transparency and ethical practice. Notably, we received no complaints about fundraising activity in 2024/2025, demonstrating the care and respect we show to every supporter.

As we move into 2025/2026, our focus remains clear: building on this momentum to ensure every penny raised adds more life to every day for the people of Rotherham.

# Thank Yous

We extend our heartfelt gratitude to everyone who has supported Rotherham Hospice over the past year. From donations and fundraising to volunteer time, goods and services, every contribution has made a meaningful difference. We have done our utmost to include all those who have made a significant impact. If anyone has been unintentionally missed, please accept our sincere apologies and know that every act of kindness is deeply appreciated and valued.

Your support is the foundation on which we build a hospice that brings comfort, dignity and compassion to every life we touch.

- Adam Fletcher
- AESSEAL
- Albert Hunt Trust
- Arabella Canetti
- Ben Pankovics
- Chantry Brewery
- Charles & Elsie Sykes Charitable Trust
- Chris Rea
- Darren Limb
- David Culshaw
- Equisolve
- Hughie Construction
- IPM
- John Breckin
- Kev Johnson
- Kimmy Park Charity Cup
- Maltby Main FC U12 Girls
- Marjorie Coote Old People's Charity Fund
- Mears
- Park View Consortium
- R M Sales Charitable Trust
- Rawmarsh Trades
- Shirley Carole Dingwall
- Steelphalt
- The February Foundation
- The Longbar - Ravenfield
- The Reed Foundation
- Wath Upon Dearne Rugby Club
- Wendy Hewitt



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# Reference & Administrative Details

### Trustees
**Bruce Warner**, Chair
**Nicholas Brushett** resigned 16 April 2025
**Liam Buttery** appointed 30 July 2024
**Dr Richard F Daly** resigned 31 October 2024
**Julie Gill**
**Katie Haddad**
**Patricia Hughes** appointed 30 April 2025
**Rukhsana Ismail**
**James Locking**
**Garry McCord** appointed 30 July 2024
**Natalie Sheldon** appointed 30 April 2025
**Louise Slater** appointed 15 August 2024
**Karlie Thompson**
**Stephen Williams** appointed 1 August 2024

### Company registered number
**02234222**

### Charity registered number
**700356**

### Registered office
Rotherham Hospice
Broom Road
Rotherham
S60 2SW

### Executive Team
**Mat Cottle-Shaw**, Chief Executive
**Debbie Coulson**, Director of Income Generation, appointed 3 April 2024
**Tracey Craggs**, Director of Quality and Assurance, appointed as Director of Quality and Assurance 1 January 2025; resigned as Director of Clinical Services 31 December 2024
**Guy Craig**, Director of Finance and Resources appointed 15 April 2024
**Stephen King**, Director of Income Generation & Communications, resigned 30 April 2024
**Jayne Lowe**, Director of Clinical Services appointed 1 January 2025

### Independent auditor
**BHP LLP, Statutory Auditor**
Albert Works
Sidney Street
Sheffield
S1 4RG

### Bankers
**HSBC**
35 College Street
Rotherham
S65 1AF

**Co-Operative Bank**
2nd Floor, 1 Balloon Street
Manchester
M60 4EP

### Solicitors
**Shakespeare Martineau**
Omega Court
360 Cemetery Road
Sheffield
S11 8FT

### Investment Managers
**Charles Stanley and Co Ltd**
7 Park Row
Leeds
LS1 5HD



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# Report of the Trustees

## Our purpose
The charity's objects are set out in the revised Articles of Association adopted on 11th October 2023, replacing the previous Articles of Association.

The objects of The Rotherham Hospice Trust are the advancement of health for the public benefit by maintaining and managing a hospice and related services for the relief of pain and sickness and to promote mental health and wellbeing by such charitable means as the Trustees shall from time to time think fit.

## Financial review
The financial performance of Rotherham Hospice over the year ended 31 March 2025 is provided in the financial statements, which begin on page 42.

### Basis of preparation
The Trustees (who are also the Directors of the charity for the purposes of the Companies Act) have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

Annually, the trustees review the key accounting policies to ensure that they continue to be in accordance with the requirements of the Charities SORP (FRS 102) and with best accounting practice. The accounting policies are detailed within note 1 to the accounts. No significant changes have been made to the accounting policies compared to those used in the year ended 31 March 2024.

### Summary
Rotherham Hospice has grown significantly over the year to March 2025, in accordance with our new strategy. Our cost base has increased as our services have expanded and we have invested in our workforce and infrastructure. We have also generated additional income to fund that investment.

Income for the year grew by £2.37m to £8.37m (2024: £6.0m), representing an increase of 39%. Expenditure increased by £2.22m (37%) to £8.32m (2024: £6.1m). Following a small reduction in the value of our investments, the hospice generated a small net deficit of £9k for the year, improving on the net deficit of £58k in the previous year despite the significant increase in our expenditure.

The increased levels of expenditure to achieve our ambitions inform our future financial results and create a necessity to continue to grow our future income in order to remain financially sustainable while continually improving the services we provide to the community of Rotherham. Continuing cost pressures are also prevalent, including increases in staffing costs due to wage inflation as well as higher food, utility and equipment prices. These continue into the financial year 2025/26, when we will also be impacted by additional National Insurance contributions.

As we continue to enhance the services we provide, the need for continued sustainable funding for our services also increases. We will continue to invest in and grow our own income streams, such as fundraising, retail and café sales to generate the income we need while engaging with service commissioners around funding levels.

The hospice remains in a stable financial position. Liquid assets, made up of cash and investments were £6.9m at the end of March 2025. This represents a reduction in liquid assets of £1.4m over the year (2024: £8.3m). Cash holdings have reduced following a significant £1.1m capital investment in our infrastructure, including investment in the hospice building at Broom Road as well as the expansion of our charity shops and cafes.

Our liquid assets represent 10 months of total 2024/25 expenditure and remain at an adequate and appropriate level.

# Income

## Income from charitable activities

Of our total income during the year of £8.37m, just under half is relatively fixed in nature and derives from our contract with the NHS South Yorkshire ICB to provide clinical palliative care services. Our ICB contract income of £3.8m increased by £0.1m compared to the year before and provided 45% of our total income in the year to March 2025. This is a smaller proportion than in the prior year (2024: £3.7m (62%)) due to increased income levels.

Income from charitable activities therefore totalled £3.83m (2024: £3.76m).

Due to funding pressures within the NHS, future increases in the level of our clinical income are expected to be limited unless there is an expansion in the level of service that the hospice provides. Consequently, in order to expand or improve our service provision to the community of Rotherham, we will continue to work to supplement our contracted income by other means.

## Fundraising and trading income

We are helped by our supporters in many different ways, for which we are extremely grateful. Our fundraising income is generated by our supporters making monetary donations, undertaking fundraising challenges on our behalf, visiting and making donations of items to our charity shops, volunteering and remembering the hospice in a will. We could not run the services that we provide without the help given to us by our supporters and volunteers.

Income generated by our fundraising and trading activities totalled £4.29m, double the 2024 income of £2.04m. This represents 51% of our total income, compared to 34% in the previous year, demonstrating the importance of our fundraising and retail operations.
Income from donations and legacies totalled £2.89m (2024: £1.05m), a three-fold increase year on year. Donations increased to £1.3m from £0.77m. The hospice also benefited from a significant increase in legacies receivable of £1.3m, with £1.6m income recognised (2024: £275k). Due to the nature of legacy income, year on year fluctuations are to be expected and it should be noted that 2024/25 was an exceptional year for legacy income as the backlog in probate processing cleared.

Additional grant funding of £0.1m (2024: £Nil) was also received from the Department of Health and Social Care. This formed our share of the initial tranche of the £100m additional funding for hospices announced by the government in late 2024.

Income from our trading activities, which include retail, lottery, events and corporate fundraising was £1.28m (2024: £0.94m). Our charity shops generated £0.89m during the year (2024: £0.7m), an increase of 27% while catering income tripled to £0.13m (2024: £0.04m). Our involvement in the Local Hospice Lottery generated a small increase in income to £0.23m (2024: £0.21m).

Investment income during the year increased by 26% to £0.25m, compared to £0.2m in the previous year, benefiting from a full year of placing surplus cash balances over and above our day-to-day operating requirements on rolling short-term deposit for two months at a time in order to maximise interest received.

## Expenditure

Total expenditure for the year of £8.32m represents a running cost of £22,800 per day.

The majority of our expenditure, £6.48m, is on the provision of patient care (2024: £5.27m). Patient care comprised 78% of our total expenditure (2024: 86%). The cost of this provision exceeded the funding we received from the ICB and our other service commissioners for our contracted services by £2.7m (2024: £1.5m).

Expenditure on raising funds of £1.84m (2024: £0.82m) increased by 125% compared to the previous year due to investment to increase the size and number of shops and cafes that we run and also to increase the staffing within our fundraising team. This investment is necessary to increase future income and grow the financial sustainability of the hospice.

## Investments

Our investment portfolio is held with Charles Stanley & Co Ltd and as at 31 March 2025 the portfolio was valued at £1.52m (2024: £1.55m).

The objective for our investment portfolio as at the year end was 'balanced', to provide a mix of capital growth and investment income, with a 'medium-low' risk profile. The income requirement should not erode the potential to maintain the capital value of the portfolio in real terms. The portfolio therefore comprises fixed income instruments such as gilts, UK and overseas equities as well as a small proportion of other assets such as property and cash. Investment income is re-invested into the portfolio.

In July 2024, with our investments held for the medium to long-term, it was agreed to increase the risk profile of the investment portfolio to 'medium-high' with the intention of generating additional returns. There is no intention to divest from the portfolio in the short-term.

## Reserves policy

The trustees review the reserves policy annually, with consideration given to our strategy and financial budgets and forecasts as well as major operational, financial and external risks.

Our reserves policy aims to provide reassurance about both the continuation and development of services for the longer term and where necessary to enable the hospice to withstand trading at a deficit for a period, which can arise from both planned investment in service provision and fluctuations in fundraising income.

Trustees feel it prudent to carry unrestricted free reserves equivalent to six months operational activity. This requirement remains unchanged from the reserves policy disclosed in the previous year's annual report.

Reserves are held in a mixture of cash and investments to ensure sufficient liquidity is maintained whilst maximising return within the agreed levels of risk. Investments can be accessed readily when required. Cash holdings over and above the immediate operational requirements of the charity are held within a series of rolling short-term deposits with a maturity of less than three months.

**Free reserves at the year-end are summarised below:**

| | 2025 £'000 | 2024 £'000 |
|---|---|---|
| **Unrestricted funds** | **11,508** | **11,244** |
| **Fixed assets** | **(4,257)** | **(3,412)** |
| **Designated funds** | **(1,151)** | **(1,870)** |
| **Total** | **6,100** | **5,962** |

Free reserves as at 31 March 2025 represent 8.9 months of 2024/25 operational expenditure (2024: 11.7 months). Additionally, free reserves represent 7.1 months of expected future expenditure in 2025/26. Both measures are above the level of 6.0 months of expenditure set out in the reserves policy.

It should be noted that the value of free reserves has increased over the year to £6.1m (2024: £5.96m). The value of designated funds has reduced as these have been spent or released. The reduction in the number of months expenditure in free reserves compared to the prior year is primarily due to the investment made in capital infrastructure and service provision which has increased actual expenditure during the year.

Liquid assets of £6.9m were equivalent to 10 months of operational costs (2024: £8.3m, 16.7 months. All cash balances were held in either instant access bank accounts or placed on the money markets with a maturity period of two months or less.



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# Going concern

The financial statements have been prepared on a going concern basis as discussed in the Statement of Trustees' Responsibilities on page 36.

As recommended by the Charities SORP (FRS 102) the trustees assess whether there are any uncertainties that may cast doubt on Rotherham Hospice's ability to continue as a going concern. The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist.

The hospice has prepared a detailed budget for the 12-month period to March 2026 and high level forecast for the following three financial years to March 2029. The budget for 2025/26 includes expenditure to enable the hospice to work towards achieving the 2024-2030 strategic aims and objectives. This builds on the activity carried out in 2024-25 to improve the infrastructure, staffing levels and service provision at the hospice, as well as initial steps to generate long-term sustainable income via the expansion of the Fundraising team and our Retail and Café offering.

While the trustee approved budget does indicate a net deficit for 2025-26, this is in part due to a delay in the opening and establishment of the new shops and cafes and the time that is necessary to grow profitability at these new sites. The projection for the following three years shows a pathway to a subsequent sustainable operating surplus.

The budget indicates that liquid asset levels remain strong and free reserves remain above the level of 6 months expenditure stipulated by the reserves policy.

The trustees have considered the three-year forecast as well as the level of funds held and the expected level of income and expenditure for 12 months from the date of signing of these financial statements. Risks and opportunities to the budget and forecast have also been reviewed, as has a mitigation plan in the instance that the actual financial results are adverse to the budget. The trustees believe that there is a reasonable expectation that the budgeted income and expenditure and level of reserves is sufficient for the charity to be able to continue as a going concern. Accordingly, the trustees believe that the going concern remains the appropriate basis on which to prepare the financial statements.

# Risk Management

The Trustees have reviewed the major risks to which the charity is exposed, which are set out in the Corporate Risk Register. Policies, systems and procedures have been established to mitigate those risks together with the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The top-level risk register is updated routinely and contains key risks included on the individual risk registers for each operational area, which are monitored at each of the meetings of the relevant committees, with key risks reported to the Board of Trustees.

A new role of Director of Quality and Assurance has been created during the year with a focus on risk management. Regular meetings with senior leaders to review the directorate risk registers have been implemented to ensure that risks and subsequent mitigating actions are identified and managed effectively.

As part of its contractual requirements, with the support of Bruce & Butler who have been appointed as our outsourced Data Protection Officer, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our utmost priority and is the responsibility of the Clinical Quality Committee, which was formed during the year. The Committee meets quarterly in order to to receive assurance that clinical matters remain well-managed and operate effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place in comparison to the annual budget and forecasts.





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# Summary of key risks

| Risk Summary: Financial Sustainability | Key Controls & Mitigations | Future actions to further reduce risk |
|---|---|---|
| Risk that the funding gap between contracted income and expenditure is not met by retail and fundraising income over a long-term period, depleting reserves. | Strong relationship with South Yorkshire ICB and Rotherham PLACE and a focus on effective service delivery to ensure that contractual obligations are met.<br><br>Budget and forecasts prepared and used as a basis for financial management.<br><br>Monthly management reporting versus budget and forecast as well as monitoring liquidity and reserves to ensure financial issues arising are identified at an early stage.<br><br>Financial reporting is a standing agenda item at trustee meetings.<br><br>Financial controls over cash handling and purchase invoice payments. | Expansion of fundraising and retail operations to increase the value of future income streams.<br><br>Continued conversations with NHS South Yorkshire ICB re future service levels and contractual funding.<br><br>Close monitoring of expected future increased expenditure levels arising from planned improvements in infrastructure.<br><br>Development and implementation of an income generation growth plan including financial targets and action plans. |

| Risk Summary: Technology & data Security | Key Controls & Mitigations | Future actions to further reduce risk |
|---|---|---|
| The risk that failure of our IT hardware and systems impacts our service delivery, patient safety or the security of our corporate data, including the personal data relating to supporters or employees, with subsequent adverse reputational or financial impacts. | Transfer of externally managed IT services in-house, instead of external supply, wherever possible and appointment of new IT and Data Manager role.<br><br>Appointment of Bruce & Butler in the role of external Data Protection Officer with regular contact meetings in place to review risk. Annual completion of Data Security & Protection Toolkit to ensure compliance with the requirements of the NHS. Patient and donor data held within external systems rather than in-house.<br><br>Updating our systems to modern, cloud based systems, avoiding the holding of sensitive data on our own servers. Examples include Microsoft 365 and Beacon, replacing our previous CRM system. | Carry out IT security testing such as penetration tests to identify and resolve system weaknesses.<br><br>Implement specialist Volunteero software to hold volunteer data. |

| Risk Summary: Patient Safety | Key Controls & Mitigations | Future actions to further reduce risk |
|---|---|---|
| Failure to ensure safe levels of trained clinical staff<br><br>Failure to comply with robust policies for the training of staff.<br><br>Failure to comply with robust policies for the recruitment of staff.<br><br>Non-compliance with prescribed clinical procedures.<br><br>Risk of impact to patient safety if the hospice building is not a safe environment. | Processes in place to ensure effective and compliant service delivery which meets the requirements of the contract, regulatory standards and is in accordance with best practice.<br><br>Regular patient safety and clinical risk meetings which are reported to the Clinical Quality Committee.<br><br>All incidents that arise are reported and followed up using the Ulysses system.<br><br>Recruitment process includes clear criteria for each role which successful applicants must meet. Controls and monitoring to ensure staffing levels and completion of staff training are at the required levels.<br><br>Audit of employee records to ensure that all required documentation is held has been completed.<br><br>Risk assessments for potential hazards including falls. On site safety safeguarded by a health and safety inspection (minimum three years between inspections), annual fire risk assessments, fire strategy and policies including an evacuation policy.<br><br>Learning and Development Team in place to ensure that staff are appropriately trained. | Embed new staff rota software (Allocate) to aid in ensuring that safe staffing levels are in place at all times.<br><br>Improve and evolve risk register reporting to trustees to increase the effectiveness of our risk management processes. |





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# Governance

## Governing document

Rotherham Hospice is registered as a charity with the Charity Commission. Rotherham Hospice is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Articles of Association dated 11 October 2023 (which replace the previous Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015).

The trustees are the members of the Company for the purposes of the Companies Act 2006. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

## Trustee recruitment, remuneration and governance

In all cases, the Chair, trustees and the Chief Executive participate in the formal interview process for prospective trustees. In some cases, the use of an agency will be used to support the recruitment of trustees and ensure that the hospice recruits the most suitable available candidates.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Acts 1992 and 1993) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check and with confirmation of any Declaration of Interest completed.

A mandatory training plan for trustees is in place and wider access to development is provided through Hospice UK.

No trustees receive remuneration or any other benefit for their role as a trustee of the Charity. Any connection between a trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of trustees in the same way as any other contractual relationship with a related party. Any related party transactions are disclosed within note 31 of the financial statements.

## Organisational structure and management

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, generally every three months, with most of the Trustees attending the meetings. Meetings are held in person with remote attendance available using video-conferencing facilities.

Following a formal Governance Review, a revised committee structure was agreed by trustees on 26th March 2024 and implemented during the financial year 2024-25. During the year, the following new committees were set up and met for the first time. Each committee reports to the trustees.

- **Income Generation Committee**
- **Finance, Compliance, Risk and HR Committee**
- **Clinical Quality Committee**

The Board operates a scheme of delegation, which is reviewed and approved by trustees annually. Operational management is delegated to the Chief Executive and the Executive Team.

We have recruited during the year, and continue to actively look to recruit, trustees who can provide knowledge and experience which support the running of the hospice.

The Executive Directors report to the Board of trustees at each Board meeting and are active members of Board Committees, with each director attending the committee that covers their area of responsibility.

The Hospice is commissioned by NHS South Yorkshire ICB to deliver a range of palliative care services to people affected by terminal illness. The Board assures that the Hospice fulfils the requirements of the ICB contract through the Clinical Quality Committee.

The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by both national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (NHS South Yorkshire ICB).

In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham PLACE Board, The Rotherham Hospitals NHS Foundation Trust; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers. The hospice also works collaboratively with other South Yorkshire Hospices.

Trustees attend the hospice regularly. The Board also monitors national developments in the health and social care environments to ensure that the hospice is fit to respond to future opportunities and challenges in palliative care.

## Remuneration policy

The Trustees give of their time freely and no trustee received remuneration for their role as Trustee in the year. Trustee remuneration and expenses are disclosed within note 13 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff is reviewed against the marketplace for Hospice Executives by the Finance, Compliance, Risk and HR Committee who make recommendations to the Board.

A full job evaluation and pay rebanding exercise was carried out in 2024 with the objective of ensuring that employee remuneration was fair and equitable.





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# Responsibilities of Trustees

The Trustees (who are also directors of The Rotherham Hospice Trust for the purposes of Company Law) are responsible for preparing the Report of the Trustees (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

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

**Disclosure of information to the charity's 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.

**Auditor**

The auditor, BHP LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

Approved by order of the members of the Board of trustees and signed on their behalf by:

**Bruce Warner**
**Chair of Trustees**

**Date: 29 October 2025** 29/10/25



# Independent Auditor's Report to the members of the Rotherham Hospice Trust

**Opinion**

We have audited the financial statements of The Rotherham Hospice Trust (the 'charitable company') 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 state of the charitable company's affairs as at 31 March 2025, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

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

- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 trustees' 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 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.



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# Independent Auditor's Report to the members of the Rotherham Hospice Trust - continued

**Opinion on other matters prescribed by the Companies Act 2006**

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

• the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

• the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report included within the trustees' 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; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Auditor 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:

• the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

• we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experiences of the charities sector;

• we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment law and health and safety legislation (including CQC regulations);

• we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;

• identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;
• making enquiries of management and trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and

• considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risks of fraud through management bias and override controls, we:
• performed analytical procedures to identify any unusual or unexpected relationships;

• tested journal entries to identify unusual transactions;

• assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

• investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
• agreeing financial statement disclosures to underlying supporting documentation;

• reading the minutes of meetings of those charged with governance; and

• enquiring of management as to actual and potential litigation and claims.





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# Independent Auditor's Report to the members of the Rotherham Hospice Trust - continued

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

A further description of our responsibilities is available on the FRC's website at: **www.frc.org.uk/auditorsresponsibilities.**

This description forms part of our auditor's report.

**Use of our report**

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

BHP LLP

Signer ID: MMITLPRPJQ...

**Nicola O'Sullivan**
**Senior Statutory Auditor**

for and on behalf of
BHP LLP
Statutory Auditor
Albert Works
Sidney Street
Sheffield
S1 4RG

Date: 03/11/2025 GMT



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# Financial Statements

# Statement of financial activities (incorporating income and expenditure account) for the year ended 31 March 2025

| | Notes | Unrestricted Funds 2025 £ | Restricted Funds 2025 £ | Total Funds 2025 £ | As restated Total funds 2024 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 3 | 2,828,461 | 186,923 | 3,015,384 | 1,045,701 |
| Charitable activities | 4 | 3,830,581 | - | 3,830,581 | 3,758,321 |
| Other trading activities | 5 | 1,276,957 | - | 1,276,957 | 993,581 |
| Investments | 6 | 247,862 | - | 247,862 | 196,477 |
| Other income | 7 | 134 | - | 134 | 1,442 |
| **Total Income** | | 8,183,995 | 186,923 | 8,370,918 | 5,995,522 |
| **Expenditure On:** | | | | | |
| Raising funds | 8 | 1,838,090 | 3,000 | 1,841,090 | 821,579 |
| Charitable activities | 9 | 6,435,281 | 45,289 | 6,480,570 | 5,274,088 |
| **Total expenditure** | | 8,273,371 | 48,289 | 8,321,660 | 6,095,667 |
| **Net (expenditure)/income before net (losses)/gains on investments:** | | (89,376) | 138,634 | 49,258 | (100,145) |
| Net (losses)/gains on investments | 16 | (58,289) | - | (58,289) | 41,727 |
| **Net (expenditure)/income:** | | (147,665) | 138,634 | (9,031) | (58,418) |
| Transfers between funds | 20 | 410,856 | (410,856) | - | - |
| **Net movement in funds** | | 263,191 | (272,222) | (9,031) | (58,418) |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | 11,244,293 | 436,255 | 11,680,548 | 11,738,966 |
| Net movement in funds | | 263,191 | (272,222) | (9,031) | (58,418) |
| **Total funds carried forward** | | 11,507,484 | 164,033 | 11,671,517 | 11,680,548 |

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# Balance Sheet as at 31 March 2025

| Registered number: 02234222 | Notes | £ | 2025 £ | £ | 2024 £ |
|---|---|---|---|---|---|
| **Fixed Assets:** | | | | | |
| Tangible assets | 15 | | 4,257,328 | | 3,412,566 |
| Investments | 16 | | 1,516,321 | | 1,551,700 |
| **Total** | | | 5,773,649 | | 4,964,266 |
| **Current Assets:** | | | | | |
| Stocks | 17 | 118,559 | | 40,343 | |
| Debtors | 18 | 887,479 | | 369,728 | |
| Cash at bank and in hand | 24 | 5,436,308 | | 6,785,242 | |
| **Total** | | 6,442,346 | | 7,195,313 | |
| **Current liabilities:** | | | | | |
| Creditors: amounts falling due within one year | 19 | (544,478) | - | (479,031) | - |
| **Net current assets** | | | 5,897,868 | | 6,716,282 |
| **Total assets less current liabilities** | | | 11,671,517 | | 11,680,548 |
| **Total net assets** | | | 11,671,517 | | 11,680,548 |
| **Charity funds:** | | | | | |
| Restricted funds | 20 | | 164,033 | | 436,255 |
| Unrestricted funds (includes revaluation reserve of £nil (2024:£53,938)) | 20 | | 11,507,484 | | 11,244,293 |
| **Total funds** | | | 11,671,517 | | 11,680,548 |

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

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

**Bruce Warner**
**Chair of Trustees**

**Date:** 29/10/25

The notes on pages 46 to 63 form part of these financial statements





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# Statement of cash flows for the year ended 31 March 2025

| | Notes | 2025 £ | 2024 £ |
|---|---|---|---|
| **Cash flows from operating activities:** | | | |
| **Net cash provided by operating activities** | 23 | (437,758) | 131,566 |
| **Cash flows from investing activities:** | | | |
| Interest and dividends received | | 247,862 | 196,477 |
| Purchase of tangible fixed assets | | (1,136,128) | (289,009) |
| Proceeds from sale of investments | | 958,269 | 574,653 |
| Purchase of investments | | (989,376) | (711,007) |
| **Net cash used in investing activities** | | (919,373) | (228,886) |
| **Change in cash and cash equivalents in the year:** | | (1,357,131) | (97,320) |
| Cash and cash equivalents at the beginning of the year | | 6,817,910 | 6,915,230 |
| **Cash and cash equivalents at the end of the year** | 24 | 5,460,779 | 6,817,910 |



# Notes to the financial statements for the year ended 31 March 2025

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# Notes to the financial statements for the year ended 31 March 2025

## 1. Accounting policies

### 1.1 Basis of preparation of financial statements

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 26 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### 1.2 Going concern

The financial statements have been prepared on a going concern basis as discussed in the Statement of Trustees' Responsibilities on page 36.

As recommended by the Charities SORP (FRS 102) the trustees assess whether there are any uncertainties that may cast doubt on Rotherham Hospice's ability to continue as a going concern. The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The hospice has prepared a detailed budget for the 12-month period to March 2026 and high level forecast for the following three financial years to March 2029. The budget for 2025/26 includes expenditure to enable the hospice to work towards achieving the 2024-2030 strategic aims and objectives. This builds on the activity carried out in 2024-25 to improve the infrastructure, staffing levels and service provision at the hospice, as well as initial steps to generate long-term sustainable income via the expansion of the Fundraising team and our Retail and Café offering.

While the trustee approved budget does indicate a net deficit for 2025-26, this is in part due to a delay in the opening and establishment of the new shops and cafes and the time that is necessary to grow profitability at these new sites. The projection for the following three years shows a pathway to a subsequent sustainable operating surplus.

The budget indicates that liquid asset levels remain strong and free reserves remain above the level of 6 months expenditure stipulated by the reserves policy.

The trustees have considered the three-year forecast as well as the level of funds held and the expected level of income and expenditure for 12 months from the date of signing of these financial statements. Risks and opportunities to the budget and forecast have also been reviewed, as has a mitigation plan in the instance that the actual financial results are adverse to the budget.

The trustees believe that there is a reasonable expectation that the budgeted income and expenditure and level of reserves is sufficient for the charity to be able to continue as a going concern. Accordingly, the trustees believe that the going concern remains the appropriate basis on which to prepare the financial statements.



### 1.3 Income

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

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

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

No amount is included in the financial statements for volunteer time in line with the SORP. Further detail is given in the Trustees' Report. Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

Investment income is earned through holding assets for investment purposes such as shares and property, which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.



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# Notes to the financial statements for the year ended 31 March 2025

**1. Accounting policies (continued)**

1.4 Expenditure

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.
Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

1.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably. Tangible fixed assets are initially recognised at cost (or deemed cost) or valuation. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

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

Depreciation is provided on the following bases:

Freehold property - 2% straight line
Long-term leasehold property - straight line over shorter of lease period and 50 years

Motor vehicles - 25% straight line
Equipment and computers - 5%, 15%, 20% & 33% straight line.

1.6 Investments

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

1.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Donated stocks are included based on values of donated good sales in the first three weeks after the year end.

1.8 Debtors

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

1.9 Cash at bank and in hand

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

1.10 Liabilities and provisions

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

Liabilities are recognised at the amount that the charitable company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the statement of financial activities as a finance cost.

1.11 Financial instruments

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

1.12 Operating leases

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

1.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charitable company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

1.14 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charitable company operates two defined contribution pension schemes and the pension charges represents the amount payable by the charitable company to the funds in respects of the year.

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

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

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

The useful economic life and residual values of tangible fixed assets is an estimate based on management's assessment of the asset's condition.





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# Notes to the financial statements for the year ended 31 March 2025

## 3. Income from donations and legacies

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | As restated Total funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| **Donations:** | | | | |
| General donations | 392,966 | 39,845 | 432,811 | 191,650 |
| In memoriam | 241,426 | - | 241,426 | 176,402 |
| Charitable trusts | 51,007 | - | 51,007 | 28,000 |
| Collection boxes | 10,555 | - | 10,555 | 5,543 |
| Community fundraising | 351,099 | - | 351,099 | 306,362 |
| Corporate supporters | 1,965 | - | 1,965 | - |
| Donations from appeals | 72,090 | 25,820 | 97,910 | - |
| DHSC grant | - | 121,258 | 121,258 | - |
| Gift aid | 110,626 | - | 110,626 | 62,326 |
| **Total Donations** | 1,231,734 | 186,923 | 1,418,657 | 770,283 |
| **Legacies:** | 1,596,727 | - | 1,596,727 | 275,418 |
| **Total 2025** | 2,828,461 | 186,923 | 3,015,384 | 1,045,701 |
| **Total 2024 as restated** | 1,034,725 | 10,976 | 1,045,701 | |

## 4. Income from charitable activities

| | Unrestricted Funds 2025 | Total funds 2025 | As restated Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| NHS South Yorkshire ICB Contract | 3,800,666 | 3,800,666 | 3,729,801 |
| Other direct delivery funding | 29,915 | 29,915 | 28,520 |
| **Total 2025** | 3,830,581 | 3,830,581 | 3,758,321 |
| **Total 2024 as restated** | 3,758,321 | 3,758,321 | |

## 5. Income from other trading activities

| | Unrestricted Funds 2025 | Total funds 2025 | As restated Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Lottery income - gross of prizes & commissions | 227,695 | 227,695 | 209,013 |
| Sponsorship | 21,706 | 21,706 | 42,019 |
| Catering income | 135,573 | 135,573 | 39,730 |
| Sale of promotional goods | 74,603 | 74,603 | 55,763 |
| Sales of donated goods - shops | 817,380 | 817,380 | 647,056 |
| **Total 2025** | 1,276,957 | 1,276,957 | 993,581 |
| **Total 2024 as restated** | 993,581 | 993,581 | |

## 6. Investment income

| | Unrestricted Funds 2025 | Total funds 2025 | Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Dividends from listed investments | 36,752 | 36,752 | 32,987 |
| Bank and building society interest receivable | 211,110 | 211,110 | 163,490 |
| **Total 2025** | 247,862 | 247,862 | 196,477 |
| **Total 2024** | 196,477 | 196,477 | |

## 7. Other income

| | Unrestricted Funds 2025 | Total funds 2025 | Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **Total Sundry income** | 134 | 134 | 1,442 |
| **Total 2024** | 1,442 | 1,442 | |





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# Notes to the financial statements for the year ended 31 March 2025

## 8. Expenditure on raising funds

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Total funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Lottery running costs including salaries | 14,810 | - | 14,810 | 18,500 |
| Direct cost of events including salaries | 118,923 | - | 118,923 | 26,512 |
| Shop running costs including salaries | 913,346 | - | 913,346 | 405,572 |
| Shop depreciation | 47,016 | - | 47,016 | 12,450 |
| Employers' pension - lottery and retail | 12,423 | - | 12,423 | 6,639 |
| Purchase of promotional goods | 12,234 | - | 12,234 | 13,771 |
| Fundraising indirect costs | 446,797 | 3,000 | 449,797 | 207,493 |
| Investment management fees | 13,841 | - | 13,841 | 10,780 |
| Allocation of support costs (note 10) | 258,700 | - | 258,700 | 119,862 |
| Total 2025 | 1,838,090 | 3,000 | 1,841,090 | 821,579 |
| Total 2024 | 817,041 | 4,538 | 821,579 | |

## 9. Charitable activities - patient care

| | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | As restated Total funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Contracted medical services provided by NHS | 518,727 | - | 518,727 | 430,895 |
| Salaries and NI | 3,641,325 | - | 3,641,325 | 2,631,361 |
| Pension contributions | 255,058 | - | 255,058 | 164,523 |
| Staff costs including travel | 103,482 | 1,500 | 104,982 | 160,254 |
| Marie Curie staffing cost | (281) | - | (281) | 229,987 |
| Estates costs (general repairs, maintenance & security) | 228,579 | 603 | 229,182 | 143,254 |
| Utilities and insurance | 142,212 | - | 142,212 | 131,505 |
| Direct consumables and delivery incidentals | 391,579 | 21,531 | 413,110 | 266,310 |
| Depreciation | 244,350 | - | 244,350 | 120,662 |
| Sundries | 6,966 | - | 6,966 | 25,547 |
| Allocation of support costs (note 10) | 903,284 | 21,655 | 924,939 | 969,790 |
| Total 2025 | 6,435,281 | 45,289 | 6,480,570 | 5,274,088 |
| Total 2024 as restated | 4,886,741 | 387,347 | 5,274,088 | |



## 10. Allocation of support costs

| | Raising Funds 2025 | Charitable Activities 2025 | Total Funds 2025 | As restated Total funds 2024 |
|---|---|---|---|---|
| | £ | £ | £ | £ |
| Contracted telephone and IT | 19,257 | 82,093 | 101,350 | 89,125 |
| Salaries and NI | 168,000 | 517,032 | 685,032 | 617,333 |
| Pension contributions | 4,193 | 17,878 | 22,071 | 39,328 |
| Staff costs including travel | 23,020 | 98,177 | 121,197 | 67,044 |
| Office consumables | 17,717 | 75,530 | 93,247 | 43,859 |
| Legal and professional fees | 21,537 | 91,814 | 113,351 | 153,309 |
| Bank charges | 1,306 | 5,566 | 6,872 | 2,965 |
| Employee costs and administrative support | 3,670 | 15,749 | 19,419 | 61,729 |
| Governance costs (see below) | - | 21,100 | 21,100 | 14,960 |
| Total 2025 | 258,700 | 924,939 | 1,183,639 | 1,089,652 |
| Total 2024 as restated | 119,862 | 969,790 | 1,089,652 | |

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Governance** | | |
| Audit and accountancy | 21,100 | 14,960 |
| Total | 21,100 | 14,960 |

## 11. Net income/(expenditure)

This is stated after charging:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Depreciation | 291,366 | 132,187 |
| Auditor's remuneration - audit services | 16,050 | 15,280 |
| Auditor's remuneration - other services | 2,900 | 2,780 |



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# Notes to the financial statements for the year ended 31 March 2025

## 12. Staff costs

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Salaries | 4,490,287 | 3,218,285 |
| Employer's social security costs | 435,527 | 304,943 |
| Employer's pension contributions | 299,501 | 215,968 |
| Total | 5,225,315 | 3,739,196 |
| Agency staff costs | 336,585 | 179,332 |
| Total | 5,561,900 | 3,918,528 |

**The average number of persons employed by the charitable company during the year was as follows:**

| | 2025 | 2024 |
|---|---|---|
| | No. | No. |
| Hospice (non-administrative functions) | 118 | 117 |
| Administration, fundraising & finance | 38 | 17 |
| Retail | 19 | 11 |
| Total | 175 | 145 |

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

| | 2025 | 2024 |
|---|---|---|
| | No. | No. |
| In the band £60,001 - £70,000 | 2 | 1 |
| In the band £70,001 - £80,000 | 2 | 1 |
| In the band £90,001 - £100,000 | 1 | 0 |

The charitable company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and four other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £381,973 (2024: £347,648).

Redundancy costs of £14,109 (2024: £105,399) are included within expenditure during the year.
An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2025 and 2024.

## 13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £Nil).
During the year ended 31 March 2025, no Trustee expenses have been incurred (2024 - £Nil).

## 14. Taxation

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

## 15. Tangible fixed assets

| | Freehold property | Long-term leasehold property | Motor vehicles | Equipment and Computers | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost or valuation** | | | | | |
| At 1 April 2024 | 72,178 | 4,341,264 | 44,627 | 580,523 | 5,038,592 |
| Additions | - | 53,705 | 25,093 | 1,057,330 | 1,136,128 |
| Disposals | - | - | - | (7,249) | (7,249) |
| Total at 31 March 2025 | 72,178 | 4,394,969 | 69,720 | 1,630,604 | 6,167,471 |
| **Depreciation** | | | | | |
| At 1 April 2024 | 28,870 | 1,385,233 | 15,024 | 196,899 | 1,626,026 |
| Charge for the year | 1,444 | 89,912 | 11,618 | 188,392 | 291,366 |
| On disposals | - | - | - | (7,249) | (7,249) |
| Total at 31 March 2025 | 30,314 | 1,475,145 | 26,642 | 378,042 | 1,910,143 |
| **Net book value** | | | | | |
| Total at 31 March 2025 | 41,864 | 2,919,824 | 43,078 | 1,252,562 | 4,257,328 |
| | | | | | |
| Total at 31 March 2024 | 43,308 | 2,956,031 | 29,603 | 383,624 | 3,412,566 |





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# Notes to the financial statements for the year ended 31 March 2025

## 16. Fixed asset investments

| | Listed investments | Total 2025 | Total 2024 |
|---|---|---|---|
| | £ | £ | £ |
| **Cost or valuation:** | | | |
| At 1 April 2024 | 1,519,032 | 1,519,032 | 1,340,951 |
| Additions | 989,376 | 989,376 | 711,007 |
| Disposals | (958,269) | (958,269) | (574,653) |
| Net (losses)/gains | (58,289) | (58,289) | 41,727 |
| | 1,491,850 | 1,491,850 | 1,519,032 |
| Investment cash | 24,471 | 24,471 | 32,668 |
| Total | 1,516,321 | 1,516,321 | 1,551,700 |
| Historical cost | 1,530,073 | 1,530,073 | 1,497,762 |

## 17. Stocks

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| **Cost or valuation:** | | |
| Bought in goods | 56,754 | - |
| Donated retail stock | 61,805 | 40,343 |
| Total | 118,559 | 40,343 |

## 18. Debtors

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade debtors | 7,060 | 2,070 |
| Other debtors | 68,004 | 54,425 |
| Prepayments and accrued income | 812,415 | 313,233 |
| Total | 887,479 | 369,728 |

## 19. Creditors: Amounts falling due within one year

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Trade creditors | 221,798 | 140,676 |
| Other creditors | 169,503 | 113,449 |
| Accruals and deferred income | 153,177 | 224,906 |
| Total | 544,478 | 479,031 |
| Deferred income at 1 April 2024 | 35,268 | 3,961 |
| Resources deferred during the year | 3,035 | 35,268 |
| Amounts released from previous periods | (35,268) | (3,961) |
| Total | 3,035 | 35,268 |

Income has been deferred as it relates to lottery tickets sold for draws taking place after the year end.

## 20. Statement of funds

| Current Year | Balance at 1 April 2024 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 March 2025 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | | |
| **Unrestricted funds** | | | | | | |
| Designated funds | 1,870,000 | - | (205,000) | (514,000) | - | 1,151,000 |
| General funds | 9,374,293 | 8,183,995 | (8,068,371) | 924,586 | (58,289) | 10,356,484 |
| Total Unrestricted funds | 11,244,293 | 8,183,995 | (8,273,371) | 410,856 | (58,289) | 11,507,484 |
| IPU | 14,283 | 37,100 | - | (8,180) | - | 43,203 |
| Day Unit | 402 | - | - | (402) | - | - |
| Chaplaincy services | - | 10,000 | (1,500) | - | - | 8,500 |
| Hospice @ Home | 22,896 | 5,000 | - | (22,896) | - | 5,000 |
| Sunbeams | 13,891 | 4,865 | - | - | - | 18,756 |
| Clinical Central | 304,543 | 8,700 | (16,854) | (210,100) | - | 86,289 |
| Grounds & Gardens | 603 | - | (603) | - | - | - |
| HR | 1,061 | - | - | (1,061) | - | - |
| IT | 78,576 | - | (29,332) | (46,959) | - | 2,285 |
| DHSC Grant | - | 121,258 | - | (121,258) | - | - |
| Total | 436,255 | 186,923 | (48,289) | (410,856) | | 164,033 |
| Total of funds | 11,680,548 | 8,370,918 | (8,321,660) | - | (58,289) | 11,671,517 |





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# Notes to the financial statements for the year ended 31 March 2025

## 20. Statement of funds - (continued)

| Prior Year | Balance at 1 April 2023 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 March 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | | |
| **Unrestricted funds** | | | | | | |
| Designated funds | - | - | - | 1,870,000 | - | 1,870,000 |
| General funds | 10,520,091 | 5,984,546 | (5,703,782) | (1,468,289) | 41,727 | 9,374,293 |
| Total Unrestricted funds | 10,520,091 | 5,984,546 | (5,703,782) | 401,711 | 41,727 | 11,244,293 |
| **Restricted funds** | | | | | | |
| IPU | 16,688 | 3,505 | (1,410) | (4,500) | - | 14,283 |
| Day Unit | - | 1,600 | (1,600) | 402 | - | 402 |
| Hospice @ Home | 26,208 | 1,018 | (4,330) | - | - | 22,896 |
| Sunbeams | 25,775 | 4,853 | (16,737) | - | - | 13,891 |
| OT's & Physios | 402 | - | - | (402) | - | - |
| Clinical Central | 914,841 | - | (311,517) | (298,781) | - | 304,543 |
| Grounds & Gardens | 1,300 | - | (697) | - | - | 603 |
| HR | 2,053 | - | (992) | - | - | 1,061 |
| IT | 156,746 | - | (52,181) | (25,989) | - | 78,576 |
| Echo | 72,441 | - | - | (72,441) | - | - |
| Retail | 2,421 | - | (2,421) | - | - | - |
| Total Restricted funds | 1,218,875 | 10,976 | (391,885) | (401,711) | - | 436,255 |
| Total funds | 11,738,966 | 5,995,522 | (6,095,667) | - | 41,727 | 11,680,548 |



# Notes to the financial statements for the year ended 31 March 2025

## 20. Statement of funds - (continued)

**Purposes of restricted funds are as follows:**

**IPU** - Various donations to support the ongoing work of our Inpatient Unit
**Day Unit** - Donations given specifically to support the Day Unit
**Hospice @ Home** - Various donations given specifically to support the work of the Community Team
**Chaplaincy Service** - Funding provided to support our chaplaincy service
**Sunbeams** - Donations in support of the children's bereavement service
**OT's & Physios** - Donations to support our complementary therapy provision
**Clinical Central** - Grants received from the NHS and from Hospice UK.
**Grounds and Gardens** - Grants and donations from a variety of sources which enable investment into refurbishment projects in our buildings and around our gardens
**HR** - Donations to support staff, staff welfare and volunteers
**IT** - Specific NHS Grants to invest in IT infrastructure, IT upgrades and IT developments
**Echo** - Project Echo is an education and support project
**Retail** - Specific donation to support our Retail operations

In the previous year, the trustees designated £1,870,000 for renovations, capital improvements and the night-time delivery service. During the current year, £205,000 was spent on items related to this designation.

The transfers of £410,856 from restricted funds to general funds was in respect of the purchase of fixed assets which have now fulfilled their restriction.



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# Notes to the financial statements for the year ended 31 March 2025

## 21. Summary of funds

| Current Year | Balance at 1 April 2024 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 March 2025 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | | |
| Designated funds | 1,870,000 | - | (205,000) | (514,000) | - | 1,151,000 |
| General funds | 9,374,293 | 8,183,995 | (8,068,371) | 924,586 | (58,289) | 10,356,484 |
| Restricted funds | 436,255 | 186,923 | (48,289) | (410,856) | - | 164,033 |
| Total funds | 11,680,548 | 8,370,918 | (8,321,660) | | (58,289) | 11,671,517 |

| Prior Year | Balance at 1 April 2023 | Income | Expenditure | Transfers in/out | Gains/ (Losses) | Balance at 31 March 2024 |
|---|---|---|---|---|---|---|
| | £ | £ | £ | £ | | |
| Designated funds | - | - | - | 1,870,000 | - | 1,870,000 |
| General funds | 10,520,091 | 5,984,546 | (5,703,782) | (1,468,289) | 41,727 | 9,374,293 |
| Restricted funds | 1,218,875 | 10,976 | (391,885) | (401,711) | - | 436,255 |
| Total funds | 11,738,966 | 5,995,522 | (6,095,667) | | 41,727 | 11,680,548 |

## 22. Analysis of net assets between funds

| Current Year | Unrestricted funds 2025 | Restricted funds 2025 | Total funds 2025 |
|---|---|---|---|
| | £ | £ | £ |
| Tangible fixed assets | 4,257,328 | - | 4,257,328 |
| Fixed asset investments | 1,516,321 | - | 1,516,321 |
| Current assets | 6,278,313 | 164,033 | 6,442,346 |
| Creditors due within one year | (544,478) | - | (544,478) |
| Total | 11,507,484 | 164,033 | 11,671,517 |



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

| Prior Year | Unrestricted funds 2024 | Restricted funds 2024 | Total funds 2024 |
|---|---|---|---|
| | £ | £ | £ |
| Tangible fixed assets | 3,412,566 | - | 3,412,566 |
| Fixed asset investments | 1,551,700 | - | 1,551,700 |
| Current assets | 6,759,058 | 436,255 | 7,195,313 |
| Creditors due within one year | (479,031) | - | (479,031) |
| Total | 11,244,293 | 436,255 | 11,680,548 |

## 23. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Net expenditure for the year (as per Statement of Financial Activities) | (9,031) | (58,418) |
| Depreciation charges | 291,366 | 132,187 |
| Losses/(gains) on investments | 58,289 | (41,727) |
| Interest and dividends received | (247,862) | (196,477) |
| Increase in stocks | (78,216) | (24,834) |
| (Increase)/decrease in debtors | (517,751) | 360,640 |
| Increase/(decrease) in creditors | 65,447 | (39,805) |
| Net cash (used in)/provided by operating activities | (437,758) | 131,566 |

## 24. Analysis of cash and cash equivalents

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Cash at bank and in hand | 5,436,308 | 6,785,242 |
| Investment portfolio cash | 24,471 | 32,668 |
| Total cash and cash equivalents | 5,460,779 | 6,817,910 |

# Notes to the financial statements for the year ended 31 March 2025

## 25. Analysis of changes in net debt

| | At 1 April 2024 | Cash flows | At 31 March 2025 |
|---|---|---|---|
| | £ | £ | |
| Cash at bank and in hand | 6,785,242 | (1,348,934) | 5,436,308 |

## 26. Contingent assets

The hospice has been notified of a legacy in which it has been named as a beneficiary. While probate has been granted, the income is probable and the charity has entitlement, the amount receivable cannot be calculated with accuracy at the present time. The legacy does not therefore not meet the requirements for recognition and has not been recognised in the financial statements in the year ended 31 March 2025. It is however disclosed as a contingent asset.

The legacy, in which the hospice has a residuary interest shared with other charities of one third of the residual estate, includes a commercial property which is let to two tenants. One tenant rents the property on the basis of a longer-term lease and the other is holding over. There have been discussions to sell part of the property to the tenant who is holding over, however the outcome is uncertain. The property was valued as a whole at an estimated £410,000 in February 2022, with the hospice expecting to receive one third of the net sale proceeds, however the value to be realised from the property will change significantly if sold without a sitting tenant. Initial payments on account in relation to the remainder of the estate have been received.

## 27. Pension commitments

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31 March 2025, outstanding contributions payable within this scheme were £36,870 (2024: £22,408).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31 March 2025, outstanding contributions payable within this scheme were £9,934 (2025: £5,739). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2025 were £8,947 (2024: £2,701).

## 28. Operating lease commitments

At 31 March 2025 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases relating to property and equipment as follows:

| | 2025 | 2024 |
|---|---|---|
| | £ | £ |
| Not later than 1 year | 237,582 | 64,879 |
| Later than 1 year and not later than 5 years | 659,019 | 50,058 |
| Total | 896,601 | 114,937 |

## 29. Capital Commitments

As at 31 March 2025, the charity had capital commitments totalling £241,086 (2024: £nil) in respect of fixed assets contracted for but not provided for in the financial statements.

## 30. Prior year adjustment

A prior year adjustment has been made to restate the allocation of income and expenditure between the relevant notes, following a review of the underlying documentation. This reallocation reflects the most appropriate presentation. The adjustment has no impact on the reported deficit or the classification of funds carried forward.

## 31. Related party transactions

During the year trustees made donations totalling £515 (2024: £300).

During the year, the hospice purchased goods from Leeds Plywood & Doors Ltd, of which James Locking (Trustee) was employed in the role of Finance Director during the period under review, totalling £25,602 (2024: £nil).

During the year recruitment services were received from Human (Yorkshire) Limited, of which Amy Stephenson (Trustee until her resignation in August 2023) is a director, totalling £nil (2024: £2,400).

During the year, no redundancy costs were paid to members of the key management personnel (2024: £39,984 for two members).





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# Help us add more life to every day

Fundraise for us: **rotherhamhospice.org.uk/fundraise**

Donate to us: **rotherhamhospice.org.uk/donate**

Volunteer with us: **rotherhamhospice.org.uk/volunteer**

Rotherham Hospice
Broom Road
Rotherham
South Yorkshire
S60 2SW

**t: 01709 966 000**
**w: rotherhamhospice.org.uk**

Registered Charity No. 700356

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**THE ROTHERHAM HOSPICE TRUST**

England & Wales - Charity number 700356

# Accounts

Registered number: 02234222
Charity number: 700356

# THE ROTHERHAM HOSPICE TRUST

## (A company limited by guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2024

Document ID: 4ee6d567eaf3362aea96c4a49c7bd2c7e8bcb4a7f57f68f3dd6591028aca2849

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

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# REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS

*FOR THE YEAR ENDED 31 MARCH 2024*

| | |
|---|---|
| **Trustees** | Bruce Warner, Chair - from 11 October 2023<br>William Patterson, Chair (resigned 11 October 2023)<br>Dr Richard F Daly, Joint Vice Chair (resigned 31 October 2024)<br>Jacqueline Saunders, Joint Vice Chair (resigned 6 December 2023)<br>Nicholas Brushett<br>Liam Buttery (appointed 30 July 2024)<br>Paula Carter (formerly Wood) (resigned 27 February 2024)<br>Julie Gill<br>Katie Haddad (appointed 11 October 2023)<br>Rukhsana Haleem (appointed 11 October 2023)<br>Steven Lilley (resigned 7 March 2024)<br>James Locking (appointed 11 October 2023)<br>Garry McCord (appointed 30 July 2024)<br>Kerry McGrath (resigned 17 September 2023)<br>Louise Slater (appointed 15 August 2024)<br>Amy Stephenson (resigned 14 August 2023)<br>Karlie Thompson (appointed 11 October 2023)<br>Sarah Valentine-Bull (resigned 23 May 2023)<br>Stephen Williams (appointed 1 August 2024) |
| **Company registered number** | 02234222 |
| **Charity registered number** | 700356 |
| **Registered office** | Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Executive Team** | Sally Napper (Chief Executive) (retired 7 June 2023)<br>Mat Cottle-Shaw (Chief Executive) (appointed 3 July 2023)<br>Tracey Craggs (Director of Clinical Services)<br>Andrew Pepper (Director of Finance) (resigned 26 November 2023)<br>Tamsin Dunkerley (Director of Human Resources) (resigned 31 October 2023)<br>Stephen King (Director of Income Generation & Communications) (resigned 30 April 2024)<br>Debbie Coulson (Director of Income Generation) (appointed 3 April 2024)<br>Guy Craig (Director of Finance and Resources) (appointed 15 April 2024) |
| **Independent auditor** | BHP LLP<br>Statutory Auditor<br>2 Rutland Park<br>Sheffield<br>S10 2PD |



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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

| | |
|---|---|
| **Bankers** | HSBC<br>35 College Street<br>Rotherham<br>S65 1AF<br><br>Co-Operative Bank<br>2nd Floor<br>1 Balloon Street<br>Manchester<br>M60 4EP |
| **Solicitors** | Shakespeare Martineau<br>Omega Court<br>360 Cemetery Road<br>Sheffield<br>S11 8FT |
| **Investment Managers** | Charles Stanley and Co Ltd<br>7 Park Row<br>Leeds<br>LS1 5HD |



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## Introduction

Dear Friends, Supporters, and Members of the Rotherham Community,

As we reflect on the past year, and since joining Rotherham Hospice in July 2023, I am filled with immense pride and gratitude for the resilience, dedication, and compassion demonstrated by everyone connected to our charity. The year 2023/2024 has been a period of significant learning and impact and it is my privilege to share with you the progress we've made, the challenges we've overcome, and the hopes we hold for the future.

This annual report also acts as our Quality Account for the year ended 31 March 2024.

At the heart of Rotherham Hospice is our unwavering commitment to providing compassionate, patient-centered care to those facing life-limiting illnesses. Over the past year, we have cared for over 1,600 patients and supported over 1,800 families through some of their most challenging moments. Our clinical teams, supported by our incredible volunteers, have worked tirelessly to ensure that every person who comes through our doors receives not only the best medical care but also the emotional and spiritual support they need.

A major highlight of this year has been our stakeholder research project, which ran from November 2023 through to February 2024. I want to extend a heartfelt thank you to everyone who participated - your insights and feedback have been invaluable. This project has truly been the driving force behind our future planned services, fundraising and new strategy.

The strength of Rotherham Hospice lies in our deep roots within the community. This year, our community engagement has touched the lives of thousands, fostering connections and providing essential services beyond our walls. Whether through fundraising events, volunteer efforts, or the generosity of our supporters, the support from the Rotherham community has been nothing short of extraordinary. Together, we have raised £2.0m, ensuring that we can continue to offer our services free of charge to those who need them most.

The healthcare landscape continues to evolve, and this year has not been without its challenges. Rising costs, changes in healthcare policy, and the ongoing impact of global events have all tested our resilience. However, I am proud to report that through prudent financial management, strategic planning, and the incredible efforts of our staff and volunteers, we have not only met these challenges head-on but have emerged stronger and more committed to our mission.

As we look to the future, our focus remains on expanding our services to meet the growing needs of our community. We are excited to share that in the coming year, we will be launching our new strategic plan, which will allow us to better serve the people of Rotherham and provide a greater level of support than ever before. These initiatives are a testament to our commitment to innovation and excellence in care, and we are confident that they will make a significant difference in the lives of those we serve.

None of our achievements this year would have been possible without the unwavering support of our supporters, staff, volunteers, and partners. I would like to extend my deepest gratitude to each and every one of you. Your dedication and generosity have enabled us to continue our vital work, and together, we are making a profound difference in the lives of those we care for.

As we move into the next year, I am filled with hope and confidence. With your continued support, Rotherham Hospice will remain a beacon of care and compassion in our community, offering comfort and dignity to those who need it most.

Thank you for being a part of our journey.

**Mat Cottle-Shaw**
**Chief Executive**



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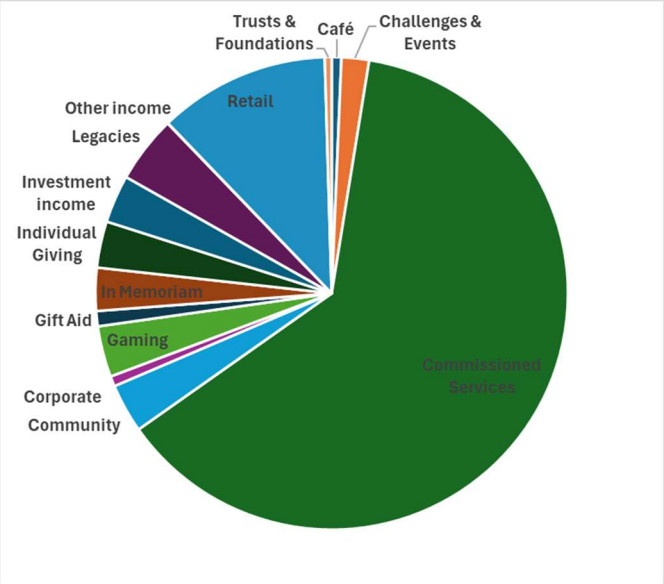
## Income & Expenditure

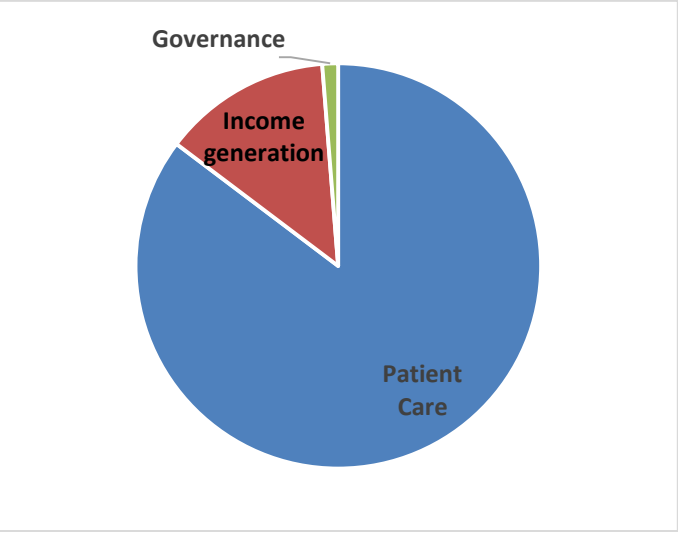
**Overall Income: £5,995,522**

| | |
|---|---|
| Café | 1% |
| Challenges & Events | 2% |
| Commissioned Services | 63% |
| Community | 3% |
| Corporate | 1% |
| Gaming | 3% |
| Gift Aid | 1% |
| In Memoriam | 3% |
| Individual Giving | 3% |
| Investment income | 3% |
| Legacies | 5% |
| Other income | <1% |
| Retail | 12% |
| Trusts & Foundations | <1% |




**Overall Expenditure: £6,095,667**

| | |
|---|---|
| Patient Care | 85% |
| Income generation | 13% |
| Governance | 1% |




For every £1 spent on Income Generation in 2023 / 2024, we raised £2.43 for our essential work.

During the year £1,870,000 was designated for future projects, including:

- Refurbishment Projects
- IT Upgrades
- Investment into new Retail Stores



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## Our Services

Rotherham Hospice provides specialist palliative care to adults in Rotherham facing progressive, life-limiting illnesses. As an independent charity separate from the NHS, our services are free of charge. While some services are commissioned by the NHS South Yorkshire Integrated Care Board (Rotherham Place), the Hospice primarily relies on charitable support.

Our mission is to enhance patients' quality of life in line with their needs and wishes, offering tailored care throughout the changing phases of illness. We do not offer long-term or respite care, and referrals come from clinicians, including GPs, consultants, and specialist nurses.

Our multi-disciplinary team provides holistic, patient-centered care both at home and in the Hospice. Services include:

- 24-hour inpatient care for symptom control and end-of-life support
- Specialist community nursing with a 24/7 advice line
- Hospice at Home support
- Physiotherapy and occupational therapy
- Palliative medicine
- Adult bereavement services and counselling
- Sunbeams, our dedicated service for children and young people facing bereavement.



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## Our Year in Numbers

- 15,749,460 minutes of care delivered
- £5,995,522 raised for our vital work
- 1,453,706 people were reached through our digital promotional activity
- 42,044 people used our website as a source of information or reference
- 25,925 family members and visitors came through our doors
- 26,901 hours were worked by our volunteers
- 18,757 social supporters, with 1,384 new followers on social media
- 9,413 home visits completed by our Hospice at Home Team
- 5,000+ meals served from our café
- 3,176 training hours completed by our staff and volunteers
- 1,207 bereavement and counselling sessions delivered
- 360 referrals for our Sunbeams service for children and young people
- 142 incredible volunteers helped deliver our services
- 45 clinics were held for our patients by our consultants
- 35 new team members joined us
- 2 new General Practitioner Trainees trained at the Hospice
- 1 incredible community making this possible – YOU!



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## Progress Against Our Strategic Objectives

As we reflect on the achievements of the past year, we are mindful that the strategic objectives outlined here have guided us through a critical period of growth and development. However, as we look to the future, we recognise the need to adapt and evolve. In alignment with our new strategy, which will be launching in 2024/2025, the strategic objectives described below that were in place during the year under review will be updated in the coming year to reflect our renewed vision and focus. This new strategy will build upon the foundations we have laid, ensuring that Rotherham Hospice continues to meet the changing needs of our community with excellence and compassion.

*Objective 1: Establishing Ourselves as a Provider of Outstanding Care*

In the 2023/2024 year, we made significant strides in our commitment to becoming a leading provider of outstanding palliative and end-of-life care within Rotherham. This year, we successfully revised and implemented a new governance structure, enhancing our ability to meet and exceed the Care Quality Commission's (CQC) fundamental standards. Our focus on continuous improvement has led to each area of the organisation demonstrating robust evidence of meeting 'good' or higher ratings across the CQC's Key Lines of Enquiry. Furthermore, the second year of our Clinical Services Review was completed, ensuring that all patient pathways are now fully integrated into the broader health and social care system, ultimately improving the quality of care for our patients.

In addition to these advancements, we initiated a comprehensive renovation of our patient and public areas, significantly enhancing comfort, the environment, and overall atmosphere. These improvements have made our spaces more welcoming and supportive for both patients and visitors. A key highlight of these renovations was the complete overhaul of our café, transforming it into a modern, warm gathering place where families can come together and enjoy meals in a comforting and inviting setting. These changes reflect our dedication to creating a hospice environment that not only meets clinical needs but also nurtures the emotional and social well-being of our patients and their loved ones.

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*Objective 2: Financial Sustainability: Spend Less, Raise More, and Get Better Value*

Addressing the financial sustainability of Rotherham Hospice has been a primary focus this year. We have continued to manage staff costs with greater efficiency, resulting in significant savings. Our efforts to optimise financial management also included exploring and investing in new opportunities to ensure long-term financial resilience. The successful delivery of our Income Generation activity has enabled us to secure the necessary funds for our service delivery and future development. Additionally, our collaborative work with commissioners and service providers within the South Yorkshire Integrated Care Board ('ICB') has strengthened our position within the local healthcare landscape.

Our reserves position is disclosed on page 23. Funds have been designated by the trustees for future investment in our infrastructure and service delivery, which will be aligned with our new strategy while continuing to ensure that the hospice remains in a stable financial position.

*Objective 3: Reducing Our Carbon Footprint by 25% by 2027*

Our commitment to reducing our environmental impact remains strong, with tangible progress made this year toward our goal of cutting our carbon footprint by 25% by 2027. We have implemented everyday changes across the organisation, such as reducing single-use plastics and encouraging local sourcing of products and services. Staff, volunteers, and managers have been empowered to make environmentally-conscious decisions in their day-to-day activities. We also sought expert advice to help us develop a comprehensive plan for creating a greener future for Rotherham Hospice, setting the stage for continued progress in the coming years. One initiative to emerge from this review was the introduction of solar panels across our entire south-facing roof. This alone has reduced our energy usage by over 20%.

*Objective 4: Developing Our People: Performance, Learning & Development, and Recruitment & Retention*

In the 2023/2024 period, Rotherham Hospice made substantial progress in training and development, focusing on enhancing the skills of both staff and volunteers to improve the quality of care. A remarkable total of 3,176 training hours were completed, which included 1,825 mandatory/statutory training courses, totalling 2,145 hours, and 104 hours contributed by volunteers across 26 courses. This extensive commitment to training demonstrates our dedication to ensuring that every member of the team is equipped with the knowledge and skills necessary to deliver the highest standards of care.



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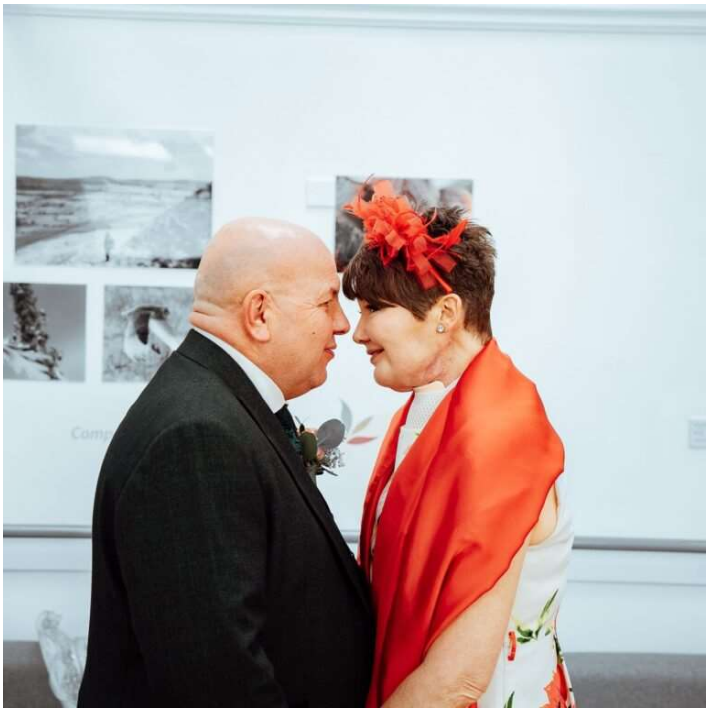
Significant collaboration with Rotherham Hospital and South Yorkshire ICB enabled staff to access 30 specialised training sessions, including the introduction of a new Health Care Assistant palliative care award course, which saw 15 participants gain additional skills. Developed alongside other hospices, this program encouraged innovation in patient care, introducing ideas like memory boxes and themed nights for patients, creating a more holistic care experience.

To enhance leadership within the organisation, two managers undertook a master's course in Leadership and Management, whilst 12 staff members benefited from advanced leadership training. The introduction of new platforms like Blue Stream increased training compliance by 20%, allowing more efficient tracking and management of the hospice's growing training needs.

The hospice also focused on nurturing new talent, hosting 9 student placements, and welcoming 2 new apprentices and 3 Trainee Nurse Associates. We proudly appointed our first Trainee Advanced Clinical Practitioner (ACP), demonstrating our commitment to both clinical excellence and the continuous professional development of our staff.

## Andrea's Story

At Rotherham Hospice, we believe in finding moments of joy and creating lasting memories, even in the face of life-limiting illness. Andrea's journey with us is a shining example of this belief—a testament to the love, hope, and compassion that can flourish even in the most challenging times.



Andrea has shown remarkable courage in her life, having battled cancer three times. When her terminal diagnosis meant she needed the specialist care we provide at Rotherham Hospice's Inpatient Unit, she and her daughter Beth made the difficult decision to seek hospice care. They arrived at our doors with apprehension, fearing the unknown, but quickly found that the hospice was not what they expected.



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“The hospice was not at all what we thought it would be—it felt more like a homely hotel,” Beth shared. “The staff welcomed us with open arms and immediately made us feel like part of the family. They were so warm and understanding, and they went above and beyond to make sure Mum and I were comfortable.”

One of the most significant and touching moments during Andrea's stay came when Beth asked if her wedding could be moved forward so that Andrea could be there to witness it. Our team at Rotherham Hospice didn’t hesitate. They came together to create an unforgettable day for Beth and her partner Jordan, transforming our conservatory into a beautiful wedding venue adorned with sunflowers—our hospice’s symbol of hope.

On April 2nd, 2024, surrounded by friends, family, and the compassionate care team at Rotherham Hospice, Beth and Jordan exchanged vows in a ceremony that was filled with love and joy. Andrea, despite her illness, found the strength to walk her daughter down the aisle—a moment that left everyone in tears.

"The feeling of love and happiness surrounding us was overwhelming," Andrea reflected. "I can’t imagine any other day being better—the tears I shed were happy tears."

The entire hospice community pitched in to make the day special. From the housekeeping team who helped set up the room, to the kitchen staff who prepared a buffet, and the nurses who cared for Andrea and helped her get ready, everyone played their part.

"It was such a rewarding experience to pull it all together," said Jayne, part of our Facilities team. "Everyone chipped in, and it was lovely to give Beth and her mum that experience."

The day was a true community effort. Cakes and cupcakes were baked, photographers were booked, and a vintage American cop car was arranged for the groom's arrival—all within a week of planning. The hospice was transformed into the perfect venue for Beth and Jordan’s wedding.



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Reflecting on the day, Beth said, "It was beautiful. It just looked perfect."

For Andrea and Beth, the day was more than just a wedding; it was a testament to the power of hospice care. “We were honoured to be part of such a lovely team of people,” Andrea said.

After the ceremony, Andrea, Beth, Jordan, and their family and friends enjoyed an afternoon together at the hospice. The day was filled with laughter, love, and joy—memories that will be cherished forever.

“There are no words to describe how grateful we are to have been given this moment with my mum,” Beth shared. “The hospice isn’t just a place where life ends—it’s a place where life’s most cherished moments still happen.”

Andrea’s story is a reminder that hospice care is about so much more than medical support. It’s about creating a sanctuary where love, compassion, and understanding come first—a place where every moment is cherished, and every life is celebrated.

## A Closer Look… Clinical Services

The year 2023/2024 has been a pivotal period for Rotherham Hospice, marked by significant progress and growing demand across our services. Our commitment to providing compassionate, patient-centered care has been reflected in the increased utilisation of our clinical services, with notable improvements and some areas identified for further focus.

The Inpatient Unit experienced a notable increase in activity this year, with 407 patients admitted, up from 383 in the previous year, representing a 6.3% rise. This growth highlights the expanding need for our specialised care within the community. Additionally, the average bed occupancy rate reached 82%, a substantial increase from last year's 70%. This higher occupancy rate underscores the efficient use of our resources, though it also signals the need to continuously assess our capacity to ensure we can accommodate this growing demand.



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While the number of readmissions increased slightly to 27 from 22 the previous year, we remain focused on understanding the underlying factors contributing to this and are exploring strategies to reduce readmission rates. The number of patients discharged for ongoing care saw a significant rise, doubling from 84 to 149. This reflects our enhanced focus on transitioning patients to appropriate care settings, ensuring that they continue to receive necessary support beyond our walls. Meanwhile, the number of deaths within the hospice decreased by 11%, from 282 to 251, which could be attributed to our improved discharge processes, allowing more patients to continue their care journey outside the hospice environment.

Our Bereavement and Counselling Services have been an essential pillar of support for families during their most challenging times. During the year, we delivered 1,207 bereavement and counselling sessions. This consistent need reflects both the growing recognition of the importance of mental health and our commitment to offering comprehensive support to those grieving the loss of a loved one. The feedback from families has been overwhelmingly positive, with many expressing that these services have been instrumental in helping them navigate their grief.

The Hospice at Home service has continued to play a crucial role in allowing patients to receive care in the comfort of their own homes. This year, the service supported 1,669 patients. The increasing demand for this service demonstrates the value families place on receiving palliative care at home, where patients can be surrounded by familiar faces and environments. We have responded to this growing need by expanding our team and refining our processes to ensure timely and effective care delivery, even as the complexity of care needs has increased.

Our Sunbeams Children's Bereavement Support Service has seen a significant increase in demand this year, with 360 children and families supported, compared to 198 last year. This vital service provides emotional support to children and young people up to the age of 18 who are coping with the loss of a loved one. The increase in utilisation of this service reflects the growing awareness and trust in Rotherham Hospice's ability to offer specialised bereavement support tailored to the unique needs of young people. We have also introduced new therapeutic programs designed to help children navigate their grief, which have been met with positive feedback from families.

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Throughout 2023/2024, Rotherham Hospice has implemented a series of impactful innovations and improvements aimed at enhancing patient care and safety across our services. Our Hospice at Home service has introduced clinic appointments for mobile patients, offering them the opportunity to receive in-person consultations within a familiar and comfortable clinical setting. This initiative has not only facilitated more thorough assessments and personalised care plans but also helped patients become more acquainted with the hospice environment, fostering a greater sense of comfort and reassurance.

In our ongoing effort to restore and improve direct patient interactions following the COVID-19 pandemic, we have significantly increased the number of face-to-face appointments with 10,662 appointments taking place during the year, reducing our reliance on telephone consultations. This shift has enhanced the quality of care and communication between patients and our clinical team, ensuring more effective and empathetic support.

To further strengthen patient safety and improve care outcomes, we have implemented daily morning safety huddles, bringing together all clinical hospice teams to allocate staffing resources efficiently and proactively manage potential risks. Additionally, we have fostered better team communication through regular three-monthly meetings and a 'fortnightly focus' initiative, promoting continuous learning, cohesion, and a shared commitment to excellence in patient care.

On our In-Patient Unit, strategic improvements have bolstered leadership and patient safety. The appointment of two new sisters has strengthened leadership on shifts, ensuring consistent oversight and maintaining high standards of care. Our commitment to learning from incidents and refining procedures has led to a remarkable 80% reduction in patient falls, highlighting our dedication to providing the safest possible environment for our patients.

In addition to these safety measures, our staff have actively engaged families in memory work, creating cast hand mouldings and other personalised keepsakes, providing comfort and lasting memories during difficult times. This holistic approach underscores our emphasis on emotional support alongside medical care.

We are also proud to have appointed our first trainee Advanced Care Practitioner, supported by Health Education England (HEE) through the apprenticeship route. This addition to our team reflects our ongoing commitment to professional development and the expansion of advanced clinical skills, further enhancing the quality of care we provide.

The introduction of quality improvement forums for pressure ulcers, medication management, and falls has enabled us to implement changes that significantly reduce the likelihood of detrimental events occurring while patients are under our care. For instance, changes to our processes around patients at risk of falls have led to an average reduction in falls from seven per month to just one.

Moreover, the upgrading of our risk management system from Vantage to Ulysses in June 2023 has greatly improved our oversight of clinical and non-clinical incidents and risks, leading to better care for our patients. The implementation of the Quiq system in January 2023 has further strengthened our ability to conduct audits, gather feedback, and ensure compliance with regulatory guidelines, all of which contribute to maintaining a safe and supportive environment for our patients and staff.

By capturing more patient and family feedback through our questionnaires, we continue to refine our services, ensuring that we meet the highest standards of care and continue to evolve in response to the needs of those we serve.

These collective improvements and innovations across our clinical services demonstrate our unwavering dedication to providing exceptional, patient-centered care. We continue to strive for excellence through continual learning, adaptation, and investment in our teams and services.



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The data from 2023/2024 paints a picture of a hospice that is increasingly becoming a lifeline for those in need of palliative and supportive care in Rotherham. The rise in patient admissions, bed occupancy, and the expansion of our at-home and counselling services all highlight our hospice's growing role in the community. However, the slight increase in readmissions and the challenges associated with maintaining high occupancy levels indicate areas where we must continue to refine our strategies.

Looking forward, we are committed to building on this year's successes. The insights gained from our clinical performance will guide our strategic initiatives, ensuring that we continue to provide the highest standard of care while also preparing to meet the future needs of our community. Whether through further expansion of our Hospice at Home service, enhancing our counselling programs, or continuing to develop our children's services, our focus remains on delivering compassionate, comprehensive care to all who need it.

## A Closer Look… Patient Safety, Experience, and Clinical Effectiveness

During the 2023/2024 period, Rotherham Hospice consistently demonstrated its unwavering commitment to patient safety, experience, and clinical effectiveness. Throughout the year, we received 313 compliments, a testament to the compassionate and high-quality care provided by our dedicated staff. Patients and their loved ones expressed immense gratitude, with one family sharing, "From the bottom of my heart, thank you so much for everything you've done for my mum and us. You've been incredible, and have made this really difficult time much easier to deal with. I'm not sure how we would have got through these last few months without your support and the support of everyone at the hospice - You're all angels!"

While we are proud of the overwhelmingly positive feedback, we remain committed to continuous improvement, having received eight formal complaints during the year. These were carefully reviewed and addressed to enhance our care further.

Our patient satisfaction scores were particularly noteworthy, with 90% of patients and their families feeling that they were listened to and supported in making decisions about their care. Additionally, 97% said that our staff were approachable, caring, and considerate, a sentiment echoed by another family who noted, "We can't thank you enough for all the support and chats we received both at the hospice and at my dad's home."

Moreover, 97% of our patients felt that their dignity and privacy were maintained throughout their time with us, and 96% reported having complete trust in those caring for them. These statistics reflect the hospice's dedication to fostering an environment where patients and their families feel safe, respected, and well-cared for.

The personal stories shared by those we serve reinforce the importance of our work. For instance, a chaplain shared a moving experience with a patient who was unable to speak but communicated her gratitude through writing on a wipe board. "The time just flew. A massive privilege for me," the chaplain reflected, highlighting the deep connections forged between our staff and those in our care.

In summary, the year has been marked by our unwavering dedication to patient safety, enhancing patient and family experiences, and ensuring clinical effectiveness. Our internal procedures, feedback mechanisms - whether positive or constructive - and Forum Groups all feed into robust governance processes designed to continually improve and innovate our care. We are committed to evaluating clinical outcomes, implementing evidence-based practices, and driving quality improvements through audits and outcome measures.

Patient safety remains at the forefront of our initiatives, with stringent protocols and regular staff training aimed at minimising risks, such as falls, medication errors, and infections. Our focus on patient and family experience is evidenced by our responsive actions to feedback, reflected in satisfaction surveys and testimonials, and demonstrated in our efforts to create a nurturing, patient-centered environment. Through these combined efforts, Rotherham Hospice continues to be a place where every moment is cherished, and every life is celebrated.



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## A Closer Look… How we Enhanced Expertise and Inspired the Next Generation of Medical Professionals

At Rotherham Hospice, our consultants and doctors are not just care providers—they served as mentors, educators, and advocates for the future of palliative care. Throughout the past year, our dedicated team went above and beyond in their commitment to both patient care and the professional development of medical staff within and beyond our walls.

Our consultants played a pivotal role in training and mentoring the next generation of healthcare professionals and their impact reached much further than our immediate community.

In collaboration with Rotherham Hospital and Sheffield University, our consultants provided essential teaching to newly qualified doctors (FY1), offering four key teaching sessions throughout the year, including during their induction at Rotherham Hospital. This ensured that these young doctors began their careers with a solid foundation in palliative care.

Our team also extended their expertise to specialised groups, such as the heart failure team at Rotherham Hospital, and provided ongoing support to medical students from Sheffield University. These students spent nine months of the year with us, each week learning hands-on from our experienced staff.

In addition to these educational efforts, we facilitated taster days for GPs, heart failure nurses, and junior doctors, giving them a first-hand look at the complexities and rewards of palliative medicine. Our commitment to professional development was further demonstrated by our support for registrar doctors training in Care of the Elderly, who spent two weeks shadowing our palliative care consultants.

Last year, for the first time, we hosted two medical students for their elective placements, offering them a unique, immersive experience in palliative care. Our team also regularly participated in the 'Grand Round' lunchtime lecture series at Rotherham Hospital, providing valuable insights and promoting palliative care as a critical field within medicine.

Beyond these teaching and mentoring roles, our consultants actively participated in initiatives like the "So you want to be a doctor?" course for 6th form students and the annual Palliative Care Study Day at the Urgent and Emergency Care Centre (UECC). Through these programs, we inspired young minds to consider careers in palliative care, emphasising the profound impact they can make in this field.

Our consultants also continued to support the professional growth of our nursing staff, particularly those pursuing advanced qualifications such as the non-medical prescribing course. Their involvement on the Post Graduate Medical Education Committee at Rotherham Hospital ensured that palliative care remained at the forefront of medical training and education.

Furthermore, our team was an integral part of the weekly Motor Neurone Disease (MND) Multi-Disciplinary Team (MDT) meetings, which served patients across Sheffield and Rotherham, allowing us to extend our expertise to a broader patient base.

Through these efforts, our consultants and doctors not only provided exemplary care to our patients but also shaped the future of healthcare by inspiring and equipping the next generation of medical professionals with the knowledge and compassion that define Rotherham Hospice.



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## A Closer Look… Income Generation & Volunteering

At Rotherham Hospice, our ability to provide exceptional care and support to those facing life-limiting illnesses is made possible by the incredible generosity and dedication of our community. We are deeply grateful to everyone who has contributed to our income generation efforts over the past year. Whether through fundraising, donations, supporting our retail stores, or volunteering your time, your contributions have a direct impact on the lives of our patients and their families.

The 2023/2024 year has been marked by an extraordinary level of community involvement in our fundraising efforts. From local events to individual fundraising initiatives, our supporters have demonstrated their unwavering commitment to our cause. This year, we organised a range of successful fundraising events that collectively raised a remarkable £117,797 for the hospice.

One of the highlights of the year was our annual Midnight Memory Walk, which saw 700 participants coming together to raise an impressive £62,666. This event continues to be a cornerstone of our fundraising calendar, uniting the community in memory of loved ones.

We were also thrilled with the success of our Sky Dives, held in both October and March, which together raised £15,442. These exhilarating events not only brought in significant funds but also introduced many new supporters to the hospice.

Our first-ever Paws-4-A-Cause event, which welcomed 34 humans and all their furry friends, contributed £2,571, while our festive Santa Dash and Christmas Fair added £1,224 and £2,635 respectively. Additionally, our Light Up a Life campaign received over 500 donations, and raised £26,302, providing a touching way for people to honour and remember their loved ones.

Other notable fundraising efforts included our Fire Walk, which raised £4,336, and a Wing Walk that brought in an impressive £3,209 from just one brave participant. Even our smaller events, such as the Christmas Grotto, with 35 attendees, contributed £540 to our overall success.

In the 2023/2024 financial year, Rotherham Hospice made remarkable strides in corporate fundraising, forging 48 new partnerships that significantly bolstered our efforts. These partnerships collectively raised £33,203, complemented by an additional £870 in gifts in kind, bringing the total contribution to £34,073. Notably, nine of these partnerships involved sponsorships, generating £9,750 and supporting major events such as the Midnight Memory Walk, Christmas Fair, and Rotherham Hospice Ball.

Highlights of our corporate fundraising success include the continued generosity of Bartons Estate Agents, who raised £4,234 and have committed to supporting us into 2024/2025. Eden Washrooms & Hygiene emerged as a key supporter, providing headline sponsorship for the inaugural Rotherham Hospice Ball due to take place in September 2024, contributing £5,000. Additionally, our partnership with Rotherham United proved highly successful, with the hospice's logo featured prominently on the front of the team’s shirts, helping us raise over £14,000 and securing free media coverage valued at an estimated £6.8 million for the full season from newspapers, TV and social media.

We also want to extend our thanks to the many individuals who took on personal challenges or organised their own events in support of Rotherham Hospice. Every pound raised, whether through a marathon, bake sale, or sponsored activity, makes a difference and enables us to continue providing care to those who need it most.



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Our network of retail stores continues to be a vital source of income, thanks to the generous donations of goods and the loyal customers who shop with us. This year, our 5 stores generated a total gross income of £730,196, a 7% increase compared to last year.

The success of our stores is a testament to the hard work and dedication of our staff and volunteers, who ensure that each store is a welcoming and vibrant place to shop.

In addition to generating income, our retail stores also play a crucial role in raising awareness of the hospice's work within the community. Every purchase made helps to spread our message and encourages more people to get involved in supporting our mission.

None of our achievements this year would have been possible without the incredible support of our volunteers. With over 142 volunteers dedicating 26,901 hours of their time, their contributions have been invaluable in every aspect of our work, from assisting in our retail stores to helping at fundraising events and providing support within the hospice itself.

Our volunteers are the backbone of our operations, and their selfless dedication ensures that we can continue to offer the highest quality of care to our patients. Whether they are sorting donations in our shops, assisting with administrative tasks, or offering companionship to patients and their families, their efforts make a significant difference every day.

*"I enjoy meeting new people and being able to feel like I am helping people when they are going through a tough time. I volunteer to give something back as my mum passed away in here." – Paige, Volunteer on our Reception Desk pictured below*

As we look forward to the next year, we are excited to build on the successes of 2023/2024. We are planning to expand our fundraising efforts with new events and initiatives that will engage even more members of our community. Additionally, we will continue to significantly develop our retail operations and volunteer programs, exploring new opportunities to increase income and further support the hospice.



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None of this would be possible without the incredible support of our community. Whether you donated goods, volunteered your time, or took part in an event, please know that your contributions are deeply valued and appreciated. Together, we are making a significant difference in the lives of those who rely on Rotherham Hospice.

At Rotherham Hospice, we continue to employ a variety of fundraising methods to ensure the sustainability of our services and to continue providing exceptional care to our community. Our fundraising efforts include community events, individual giving, legacy donations, and our retail operations. Additionally, we conduct face-to-face fundraising via an external organisation, the Local Hospice Lottery, to recruit players for our Hospice Lottery, which is a key source of regular income.

Rotherham Hospice is registered with the Fundraising Regulator and adheres to the standards set out in the Code of Fundraising Practice. We are committed to maintaining high ethical standards in all our fundraising activities and, as such, we do not currently engage in telemarketing or broadcast media advertising. We are pleased to report that in the past year, we received no complaints regarding our fundraising activities, either directly or through the Fundraising Regulator, reflecting our dedication to responsible and transparent fundraising practices.

*"When I first started volunteering for Rotherham Hospice I struggled to talk and didn't have much confidence. Since volunteering I have built up my confidence, made friends and enjoy giving my time knowing I have made a difference. I have learning difficulties, so I am unable to work full-time. Volunteering for Rotherham Hospice gives me a purpose. My mum passed away in the Hospice in 2019 so I volunteer as they looked after my mum" – Amie, Volunteer at our Dinnington Store pictured below*

## Our Supporter Promise

**We care**

- We treat everyone as an individual, showing respect and sensitivity and adapting our approach depending on your needs.
- We'll go out of our way to support you and our team is always on hand to help answer any queries you may have.
- If you are unhappy with anything we've done, we will listen, apologise if we have made a mistake and do everything to put things right



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**We value your donation**

- We value every gift equally, large and small.
- We'll always put your gift to work as quickly as we can.
- We'll keep you informed as to how your donation is being used and the impact it is having

**We have high standards**

- We'll do all we can to ensure that our fundraisers, volunteers and third-party agencies working with us comply with all fundraising regulations and act within our high standards and values.
- We are registered with the Fundraising Regulator and comply with the principles of the Fundraising Promise to always be open and honest.
- We will always provide easy ways for you to contact us.

**We are transparent and open**

- We will be clear about what we do and where the money goes.
- We value your feedback and will use it to improve our services and processes.
- You have complete control over how we communicate with you and you can change your preferences at any time.

## Thank You

At Rotherham Hospice, our ability to provide exceptional care and support to those facing life-limiting illnesses is deeply rooted in the generosity and commitment of our extended community. This year, we are particularly grateful for the unwavering support of our legacy donors, dedicated ambassadors, corporate partners, trustees, foundations, and commissioners. Your contributions—whether through financial support, advocacy, or collaboration—have made a significant impact on our work and the lives of those we serve. Together, we continue to create a lasting difference, ensuring that every day can be lived to the fullest. We extend our deepest gratitude to all who stand with us in this vital mission.

### Legacy Supporters

Anthony Albert Adcock
Hilda Allsop
Joan Armitage
John Bingham
Norman Dimbleby
Edith May Ferns
Anthony Roy George Felvus
Linda Marie Fulcher
James Hartley
Brian Jacob
Marie Jacob
Margaret Kettell
John Richard Harwood Laws
Mary Isabel Lawson
Jean Margaret Lawson
Raymond Leng
Gloria Martin
Norma Mitchell
Dennis Morgan
Phillipa Maysmor Nowill
Shirley Oxley
Maureen Warrilow Paulger
Bessie Mary Penlington
Sheila Skeldon
Winifred Smith
Janice Mary Towndrow
Susan Turner
Margaret Vickers



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## Our Ambassadors

John Breckin
The Mayor of Rotherham for 2024 - 2025, Councillor Sheila Cowen

## Partners and Collaborators

Barnsley Hospice
Bluebell Wood Children's Hospice
Rotherham College
Rotherham Council
Rotherham Place Board
South Yorkshire Integrated Care Board
The Rotherham NHS Foundation Trust
Sheffield Hallam University
St Luke's Hospice, Sheffield
University of Sheffield
Weston Park Cancer Charity

## Corporate Supporters

1st Inrail
AEON Financial Services
Affinity
AHJ Wills & Estates
Alucraft
AP Tyres
Apollo Safety
Aquagleam
ASD Lighting
Balliante
Bartons Sales & Lettings
Baytree Interiors
Be My Social
Bluetree Group/InstantPrint
Boundary Outlet
Brearley & Co Accountants
Burrows Toyota
Buzz Bingo
Clear Quality
Courier Logistics
CRM - Adam Bradley
CrossFit Rotherham
Cutler's Arms
Daryl Horsfall
Dunelm – Rotherham
Dura-ID
ED Class
Eden Hygiene
Elvin Automation
Enterprise
Equans
Flex Residential
Goose Lane
Gripple Charities Committee
Hart Shaw
HBPW LLP
Henry Boot
HS DIrect
I-Motion Gym
Irwin Mitchell
Jeremy Neal
KCM
KDA Web Services
Kite Packaging
KP Snacks
Lookers Motor Group
Magna Science Adventure Centre
Mallard Mortgages
Marcegaglia
Marks & Spencer



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Mears
Midlands Power Networks
Mission Nutrition
Molly's Mixtures
MTL Group
NISA Retail
Norton Finance UK
O&P Construction
Oxley & Coward
Prism UK
Rawmarsh Trades & Labour Club
RNN Group – DVC
Rotherham Golf Club
Rotherham RUFC (2004) – Titans
Rotherham United Football Club
Sapphire Utility Solutions
Seven Hills Creative
Shorts Chartered Accountants
Sitwell Arms
Smyths Toys
SQP Live
T English Opticians
TDL Creative
Tesco - Rotherham
Tierney's Solicitors
Trade Centre UK
Truestyle Windows
VIP Vehicle Solutions
V-Recruit
Walker & Co Solicitors
WentFest
Wickes - Rotherham
William Hare
ZND UK

**Trusts and Foundations**
Albert Hunt Trust
James Neill Trust Fund
Marjorie Coote Old Peoples Charity Fund
Hospital Saturday Fund
Zachary Merton & George Woofindin Convalescent Trust

## Our purpose

The charity's objects are set out in the revised Articles of Association adopted on 11th October 2023, replacing the previous Articles of Association.

The objects of The Rotherham Hospice Trust are the advancement of health for the public benefit by maintaining and managing a hospice and related services for the relief of pain and sickness and to promote mental health and wellbeing by such charitable means as the Trustees shall from time to time think fit.



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## Financial review

The financial performance of Rotherham Hospice over the year ended 31 March 2024 is provided in the financial statements, which begin on page 34.

*Basis of preparation*

The Trustees (who are also the Directors of the charity for the purposes of the Companies Act) have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

Annually, the trustees review the key accounting policies to ensure that they continue to be in accordance with the requirements of the Charities SORP (FRS 102) and with best accounting practice. The accounting policies are detailed within note 1. No significant changes have been made to the accounting policies compared to those used in the year ended 31 March 2023.

*Summary*

While income for the year ended 31 March 2024 of £6.0m (2023: £6.0m) remained at a similar level to the previous year, expenditure increased by 8.5% to £6.1m (2023: £5.6m). As a result, after accounting for a small gain in the value of our investments, the hospice incurred a small net deficit of £58k for the year, compared to a net surplus of £346k in the previous year.

The hospice remains in a stable financial position, with cash and investments as at 31 March 2024 totalling £8.3m (2023: £8.3m), a similar level to the previous year end.

*Income*

The majority of our total income of £6.0m is relatively fixed in nature and derives from our contract with South Yorkshire ICB for our clinical services. Our ICB contract income of £3.7m provided 61% of our total income in 2024 (2023: £3.5m (59%)). Additional direct delivery funding for specific services generated a further £0.1m of clinical income, at a similar level to the previous year (2023: £0.1m).

Due to funding pressures within the NHS, future increases in the level of our clinical income are expected to be limited unless there is an expansion in the level of service that the hospice provides. Consequently, in order to expand or improve our service provision to the community of Rotherham, we have to supplement our contracted income by other means.

We are very grateful for the support that the local community give to the hospice, particularly in the current difficult financial climate. We are helped by our supporters in many different ways, which include making monetary donations, undertaking fundraising challenges on our behalf, visiting and making donations to our charity shops, volunteering and remembering the hospice in a will. We could not run the services that we provide without the help given to us by our supporters and volunteers.



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34% of our income in 2024, totalling £2.0m (2023: £2.2m (37%)) was generated by our fundraising and trading activities.

Income from donations and legacies totalled £0.7m (2023: £1.0m). While donations received remained at a similar level year on year, legacies receivable reduced by 49% to £275k compared to £545k in 2023. Due to the nature of legacy income, year on year fluctuations are to be expected.

Income from our trading activities, which include retail, lottery, events and corporate fundraising totalled £1.3m (2023: £1.2m). Our charity shops generated £703k during the year (2023: £659k), an increase of 7% while income from events increased by 43% to £306k (2023: £213k). However, income generated by our involvement in the Local Hospice Lottery reduced to £209k (2023: £284k).

Investment income during the year was £196k, compared to £21k in the previous year. The majority of this increase derived from putting in place a proactive approach to the management of surplus cash, with balances over and above our day-to-day operating requirements being placed on short-term deposits of one or two months in order to maximise interest received.

*Expenditure*

Total expenditure for the year of £6.1m represents a running cost of £16,700 per day.

The provision of patient care cost £5.3m (2023: £4.9m). The cost of such provision exceeded the funding we actually received from the ICB and our other service commissioners for our contracted services by £1.5m (2023: £1.2m). Patient care comprised 86% of our total expenditure (2023: 87%).

Expenditure on raising funds of £822k (2023: £750k) increased by 10% compared to the previous year.

*Investments*

Our investment portfolio is held with Charles Stanley & Co Ltd. As at 31 March 2024 the portfolio was valued at £1.55m (2023: £1.49m).

The objective for our investment portfolio is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet cash flow requirements if necessary. The portfolio has an 'overall return' approach, providing a mix of capital growth and investment income, with a 'low-medium' risk profile. Subsequently, the portfolio comprises fixed income instruments such as gilts, UK and overseas equities as well as a small proportion of other assets such as property and cash. Investment income is re-invested into the portfolio.

## Reserves policy

The trustees review the reserves policy annually.

The objective of the reserves policy is to provide reassurance about both the continuation and development of services for the longer term and where necessary to enable the hospice to withstand trading at a deficit for a period, which can arise from both planned investment in service provision and fluctuations in fundraising income.

Trustees feel it prudent to carry unrestricted free reserves equivalent to six months operational activity. This requirement remains unchanged from the reserves policy disclosed in the previous year's annual report.



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Reserves are held in a mixture of cash and investments to ensure sufficient liquidity is maintained whilst maximising return within the agreed levels of risk. Investments can be accessed readily when required. Cash holdings over and above the immediate operational requirements of the charity are held within rolling short term deposits with a maturity of less than three months. Subsequent to the year end trustees have agreed, in October 2024, to amend the reserves policy to remove the additional requirement that instant access cash totalling three months of operational costs is held.

Free reserves as at the year end are summarised below:

| | 2024<br>£'000 | 2023<br>£'000 |
|---|---|---|
| Unrestricted funds | 11,244 | 10,520 |
| Less: | | |
| Fixed assets | (3,412) | (3,256) |
| Designated funds | (1,870) | - |
| Free reserves | 5,962 | 7,264 |

Free reserves as at 31 March 2024 represent 11.7 months of operational expenditure (2023: 15.5 months), nearly double the level set out in the reserves policy.

The reduction in free reserves compared to the prior year is primarily due to the decision made by trustees in January 2024 to designate £1.87m of unrestricted funds for future renovations, capital improvements and night service delivery.

It is expected that the level of free reserves will reduce further in 2024/2025, while remaining within the limits specified by the reserves policy, as the new strategy is agreed and implemented and further investments are made to enhance the quality of our infrastructure and service provision.

Operational cash balances of £6.8m were equivalent to 13.4 months of operational costs (2023: £6.8m, 14.4 months. All cash balances are held in either instant access bank accounts or placed on the money markets with a maturity period of two months or less).

## Risk management

The Trustees have reviewed the major risks to which the charity is exposed, which are set out in the Corporate Risk Register. Policies, systems and procedures have been established to mitigate those risks together with the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The top level risk register is updated routinely and contains key risks included on the individual risk registers for each operational area, which are monitored at each of the meetings of the relevant committees, with key risks reported to the Board of Trustees.



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As part of its contractual requirements, with the support of Bruce & Butler who have been appointed as our outsourced Data Protection Officer, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our upmost priority. We have held regular Quality, Safety, Risk and Compliance meetings, feeding into the Clinical and Corporate Governance Committee which met four times during the year to receive assurance that clinical matters remain well-managed and operating effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place in comparison to the annual budget.

### *Summary of key risks*

| **Risk Summary: Financial Sustainability** | **Key Controls & Mitigations** | **Future actions to further reduce risk** |
|---|---|---|
| Risk that the funding gap between Rotherham Place contracted income and expenditure is not met by retail and fundraising income over a long-term period, depleting reserves. | Strong relationship with Rotherham Place and focus on effective service delivery to ensure that contractual obligations are met.<br><br>Budget prepared to identify income targets for Retail and Fundraising teams and set budgeted expenditure levels.<br><br>Monthly management reporting versus budget and monitoring versus reserves policy to ensure that any financial issues arising are identified at an early stage.<br><br>Financial reporting is a standing agenda item at trustee meetings.<br><br>Financial controls over cash handling and purchase invoice payments. | Expansion of fundraising and retail operations to increase the value of future income streams.<br><br>Continued conversations with South Yorkshire ICB re future service levels and contractual funding.<br><br>Close monitoring of expected future increased expenditure levels arising from planned improvements in infrastructure.<br><br>Development and implementation of a 5-year income generation growth plan including financial targets. |



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| **Risk Summary: Patient Safety** | **Key Controls & Mitigations** | **Future actions to further reduce risk** |
|---|---|---|
| Failure to ensure safe levels of trained clinical staff<br><br>Failure to comply with robust policies for the training of staff.<br><br>Failure to comply with robust policies for the recruitment of staff.<br><br>Non-compliance with prescribed clinical procedures.<br><br>Risk of impact to patient safety if the hospice building is not a safe environment. | Processes in place to ensure effective and compliant service delivery which meets the requirements of the contract, regulatory standards and is in accordance with best practice.<br><br>Regular patient safety and clinical risk meetings which are reported to the Clinical and Corporate Governance Committee.<br><br>All incidents that arise are reported and followed up using the Ulysses system.<br><br>Recruitment process includes clear criteria for each role which successful applicants must meet. Controls and monitoring to ensure staffing levels and completion of staff training are at the required levels.<br><br>Risk assessments for potential hazards including falls. On site safety safeguarded by a health and safety inspection (minimum three years between inspections), annual fire risk assessments, fire strategy and policies including an evacuation policy. | Audit of employee records to ensure that all required documentation is held.<br><br>Implementation of new staff rota software to aid in ensuring that safe staffing levels are in place at all times.<br><br>Creation of a new Clinical Quality Committee to replace the Clinical and Corporate Governance Committee. |
| **Risk Summary: Technology & data Security** | **Key Controls & Mitigations** | **Future actions to further reduce risk** |
| The risk that failure of our IT hardware and systems impacts our service delivery, patient safety or the security of our corporate data, including the personal data relating to supporters or employees, with subsequent adverse reputational or financial impacts. | Appointment of Affinity as external IT service providers with an immediate response to resolve issues arising. Remote access to internal systems is via VPN.<br><br>Appointment of Bruce & Butler in the role of external Data Protection Officer with regular contact meetings in place to review risk. Annual completion of Data Security & Protection Toolkit to ensure compliance with the requirements of the NHS. Patient and donor data held within external systems rather than in-house. | Transfer of externally managed IT services in-house, instead of external supply, wherever possible and appointment of new IT and Data Manager role. |



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## Governance

*Governing Document*

Rotherham Hospice is registered as a charity with the Charity Commission. Rotherham Hospice is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Articles of Association dated 11 October 2023 (which replace the previous Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015).

The trustees are the members of the Company for the purposed of the Companies Act 2006. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

*Trustee recruitment, remuneration and governance*

In all cases, the Chair, Trustees and the Chief Executive participate in the formal interview process for prospective Trustees. In some cases, the use of an agency will be used to support the recruitment of Trustees.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Act 2011) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check and with confirmation of any Declaration of Interest completed.

The Mandatory Training Plan for Trustees has been redesigned and wider access to development is provided through Hospice UK.

None of the Trustees receive remuneration or any other benefit for their role as a Trustee of the Charity. Any connection between a Trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Any related party transactions are disclosed within note 29 of the financial statements.

*Organisational Structure and Management*

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, at least three times per year, with most of the Trustees attending the meetings. Meetings are held in person with remote attendance available using video-conferencing facilities.

During the year ended 31 March 2024, the Board operated with three committees:

- Finance and Income Generation Committee
- Clinical and Corporate Governance Committee; and
- Human Resources Committee.

Each of the Committees had Trustee and management representation and was chaired by a Trustee.



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A formal Governance Review was held during the year and a revised committee structure was agreed by trustees on 26th March 2024. The revised committee structure, to be implemented during the financial year 2024/2025, contains the following committees which will report to the trustees:

- Income Generation Committee
- Finance, Compliance and Risk Committee
- Clinical Quality Committee
- Remuneration & Nominations (RemNom) Committee

The Board operates a scheme of delegation, which was reviewed and approved by trustees during the year. Operational management is delegated to the Chief Executive and the Executive Team.

We have recruited during the year, and continue to actively look to recruit, Trustees who can provide knowledge and experience which support the running of the hospice.

The Executive Directors report to the Board of Trustees at each Board meeting and are active members of all Board Committees.

The Hospice is commissioned by South Yorkshire ICB, to deliver a range of palliative care services to people affected by terminal illness. The Board assures that the Hospice fulfils the requirements of the NHS contract through the Corporate and Clinical Governance Committee.

The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by both national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (South Yorkshire ICB).

In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham Place Board, The Rotherham Hospitals NHS Foundation Trust; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers. The hospice is also working collaboratively with other South Yorkshire Hospices.

Trustees make both formal unannounced audits and informal visits to the hospice. The Board also monitors national developments in the health and social care environments to ensure that the hospice is fit to respond to future opportunities and challenges in palliative care.

*Remuneration policy*

The Trustees give of their time freely and no Trustee received remuneration for their role as Trustee in the year. Details of Trustee Remuneration and Related Party Transactions are disclosed within note 13 and note 29 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff has to date been reviewed against the marketplace for Hospice Executives by the Human Resources Committee who make recommendations to the Board of Trustees. Under the new governance structure, remuneration will be reviewed by the Finance, Compliance and Risk Committee and the RemNom Committee.

In March 2023, Trustees agreed a one-off payment to staff to provide some additional support through the cost-of-living crisis; and agreed a 4% pay award as well as continuing to match the hourly rate of the Real Living Wage for our lowest paid staff.



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## Statement of Trustees' responsibilities

The Trustees (who are also directors of The Rotherham Hospice Trust for the purposes of Company Law) are responsible for preparing the Report of the Trustees (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure of information to 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.

## Auditor

The auditor, BHP LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

Bruce Warner
Signer ID: MT8J3SBWFL...
**Bruce Warner**
**Chair of Trustees**
Date: 12/12/2024 GMT



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# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROTHERHAM HOSPICE TRUST

## Opinion

We have audited the financial statements of The Rotherham Hospice Trust (the 'charitable company') 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 state of the charitable company's affairs as at 31 March 2024, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 trustees' 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 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.



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

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

- the information given in the trustees' report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report included within the trustees' 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; 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, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the 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.



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**Auditor 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:

- the senior statutory auditor ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management, and from our commercial knowledge and experiences of the charities sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment law and health and safety legislation (including CQC regulations);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.



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

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

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

BHP LLP

Signer ID: CZYRUVFAHR...
Nicola Adams (Senior Statutory Auditor)

for and on behalf of

**BHP LLP**
Statutory Auditor
2 Rutland Park
Sheffield
S10 2PD

Date: 12/12/2024 GMT



Document ID: 4ee6d567eaf3362aea96c4a49c7bd2c7e8bcb4a7f57f68f3dd6591028aca2849

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

*FOR THE YEAR ENDED 31 MARCH 2024*

| | Note | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 3 | **728,363** | **10,976** | **739,339** | 988,254 |
| Charitable activities | 4 | **3,758,321** | **-** | **3,758,321** | 3,646,008 |
| Other trading activities | 5 | **1,299,943** | **-** | **1,299,943** | 1,204,778 |
| Investments | 6 | **196,477** | **-** | **196,477** | 21,213 |
| Other income | 7 | **1,442** | **-** | **1,442** | 118,158 |
| **Total income** | | **5,984,546** | **10,976** | **5,995,522** | 5,978,411 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | **817,041** | **4,538** | **821,579** | 749,875 |
| Charitable activities | 9 | **4,886,741** | **387,347** | **5,274,088** | 4,869,310 |
| **Total expenditure** | | **5,703,782** | **391,885** | **6,095,667** | 5,619,185 |
| **Net income/(expenditure) before net gains/(losses) on investments** | | **280,764** | **(380,909)** | **(100,145)** | 359,226 |
| Net gains/(losses) on investments | 16 | **41,727** | **-** | **41,727** | (13,241) |
| **Net income/(expenditure)** | | **322,491** | **(380,909)** | **(58,418)** | 345,985 |
| Transfers between funds | 20 | **401,711** | **(401,711)** | **-** | - |
| **Net movement in funds** | | **724,202** | **(782,620)** | **(58,418)** | 345,985 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **10,520,091** | **1,218,875** | **11,738,966** | 11,392,981 |
| Net movement in funds | | **724,202** | **(782,620)** | **(58,418)** | 345,985 |
| **Total funds carried forward** | | **11,244,293** | **436,255** | **11,680,548** | 11,738,966 |

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



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**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**
REGISTERED NUMBER: 02234222

BALANCE SHEET
*AS AT 31 MARCH 2024*

| | Note | | 2024<br>£ | | 2023<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 15 | | **3,412,566** | | 3,255,744 |
| Investments | 16 | | **1,551,700** | | 1,486,831 |
| | | | **4,964,266** | | 4,742,575 |
| **Current assets** | | | | | |
| Stocks | | **40,343** | | 15,509 | |
| Debtors | 17 | **369,728** | | 730,368 | |
| Cash at bank and in hand | 24 | **6,785,242** | | 6,769,350 | |
| | | **7,195,313** | | 7,515,227 | |
| Creditors: amounts falling due within one year | 18 | **(479,031)** | | (518,836) | |
| **Net current assets** | | | **6,716,282** | | 6,996,391 |
| **Total assets less current liabilities** | | | **11,680,548** | | 11,738,966 |
| **Total net assets** | | | **11,680,548** | | 11,738,966 |
| **Charity funds** | | | | | |
| Restricted funds | 20 | | **436,255** | | 1,218,875 |
| Unrestricted funds (includes revaluation reserve of £53,938 (2023: £nil)) | 20 | | **11,244,293** | | 10,520,091 |
| **Total funds** | | | **11,680,548** | | 11,738,966 |



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BALANCE SHEET (CONTINUED)
*AS AT 31 MARCH 2024*

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

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

Bruce Warner
Signer ID: MT8J3SBWFL...
**Bruce Warner**
(Chair of Trustees)
Date: 12/12/2024 GMT

The notes on pages 38 to 60 form part of these financial statements.



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# STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2024*

| | Note | **2024** **£** | 2023 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by operating activities | 23 | **131,566** | 1,196,975 |
| **Cash flows from investing activities** | | | |
| Interest and dividends received | | **196,477** | 21,213 |
| Proceeds from the sale of tangible fixed assets | | **-** | 210,000 |
| Purchase of tangible fixed assets | | **(289,009)** | (153,009) |
| Proceeds from sale of investments | | **574,653** | - |
| Purchase of investments | | **(711,007)** | (1,354,192) |
| **Net cash used in investing activities** | | **(228,886)** | **(1,275,988)** |
| **Change in cash and cash equivalents in the year** | | **(97,320)** | **(79,013)** |
| Cash and cash equivalents at the beginning of the year | | **6,915,230** | 6,994,243 |
| **Cash and cash equivalents at the end of the year** | 24 | **6,817,910** | 6,915,230 |



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## 1. Accounting policies

### *1.1 Basis of preparation of financial statements*

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *1.2 Going concern*

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### *1.3 Income*

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

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

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

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

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at



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**1. Accounting policies (continued)**

***1.3 Income (continued)***

receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

Investment income is earned through holding assets for investment purposes such as shares and property, which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

***1.4 Expenditure***

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.



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**1. Accounting policies (continued)**

***1.4 Expenditure (continued)***

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

***1.5 Tangible fixed assets and depreciation***

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

| | |
|---|---|
| Freehold property | - 2% straight line |
| Long-term leasehold property | - straight line over shorter of lease period and 50 years |
| Motor vehicles | - 25% reducing balance |
| Equipment and computers | - 5%, 20%, 15% & 33% straight line |

***1.6 Investments***

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

***1.7 Stocks***

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Donated stocks are included based on values of donated good sales in the first three weeks after the year end.

***1.8 Debtors***

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



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**1. Accounting policies (continued)**

***1.9 Cash at bank and in hand***

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

***1.10 Liabilities and provisions***

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

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

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

***1.11 Financial instruments***

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

***1.12 Operating leases***

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

***1.13 Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

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

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



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**1. Accounting policies (continued)**

***1.14 Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charitable company operates two defined contribution pension schemes and the pension charges represents the amount payable by the charitable company to the funds in respects of the year.

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

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

Critical accounting estimates and assumptions:

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

The useful economic life and residual values of tangible fixed assets is an estimate based on management's assessment of the asset's condition.

**3. Income from donations and legacies**

| | **Unrestricted funds 2024 £** | **Restricted funds 2024 £** | **Total funds 2024 £** | Total funds 2023 £ |
|---|---|---|---|---|
| ***Donations*** | | | | |
| General donations | 183,034 | 8,616 | **191,650** | 196,022 |
| In memoriam | 176,402 | - | **176,402** | 192,062 |
| Charitable trusts | 25,640 | 2,360 | **28,000** | 1,080 |
| Collection boxes | 5,543 | - | **5,543** | 8,033 |
| Give as you earn | - | - | **-** | 43 |
| Gift aid | 62,326 | - | **62,326** | 46,370 |
| ***Total donations*** | 452,945 | 10,976 | **463,921** | 443,610 |



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## 3. Income from donations and legacies (continued)

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|
| Legacies | 275,418 | - | **275,418** | 544,644 |
| | 728,363 | 10,976 | **739,339** | 988,254 |
| Total 2023 | 971,878 | 16,376 | 988,254 | |

## 4. Income from charitable activities

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|
| RCCG Standard Contract | 3,681,406 | - | **3,681,406** | 3,531,569 |
| Hospice UK | - | - | **-** | 3,000 |
| Other direct delivery funding | 76,915 | - | **76,915** | 111,439 |
| | 3,758,321 | - | **3,758,321** | 3,646,008 |
| Total 2023 | 3,643,008 | 3,000 | 3,646,008 | |



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## 5. Income from other trading activities

| | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|
| Lottery income - gross of prizes & commissions | 209,013 | **209,013** | 283,621 |
| Events | 306,362 | **306,362** | 212,784 |
| Corporate fundraising | 42,019 | **42,019** | 24,000 |
| Catering income | 39,730 | **39,730** | 25,084 |
| Sale of promotional goods | 55,763 | **55,763** | 52,971 |
| Sales of donated goods - shops | 647,056 | **647,056** | 606,318 |
| | 1,299,943 | **1,299,943** | 1,204,778 |
| Total 2023 | 1,204,778 | 1,204,778 | |

## 6. Investment income

| | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|
| Dividends from listed investments | 32,987 | **32,987** | 180 |
| Bank and building society interest receivable | 163,490 | **163,490** | 21,033 |
| | 196,477 | **196,477** | 21,213 |
| Total 2023 | 21,213 | 21,213 | |



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## 7. Other income

| | Unrestricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|
| Sundry income | 1,317 | **1,317** | - |
| Insurance refund | 125 | **125** | 125 |
| Profit on sale of assets | - | **-** | 70,582 |
| Other income (Hospice UK) | - | **-** | 47,451 |
| | 1,442 | **1,442** | 118,158 |
| Total 2023 | 118,158 | 118,158 | |



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## 8. Expenditure on raising funds

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|
| Lottery prizes & commissions | - | - | **-** | 11,344 |
| Lottery running costs including salaries | 18,500 | - | **18,500** | 31,856 |
| Direct cost of events including salaries | 26,512 | - | **26,512** | 6,253 |
| Shop running costs including salaries | 405,572 | - | **405,572** | 395,455 |
| Shop depreciation | 12,450 | - | **12,450** | 10,442 |
| Employers' pension - lottery and retail | 6,639 | - | **6,639** | 4,514 |
| Purchase of promotional goods | 13,771 | - | **13,771** | 13,206 |
| Fundraising indirect costs | 202,955 | 4,538 | **207,493** | 180,249 |
| Investment management fees | 10,780 | - | **10,780** | 108 |
| Allocation of support costs (note 10) | 119,862 | - | **119,862** | 96,448 |
| | 817,041 | 4,538 | **821,579** | 749,875 |
| Total 2023 | 733,812 | 16,063 | 749,875 | |



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## 9. Charitable activities - patient care

| | Unrestricted funds 2024 £ | Restricted funds 2024 £ | Total funds 2024 £ | Total funds 2023 £ |
|---|---|---|---|---|
| Contracted medical services provided by NHS | 430,895 | - | **430,895** | 441,143 |
| Salaries and NI | 2,412,298 | 219,063 | **2,631,361** | 2,663,016 |
| Pension contributions | 162,628 | 1,895 | **164,523** | 166,362 |
| Staff costs including travel | 146,636 | 13,881 | **160,517** | 37,610 |
| Marie Curie staffing cost | 184,296 | 45,691 | **229,987** | 208,262 |
| Estates costs (general repairs, maintenance & security) | 138,352 | 4,902 | **143,254** | 73,788 |
| Utilities and Insurance | 123,520 | 7,985 | **131,505** | 145,215 |
| Direct consumables and delivery incidentals | 243,540 | 22,507 | **266,047** | 219,605 |
| Depreciation | 115,606 | 5,056 | **120,662** | 130,738 |
| Sundries | 25,397 | 150 | **25,547** | 3,220 |
| Allocation of support costs (note 10) | 903,573 | 66,217 | **969,790** | 780,351 |
| | 4,886,741 | 387,347 | **5,274,088** | 4,869,310 |
| Total 2023 | 4,267,245 | 602,065 | 4,869,310 | |



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**10. Allocation of support costs**

| | Raising Funds 2024 £ | Charitable Activities 2024 £ | **Total funds 2024 £** | Total funds 2023 £ |
|---|---|---|---|---|
| Contracted telephone and IT | 9,804 | 79,321 | **89,125** | 54,158 |
| Salaries and NI | 74,697 | 542,636 | **617,333** | 581,681 |
| Pension contributions | 4,326 | 35,002 | **39,328** | 23,586 |
| Staff costs including travel | 7,375 | 59,669 | **67,044** | 60,740 |
| Office consumables | 4,824 | 39,035 | **43,859** | 33,965 |
| Legal and professional fees | 16,864 | 136,445 | **153,309** | 36,941 |
| Bank charges | 326 | 2,639 | **2,965** | 5,497 |
| Governance costs (see below) | 1,646 | 75,043 | **76,689** | 80,231 |
| | 119,862 | 969,790 | **1,089,652** | 876,799 |
| Total 2023 | 96,448 | 780,351 | 876,799 | |

**Governance**

| | **2024 £** | 2023 £ |
|---|---|---|
| Audit and accountancy | **14,960** | 25,460 |
| Employee costs and administrative support | **61,729** | 54,771 |
| | **76,689** | 80,231 |



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## 11. Net income/(expenditure)

This is stated after charging:

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Depreciation | **132,187** | 141,181 |
| Auditor's remuneration - audit services | **15,280** | 14,550 |
| Auditor's remuneration - other services | **2,780** | 2,650 |

## 12. Staff costs

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Salaries | **3,218,285** | 3,175,392 |
| Employers' social security costs | **304,943** | 299,992 |
| Employers' pension contributions | **215,968** | 197,244 |
| | **3,739,196** | 3,672,628 |
| Agency staff costs | **179,332** | 194,121 |
| | **3,918,528** | 3,866,749 |

The average number of persons employed by the charitable company during the year was as follows:

| | **2024** | 2023 |
|---|---|---|
| | **No.** | No. |
| Hospice (non-administrative functions) | **117** | 125 |
| Administration, fundraising & finance | **17** | 17 |
| Retail | **11** | 11 |
| | **145** | 153 |



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12. **Staff costs (continued)**

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

| | **2024** | 2023 |
|---|---|---|
| | **No.** | No. |
| In the band £60,001 - £70,000 | **1** | 1 |
| In the band £70,001 - £80,000 | **1** | - |
| In the band £80,001 - £90,000 | **-** | 1 |

The charitable company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and four other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £347,648 (2023: £340,104).

Redundancy costs of £105,399 (2023: £6,126) are included within expenditure during the year. Of these costs, £61,630 were statutory redundancy costs and £43,769 were non-statutory redundancy costs (2023: £6,126 statutory redundancy costs and £nil non-statutory redundancy costs).

An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2024 and 2023.

**13. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2023 - £Nil).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £Nil).

**14. Taxation**

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



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## 15. Tangible fixed assets

| | Freehold property £ | Long-term leasehold property £ | Motor vehicles £ | Equipment and Computers £ | Total £ |
|---|---|---|---|---|---|
| ***Cost or valuation*** | | | | | |
| At 1 April 2023 | 72,178 | 4,306,966 | 12,793 | 357,646 | 4,749,583 |
| Additions | - | 1,995 | 31,834 | 255,180 | 289,009 |
| Transfers between classes | - | 32,303 | - | (32,303) | - |
| At 31 March 2024 | **72,178** | **4,341,264** | **44,627** | **580,523** | **5,038,592** |
| ***Depreciation*** | | | | | |
| At 1 April 2023 | 27,427 | 1,298,272 | 10,996 | 157,144 | 1,493,839 |
| Charge for the year | 1,443 | 86,961 | 4,028 | 39,755 | 132,187 |
| At 31 March 2024 | **28,870** | **1,385,233** | **15,024** | **196,899** | **1,626,026** |
| ***Net book value*** | | | | | |
| At 31 March 2024 | **43,308** | **2,956,031** | **29,603** | **383,624** | **3,412,566** |
| At 31 March 2023 | 44,751 | 3,008,694 | 1,797 | 200,502 | 3,255,744 |



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## 16. Fixed asset investments

| | | Listed investments £ | Total 2024 £ | Total 2023 £ |
|---|---|---|---|---|
| ***Cost or valuation*** | | | | |
| At 1 April 2023 | | 1,340,951 | **1,340,951** | - |
| Additions | | 711,007 | **711,007** | 1,354,192 |
| Disposals | | (574,653) | **(574,653)** | - |
| Net gains/(losses) | | 41,727 | **41,727** | (13,241) |
| At 31 March 2024 | | 1,519,032 | **1,519,032** | 1,340,951 |
| Investment cash | 24 | 32,668 | **32,668** | 145,880 |
| At 31 March 2024 | | 1,551,700 | **1,551,700** | 1,486,831 |
| Historical cost | | 1,497,762 | **1,497,762** | 1,500,024 |

## 17. Debtors

| | 2024 £ | 2023 £ |
|---|---|---|
| Trade debtors | **2,070** | 228,515 |
| Other debtors | **54,425** | 40,596 |
| Prepayments and accrued income | **313,233** | 461,257 |
| | **369,728** | 730,368 |



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## 18. Creditors: Amounts falling due within one year

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Amounts held under agency arrangements (note 19) | **-** | 210,000 |
| Trade creditors | **140,676** | 95,798 |
| Other creditors | **113,449** | 115,787 |
| Accruals and deferred income | **224,906** | 97,251 |
| | **479,031** | 518,836 |

| | **2024** | 2023 |
|---|---|---|
| | **£** | £ |
| Deferred income at 1 April 2023 | **3,961** | 76,432 |
| Resources deferred during the year | **35,268** | 3,961 |
| Amounts released from previous periods | **(3,961)** | (76,432) |
| | **35,268** | 3,961 |

Income has been deferred because it relates to tickets for events that take place post year end, future accounting periods as stipulated by the funders or where the conditions for recognition have not yet been met.

## 19. Agency arrangements

The charity acts as agent in distributing funds from NHS South Yorkshire ICB relating to joint Hospice collaboration on the adolescence pathway. The charity received £nil (2023: £210,000) and disbursed £210,000 (2023: £nil) from the fund during the year. An amount of £nil (2023: £210,000) is included in note 18, which represents the undistributed funds at the year end.



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## 20. Statement of funds

### Statement of funds - current year

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | | |
| ***Designated funds*** | | | | | | |
| Designated fund | - | - | - | **1,870,000** | - | **1,870,000** |
| ***General funds*** | | | | | | |
| General funds | **10,520,091** | **5,984,546** | **(5,703,782)** | **(1,468,289)** | **41,727** | **9,374,293** |
| ***Total Unrestricted funds*** | **10,520,091** | **5,984,546** | **(5,703,782)** | **401,711** | **41,727** | **11,244,293** |
| ***Restricted funds*** | | | | | | |
| IPU | **16,688** | **3,505** | **(1,410)** | **(4,500)** | - | **14,283** |
| Day Unit | - | **1,600** | **(1,600)** | **402** | - | **402** |
| Hospice @ Home | **26,208** | **1,018** | **(4,330)** | - | - | **22,896** |
| Sunbeams | **25,775** | **4,853** | **(16,737)** | - | - | **13,891** |
| OT's & Physios | **402** | - | - | **(402)** | - | - |
| Clinical Central | **914,841** | - | **(311,517)** | **(298,781)** | - | **304,543** |
| Grounds & Gardens | **1,300** | - | **(697)** | - | - | **603** |
| HR | **2,053** | - | **(992)** | - | - | **1,061** |
| IT | **156,746** | - | **(52,181)** | **(25,989)** | - | **78,576** |
| Echo | **72,441** | - | - | **(72,441)** | - | - |
| Retail | **2,421** | - | **(2,421)** | - | - | - |
| | **1,218,875** | **10,976** | **(391,885)** | **(401,711)** | - | **436,255** |
| ***Total of funds*** | **11,738,966** | **5,995,522** | **(6,095,667)** | - | **41,727** | **11,680,548** |



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

**Statement of funds - prior year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | | |
| General funds | 9,428,436 | 5,959,035 | (5,001,057) | 146,918 | (13,241) | 10,520,091 |
| Revaluation reserve | 27,125 | - | - | (27,125) | - | - |
| | 9,455,561 | 5,959,035 | (5,001,057) | 119,793 | (13,241) | 10,520,091 |
| ***Restricted funds*** | | | | | | |
| IPU | 16,195 | 1,005 | (22) | (490) | - | 16,688 |
| Day Unit | 699 | 30 | (729) | - | - | - |
| Hospice @ Home | 25,921 | 1,127 | (840) | - | - | 26,208 |
| Marie Curie | - | - | (39,924) | 39,924 | - | - |
| Sunbeams | 28,970 | 3,134 | (6,329) | - | - | 25,775 |
| OT's & Physios | 402 | - | - | - | - | 402 |
| Clinical Central | 1,506,655 | 14,080 | (508,095) | (97,799) | - | 914,841 |
| Grounds & Gardens | 78,643 | - | (15,915) | (61,428) | - | 1,300 |
| HR | 2,053 | - | - | - | - | 2,053 |
| IT | 203,020 | - | (46,274) | - | - | 156,746 |
| Echo | 72,441 | - | - | - | - | 72,441 |
| Retail | 2,421 | - | - | - | - | 2,421 |
| | 1,937,420 | 19,376 | (618,128) | (119,793) | - | 1,218,875 |
| ***Total of funds*** | 11,392,981 | 5,978,411 | (5,619,185) | - | (13,241) | 11,738,966 |



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

Purposes of restricted funds are as follows:

IPU - Various donations to support the ongoing work of our Inpatient Unit
Day Unit - Donations given specifically to support the Day Unit
Hospice @ Home - Various donations given specifically to support the work of the Community Team
Marie Curie - Specific donation to support the increased contractual costs of our services commissioned from Marie Curie
Sunbeams - Donations in support of the children's bereavement service
OT's & Physios - Donations to support our complementary therapy provision
Clinical Central - Grants received from the NHS and from Hospice UK.
Grounds and Gardens - Grants and donations from a variety of sources which enable investment into refurbishment projects in our buildings and around our gardens
HR - Donations to support staff, staff welfare and volunteers
IT - Specific NHS Grants to invest in IT infrastructure, IT upgrades and IT developments
Echo - Project Echo is an education and support project
Retail - Specific donation to support our Retail operations

The trustees decided to designate £1,870,000 for renovations, capital improvements and night service delivery.

The transfers of £401,711 from restricted funds to general funds was in respect of the purchase of fixed assets which have now fulfilled their restriction.

**21. Summary of funds**

**Summary of funds - current year**

| | Balance at 1 April 2023 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2024 £ |
|---|---|---|---|---|---|---|
| Designated funds | - | - | - | **1,870,000** | - | **1,870,000** |
| General funds | **10,520,091** | **5,984,546** | **(5,703,782)** | **(1,468,289)** | **41,727** | **9,374,293** |
| Restricted funds | **1,218,875** | **10,976** | **(391,885)** | **(401,711)** | - | **436,255** |
| | **11,738,966** | **5,995,522** | **(6,095,667)** | - | **41,727** | **11,680,548** |



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

**Summary of funds - prior year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| General funds | 9,455,561 | 5,959,035 | (5,001,057) | 119,793 | (13,241) | 10,520,091 |
| Restricted funds | 1,937,420 | 19,376 | (618,128) | (119,793) | - | 1,218,875 |
| | 11,392,981 | 5,978,411 | (5,619,185) | - | (13,241) | 11,738,966 |

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

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

| | **Unrestricted funds 2024 £** | **Restricted funds 2024 £** | **Total funds 2024 £** |
|---|---|---|---|
| Tangible fixed assets | 3,412,566 | - | **3,412,566** |
| Fixed asset investments | 1,551,700 | - | **1,551,700** |
| Current assets | 6,759,058 | 436,255 | **7,195,313** |
| Creditors due within one year | (479,031) | - | **(479,031)** |
| ***Total*** | 11,244,293 | 436,255 | **11,680,548** |

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

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ |
|---|---|---|---|
| Tangible fixed assets | 3,255,744 | - | 3,255,744 |
| Fixed asset investments | 1,486,831 | - | 1,486,831 |
| Current assets | 6,296,352 | 1,218,875 | 7,515,227 |
| Creditors due within one year | (518,836) | - | (518,836) |
| ***Total*** | 10,520,091 | 1,218,875 | 11,738,966 |



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## 23. Reconciliation of net movement in funds to net cash flow from operating activities

| | 2024 £ | 2023 £ |
|---|---|---|
| Net income/expenditure for the period (as per Statement of Financial Activities) | **(58,418)** | 345,985 |
| ***Adjustments for:*** | | |
| Depreciation charges | **132,187** | 141,181 |
| (Gains)/losses on investments | **(41,727)** | 13,241 |
| Interest and dividends received | **(196,477)** | (21,213) |
| (Profit)/loss on the sale of fixed assets | **-** | (70,582) |
| (Increase)/decrease in stocks | **(24,834)** | 3,528 |
| Decrease in debtors | **360,640** | 751,814 |
| (Decrease)/increase in creditors | **(39,805)** | 33,021 |
| ***Net cash provided by operating activities*** | **131,566** | 1,196,975 |

## 24. Analysis of cash and cash equivalents

| | | 2024 £ | 2023 £ |
|---|---|---|---|
| Cash at bank and in hand | | **6,785,242** | 6,769,350 |
| Investment portfolio cash | 16 | **32,668** | 145,880 |
| ***Total cash and cash equivalents*** | | **6,817,910** | 6,915,230 |

## 25. Analysis of changes in net debt

| | At 1 April 2023 £ | Cash flows £ | At 31 March 2024 £ |
|---|---|---|---|
| Cash at bank and in hand | **6,769,350** | **15,892** | **6,785,242** |



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## 26. Contingent assets

The hospice has been notified of a legacy in which it has been named as a beneficiary. While probate has been granted, the income is probable and the charity has entitlement, the amount receivable cannot be calculated with accuracy at the present time. The legacy does not therefore not meet the requirements for recognition and has not been recognised in the financial statements in the year ended 31 March 2024. It is however disclosed as a contingent asset.

The legacy, in which the hospice has a residuary interest shared with other charities of one third of the residual estate, includes a commercial property which is let to two tenants. One tenant rents the property on the basis of a longer-term lease and the other is holding over. There have been discussions to sell part of the property to the tenant who is holding over, however the outcome is uncertain. The property was valued as a whole at an estimated £410,000 in February 2022, with the hospice expecting to receive one third of the net sale proceeds, however the value to be realised from the property will change significantly if sold without a sitting tenant. Initial payments on account in relation to the remainder of the estate have been received.

## 27. Pension commitments

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31 March 2024, outstanding contributions payable within this scheme were £20,613 (2023: £18,841).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31 March 2024, outstanding contributions payable within this scheme were £8,071 (2023: £4,180). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2024 were £3,808 (2023: £7,221).

## 28. Operating lease commitments

At 31 March 2024 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases relating to property and equipment as follows:

| | **2024** | As restated 2023 |
|---|---|---|
| | **£** | £ |
| Not later than 1 year | **64,879** | 78,433 |
| Later than 1 year and not later than 5 years | **50,058** | 114,937 |
| | **114,937** | 193,370 |



Document ID: 4ee6d567eaf3362aea96c4a49c7bd2c7e8bcb4a7f57f68f3dd6591028aca2849

## 29. Related party transactions

During the prior year Helen Jackson, the spouse of Robert Jackson, Trustee, was employed as a bank staff nurse at the Hospice and received remuneration of £25,904, paid on the same terms as other bank staff. In the current year Robert Jackson is no longer a trustee.

During the year, two members of the key management personnel, Andrew Pepper and Tamsin Dunkerley, were made redundant at a total cost of £39,984. This amount comprised £16,397 statutory redundancy pay and £23,587 payment in lieu of notice.

During the year trustees made donations totalling £300 (2023: £nil).

During the year recruitment services were received from Human (Yorkshire) Limited, of which Amy Stephenson is a director, totalling £2,400 (2023: £9,600 paid in total, £4,800 since Amy Stephenson's appointment as a trustee).

## 30. Controlling party

The company is controlled by its members. No individual member has overall control.



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**THE ROTHERHAM HOSPICE TRUST**

England & Wales - Charity number 700356

# Accounts

Registered number: 02234222
Charity number: 700356

# THE ROTHERHAM HOSPICE TRUST

## (A company limited by guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2023

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

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**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS

*FOR THE YEAR ENDED 31 MARCH 2023*

| | |
|---|---|
| **Trustees** | Bruce Warner, Chair from 11 October 2023<br>William Patterson, Chair to 11 October 2023 (resigned 11 October 2023)<br>Dr Richard F Daly, Joint Vice Chair<br>Jacqueline Saunders, Joint Vice Chair<br>Nicholas Brushett<br>Paula Carter (formerly Wood)<br>Julie Gill<br>Steven Lilley<br>Kerry McGrath (resigned 17 September 2023)<br>Amy Stephenson (appointed 5 October 2022, resigned 14 August 2023)<br>James Locking (appointed 7 June 2023)<br>Kay Chapman (resigned 7 November 2022)<br>Jane Gillings (resigned 9 December 2022)<br>Robert Jackson (resigned 23 March 2023)<br>Sarah Valentine-Bull (resigned 23 May 2023) |
| **Company registered number** | 02234222 |
| **Charity registered number** | 700356 |
| **Registered office** | Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Patron** | The Countess of Scarbrough |
| **Vice President** | Alan Hartley |
| **Executive Team** | Sally Napper (Chief Executive) (retired 7 June 2023)<br>Mat Cottle-Shaw (Chief Executive) (appointed 3 July 2023)<br>Tracey Craggs (Director of Clinical Services) (appointed 20 June 2022)<br>Andrew Pepper (Director of Finance)<br>Tamsin Dunkerley (Director of Human Resources)<br>Stephen King (Director of Income Generation & Communications) |
| **Independent auditor** | BHP LLP<br>Statutory Auditor<br>2 Rutland Park<br>Sheffield<br>S10 2PD |

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

| | |
|---|---|
| **Bankers** | HSBC<br>35 College Street<br>Rotherham<br>S65 1AF<br><br>Co-Operative Bank<br>2nd Floor<br>1 Balloon Street<br>Manchester<br>M60 4EP |
| **Solicitors** | Chadwick Lawrence<br>13 Railway Street<br>Huddersfield<br>HD1 1JS |
| **Investment Managers** | Charles Stanley and Co Ltd<br>7 Park Row<br>Leeds<br>LS1 5HD |

# TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2023*

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report and the audited financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

## *OUR PURPOSE AND ACTIVITIES*

### Purpose

The charity's objects as set out in the revised memorandum and articles which were adopted on 24th August 2015 are to promote the relief of sickness by such charitable means as the Association shall from time to time think fit, and in particular (but without prejudice to the generality of such objects):

A. To establish, maintain and operate Hospices, residential nursing homes and clinics in England or Wales for the reception and care of persons of either sex who are suffering from any illness, disability, disease or other infirmity whether physical or mental and by providing medical or other treatment and attention for any such persons as aforesaid either in their own homes, their current place of care or at any institution of the Association

B. To conduct or promote research into the care and treatment of persons suffering from any such illness, disability, disease or infirmity as aforesaid and particularly into the care and treatment of persons suffering from any terminal illness and to disseminate the results thereof to the public

C. To promote or assist in the teaching or training of doctors, nurses, physiotherapists and other persons engaged in any branch of medicine, surgery, nursing or allied services and in the teaching or training of students in any branch of medicine, surgery, nursing or allied services.

D. To provide or assist the provision of spiritual support and guidance for any person's resident (either as patients or otherwise) or working in any such home or homes as aforesaid.

E. The aim of the charity is to provide a range of palliative care services within Rotherham Borough and we are the only Hospice for adults serving all people in Rotherham with a terminal illness.

In 2022/2023, the Board updated the vision and mission statements (for the period to 2027) as follows:

| | |
|---|---|
| Vision | We will provide the people of Rotherham with exceptional Palliative and End of Life Care, by working collaboratively and engaging with the community to drive forward services in South Yorkshire |
| Mission | We wil achieve this through:<br>•High quality care<br>•Leadership and influencing<br>•Ongoing sustainability |

**OUR PURPOSE AND ACTIVITIES (continued)**

**How Our Activities Provide Public Benefit**

**OUR SERVICES**

Rotherham Hospice provides specialist palliative care to adults in Rotherham who have any progressive life limiting illness. The Hospice is independent of the NHS and is a registered charity. There is no charge for our services. The Hospice is commissioned by the NHS South Yorkshire Integrated Care Board Rotherham Place to deliver some services on behalf of the NHS.

The Hospice aims to enhance the quality of life for patients in line with their wishes and needs through providing or influencing services for patients through the changing phases of illness. We do not provide long term care or respite care for patients.

Patients are referred to the Hospice by a number of clinicians these can include GP's, Consultants from the acute hospitals, district nursing, Macmillan, nurses and therapists.

As a Hospice, we provide specialist palliative care which is delivered as part of a pathway designed to wrap around the patient's needs by a multi-disciplinary team with a holistic approach who aim to support the patients to lead a purposeful and fulfilling life in their own home or in the Hospice. The services provided include:

- 24-hour inpatient care for symptom control and end of life care
- Community clinical nurse specialist care (including 24/7 advice and guidance line)
- Hospice at Home
- Physiotherapy
- Occupational therapy
- Palliative Medicine
- Adult bereavement
- Sunbeams – children & young people bereavement
- Adult counselling
- Day Hospice, a range of clinical and non-clinical services

Trustees acknowledge the importance of the whole Hospice team in the successful delivery of patient care which includes the income generation team, support services and other staff and volunteers.

***Strategic report***

***Achievements and performance***

Rotherham Hospice is an independent charity working as part of the health and social care system in the Borough of Rotherham. The Hospice is playing an active role within the South Yorkshire Integrated Care System working with the other Hospices to ensure that the role of the charities is recognised and incorporated into the new system.

During 2022/23, the Hospice services have remained busy. All the clinical pathways are being reviewed to ensure that we provide a seamless service with other clinical teams focussed on specialist care and support and education for other providers to ensure that patients received appropriate care and support through their patient journey. This work will complete during 2023/24.

The 24/7 Community Service allows an increased level of coordinated support to be provided ensuring that care is provided by the right people in the right place at the right time. This therefore allows appropriate use of our Hospice beds and prevents unnecessary hospital admissions. During 2022/23, the Night Service was provided by a Marie Curie Nursing Team.

We continue to be highly respected with an excellent reputation in the wider community. We have continued to engage with our community; building strong relationships with public and business partners as well as those from the Health and Social Care communities, working to provide an increased strength and independence to support our sustainable growth and independence in the future.

Rotherham Hospice was inspected by the Care Quality Commission in March 2019 and was extremely pleased that our rating improved to 'Good' across all domains. We have reviewed our performance against the CQC Key Lines of Enquiry during 2022/23 and instigated quality improvement plans to ensure that we continue to improve our services for patients and families.

**Inpatient Unit**

The Hospice has a 14 bedded IPU that provides 24/7 specialist palliative, end of life care and emotional support to patients, families and carers that meet individuals needs in line with the plan of care agreed with the person.

Our single rooms have been invaluable in enabling the Hospice to maintain standards for single sex accommodation and to meet all infection control and prevention requirements. The single rooms and the layout of the IPU have enabled the Hospice to maintain service provision during the Covid-19 pandemic ensuring the safety of our patients and staff.

Our 14 individual rooms all have en-suite bathroom facilities. During 2022/23 the Inpatient Unit was refurbished following consultation with people who had used the service and the multi-disciplinary team. We received a generous legacy and in partnership with the bereaved family were able to create a dedicated home from home bathroom and shower facility. The Foxglove Suite enables family members to have a dedicated place on unit where they can use the toilet and bathroom facilities whilst being close to their loved ones.

All patients on the IPU have access to the garden and outdoor seating/furniture and most of our bedrooms have direct access outdoor balcony areas and seating for patients and families to use.

Our staff work with patients and families to enable and support them to be able to participate in caring and supporting their loved one as they wish to.

**Strategic report (continued)**

**Achievements and performance (continued)**

During the last year restrictions in respect of the national Covid-19 directions have been in place to enable us to keep patients, families and staff safe. The IPU staff have worked hard with patients and families to ensure that the restrictions were as least restrictive as possible particularly in respect of visiting. Following the national relaxation in restrictions over the course of 2022/23, we have been able to return to open visiting and have lifted some of the restrictions in respect of mask wearing by staff and visitors. We continue to monitor the situation, assess levels of risk and review procedures on a regular basis to ensure the continued safety of our patients and staff.

The Hospice catering facilities are open and available to all patients and families for meals, snacks and hot/cold drinks and there is a kitchen area on the IPU that can be used to make drinks. The Hospice has this year recruited a Chef and the Chef and Head of Service are working closely together to look at how the individual needs and wants of patients and families can be met at all times.

**Day Hospice and Day Therapies**

During the pandemic the services within the Day Hospice were closed. Some services have been recommenced within Hospice settings as Covid-19 restrictions have been lifted including wreath making and memory boxes, counselling groups and lymphoedema clinics.

In late 22/23, the Deputy Director of Clinical Services commenced work on a strategic plan to re-open the day Hospice. A pilot of potential services was run over a 6-week period which included the provision of medical and nursing clinics and a range of arts/crafts. We are currently looking through feedback received and are seconding staff to lead the progress of the work and aim for this to be provided to patients in the community as well as those attending the Hospice or on IPU.

In preparation for the re-opening of the Day Hospice, the facilities were refurbished to improve the quality of the environment for patients, families and staff. An amazing mural has been added having been hand painted by a local artist.

**Patient and Family Support Services**

Our Counselling and Clinical Psychology Service is available to patients and their families. Our Bereavement Counselling Service supports bereaved family members or significant others with complex needs and is based at the Hospice. The counsellor can also provide pre-bereavement counselling if needed. The service has continued to operate as an online or telephone service throughout the year.

Our Sunbeams service provides practical and emotional support for children aged 5 and upwards. Sunbeams offers a safe environment for the children to share experiences and address their needs around someone who is seriously ill or the death of a loved one.

**Community Services**

The Hospice provides a range of community services that are focused on caring for patients with specialist palliative and end of life care needs in their own homes, this includes nursing and care homes.

The community services team cares for patients who have a terminal condition and are within the last year of their lives through a range of pathways. The team have a skilled multi-disciplinary workforce who work collaboratively across all elements of community services responding to patients needs as their condition changes or progresses. The service is led

**Strategic report (continued)**

**Achievements and performance (continued)**

by a team of Clinical Nurse Specialists and the Community Palliative Care Consultant and includes:

- Planned Care
- The Reactive Team
- Advice & Guidance Line
- Hospice at Home
- Marie Curie Service
- Therapy

A range of therapy services is provided to wrap around the community palliative and end of life care, patients both in the Hospice and in the patient's own home. Occupational therapy and physiotherapy is provided within the IPU and community with a view to supporting mobility and maximising independence. The Hospices current and future occupational therapy and physiotherapy model is be reviewed as part of the clinical services review during 2023/24.

**Patient Experience**

Feedback from our patients, families and those close to them is hugely important to us so that we can understand their personal experiences and quality of care received. We use this feedback to inform how we can continuously strive to improve the quality of our services.

**Quality Accounts**

The Hospice is proud to publish Quality Accounts which describes and demonstrates the ways in which we provide high quality specialist palliative care to Rotherham patients who have life limiting conditions, support families and carers and provide bereavement support to adults and children.

Our Quality Accounts enable Rotherham Hospice to show our commitment to maintain and continuously improve the quality of the services we provide to the Rotherham population. We measure our quality by looking at patient safety and learning, patient outcome measures, listening to families and carers experiences and feedback about how we could make improvements.

These are available on the Hospice website.

**Strategic report (continued)**

**ACTIVITY**

The normal operating model for the Hospice was significantly affected in responding to the pandemic and, as such, our normal pattern of activity has changed as we emerge into a post-COVID environment. We have sought to deliver more care in different settings. An example of our activity profile is provided below with prior years provided for comparison.

| | **2018/19** | **2019/20** | **2020/21** | **2021/22** | **2022/23** |
|---|---|---|---|---|---|
| Total number of patients admitted to the Inpatient Unit, and total admissions including readmissions | 314 patients (386 admissions) | 342 patients (406 admissions) | 281 patients (318 admissions) | 317 patient (372 admissions) | 361 patient (383 admissions) |
| Average IPU bed occupancy % | 86.7% | 81.6% | 61.0% | 76.0% | 70.0% |
| Percentage of patients treated and discharged for ongoing care and support | 146 out of 365 discharges = 40.0% | 156 out of 406 discharges = 38.4% | 118 out of 320 discharges = 38.8% | 145 out of 372 discharges = 38.9% | 84 out of 383 discharges = 22% |
| Number of deaths in the Inpatient Unit | 219 | 249 | 200 | 220 | 282 |
| Number of referrals to the Hospice at Home team (* revised from previous report) | 1,124* | 1,367* | 1,539* | 1,589 | 1,123 |
| Number of home visits by Hospice at Home team | 17,391 | 14,081 | 8,934 | 10,018 | 8,787 |
| Number of telephone contacts by Hospice at Home team | 8,035 | 8,920 | 9,934 | 9,556 | 9,096 |
| Number of video contacts by the Hospice at Home team | 0 | 0 | 2 | 1 | 7 |
| Number of new referrals to Clinical Specialist Team | 985 | 1,033 | 1,138 | 803 | 733 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of planned face-to-face visits by the Clinical Nurse Specialist Team | 2,640 | 2,205 | 1,440 | 2,194 | 2,068 |
| Number of telephone contacts by the clinical nurse specialist team | 4,339 | 4,041 | 8,246 | 6,368 | 3,824 |
| Number of video contacts by the Clinical Nurse Specialist Team | 0 | 0 | 3 | 7 | 3 |
| Number of referrals to the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 189 | 163 | 153 |
| Number of contacts for the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 126 Telephone 47 Face to Face | 243 Telephone 43 Face to Face | 189 Telephone 405 Face to Face |
| Number of children who have been referred to the Sunbeams service | Not collected on SystemOne in the year | 34 (part year) | 52 | 104 | 198 |
| Number of referrals Adult Counselling team | Not previously reported | Not previously reported | 98 | 149 | 138 |
| Number of face-to-face contacts by Adult Counselling team | Not previously reported | Not previously reported | 32 | 66 | 349 |
| Number of telephone contacts by Adult Counselling team | Not previously reported | Not previously reported | 484 | 233 | 1134 |
| Number of video contacts by the Adult Counselling team | Not previously reported | Not previously reported | 6 | 0 | 0 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of referrals Palliative Psychology team | Not previously reported | Not previously reported | 101 | 25 | no longer in use |
| Number of face-to-face contacts by Palliative Psychology team | Not previously reported | Not previously reported | 35 | 17 | no longer in use |
| Number of telephone contacts by Palliative Psychology team | Not previously reported | Not previously reported | 180 | 22 | no longer in use |
| Number of video contacts by the Palliative Psychology team | Not previously reported | Not previously reported | 35 | 9 | no longer in use |
| Number of referrals Palliative OT team | 297 | 325 | 306 | 373 | 261 |
| Number of home visits by Palliative OT team | 558 | 719 | 404 | 592 | 266 |
| Number of telephone contacts by Palliative OT team | 485 | 512 | 686 | 644 | 390 |
| Number of video contacts by the Palliative OT team | 0 | 0 | 77 | 19 | 2 |
| Number of referrals Physiotherapy team | 322 | 327 | 218 | 218 | 204 |
| Number of home visits by Physiotherapy team | 260 | 274 | 135 | 119 | 159 |
| Number of telephone contacts by Physiotherapy team | 250 | 224 | 176 | 186 | 146 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of video contacts by the Physiotherapy team | 0 | 0 | 2 | 10 | 0 |
| Number of patients with Covid 19 treated in the inpatient unit | N/A | N/A | 31 | 4 | 14 |

**RISK MANAGEMENT**

The Trustees have reviewed the major risks to which the charity is exposed and policies, systems and procedures have been established to mitigate those risks, which are set out in the Corporate Risk Register, and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is updated routinely and monitored at each of the meetings of the Board of Trustees.

As part of its contractual requirements, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our upmost priority. We have bi-monthly Patient Safety and Clinical Risk meetings the second of each month being a combined meeting with Quality and Clinical Effectiveness. These meetings feed into the Governance Committee which meets up to four times a year to receive assurance that clinical matters remain well-managed and operating effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place and a full root-and-branch review of our service offer, retail offer, fundraising activities and back-office functions.

On 7 June 2023, the Trustees received the Corporate Risk Register which included the principal risks and uncertainties that could seriously affect the performance, prospects or reputation of Rotherham Hospice as follows:

- Maintaining the highest standards of quality and patient experience and meeting all our regulatory and contractual bodies requirements (both national and local)
- Ensuring that there is an appropriate clinical workforce in place to deliver services
- Failing to operate in a financially sustainable manner; including increasing demand, increased costs and reduced fundraising income
- Recognising the current cost-of-living increase and its impact on staff and communities
- Managing reserves through an investment portfolio which exposes the Hospice to market changes
- Ensuring that IT connectivity remains in place between the Hospice and the local health partners and developing clinical system expertise

- Responding to the ongoing demands on economic factors; from a clinical, financial, retail perspective
- Maintenance of Hospice infrastructure and plant
- Managing the impact of pharmacy provision and the difficulties in securing support
- Ensuring that training records are accurate and up to date

**FINANCIAL REVIEW**

Details of the income and expenditure are given on the page headed "Statement of Financial Activities". In the year ended 31 March 2023, overall income exceeded expenditure by £346k (last year £2.5m), being comprised of a surplus in Unrestricted Funds of £1.1m (last year surplus £1.8m) and a deficit in Restricted Funds of £0.7m (last year surplus £0.7m). This pattern reflects the Hospice utilising its Restricted Funds built up over the previous years in order to provide services and investment.

The ability of the Hospice to report a surplus reflects both partnership working within our local health system and the generosity of our local population and local businesses in difficult economic circumstances. Thank you to everyone who supports the Hospice.

Unrestricted Funds represent reserves which the Hospice can use to run its services safely and effectively on an ongoing basis, whereas Restricted Funds represent specific donations ascribed to a specific purpose. These are detailed in a note to the accounts. Whilst every donation is important to the Hospice, we encourage donors to make donations on an unrestricted basis to enable the Trustees to have maximum flexibility to invest resources in services.

Total income for the year amounted to £6.0m (last year £7.8m). This reduction in income responds to the economic pressure being felt in the health system, local businesses and in the pocket of every household in Rotherham. Income from the NHS Rotherham CCG contributed around 60% our total income. Income from Donations - including In Memorium Donations - were gratefully received and amounted to £444k (last year £465k). Legacies were also gratefully received to the value of £545K (last year £1.0m). We are very grateful to those individuals and families who remember the Hospice in their Wills.

Income from trading activities which includes Lottery, Events, Corporate Fundraising and Retail provided £1.2m (last year £1.2m) of support. We are very grateful to the public who both donate and purchase pre-loved goods through our retail outlets which have seen an increase in revenues over the last 12 months.

During the year, we spent £5.6m (although our underlying cost base is £6.4m); which equates to nearly £18,000 every single day.

Nevertheless, we spend more than 80% of our income on patient care with the remainder on raising funds (including running events, keeping shops open and supporting our fundraising team).

With regard to financial indicators, our net assets of £11.7m (last year £11.4m) have improved during the year which includes the introduction of an investment portfolio. Unrestricted Funds are £10.5m (last year £9.5m) and Restricted Funds are £1.2m (last year £1.9m).

Looking ahead into an uncertain economic climate, we will do all we can to ensure that we maximise our fundraising and retail income, work with our NHS and non-NHS colleagues to attract more funding, manage our costs in a mature and disciplined manner and connect with our local population and businesses to ensure that we have a thriving financial

position to continue to provide care for patients both in the near term and the long term future.

However, having a cost base which is greater than income means that we are at risk of spending more money than we have coming in each year. This means that we will be depleting our reserves and that every single day we are spending more on services for patients than we have coming in.

In these difficult times, we are grateful to our local population and business for their continued support. Your donations make all the difference, however large or small, and we could not run our much-needed services for our patients and your families without you. Thank you.

**INVESTMENTS**

During the year, the Trustees reviewed the opportunities for establishing an external investment portfolio and - whilst recognising the risks of the markets in that investment values can go down and up - approved that a portfolio was established. This outcome reflected a journey of the Trustees over 18 months to consider how the Hospice cash reserves could be better utilised.

This process included:

- Updating the Reserves Policy (see below)
- Updating the Terms of Reference for the Finance and Income Generation Committee to ensure they contained necessary remit to oversee investments.
- Creating and adopting an Investment Policy
- Appointing an Investment Manager - whereby Charles Stanley and Co Ltd were appointed as professional investment advisers
- Considering and adopting an overall approach to portfolio objectives and risk whereby an “overall return” approach was adopted along with a “low-medium” risk portfolio
- Considering an approach to Environmental, Social and Governance (ESG) criteria for the portfolio
- Reviewing and agreeing the amount of cash to be invested – which was agreed as £1.5m.

Some key Investment Objectives were agreed:

- To seek to produce the best financial return within an acceptable level of risk, whilst utilising the expertise of the Investment Manager who operates in accordance with industry best practice.
- To generate a total return in excess of inflation over the long term whilst generating an income to support on-going activities.
- In this context, ‘long term’ is taken to be a period of 10 years or more and ‘medium term’ is taken to be 3-5 years.

The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet cash flow requirements.

The cash transfers were made to Charles Stanley and Co Ltd from January 2023 to March 2023 and the total value of the portfolio at 31 March 2023 was £1,486,831.

**RESERVES POLICY**

During the course of 2022-23, the Trustees reviewed the Reserves Policy to ensure that the level of reserves enable the Hospice to maintain and invest in frontline services to maintain a high level of quality and further develop our offer; particularly in the contact of current economic conditions

The Trustees have adopted a risk-based approach to managing the reserves of the charity following the framework issued by the Charity Commission in guidance CC19. The objective is to maintain sufficient reserves for managing short to medium term risk against continuing to invest in frontline services to maintain a high level of quality and further develop our offer.

Given the perceived financial uncertainty, Trustees considered the need to provide stakeholders with the reassurance about both the continuation and development of services for the longer term and where necessary withstand deficit budgets given the unpredictability of legacy and donations or sudden unanticipated expenditure. Trustees feel it prudent to carry unrestricted reserves equivalent to six months operational activity.

Reserves are held in a mixture of cash and investments to ensure sufficient liquidity is maintained whilst maximising return within the agreed levels of risk. Cash amounting to three month's operational costs will always be held on instant access.

| Reserves Policy | Measure | Actual |
|---|---|---|
| Operational Costs for 6 months held in free reserves | £3.2m | £7.2m |
| Operational Costs for 3 months held in instant access cash | £1.6m | £6.9m |

The Hospice has maintained a favourable position against its Reserves Policy and Trustees will review the reserves policy regularly as required.

Free reserves as at 31 March 2023 totalled:

| | £ |
|---|---|
| Unrestricted reserves excluding pension liability | 10,520,091 |
| less: Fixed assets | (3,255,744) |
| Free reserves | 7,264,347 |

**INCOME GENERATION**

Thank you to our supporters who have remained loyal and have continued to donate generously throughout 2022/2023. Despite economic challenges that were compounded by war in Ukraine and the cost-of-living crisis, our loyal base of supporters have continued to donate, volunteer and raise funds for Rotherham Hospice.

Outsourcing of the lottery has been a huge success and the numbers of players has increased for the first time in several years. We will continue to work closely with our partners, Local Hospice Lottery, to ensure our players receive the highest level of service and all opportunities are explored in order to achieve a high value, high quality product.

Our events portfolio returned has continued to grow. The public now seem to have confidence in returning to mass participation events. The "Light Up a Life" event achieved its highest ever income figure with a record number of people attending services at the Hospice and Rotherham Minster.

In retail, our shops have had a very successful year. The hard work of our shop managers and volunteers cannot be overlooked, neither can the contribution of our generous donors. The shops provide a vital link between the Hospice and the local community, creating a space where people of all backgrounds can come together.

The difficult decision to remove 3 shops from our portfolio during the year was driven by the need to ensure that the deployment of our resources provided value for money. Despite the reduction in premises, we have seen a significant growth in our net position across retail. Our community-based shops will continue to offer value for money goods, volunteer opportunities and a sustainable model where the public can recycle their pre-loved goods.

**FUNDRAISING STATEMENT**

All fundraising activities are directly managed by the Hospice. We are committed to the highest standards of fundraising practice, and all our activities are carried out in an ethical manner.

Rotherham Hospice is registered with the Fundraising Regulator and adheres to the standards set out in the Code of Fundraising practice. Our policies, procedures, systems, and processes have been reviewed and updated in line with General Data Protection Legislation (GDPR).

The Hospice has never and will never share or sell details of our donors.

During the year we had no fundraising complaints. We protect the public from undue pressure by following the Code of Fundraising Practice as set out by the Fundraising Regulator.

**TECHNOLOGY AND CYBER SECURITY**

The Hospice is supported by professional expertise to provide its IT infrastructure, equipment and telephony, Microsoft environment and data protection and routinely convenes a Digital and Technology Forum which engages key digital experts and partners to work collaboratively to support the Hospice and progress along a digital journey. The Forum includes both NHS and non-NHS partners as well as Information Governance expertise.

Technology resilience, technology enhancement and cyber-security are essential to make sure our information about what we do, the people we support, staff and our volunteers, is effective and protected. The Digital and Technology Forum is working with the Hospice to improve our infrastructure, make the most of new advancements and identify a path to cyber essentials.

In June 2023, the Hospice submitted a compliant Data Security and Protection Toolkit, which provides assurance that arrangements are in place to safely process data in line with the NHS contract enabling connection to NHS systems.

**SUSTAINABILITY**

Rotherham Hospice is committing to doing all we can over the next five years to make the Hospice a more sustainable place.

In 2023, we commissioned an audit of our energy usage and received a report on what we are doing well and areas we could develop.

From this we have already started trying to make our services as sustainable as possible by recycling office waste, reducing the amount of waste from our shops, setting up a sustainability group to discuss ideas, and encouraging staff to share tips and produce from home growing.

But we still have more we want to achieve. Our goal is to deliver the best possible care whilst adopting and maintaining the following principles of a greener hospice:

- Energy efficiency
- Waste reduction
- Reuse of items throughout the hospice
- Promotion of recycling/zero landfill
- Buying local where possible
- Encouraging staff involvement

**PLANS FOR FUTURE PERIODS**

The Board has undertaken work to revise the Corporate Strategy which included a review of its Mission Statement, Vision, Values and Corporate Strategic Objectives.

The vision and values have been revisited to ensure that they maintain a focus for staff and volunteers about how our services are provided.

We will continue to be the key specialist provider for Palliative and End of Life services for adults across the Borough of Rotherham

**Corporate Strategic Objectives 23/24**

- Establish ourselves as a provider of outstanding care for patients and their families & friends within Rotherham in line with the national standards for palliative care and the fundamental standards of the Care Quality Commission
- Spend less, raise more and get better value – address our £2,000 a day overspend to ensure we have enough in the bank to run the Hospice
- Reduce our carbon footprint by 25% by 2027 – taking every opportunity to go green
- Developing our people to be the best that they can be to provide high quality care for our patients and families, focusing on Performance, Learning & Development and Recruitment & Retention

**Values**

**Caring**
We will enhance our patient's quality of life by delivering first class care where and when it is needed

**Respect**
We are dedicated to treating patients with respect and dignity, being fair and equitable in our work, and ensuring we are inclusive

**Working Together**
We will champion teamwork, both within the organisation and by being active in the community, engaging with partners and championing end of life care.

**ACKNOWLEDGEMENTS**

Trustees would like to acknowledge Lady Scarbrough's ongoing role as our patron.

Trustees would like to acknowledge John Breckin in his ongoing role as a Hospice Ambassador.

In the current financial climate The Board of Trustees are grateful to all who continue to support the work of the Hospice across all areas of clinical services, retail and income generation

**VOLUNTEERS**

Trustees would like to thank the wonderful team of volunteers who have given so much of their time, support, enthusiasm, compassion and care over the years. We currently have 94 volunteers.

***Structure, governance and management***

**Governing Document**

Rotherham Hospice is registered as a charity with the Charity Commission. Anyone over the age of 18 can be a member of the Company, there are currently 33 members. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. It is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015.

In all cases, the Chair, Trustees and the Chief Executive form part of the formal interview process for prospective Trustees. In some cases, the use of an agency will be used to support the recruitment of Trustees.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Acts 1992 and 1993) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check, confirmation of any Declaration of Interest completed.

The Mandatory Training Plan for Trustees has been redesigned and wider access to development through Hospice UK.

None of the Trustees receive remuneration or any other benefit for their role as a Trustee of the Charity. Any connection between a Trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Any related party transactions are disclosed at note 28 of the accounts.

**Organisational Structure and Management**

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, generally every three months, with most of the Trustees attending the meetings. Meetings have been held both in person and remotely (using MS Teams) or mixed.

The Board operates with three Committees, being the Finance and Income Generation Committee, the Clinical and Corporate Governance Committee and the Human Resources Committee. Each of the Committees has Trustee and management representation and is chaired by a Trustee.

**Structure, governance and management (continued)**

The Board operates a scheme of delegation and the operational management is delegated to the Chief Executive and the Executive Team. We will also welcome a new Chief Executive in the summer of 2023 as our former Chief Executive leaves.

We are pleased to report that following a period of Trustee and Executive turnover in the previous year, we have remained broadly stable. We continue to actively look to recruit Trustees who can provide knowledge and experience which support the running of the Hospice.

The Executive Directors report to the Board of Trustees at each Board meeting and are actively part of all Board Committees.

The Hospice is commissioned by NHS South Yorkshire Integrated Care Board (ICB), to deliver a range of palliative care services to people affected by terminal illness. The Board assures that the Hospice fulfils the requirements of the NHS contract through the Corporate and Clinical Governance Committee. The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (NHS South Yorkshire ICB). In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham PLACE Board, The Rotherham Hospitals NHS Foundation Trust; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers.

The Hospice is also working collaboratively with other South Yorkshire Hospices, and this is continuing to progress. There will be some key opportunities going forward initially through the work around transition of care for children and young people.

Until the impact of the pandemic, the Trustees were regularly undertaking both formal unannounced audits and informal visits to the Hospice.

The Board also monitors national developments in the health and social care environments to ensure that the Hospice is fit to respond to future opportunities and challenges in palliative care.

**Pay policy for Senior Staff**

The Board of Directors, who are the Trust's Trustees, give of their time freely and no director received remuneration for their role as Trustee in the year. Details of Trustee Remuneration and Related Party Transactions are disclosed in note 12 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff is reviewed against the marketplace for Hospice Executives from time to time by the HR Committee who make recommendations to the Board of Trustees.

The Trustees have considered and reviewed the pay and associated benefits for staff. The first pay award for staff after a few years of pay-freeze came in April 2019 with a 1% award. During the 20/21 year, the Hospice agreed a non-recurrent / non-consolidated award to staff of 2% to recognise the hard work and commitment during such a difficult period. From 1 April 2021, the Trustees agreed a 3% pay award to staff which represented the largest single pay award for many years. From April 2022, the Trustees agreed a 4.25% pay award to staff as well as reflecting the hourly rate of the Real Living Wage at that time for our lowest paid staff. This initiative is supporting staff through the current financial impact of the economy. For completeness, in March 2023, Trustees agreed a one-of payment to staff to provide some additional

**Structure, governance and management (continued)**

support through the cost-of-living crisis; and agreed a 4% pay award as well as continuing to match the hourly rate of the Real Living Wage for our lowest paid staff.

During the year, the Hospice sought to respond to the cost-of-living crisis which continues to affect and introduced a number of initiatives including:

- Café menu prices reduced by 50% for staff
- Travel reimbursement increased from 45p to 55p per mile.
- Information & advice re cost-of-living support provided via newsletter
- Providing an additional one-off cost of living supplement payment in March 2023
- Providing a pay award increase from 1 April 2023 Proposal for pay review for 2023/24

**Statement of Trustees' responsibilities**

The Trustees (who are also directors of The Rotherham Hospice Trust for the purposes of Company Law) are responsible for preparing the Report of the Trustees (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Disclosure of information to 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.

**Auditor**

The auditor, BHP LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

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

BAWarner

BAWarner (Nov 1, 2023 13:58 GMT)

**Bruce Warner**
(Chair of Trustees)
Date: Nov 1, 2023

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROTHERHAM HOSPICE TRUST

We have audited the financial statements of The Rotherham Hospice Trust (the 'charitable company') 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 state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of 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 strategic report and the directors' report.

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

- adequate accounting records have not been kept, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Auditor 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with trustees and other management, and from our commercial knowledge and experiences of the charities sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation (including CQC documentation);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1(s) were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the

more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

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

BHP LLP

Jane Marshall (Nov 14, 2023 14:55 GMT)

Jane Marshall (Senior Statutory Auditor)

for and on behalf of

**BHP LLP**
Statutory Auditor
2 Rutland Park
Sheffield
S10 2PD

Date: Nov 14, 2023

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

*FOR THE YEAR ENDED 31 MARCH 2023*

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 3 | **971,878** | **16,376** | **988,254** | 1,483,774 |
| Charitable activities | 4 | **3,643,008** | **3,000** | **3,646,008** | 5,052,424 |
| Other trading activities | 5 | **1,204,778** | **-** | **1,204,778** | 1,219,985 |
| Investments | 6 | **21,213** | **-** | **21,213** | 189 |
| Other income | 7 | **118,158** | **-** | **118,158** | 58,421 |
| **Total income** | | **5,959,035** | **19,376** | **5,978,411** | 7,814,793 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | **733,812** | **16,063** | **749,875** | 964,639 |
| Charitable activities | 9 | **4,267,245** | **602,065** | **4,869,310** | 4,330,409 |
| **Total expenditure** | | **5,001,057** | **618,128** | **5,619,185** | 5,295,048 |
| **Net income/(expenditure) before net losses on investments** | | **957,978** | **(598,752)** | **359,226** | 2,519,745 |
| Net losses on investments | 16 | **(13,241)** | **-** | **(13,241)** | - |
| **Net income/(expenditure)** | | **944,737** | **(598,752)** | **345,985** | 2,519,745 |
| Transfers between funds | 20 | **119,793** | **(119,793)** | **-** | - |
| **Net movement in funds** | | **1,064,530** | **(718,545)** | **345,985** | 2,519,745 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **9,455,561** | **1,937,420** | **11,392,981** | 8,873,236 |
| Net movement in funds | | **1,064,530** | **(718,545)** | **345,985** | 2,519,745 |
| **Total funds carried forward** | | **10,520,091** | **1,218,875** | **11,738,966** | 11,392,981 |

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**
REGISTERED NUMBER: 02234222

BALANCE SHEET
*AS AT 31 MARCH 2023*

| | Note | | 2023<br>£ | | 2022<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 15 | | **3,255,744** | | 3,383,334 |
| Investments | 16 | | **1,486,831** | | - |
| | | | **4,742,575** | | 3,383,334 |
| **Current assets** | | | | | |
| Stocks | | **15,509** | | 19,037 | |
| Debtors | 17 | **730,368** | | 1,482,182 | |
| Cash at bank and in hand | | **6,769,350** | | 6,994,243 | |
| | | **7,515,227** | | 8,495,462 | |
| Creditors: amounts falling due within one year | 18 | **(518,836)** | | (485,815) | |
| **Net current assets** | | | **6,996,391** | | 8,009,647 |
| **Total assets less current liabilities** | | | **11,738,966** | | 11,392,981 |
| **Total net assets** | | | **11,738,966** | | 11,392,981 |
| **Charity funds** | | | | | |
| Restricted funds | 20 | | **1,218,875** | | 1,937,420 |
| Unrestricted funds (includes revaluation reserve of £nil (2022: £27,125)) | 20 | | **10,520,091** | | 9,455,561 |
| **Total funds** | | | **11,738,966** | | 11,392,981 |

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

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

BAWarner
BAWarner (Nov 1, 2023 13:58 GMT)

**Bruce Warner**
(Chair of Trustees)
Date: Nov 1, 2023

The notes on pages 28 to 50 form part of these financial statements.

# STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2023*

| | Note | **2023** **£** | 2022 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by operating activities | 23 | **1,196,975** | 1,662,098 |
| **Cash flows from investing activities** | | | |
| Interest and dividends received | | **21,213** | 189 |
| Proceeds from the sale of tangible fixed assets | | **210,000** | 1,750 |
| Purchase of tangible fixed assets | | **(153,009)** | (91,689) |
| Purchase of investments | | **(1,354,192)** | - |
| **Net cash used in investing activities** | | **(1,275,988)** | **(89,750)** |
| **Change in cash and cash equivalents in the year** | | **(79,013)** | **1,572,348** |
| Cash and cash equivalents at the beginning of the year | | **6,994,243** | 5,421,895 |
| **Cash and cash equivalents at the end of the year** | 24 | **6,915,230** | 6,994,243 |

## 1. Accounting policies

### *1.1 Basis of preparation of financial statements*

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *1.2 Going concern*

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1. Accounting policies (continued)**

***1.3 Income***

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

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

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

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

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

Investment income is earned through holding assets for investment purposes such as shares and property,

**1. Accounting policies (continued)**

***1.3 Income (continued)***

which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

***1.4 Expenditure***

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

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

***1.5 Tangible fixed assets and depreciation***

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

| | |
|---|---|
| Freehold property | - 2% straight line |
| Long-term leasehold property | - straight line over shorter of lease period and 50 years |
| Motor vehicles | - 25% reducing balance |
| Equipment and computers | - 5%, 20%, 15% & 33% straight line |

**1. Accounting policies (continued)**

***1.6 Investments***

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

***1.7 Stocks***

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Donated stocks are included based on values of donated good sales in the first two weeks after the year end.

***1.8 Debtors***

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

***1.9 Cash at bank and in hand***

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

***1.10 Liabilities and provisions***

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

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

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

***1.11 Financial instruments***

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

**1. Accounting policies (continued)**

***1.12 Operating leases***

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

***1.13 Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

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

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

***1.14 Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charitable company operates two defined contribution pension schemes and the pension charges represents the amount payable by the charitable company to the funds in respects of the year.

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

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

Critical accounting estimates and assumptions:

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## 3. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| ***Donations*** | | | | |
| General donations | 190,726 | 5,296 | **196,022** | 201,190 |
| In memoriam | 192,062 | - | **192,062** | 208,735 |
| Charitable trusts | - | 1,080 | **1,080** | - |
| Collection boxes | 8,033 | - | **8,033** | 5,409 |
| Give as you earn | 43 | - | **43** | - |
| Gift aid | 46,370 | - | **46,370** | 50,059 |
| ***Total donations*** | 437,234 | 6,376 | **443,610** | 465,393 |
| Legacies | 534,644 | 10,000 | **544,644** | 1,018,381 |
| | 971,878 | 16,376 | **988,254** | 1,483,774 |
| Total 2022 | 1,416,959 | 66,815 | 1,483,774 | |

## 4. Income from charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| RCCG Standard Contract | 3,531,569 | - | **3,531,569** | 3,348,158 |
| RCCG Contract variation for specific activities | - | - | **-** | 1,000,000 |
| Hospice UK | - | 3,000 | **3,000** | 607,041 |
| Other direct delivery funding | 111,439 | - | **111,439** | 97,225 |
| | 3,643,008 | 3,000 | **3,646,008** | 5,052,424 |
| Total 2022 | 3,445,958 | 1,606,466 | 5,052,424 | |

## 5. Income from other trading activities

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Lottery income - gross of prizes & commissions | 283,621 | **283,621** | 436,850 |
| Events | 212,784 | **212,784** | 184,638 |
| Corporate fundraising | 24,000 | **24,000** | 620 |
| Catering income | 25,084 | **25,084** | 12,410 |
| Sale of promotional goods | 52,971 | **52,971** | 53,876 |
| Sales of donated goods - shops | 606,318 | **606,318** | 531,591 |
| | 1,204,778 | **1,204,778** | 1,219,985 |
| Total 2022 | 1,219,985 | 1,219,985 | |

## 6. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Dividends from listed investments | 180 | **180** | - |
| Bank and building society interest receivable | 21,033 | **21,033** | 189 |
| | 21,213 | **21,213** | 189 |
| Total 2022 | 189 | 189 | |

## 7. Other income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Coronavirus support grants | - | **-** | 58,001 |
| Insurance refund | 125 | **125** | 420 |
| Profit on sale of assets | 70,582 | **70,582** | - |
| Other income (Hospice UK) | 47,451 | **47,451** | - |
| | 118,158 | **118,158** | 58,421 |
| Total 2022 | 58,421 | 58,421 | |

## 8. Expenditure on raising funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|---|---|
| Lottery prizes & commissions | 11,344 | - | **11,344** | 113,323 |
| Lottery running costs including salaries | 31,823 | - | **31,823** | 82,509 |
| Direct cost of events including salaries | 6,253 | - | **6,253** | 34,684 |
| Shop running costs including salaries | 395,455 | - | **395,455** | 471,291 |
| Shop depreciation | 10,442 | - | **10,442** | 15,293 |
| Employers' pension - lottery and retail | 4,514 | - | **4,514** | 6,335 |
| Purchase of promotional goods | 13,206 | - | **13,206** | 10,011 |
| Fundraising indirect costs | 164,219 | 16,063 | **180,282** | 109,520 |
| Investment management fees | 108 | - | **108** | - |
| Allocation of support costs (note 10) | 96,448 | - | **96,448** | 121,673 |
| | 733,812 | 16,063 | **749,875** | 964,639 |
| Total 2022 | 964,639 | - | 964,639 | |

**9. Charitable activities - patient care**

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| Contracted medical services provided by NHS | 441,143 | - | **441,143** | 417,875 |
| Salaries and NI | 2,169,935 | 493,081 | **2,663,016** | 2,438,983 |
| Pension contributions | 164,981 | 1,381 | **166,362** | 160,711 |
| Staff costs including travel | 27,824 | 9,786 | **37,610** | 6,270 |
| Marie Curie staffing cost | 168,338 | 39,924 | **208,262** | 205,974 |
| Estates costs (general repairs, maintenance & security) | 68,623 | 5,165 | **73,788** | 65,782 |
| Utilities and Insurance | 126,022 | 19,193 | **145,215** | 87,160 |
| Direct consumables and delivery incidentals | 203,549 | 16,056 | **219,605** | 158,403 |
| Depreciation | 119,194 | 11,544 | **130,738** | 112,550 |
| Loss on disposal of fixed assets | - | - | **-** | 33,840 |
| Sundries | 3,220 | - | **3,220** | 4,072 |
| Allocation of support costs (note 10) | 774,416 | 5,935 | **780,351** | 638,789 |
| Total 2023 | 4,267,245 | 602,065 | 4,869,310 | 4,330,409 |
| Total 2022 | 3,447,279 | 883,130 | 4,330,409 | |

**10. Allocation of support costs**

| | Raising Funds 2023 £ | Charitable Activities 2023 £ | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|---|---|
| Contracted telephone and IT | 5,957 | 48,201 | **54,158** | 51,928 |
| Salaries and NI | 70,010 | 511,671 | **581,681** | 495,286 |
| Pension contributions | 2,594 | 20,992 | **23,586** | 19,856 |
| Staff costs including travel | 6,681 | 54,059 | **60,740** | 54,737 |
| Office consumables | 3,736 | 30,229 | **33,965** | 34,901 |
| Legal and professional fees | 5,624 | 31,317 | **36,941** | 36,134 |
| Bank charges | 605 | 4,892 | **5,497** | 5,606 |
| Governance costs (see below) | 1,241 | 78,990 | **80,231** | 62,014 |
| Total 2023 | 96,448 | 780,351 | **876,799** | 760,462 |
| Total 2022 | 121,673 | 638,789 | 760,462 | |

**Governance**

| | **2023 £** | 2022 £ |
|---|---|---|
| Audit and accountancy | **25,460** | 15,909 |
| Employee costs and administrative support | **54,771** | 46,105 |
| | **80,231** | 62,014 |

## 11. Net income/(expenditure)

This is stated after charging:

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Depreciation | 141,181 | 127,843 |
| Auditor's remuneration - audit services | 14,550 | 9,330 |
| Auditor's remuneration - other services | 2,650 | 2,410 |

## 12. Staff costs

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Salaries | **3,175,392** | 2,989,338 |
| Employers' social security costs | **299,992** | 274,630 |
| Employers' pension contributions | **197,244** | 188,898 |
| | **3,672,628** | 3,452,866 |
| Agency staff costs | **194,121** | 115,419 |
| | **3,866,749** | 3,568,285 |

The average number of persons employed by the charitable company during the year was as follows:

| | **2023** | 2022 |
|---|---|---|
| | **No.** | No. |
| Hospice | **125** | 123 |
| Administration, fundraising & finance | **17** | 17 |
| Retail | **11** | 14 |
| Lottery | **-** | 3 |
| | **153** | 157 |

**. Staff costs (continued)**

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

| | **2023** | 2022 |
|---|---|---|
| | **No.** | No. |
| In the band £60,001 - £70,000 | **1** | - |
| In the band £80,001 - £90,000 | **1** | 1 |

The charitable company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and four other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £340,104 (2022: £275,440).

An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2023 and 2022.

**13. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - NIL).

**14. Taxation**

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

**15. Tangible fixed assets**

| | Freehold property £ | Long-term leasehold property £ | Motor vehicles £ | Equipment and Computers £ | Total £ |
|---|---|---|---|---|---|
| ***Cost or valuation*** | | | | | |
| At 1 April 2022 | **247,178** | **4,276,939** | **12,793** | **735,283** | **5,272,193** |
| Additions | **-** | **30,027** | **-** | **122,982** | **153,009** |
| Disposals | **(175,000)** | **-** | **-** | **(500,619)** | **(675,619)** |
| At 31 March 2023 | **72,178** | **4,306,966** | **12,793** | **357,646** | **4,749,583** |
| ***Depreciation*** | | | | | |
| At 1 April 2022 | **60,982** | **1,211,612** | **9,197** | **607,068** | **1,888,859** |
| Charge for the year | **2,027** | **86,660** | **1,799** | **50,695** | **141,181** |
| On disposals | **(35,582)** | **-** | **-** | **(500,619)** | **(536,201)** |
| At 31 March 2023 | **27,427** | **1,298,272** | **10,996** | **157,144** | **1,493,839** |
| ***Net book value*** | | | | | |
| At 31 March 2023 | **44,751** | **3,008,694** | **1,797** | **200,502** | **3,255,744** |
| At 31 March 2022 | 186,196 | 3,065,327 | 3,596 | 128,215 | 3,383,334 |

Included in freehold property in the prior year is Fox House which was donated to the charity several years ago. It was transferred from investment property on 31 March 2012 at the directors' valuation of £175,000. The original value of the property was £146,144. During the year the property has been disposed of and therefore the revaluation reserve has been transferred back to general reserves.

## 16. Fixed asset investments

| | Listed investments £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|
| ***Cost or valuation*** | | | |
| Additions | 1,354,192 | **1,354,192** | - |
| Revaluations | (13,241) | **(13,241)** | - |
| At 31 March 2023 | 1,340,951 | **1,340,951** | - |
| Investment cash | 145,880 | **145,880** | - |
| At 31 March 2023 | 1,486,831 | **1,486,831** | - |
| Historical cost | 1,500,024 | **1,500,024** | - |

## 17. Debtors

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade debtors | **228,515** | 311,150 |
| Other debtors | **40,596** | 33,437 |
| Prepayments and accrued income | **461,257** | 1,137,595 |
| | **730,368** | 1,482,182 |

## 18. Creditors: Amounts falling due within one year

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Amounts held under agency arrangements (note 19) | **210,000** | - |
| Trade creditors | **95,798** | 125,291 |
| Other creditors | **115,787** | 99,900 |
| Accruals and deferred income | **97,251** | 260,624 |
| | **518,836** | 485,815 |

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Deferred income at 1 April 2022 | **76,432** | 139,420 |
| Resources deferred during the year | **3,961** | 76,432 |
| Amounts released from previous periods | **(76,432)** | (139,420) |
| | **3,961** | 76,432 |

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions for recognition have not yet been met.

## 19. Agency arrangements

The charity acts as agent in distributing funds from NHS South Yorkshire ICB relating to joint Hospice collaboration on the adolescence pathway. The charity received £210,000 and disbursed £nil from the fund during the year. An amount of £210,000 is included in note 18, which represents the undistributed funds at 31 March 2023.

## 20. Statement of funds

### Statement of funds - current year

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | | |
| General funds | **9,428,436** | **5,959,035** | **(5,001,057)** | **146,918** | **(13,241)** | **10,520,091** |
| Revaluation reserve | **27,125** | **-** | **-** | **(27,125)** | **-** | **-** |
| | **9,455,561** | **5,959,035** | **(5,001,057)** | **119,793** | **(13,241)** | **10,520,091** |
| ***Restricted funds*** | | | | | | |
| IPU | **16,195** | **1,005** | **(22)** | **(490)** | **-** | **16,688** |
| Day Unit | **699** | **30** | **(729)** | **-** | **-** | **-** |
| Hospice @ Home | **25,921** | **1,127** | **(840)** | **-** | **-** | **26,208** |
| Marie Curie | **-** | **-** | **(39,924)** | **39,924** | **-** | **-** |
| Sunbeams | **28,970** | **3,134** | **(6,329)** | **-** | **-** | **25,775** |
| OT's & Physios | **402** | **-** | **-** | **-** | **-** | **402** |
| Clinical Central | **1,506,655** | **14,080** | **(508,095)** | **(97,799)** | **-** | **914,841** |
| Grounds & Gardens | **78,643** | **-** | **(15,915)** | **(61,428)** | **-** | **1,300** |
| HR | **2,053** | **-** | **-** | **-** | **-** | **2,053** |
| IT | **203,020** | **-** | **(46,274)** | **-** | **-** | **156,746** |
| Echo | **72,441** | **-** | **-** | **-** | **-** | **72,441** |
| Retail | **2,421** | **-** | **-** | **-** | **-** | **2,421** |
| | **1,937,420** | **19,376** | **(618,128)** | **(119,793)** | **-** | **1,218,875** |
| ***Total of funds*** | **11,392,981** | **5,978,411** | **(5,619,185)** | **-** | **(13,241)** | **11,738,966** |

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

**Statement of funds - prior year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | |
| ***Designated funds*** | | | | | |
| Collaboration working fund | 11,619 | - | - | (11,619) | - |
| ***General funds*** | | | | | |
| General funds | 7,608,495 | 6,141,512 | (4,411,918) | 90,347 | 9,428,436 |
| Revaluation reserve | 27,125 | - | - | - | 27,125 |
| | 7,635,620 | 6,141,512 | (4,411,918) | 90,347 | 9,455,561 |
| ***Total Unrestricted funds*** | 7,647,239 | 6,141,512 | (4,411,918) | 78,728 | 9,455,561 |
| ***Restricted funds*** | | | | | |
| IPU | 44,694 | 11,874 | (40,373) | - | 16,195 |
| Day Unit | 914 | - | (215) | - | 699 |
| Hospice @ Home | 125,518 | 4,398 | (103,995) | - | 25,921 |
| Marie Curie | 50,000 | - | (50,000) | - | - |
| Sunbeams | 15,313 | 13,897 | (240) | - | 28,970 |
| OT's & Physios | 57 | 594 | (249) | - | 402 |
| Clinical Central | 566,454 | 1,626,466 | (663,033) | (23,232) | 1,506,655 |
| Grounds & Gardens | 95,709 | 16,052 | (942) | (32,176) | 78,643 |
| HR | 2,053 | - | - | - | 2,053 |
| IT | 248,000 | - | (21,660) | (23,320) | 203,020 |
| Echo | 74,864 | - | (2,423) | - | 72,441 |
| Retail | 2,421 | - | - | - | 2,421 |
| | 1,225,997 | 1,673,281 | (883,130) | (78,728) | 1,937,420 |
| ***Total of funds*** | 8,873,236 | 7,814,793 | (5,295,048) | - | 11,392,981 |

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

Purposes of current year restricted funds are as follows:

IPU - Various donations to support the ongoing work of our Inpatient Unit
Day Unit - Donations given specifically to support the Day Unit
Hospice at Home - Various donations given specifically to support the work of the Community Team
Marie Curie - Specific donation to support the increased contractual costs of our services commissioned from Marie Curie
Sunbeams - Donations in support of the children's bereavement service
OT's & Physios - Donations to support our complimentary therapy provision
Clinical Central - Grants received from the NHS and from Hospice UK. With regard he Hospice UK grant, NHS England awarded funding to allow the Hospice to make available bed capacity and community support to provide support to people with complex needs in the context of the COVID-19 situation.
Grounds and Gardens - Grants and donations from a variety of source which enable investment into refurbishment projects in our buildings and around our gardens
HR - Donations to support staff, staff welfare and volunteers
IT - Specific NHS Grants to invest in IT infrastructure, IT upgrades and IT developments
Echo - Project Echo is an education and support project
Retail - Specific donation to support our Retail operations

**21. Summary of funds**

**Summary of funds - current year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| General funds | **9,455,561** | **5,959,035** | **(5,001,057)** | **119,793** | **(13,241)** | **10,520,091** |
| Restricted funds | **1,937,420** | **19,376** | **(618,128)** | **(119,793)** | **-** | **1,218,875** |
| | **11,392,981** | **5,978,411** | **(5,619,185)** | **-** | **(13,241)** | **11,738,966** |

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

**Summary of funds - prior year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| Designated funds | 11,619 | - | - | (11,619) | - |
| General funds | 7,635,620 | 6,141,512 | (4,411,918) | 90,347 | 9,455,561 |
| Restricted funds | 1,225,997 | 1,673,281 | (883,130) | (78,728) | 1,937,420 |
| | 8,873,236 | 7,814,793 | (5,295,048) | - | 11,392,981 |

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

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

| | **Unrestricted funds 2023 £** | **Restricted funds 2023 £** | **Total funds 2023 £** |
|---|---|---|---|
| Tangible fixed assets | 3,255,744 | - | **3,255,744** |
| Fixed asset investments | 1,486,831 | - | **1,486,831** |
| Current assets | 6,296,352 | 1,218,875 | **7,515,227** |
| Creditors due within one year | (518,836) | - | **(518,836)** |
| ***Total*** | 10,520,091 | 1,218,875 | **11,738,966** |

**22. Analysis of net assets between funds (continued)**

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

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 3,383,334 | - | 3,383,334 |
| Current assets | 6,558,042 | 1,937,420 | 8,495,462 |
| Creditors due within one year | (485,815) | - | (485,815) |
| ***Total*** | 9,455,561 | 1,937,420 | 11,392,981 |

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

| | **2023 £** | 2022 £ |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **345,985** | 2,519,745 |
| ***Adjustments for:*** | | |
| Depreciation charges | **141,181** | 127,843 |
| Loss on investments | **13,241** | - |
| Interest and dividends received | **(21,213)** | (189) |
| (Profit)/loss on the sale of fixed assets | **(70,582)** | 33,840 |
| Decrease in stocks | **3,528** | 11,753 |
| Decrease/(increase) in debtors | **751,814** | (920,419) |
| Increase/(decrease) in creditors | **33,021** | (110,475) |
| ***Net cash provided by operating activities*** | **1,196,975** | 1,662,098 |

## 24. Analysis of cash and cash equivalents

| | 2023 | 2022 |
|---|---|---|
| | **£** | £ |
| Cash at bank and in hand | **6,769,350** | 6,994,243 |
| Investment portfolio cash | **145,880** | - |
| ***Total cash and cash equivalents*** | **6,915,230** | 6,994,243 |

## 25. Analysis of changes in net debt

| | At 1 April 2022 | Cash flows | At 31 March 2023 |
|---|---|---|---|
| | **£** | **£** | **£** |
| Cash at bank and in hand | **6,994,243** | **(224,893)** | **6,769,350** |
| | **6,994,243** | **(224,893)** | **6,769,350** |

## 26. Pension commitments

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31 March 2023, outstanding contributions payable within this scheme were £18,841 (2022: £18,509).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31st March 2023, outstanding contributions payable within this scheme were £4,180 (2022: £4,547). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2023 were £7,221 (2022: £5,331).

## 27. Operating lease commitments

At 31 March 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Not later than 1 year | **74,220** | 55,126 |
| Later than 1 year and not later than 5 years | **159,394** | 92,656 |
| Later than 5 years | **-** | 7,750 |
| | **233,614** | 155,532 |

## 28. Related party transactions

During the year Helen Jackson, the spouse of Robert Jackson, Trustee, was employed as a bank staff nurse at the Hospice and received remuneration of £25,904 (2022: £19,557). This remuneration is paid on the same terms as other bank staff.

During the year recruitment services were received from Human (Yorkshire) Limited, of which Amy Stephenson is a director. Of the £9,600 paid in total during the year for these services, £4,800 has been paid since Amy Stephenson's appointment as a trustee of The Rotherham Hospice Trust in October 2022.

## 29. Controlling party

The company is controlled by its members. No individual member has overall control.

Registered number: 02234222
Charity number: 700356

# THE ROTHERHAM HOSPICE TRUST

## (A company limited by guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2023

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

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**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS

*FOR THE YEAR ENDED 31 MARCH 2023*

| | |
|---|---|
| **Trustees** | Bruce Warner, Chair from 11 October 2023<br>William Patterson, Chair to 11 October 2023 (resigned 11 October 2023)<br>Dr Richard F Daly, Joint Vice Chair<br>Jacqueline Saunders, Joint Vice Chair<br>Nicholas Brushett<br>Paula Carter (formerly Wood)<br>Julie Gill<br>Steven Lilley<br>Kerry McGrath (resigned 17 September 2023)<br>Amy Stephenson (appointed 5 October 2022, resigned 14 August 2023)<br>James Locking (appointed 7 June 2023)<br>Kay Chapman (resigned 7 November 2022)<br>Jane Gillings (resigned 9 December 2022)<br>Robert Jackson (resigned 23 March 2023)<br>Sarah Valentine-Bull (resigned 23 May 2023) |
| **Company registered number** | 02234222 |
| **Charity registered number** | 700356 |
| **Registered office** | Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Patron** | The Countess of Scarbrough |
| **Vice President** | Alan Hartley |
| **Executive Team** | Sally Napper (Chief Executive) (retired 7 June 2023)<br>Mat Cottle-Shaw (Chief Executive) (appointed 3 July 2023)<br>Tracey Craggs (Director of Clinical Services) (appointed 20 June 2022)<br>Andrew Pepper (Director of Finance)<br>Tamsin Dunkerley (Director of Human Resources)<br>Stephen King (Director of Income Generation & Communications) |
| **Independent auditor** | BHP LLP<br>Statutory Auditor<br>2 Rutland Park<br>Sheffield<br>S10 2PD |

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2023*

| | |
|---|---|
| **Bankers** | HSBC<br>35 College Street<br>Rotherham<br>S65 1AF<br><br>Co-Operative Bank<br>2nd Floor<br>1 Balloon Street<br>Manchester<br>M60 4EP |
| **Solicitors** | Chadwick Lawrence<br>13 Railway Street<br>Huddersfield<br>HD1 1JS |
| **Investment Managers** | Charles Stanley and Co Ltd<br>7 Park Row<br>Leeds<br>LS1 5HD |

# TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2023*

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report and the audited financial statements of the charity for the year ended 31 March 2023. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

## *OUR PURPOSE AND ACTIVITIES*

### Purpose

The charity's objects as set out in the revised memorandum and articles which were adopted on 24th August 2015 are to promote the relief of sickness by such charitable means as the Association shall from time to time think fit, and in particular (but without prejudice to the generality of such objects):

A. To establish, maintain and operate Hospices, residential nursing homes and clinics in England or Wales for the reception and care of persons of either sex who are suffering from any illness, disability, disease or other infirmity whether physical or mental and by providing medical or other treatment and attention for any such persons as aforesaid either in their own homes, their current place of care or at any institution of the Association

B. To conduct or promote research into the care and treatment of persons suffering from any such illness, disability, disease or infirmity as aforesaid and particularly into the care and treatment of persons suffering from any terminal illness and to disseminate the results thereof to the public

C. To promote or assist in the teaching or training of doctors, nurses, physiotherapists and other persons engaged in any branch of medicine, surgery, nursing or allied services and in the teaching or training of students in any branch of medicine, surgery, nursing or allied services.

D. To provide or assist the provision of spiritual support and guidance for any person's resident (either as patients or otherwise) or working in any such home or homes as aforesaid.

E. The aim of the charity is to provide a range of palliative care services within Rotherham Borough and we are the only Hospice for adults serving all people in Rotherham with a terminal illness.

In 2022/2023, the Board updated the vision and mission statements (for the period to 2027) as follows:

| | |
|---|---|
| Vision | We will provide the people of Rotherham with exceptional Palliative and End of Life Care, by working collaboratively and engaging with the community to drive forward services in South Yorkshire |
| Mission | We wil achieve this through:<br>•High quality care<br>•Leadership and influencing<br>•Ongoing sustainability |

**OUR PURPOSE AND ACTIVITIES (continued)**

**How Our Activities Provide Public Benefit**

**OUR SERVICES**

Rotherham Hospice provides specialist palliative care to adults in Rotherham who have any progressive life limiting illness. The Hospice is independent of the NHS and is a registered charity. There is no charge for our services. The Hospice is commissioned by the NHS South Yorkshire Integrated Care Board Rotherham Place to deliver some services on behalf of the NHS.

The Hospice aims to enhance the quality of life for patients in line with their wishes and needs through providing or influencing services for patients through the changing phases of illness. We do not provide long term care or respite care for patients.

Patients are referred to the Hospice by a number of clinicians these can include GP's, Consultants from the acute hospitals, district nursing, Macmillan, nurses and therapists.

As a Hospice, we provide specialist palliative care which is delivered as part of a pathway designed to wrap around the patient's needs by a multi-disciplinary team with a holistic approach who aim to support the patients to lead a purposeful and fulfilling life in their own home or in the Hospice. The services provided include:

- 24-hour inpatient care for symptom control and end of life care
- Community clinical nurse specialist care (including 24/7 advice and guidance line)
- Hospice at Home
- Physiotherapy
- Occupational therapy
- Palliative Medicine
- Adult bereavement
- Sunbeams – children & young people bereavement
- Adult counselling
- Day Hospice, a range of clinical and non-clinical services

Trustees acknowledge the importance of the whole Hospice team in the successful delivery of patient care which includes the income generation team, support services and other staff and volunteers.

***Strategic report***

***Achievements and performance***

Rotherham Hospice is an independent charity working as part of the health and social care system in the Borough of Rotherham. The Hospice is playing an active role within the South Yorkshire Integrated Care System working with the other Hospices to ensure that the role of the charities is recognised and incorporated into the new system.

During 2022/23, the Hospice services have remained busy. All the clinical pathways are being reviewed to ensure that we provide a seamless service with other clinical teams focussed on specialist care and support and education for other providers to ensure that patients received appropriate care and support through their patient journey. This work will complete during 2023/24.

The 24/7 Community Service allows an increased level of coordinated support to be provided ensuring that care is provided by the right people in the right place at the right time. This therefore allows appropriate use of our Hospice beds and prevents unnecessary hospital admissions. During 2022/23, the Night Service was provided by a Marie Curie Nursing Team.

We continue to be highly respected with an excellent reputation in the wider community. We have continued to engage with our community; building strong relationships with public and business partners as well as those from the Health and Social Care communities, working to provide an increased strength and independence to support our sustainable growth and independence in the future.

Rotherham Hospice was inspected by the Care Quality Commission in March 2019 and was extremely pleased that our rating improved to 'Good' across all domains. We have reviewed our performance against the CQC Key Lines of Enquiry during 2022/23 and instigated quality improvement plans to ensure that we continue to improve our services for patients and families.

**Inpatient Unit**

The Hospice has a 14 bedded IPU that provides 24/7 specialist palliative, end of life care and emotional support to patients, families and carers that meet individuals needs in line with the plan of care agreed with the person.

Our single rooms have been invaluable in enabling the Hospice to maintain standards for single sex accommodation and to meet all infection control and prevention requirements. The single rooms and the layout of the IPU have enabled the Hospice to maintain service provision during the Covid-19 pandemic ensuring the safety of our patients and staff.

Our 14 individual rooms all have en-suite bathroom facilities. During 2022/23 the Inpatient Unit was refurbished following consultation with people who had used the service and the multi-disciplinary team. We received a generous legacy and in partnership with the bereaved family were able to create a dedicated home from home bathroom and shower facility. The Foxglove Suite enables family members to have a dedicated place on unit where they can use the toilet and bathroom facilities whilst being close to their loved ones.

All patients on the IPU have access to the garden and outdoor seating/furniture and most of our bedrooms have direct access outdoor balcony areas and seating for patients and families to use.

Our staff work with patients and families to enable and support them to be able to participate in caring and supporting their loved one as they wish to.

**Strategic report (continued)**

**Achievements and performance (continued)**

During the last year restrictions in respect of the national Covid-19 directions have been in place to enable us to keep patients, families and staff safe. The IPU staff have worked hard with patients and families to ensure that the restrictions were as least restrictive as possible particularly in respect of visiting. Following the national relaxation in restrictions over the course of 2022/23, we have been able to return to open visiting and have lifted some of the restrictions in respect of mask wearing by staff and visitors. We continue to monitor the situation, assess levels of risk and review procedures on a regular basis to ensure the continued safety of our patients and staff.

The Hospice catering facilities are open and available to all patients and families for meals, snacks and hot/cold drinks and there is a kitchen area on the IPU that can be used to make drinks. The Hospice has this year recruited a Chef and the Chef and Head of Service are working closely together to look at how the individual needs and wants of patients and families can be met at all times.

**Day Hospice and Day Therapies**

During the pandemic the services within the Day Hospice were closed. Some services have been recommenced within Hospice settings as Covid-19 restrictions have been lifted including wreath making and memory boxes, counselling groups and lymphoedema clinics.

In late 22/23, the Deputy Director of Clinical Services commenced work on a strategic plan to re-open the day Hospice. A pilot of potential services was run over a 6-week period which included the provision of medical and nursing clinics and a range of arts/crafts. We are currently looking through feedback received and are seconding staff to lead the progress of the work and aim for this to be provided to patients in the community as well as those attending the Hospice or on IPU.

In preparation for the re-opening of the Day Hospice, the facilities were refurbished to improve the quality of the environment for patients, families and staff. An amazing mural has been added having been hand painted by a local artist.

**Patient and Family Support Services**

Our Counselling and Clinical Psychology Service is available to patients and their families. Our Bereavement Counselling Service supports bereaved family members or significant others with complex needs and is based at the Hospice. The counsellor can also provide pre-bereavement counselling if needed. The service has continued to operate as an online or telephone service throughout the year.

Our Sunbeams service provides practical and emotional support for children aged 5 and upwards. Sunbeams offers a safe environment for the children to share experiences and address their needs around someone who is seriously ill or the death of a loved one.

**Community Services**

The Hospice provides a range of community services that are focused on caring for patients with specialist palliative and end of life care needs in their own homes, this includes nursing and care homes.

The community services team cares for patients who have a terminal condition and are within the last year of their lives through a range of pathways. The team have a skilled multi-disciplinary workforce who work collaboratively across all elements of community services responding to patients needs as their condition changes or progresses. The service is led

**Strategic report (continued)**

**Achievements and performance (continued)**

by a team of Clinical Nurse Specialists and the Community Palliative Care Consultant and includes:

- Planned Care
- The Reactive Team
- Advice & Guidance Line
- Hospice at Home
- Marie Curie Service
- Therapy

A range of therapy services is provided to wrap around the community palliative and end of life care, patients both in the Hospice and in the patient's own home. Occupational therapy and physiotherapy is provided within the IPU and community with a view to supporting mobility and maximising independence. The Hospices current and future occupational therapy and physiotherapy model is be reviewed as part of the clinical services review during 2023/24.

**Patient Experience**

Feedback from our patients, families and those close to them is hugely important to us so that we can understand their personal experiences and quality of care received. We use this feedback to inform how we can continuously strive to improve the quality of our services.

**Quality Accounts**

The Hospice is proud to publish Quality Accounts which describes and demonstrates the ways in which we provide high quality specialist palliative care to Rotherham patients who have life limiting conditions, support families and carers and provide bereavement support to adults and children.

Our Quality Accounts enable Rotherham Hospice to show our commitment to maintain and continuously improve the quality of the services we provide to the Rotherham population. We measure our quality by looking at patient safety and learning, patient outcome measures, listening to families and carers experiences and feedback about how we could make improvements.

These are available on the Hospice website.

**Strategic report (continued)**

**ACTIVITY**

The normal operating model for the Hospice was significantly affected in responding to the pandemic and, as such, our normal pattern of activity has changed as we emerge into a post-COVID environment. We have sought to deliver more care in different settings. An example of our activity profile is provided below with prior years provided for comparison.

| | **2018/19** | **2019/20** | **2020/21** | **2021/22** | **2022/23** |
|---|---|---|---|---|---|
| Total number of patients admitted to the Inpatient Unit, and total admissions including readmissions | 314 patients (386 admissions) | 342 patients (406 admissions) | 281 patients (318 admissions) | 317 patient (372 admissions) | 361 patient (383 admissions) |
| Average IPU bed occupancy % | 86.7% | 81.6% | 61.0% | 76.0% | 70.0% |
| Percentage of patients treated and discharged for ongoing care and support | 146 out of 365 discharges = 40.0% | 156 out of 406 discharges = 38.4% | 118 out of 320 discharges = 38.8% | 145 out of 372 discharges = 38.9% | 84 out of 383 discharges = 22% |
| Number of deaths in the Inpatient Unit | 219 | 249 | 200 | 220 | 282 |
| Number of referrals to the Hospice at Home team (* revised from previous report) | 1,124* | 1,367* | 1,539* | 1,589 | 1,123 |
| Number of home visits by Hospice at Home team | 17,391 | 14,081 | 8,934 | 10,018 | 8,787 |
| Number of telephone contacts by Hospice at Home team | 8,035 | 8,920 | 9,934 | 9,556 | 9,096 |
| Number of video contacts by the Hospice at Home team | 0 | 0 | 2 | 1 | 7 |
| Number of new referrals to Clinical Specialist Team | 985 | 1,033 | 1,138 | 803 | 733 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of planned face-to-face visits by the Clinical Nurse Specialist Team | 2,640 | 2,205 | 1,440 | 2,194 | 2,068 |
| Number of telephone contacts by the clinical nurse specialist team | 4,339 | 4,041 | 8,246 | 6,368 | 3,824 |
| Number of video contacts by the Clinical Nurse Specialist Team | 0 | 0 | 3 | 7 | 3 |
| Number of referrals to the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 189 | 163 | 153 |
| Number of contacts for the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 126 Telephone 47 Face to Face | 243 Telephone 43 Face to Face | 189 Telephone 405 Face to Face |
| Number of children who have been referred to the Sunbeams service | Not collected on SystemOne in the year | 34 (part year) | 52 | 104 | 198 |
| Number of referrals Adult Counselling team | Not previously reported | Not previously reported | 98 | 149 | 138 |
| Number of face-to-face contacts by Adult Counselling team | Not previously reported | Not previously reported | 32 | 66 | 349 |
| Number of telephone contacts by Adult Counselling team | Not previously reported | Not previously reported | 484 | 233 | 1134 |
| Number of video contacts by the Adult Counselling team | Not previously reported | Not previously reported | 6 | 0 | 0 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of referrals Palliative Psychology team | Not previously reported | Not previously reported | 101 | 25 | no longer in use |
| Number of face-to-face contacts by Palliative Psychology team | Not previously reported | Not previously reported | 35 | 17 | no longer in use |
| Number of telephone contacts by Palliative Psychology team | Not previously reported | Not previously reported | 180 | 22 | no longer in use |
| Number of video contacts by the Palliative Psychology team | Not previously reported | Not previously reported | 35 | 9 | no longer in use |
| Number of referrals Palliative OT team | 297 | 325 | 306 | 373 | 261 |
| Number of home visits by Palliative OT team | 558 | 719 | 404 | 592 | 266 |
| Number of telephone contacts by Palliative OT team | 485 | 512 | 686 | 644 | 390 |
| Number of video contacts by the Palliative OT team | 0 | 0 | 77 | 19 | 2 |
| Number of referrals Physiotherapy team | 322 | 327 | 218 | 218 | 204 |
| Number of home visits by Physiotherapy team | 260 | 274 | 135 | 119 | 159 |
| Number of telephone contacts by Physiotherapy team | 250 | 224 | 176 | 186 | 146 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|---|---|---|---|---|---|
| Number of video contacts by the Physiotherapy team | 0 | 0 | 2 | 10 | 0 |
| Number of patients with Covid 19 treated in the inpatient unit | N/A | N/A | 31 | 4 | 14 |

**RISK MANAGEMENT**

The Trustees have reviewed the major risks to which the charity is exposed and policies, systems and procedures have been established to mitigate those risks, which are set out in the Corporate Risk Register, and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is updated routinely and monitored at each of the meetings of the Board of Trustees.

As part of its contractual requirements, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our upmost priority. We have bi-monthly Patient Safety and Clinical Risk meetings the second of each month being a combined meeting with Quality and Clinical Effectiveness. These meetings feed into the Governance Committee which meets up to four times a year to receive assurance that clinical matters remain well-managed and operating effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place and a full root-and-branch review of our service offer, retail offer, fundraising activities and back-office functions.

On 7 June 2023, the Trustees received the Corporate Risk Register which included the principal risks and uncertainties that could seriously affect the performance, prospects or reputation of Rotherham Hospice as follows:

- Maintaining the highest standards of quality and patient experience and meeting all our regulatory and contractual bodies requirements (both national and local)
- Ensuring that there is an appropriate clinical workforce in place to deliver services
- Failing to operate in a financially sustainable manner; including increasing demand, increased costs and reduced fundraising income
- Recognising the current cost-of-living increase and its impact on staff and communities
- Managing reserves through an investment portfolio which exposes the Hospice to market changes
- Ensuring that IT connectivity remains in place between the Hospice and the local health partners and developing clinical system expertise

- Responding to the ongoing demands on economic factors; from a clinical, financial, retail perspective
- Maintenance of Hospice infrastructure and plant
- Managing the impact of pharmacy provision and the difficulties in securing support
- Ensuring that training records are accurate and up to date

**FINANCIAL REVIEW**

Details of the income and expenditure are given on the page headed "Statement of Financial Activities". In the year ended 31 March 2023, overall income exceeded expenditure by £346k (last year £2.5m), being comprised of a surplus in Unrestricted Funds of £1.1m (last year surplus £1.8m) and a deficit in Restricted Funds of £0.7m (last year surplus £0.7m). This pattern reflects the Hospice utilising its Restricted Funds built up over the previous years in order to provide services and investment.

The ability of the Hospice to report a surplus reflects both partnership working within our local health system and the generosity of our local population and local businesses in difficult economic circumstances. Thank you to everyone who supports the Hospice.

Unrestricted Funds represent reserves which the Hospice can use to run its services safely and effectively on an ongoing basis, whereas Restricted Funds represent specific donations ascribed to a specific purpose. These are detailed in a note to the accounts. Whilst every donation is important to the Hospice, we encourage donors to make donations on an unrestricted basis to enable the Trustees to have maximum flexibility to invest resources in services.

Total income for the year amounted to £6.0m (last year £7.8m). This reduction in income responds to the economic pressure being felt in the health system, local businesses and in the pocket of every household in Rotherham. Income from the NHS Rotherham CCG contributed around 60% our total income. Income from Donations - including In Memorium Donations - were gratefully received and amounted to £444k (last year £465k). Legacies were also gratefully received to the value of £545K (last year £1.0m). We are very grateful to those individuals and families who remember the Hospice in their Wills.

Income from trading activities which includes Lottery, Events, Corporate Fundraising and Retail provided £1.2m (last year £1.2m) of support. We are very grateful to the public who both donate and purchase pre-loved goods through our retail outlets which have seen an increase in revenues over the last 12 months.

During the year, we spent £5.6m (although our underlying cost base is £6.4m); which equates to nearly £18,000 every single day.

Nevertheless, we spend more than 80% of our income on patient care with the remainder on raising funds (including running events, keeping shops open and supporting our fundraising team).

With regard to financial indicators, our net assets of £11.7m (last year £11.4m) have improved during the year which includes the introduction of an investment portfolio. Unrestricted Funds are £10.5m (last year £9.5m) and Restricted Funds are £1.2m (last year £1.9m).

Looking ahead into an uncertain economic climate, we will do all we can to ensure that we maximise our fundraising and retail income, work with our NHS and non-NHS colleagues to attract more funding, manage our costs in a mature and disciplined manner and connect with our local population and businesses to ensure that we have a thriving financial

position to continue to provide care for patients both in the near term and the long term future.

However, having a cost base which is greater than income means that we are at risk of spending more money than we have coming in each year. This means that we will be depleting our reserves and that every single day we are spending more on services for patients than we have coming in.

In these difficult times, we are grateful to our local population and business for their continued support. Your donations make all the difference, however large or small, and we could not run our much-needed services for our patients and your families without you. Thank you.

**INVESTMENTS**

During the year, the Trustees reviewed the opportunities for establishing an external investment portfolio and - whilst recognising the risks of the markets in that investment values can go down and up - approved that a portfolio was established. This outcome reflected a journey of the Trustees over 18 months to consider how the Hospice cash reserves could be better utilised.

This process included:

- Updating the Reserves Policy (see below)
- Updating the Terms of Reference for the Finance and Income Generation Committee to ensure they contained necessary remit to oversee investments.
- Creating and adopting an Investment Policy
- Appointing an Investment Manager - whereby Charles Stanley and Co Ltd were appointed as professional investment advisers
- Considering and adopting an overall approach to portfolio objectives and risk whereby an “overall return” approach was adopted along with a “low-medium” risk portfolio
- Considering an approach to Environmental, Social and Governance (ESG) criteria for the portfolio
- Reviewing and agreeing the amount of cash to be invested – which was agreed as £1.5m.

Some key Investment Objectives were agreed:

- To seek to produce the best financial return within an acceptable level of risk, whilst utilising the expertise of the Investment Manager who operates in accordance with industry best practice.
- To generate a total return in excess of inflation over the long term whilst generating an income to support on-going activities.
- In this context, ‘long term’ is taken to be a period of 10 years or more and ‘medium term’ is taken to be 3-5 years.

The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet cash flow requirements.

The cash transfers were made to Charles Stanley and Co Ltd from January 2023 to March 2023 and the total value of the portfolio at 31 March 2023 was £1,486,831.

**RESERVES POLICY**

During the course of 2022-23, the Trustees reviewed the Reserves Policy to ensure that the level of reserves enable the Hospice to maintain and invest in frontline services to maintain a high level of quality and further develop our offer; particularly in the contact of current economic conditions

The Trustees have adopted a risk-based approach to managing the reserves of the charity following the framework issued by the Charity Commission in guidance CC19. The objective is to maintain sufficient reserves for managing short to medium term risk against continuing to invest in frontline services to maintain a high level of quality and further develop our offer.

Given the perceived financial uncertainty, Trustees considered the need to provide stakeholders with the reassurance about both the continuation and development of services for the longer term and where necessary withstand deficit budgets given the unpredictability of legacy and donations or sudden unanticipated expenditure. Trustees feel it prudent to carry unrestricted reserves equivalent to six months operational activity.

Reserves are held in a mixture of cash and investments to ensure sufficient liquidity is maintained whilst maximising return within the agreed levels of risk. Cash amounting to three month's operational costs will always be held on instant access.

| Reserves Policy | Measure | Actual |
|---|---|---|
| Operational Costs for 6 months held in free reserves | £3.2m | £7.2m |
| Operational Costs for 3 months held in instant access cash | £1.6m | £6.9m |

The Hospice has maintained a favourable position against its Reserves Policy and Trustees will review the reserves policy regularly as required.

Free reserves as at 31 March 2023 totalled:

| | £ |
|---|---|
| Unrestricted reserves excluding pension liability | 10,520,091 |
| less: Fixed assets | (3,255,744) |
| Free reserves | 7,264,347 |

**INCOME GENERATION**

Thank you to our supporters who have remained loyal and have continued to donate generously throughout 2022/2023. Despite economic challenges that were compounded by war in Ukraine and the cost-of-living crisis, our loyal base of supporters have continued to donate, volunteer and raise funds for Rotherham Hospice.

Outsourcing of the lottery has been a huge success and the numbers of players has increased for the first time in several years. We will continue to work closely with our partners, Local Hospice Lottery, to ensure our players receive the highest level of service and all opportunities are explored in order to achieve a high value, high quality product.

Our events portfolio returned has continued to grow. The public now seem to have confidence in returning to mass participation events. The "Light Up a Life" event achieved its highest ever income figure with a record number of people attending services at the Hospice and Rotherham Minster.

In retail, our shops have had a very successful year. The hard work of our shop managers and volunteers cannot be overlooked, neither can the contribution of our generous donors. The shops provide a vital link between the Hospice and the local community, creating a space where people of all backgrounds can come together.

The difficult decision to remove 3 shops from our portfolio during the year was driven by the need to ensure that the deployment of our resources provided value for money. Despite the reduction in premises, we have seen a significant growth in our net position across retail. Our community-based shops will continue to offer value for money goods, volunteer opportunities and a sustainable model where the public can recycle their pre-loved goods.

**FUNDRAISING STATEMENT**

All fundraising activities are directly managed by the Hospice. We are committed to the highest standards of fundraising practice, and all our activities are carried out in an ethical manner.

Rotherham Hospice is registered with the Fundraising Regulator and adheres to the standards set out in the Code of Fundraising practice. Our policies, procedures, systems, and processes have been reviewed and updated in line with General Data Protection Legislation (GDPR).

The Hospice has never and will never share or sell details of our donors.

During the year we had no fundraising complaints. We protect the public from undue pressure by following the Code of Fundraising Practice as set out by the Fundraising Regulator.

**TECHNOLOGY AND CYBER SECURITY**

The Hospice is supported by professional expertise to provide its IT infrastructure, equipment and telephony, Microsoft environment and data protection and routinely convenes a Digital and Technology Forum which engages key digital experts and partners to work collaboratively to support the Hospice and progress along a digital journey. The Forum includes both NHS and non-NHS partners as well as Information Governance expertise.

Technology resilience, technology enhancement and cyber-security are essential to make sure our information about what we do, the people we support, staff and our volunteers, is effective and protected. The Digital and Technology Forum is working with the Hospice to improve our infrastructure, make the most of new advancements and identify a path to cyber essentials.

In June 2023, the Hospice submitted a compliant Data Security and Protection Toolkit, which provides assurance that arrangements are in place to safely process data in line with the NHS contract enabling connection to NHS systems.

**SUSTAINABILITY**

Rotherham Hospice is committing to doing all we can over the next five years to make the Hospice a more sustainable place.

In 2023, we commissioned an audit of our energy usage and received a report on what we are doing well and areas we could develop.

From this we have already started trying to make our services as sustainable as possible by recycling office waste, reducing the amount of waste from our shops, setting up a sustainability group to discuss ideas, and encouraging staff to share tips and produce from home growing.

But we still have more we want to achieve. Our goal is to deliver the best possible care whilst adopting and maintaining the following principles of a greener hospice:

- Energy efficiency
- Waste reduction
- Reuse of items throughout the hospice
- Promotion of recycling/zero landfill
- Buying local where possible
- Encouraging staff involvement

**PLANS FOR FUTURE PERIODS**

The Board has undertaken work to revise the Corporate Strategy which included a review of its Mission Statement, Vision, Values and Corporate Strategic Objectives.

The vision and values have been revisited to ensure that they maintain a focus for staff and volunteers about how our services are provided.

We will continue to be the key specialist provider for Palliative and End of Life services for adults across the Borough of Rotherham

**Corporate Strategic Objectives 23/24**

- Establish ourselves as a provider of outstanding care for patients and their families & friends within Rotherham in line with the national standards for palliative care and the fundamental standards of the Care Quality Commission
- Spend less, raise more and get better value – address our £2,000 a day overspend to ensure we have enough in the bank to run the Hospice
- Reduce our carbon footprint by 25% by 2027 – taking every opportunity to go green
- Developing our people to be the best that they can be to provide high quality care for our patients and families, focusing on Performance, Learning & Development and Recruitment & Retention

**Values**

**Caring**
We will enhance our patient's quality of life by delivering first class care where and when it is needed

**Respect**
We are dedicated to treating patients with respect and dignity, being fair and equitable in our work, and ensuring we are inclusive

**Working Together**
We will champion teamwork, both within the organisation and by being active in the community, engaging with partners and championing end of life care.

**ACKNOWLEDGEMENTS**

Trustees would like to acknowledge Lady Scarbrough's ongoing role as our patron.

Trustees would like to acknowledge John Breckin in his ongoing role as a Hospice Ambassador.

In the current financial climate The Board of Trustees are grateful to all who continue to support the work of the Hospice across all areas of clinical services, retail and income generation

**VOLUNTEERS**

Trustees would like to thank the wonderful team of volunteers who have given so much of their time, support, enthusiasm, compassion and care over the years. We currently have 94 volunteers.

***Structure, governance and management***

**Governing Document**

Rotherham Hospice is registered as a charity with the Charity Commission. Anyone over the age of 18 can be a member of the Company, there are currently 33 members. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. It is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015.

In all cases, the Chair, Trustees and the Chief Executive form part of the formal interview process for prospective Trustees. In some cases, the use of an agency will be used to support the recruitment of Trustees.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Acts 1992 and 1993) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check, confirmation of any Declaration of Interest completed.

The Mandatory Training Plan for Trustees has been redesigned and wider access to development through Hospice UK.

None of the Trustees receive remuneration or any other benefit for their role as a Trustee of the Charity. Any connection between a Trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Any related party transactions are disclosed at note 28 of the accounts.

**Organisational Structure and Management**

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, generally every three months, with most of the Trustees attending the meetings. Meetings have been held both in person and remotely (using MS Teams) or mixed.

The Board operates with three Committees, being the Finance and Income Generation Committee, the Clinical and Corporate Governance Committee and the Human Resources Committee. Each of the Committees has Trustee and management representation and is chaired by a Trustee.

**Structure, governance and management (continued)**

The Board operates a scheme of delegation and the operational management is delegated to the Chief Executive and the Executive Team. We will also welcome a new Chief Executive in the summer of 2023 as our former Chief Executive leaves.

We are pleased to report that following a period of Trustee and Executive turnover in the previous year, we have remained broadly stable. We continue to actively look to recruit Trustees who can provide knowledge and experience which support the running of the Hospice.

The Executive Directors report to the Board of Trustees at each Board meeting and are actively part of all Board Committees.

The Hospice is commissioned by NHS South Yorkshire Integrated Care Board (ICB), to deliver a range of palliative care services to people affected by terminal illness. The Board assures that the Hospice fulfils the requirements of the NHS contract through the Corporate and Clinical Governance Committee. The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (NHS South Yorkshire ICB). In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham PLACE Board, The Rotherham Hospitals NHS Foundation Trust; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers.

The Hospice is also working collaboratively with other South Yorkshire Hospices, and this is continuing to progress. There will be some key opportunities going forward initially through the work around transition of care for children and young people.

Until the impact of the pandemic, the Trustees were regularly undertaking both formal unannounced audits and informal visits to the Hospice.

The Board also monitors national developments in the health and social care environments to ensure that the Hospice is fit to respond to future opportunities and challenges in palliative care.

**Pay policy for Senior Staff**

The Board of Directors, who are the Trust's Trustees, give of their time freely and no director received remuneration for their role as Trustee in the year. Details of Trustee Remuneration and Related Party Transactions are disclosed in note 12 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff is reviewed against the marketplace for Hospice Executives from time to time by the HR Committee who make recommendations to the Board of Trustees.

The Trustees have considered and reviewed the pay and associated benefits for staff. The first pay award for staff after a few years of pay-freeze came in April 2019 with a 1% award. During the 20/21 year, the Hospice agreed a non-recurrent / non-consolidated award to staff of 2% to recognise the hard work and commitment during such a difficult period. From 1 April 2021, the Trustees agreed a 3% pay award to staff which represented the largest single pay award for many years. From April 2022, the Trustees agreed a 4.25% pay award to staff as well as reflecting the hourly rate of the Real Living Wage at that time for our lowest paid staff. This initiative is supporting staff through the current financial impact of the economy. For completeness, in March 2023, Trustees agreed a one-of payment to staff to provide some additional

**Structure, governance and management (continued)**

support through the cost-of-living crisis; and agreed a 4% pay award as well as continuing to match the hourly rate of the Real Living Wage for our lowest paid staff.

During the year, the Hospice sought to respond to the cost-of-living crisis which continues to affect and introduced a number of initiatives including:

- Café menu prices reduced by 50% for staff
- Travel reimbursement increased from 45p to 55p per mile.
- Information & advice re cost-of-living support provided via newsletter
- Providing an additional one-off cost of living supplement payment in March 2023
- Providing a pay award increase from 1 April 2023 Proposal for pay review for 2023/24

**Statement of Trustees' responsibilities**

The Trustees (who are also directors of The Rotherham Hospice Trust for the purposes of Company Law) are responsible for preparing the Report of the Trustees (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**Disclosure of information to 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.

**Auditor**

The auditor, BHP LLP, has indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

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

BAWarner

BAWarner (Nov 1, 2023 13:58 GMT)

**Bruce Warner**
(Chair of Trustees)
Date: Nov 1, 2023

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROTHERHAM HOSPICE TRUST

We have audited the financial statements of The Rotherham Hospice Trust (the 'charitable company') 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 state of the charitable company's affairs as at 31 March 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor 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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of 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 strategic report and the directors' report.

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

- adequate accounting records have not been kept, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Auditor 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with trustees and other management, and from our commercial knowledge and experiences of the charities sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation (including CQC documentation);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1(s) were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the

more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**Use of our report**

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

BHP LLP

Jane Marshall (Nov 14, 2023 14:55 GMT)

Jane Marshall (Senior Statutory Auditor)

for and on behalf of

**BHP LLP**
Statutory Auditor
2 Rutland Park
Sheffield
S10 2PD

Date: Nov 14, 2023

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

*FOR THE YEAR ENDED 31 MARCH 2023*

| | Note | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 3 | **971,878** | **16,376** | **988,254** | 1,483,774 |
| Charitable activities | 4 | **3,643,008** | **3,000** | **3,646,008** | 5,052,424 |
| Other trading activities | 5 | **1,204,778** | **-** | **1,204,778** | 1,219,985 |
| Investments | 6 | **21,213** | **-** | **21,213** | 189 |
| Other income | 7 | **118,158** | **-** | **118,158** | 58,421 |
| **Total income** | | **5,959,035** | **19,376** | **5,978,411** | 7,814,793 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | **733,812** | **16,063** | **749,875** | 964,639 |
| Charitable activities | 9 | **4,267,245** | **602,065** | **4,869,310** | 4,330,409 |
| **Total expenditure** | | **5,001,057** | **618,128** | **5,619,185** | 5,295,048 |
| **Net income/(expenditure) before net losses on investments** | | **957,978** | **(598,752)** | **359,226** | 2,519,745 |
| Net losses on investments | 16 | **(13,241)** | **-** | **(13,241)** | - |
| **Net income/(expenditure)** | | **944,737** | **(598,752)** | **345,985** | 2,519,745 |
| Transfers between funds | 20 | **119,793** | **(119,793)** | **-** | - |
| **Net movement in funds** | | **1,064,530** | **(718,545)** | **345,985** | 2,519,745 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **9,455,561** | **1,937,420** | **11,392,981** | 8,873,236 |
| Net movement in funds | | **1,064,530** | **(718,545)** | **345,985** | 2,519,745 |
| **Total funds carried forward** | | **10,520,091** | **1,218,875** | **11,738,966** | 11,392,981 |

The statement of financial activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**
REGISTERED NUMBER: 02234222

BALANCE SHEET
*AS AT 31 MARCH 2023*

| | Note | | 2023<br>£ | | 2022<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 15 | | **3,255,744** | | 3,383,334 |
| Investments | 16 | | **1,486,831** | | - |
| | | | **4,742,575** | | 3,383,334 |
| **Current assets** | | | | | |
| Stocks | | **15,509** | | 19,037 | |
| Debtors | 17 | **730,368** | | 1,482,182 | |
| Cash at bank and in hand | | **6,769,350** | | 6,994,243 | |
| | | **7,515,227** | | 8,495,462 | |
| Creditors: amounts falling due within one year | 18 | **(518,836)** | | (485,815) | |
| **Net current assets** | | | **6,996,391** | | 8,009,647 |
| **Total assets less current liabilities** | | | **11,738,966** | | 11,392,981 |
| **Total net assets** | | | **11,738,966** | | 11,392,981 |
| **Charity funds** | | | | | |
| Restricted funds | 20 | | **1,218,875** | | 1,937,420 |
| Unrestricted funds (includes revaluation reserve of £nil (2022: £27,125)) | 20 | | **10,520,091** | | 9,455,561 |
| **Total funds** | | | **11,738,966** | | 11,392,981 |

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

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

BAWarner
BAWarner (Nov 1, 2023 13:58 GMT)

**Bruce Warner**
(Chair of Trustees)
Date: Nov 1, 2023

The notes on pages 28 to 50 form part of these financial statements.

# STATEMENT OF CASH FLOWS

*FOR THE YEAR ENDED 31 MARCH 2023*

| | Note | **2023** **£** | 2022 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by operating activities | 23 | **1,196,975** | 1,662,098 |
| **Cash flows from investing activities** | | | |
| Interest and dividends received | | **21,213** | 189 |
| Proceeds from the sale of tangible fixed assets | | **210,000** | 1,750 |
| Purchase of tangible fixed assets | | **(153,009)** | (91,689) |
| Purchase of investments | | **(1,354,192)** | - |
| **Net cash used in investing activities** | | **(1,275,988)** | **(89,750)** |
| **Change in cash and cash equivalents in the year** | | **(79,013)** | **1,572,348** |
| Cash and cash equivalents at the beginning of the year | | **6,994,243** | 5,421,895 |
| **Cash and cash equivalents at the end of the year** | 24 | **6,915,230** | 6,994,243 |

## 1. Accounting policies

### *1.1 Basis of preparation of financial statements*

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *1.2 Going concern*

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**1. Accounting policies (continued)**

***1.3 Income***

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

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

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

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

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

Investment income is earned through holding assets for investment purposes such as shares and property,

**1. Accounting policies (continued)**

***1.3 Income (continued)***

which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

***1.4 Expenditure***

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

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

***1.5 Tangible fixed assets and depreciation***

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

| | |
|---|---|
| Freehold property | - 2% straight line |
| Long-term leasehold property | - straight line over shorter of lease period and 50 years |
| Motor vehicles | - 25% reducing balance |
| Equipment and computers | - 5%, 20%, 15% & 33% straight line |

**1. Accounting policies (continued)**

***1.6 Investments***

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

***1.7 Stocks***

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Donated stocks are included based on values of donated good sales in the first two weeks after the year end.

***1.8 Debtors***

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

***1.9 Cash at bank and in hand***

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

***1.10 Liabilities and provisions***

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

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

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

***1.11 Financial instruments***

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

**1. Accounting policies (continued)**

***1.12 Operating leases***

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

***1.13 Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

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

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

***1.14 Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charitable company operates two defined contribution pension schemes and the pension charges represents the amount payable by the charitable company to the funds in respects of the year.

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

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

Critical accounting estimates and assumptions:

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## 3. Income from donations and legacies

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| ***Donations*** | | | | |
| General donations | 190,726 | 5,296 | **196,022** | 201,190 |
| In memoriam | 192,062 | - | **192,062** | 208,735 |
| Charitable trusts | - | 1,080 | **1,080** | - |
| Collection boxes | 8,033 | - | **8,033** | 5,409 |
| Give as you earn | 43 | - | **43** | - |
| Gift aid | 46,370 | - | **46,370** | 50,059 |
| ***Total donations*** | 437,234 | 6,376 | **443,610** | 465,393 |
| Legacies | 534,644 | 10,000 | **544,644** | 1,018,381 |
| | 971,878 | 16,376 | **988,254** | 1,483,774 |
| Total 2022 | 1,416,959 | 66,815 | 1,483,774 | |

## 4. Income from charitable activities

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| RCCG Standard Contract | 3,531,569 | - | **3,531,569** | 3,348,158 |
| RCCG Contract variation for specific activities | - | - | **-** | 1,000,000 |
| Hospice UK | - | 3,000 | **3,000** | 607,041 |
| Other direct delivery funding | 111,439 | - | **111,439** | 97,225 |
| | 3,643,008 | 3,000 | **3,646,008** | 5,052,424 |
| Total 2022 | 3,445,958 | 1,606,466 | 5,052,424 | |

## 5. Income from other trading activities

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Lottery income - gross of prizes & commissions | 283,621 | **283,621** | 436,850 |
| Events | 212,784 | **212,784** | 184,638 |
| Corporate fundraising | 24,000 | **24,000** | 620 |
| Catering income | 25,084 | **25,084** | 12,410 |
| Sale of promotional goods | 52,971 | **52,971** | 53,876 |
| Sales of donated goods - shops | 606,318 | **606,318** | 531,591 |
| | 1,204,778 | **1,204,778** | 1,219,985 |
| Total 2022 | 1,219,985 | 1,219,985 | |

## 6. Investment income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Dividends from listed investments | 180 | **180** | - |
| Bank and building society interest receivable | 21,033 | **21,033** | 189 |
| | 21,213 | **21,213** | 189 |
| Total 2022 | 189 | 189 | |

## 7. Other income

| | Unrestricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|
| Coronavirus support grants | - | **-** | 58,001 |
| Insurance refund | 125 | **125** | 420 |
| Profit on sale of assets | 70,582 | **70,582** | - |
| Other income (Hospice UK) | 47,451 | **47,451** | - |
| | 118,158 | **118,158** | 58,421 |
| Total 2022 | 58,421 | 58,421 | |

## 8. Expenditure on raising funds

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|---|---|
| Lottery prizes & commissions | 11,344 | - | **11,344** | 113,323 |
| Lottery running costs including salaries | 31,823 | - | **31,823** | 82,509 |
| Direct cost of events including salaries | 6,253 | - | **6,253** | 34,684 |
| Shop running costs including salaries | 395,455 | - | **395,455** | 471,291 |
| Shop depreciation | 10,442 | - | **10,442** | 15,293 |
| Employers' pension - lottery and retail | 4,514 | - | **4,514** | 6,335 |
| Purchase of promotional goods | 13,206 | - | **13,206** | 10,011 |
| Fundraising indirect costs | 164,219 | 16,063 | **180,282** | 109,520 |
| Investment management fees | 108 | - | **108** | - |
| Allocation of support costs (note 10) | 96,448 | - | **96,448** | 121,673 |
| | 733,812 | 16,063 | **749,875** | 964,639 |
| Total 2022 | 964,639 | - | 964,639 | |

**9. Charitable activities - patient care**

| | Unrestricted funds 2023 £ | Restricted funds 2023 £ | Total funds 2023 £ | Total funds 2022 £ |
|---|---|---|---|---|
| Contracted medical services provided by NHS | 441,143 | - | **441,143** | 417,875 |
| Salaries and NI | 2,169,935 | 493,081 | **2,663,016** | 2,438,983 |
| Pension contributions | 164,981 | 1,381 | **166,362** | 160,711 |
| Staff costs including travel | 27,824 | 9,786 | **37,610** | 6,270 |
| Marie Curie staffing cost | 168,338 | 39,924 | **208,262** | 205,974 |
| Estates costs (general repairs, maintenance & security) | 68,623 | 5,165 | **73,788** | 65,782 |
| Utilities and Insurance | 126,022 | 19,193 | **145,215** | 87,160 |
| Direct consumables and delivery incidentals | 203,549 | 16,056 | **219,605** | 158,403 |
| Depreciation | 119,194 | 11,544 | **130,738** | 112,550 |
| Loss on disposal of fixed assets | - | - | **-** | 33,840 |
| Sundries | 3,220 | - | **3,220** | 4,072 |
| Allocation of support costs (note 10) | 774,416 | 5,935 | **780,351** | 638,789 |
| Total 2023 | 4,267,245 | 602,065 | 4,869,310 | 4,330,409 |
| Total 2022 | 3,447,279 | 883,130 | 4,330,409 | |

**10. Allocation of support costs**

| | Raising Funds 2023 £ | Charitable Activities 2023 £ | **Total funds 2023 £** | Total funds 2022 £ |
|---|---|---|---|---|
| Contracted telephone and IT | 5,957 | 48,201 | **54,158** | 51,928 |
| Salaries and NI | 70,010 | 511,671 | **581,681** | 495,286 |
| Pension contributions | 2,594 | 20,992 | **23,586** | 19,856 |
| Staff costs including travel | 6,681 | 54,059 | **60,740** | 54,737 |
| Office consumables | 3,736 | 30,229 | **33,965** | 34,901 |
| Legal and professional fees | 5,624 | 31,317 | **36,941** | 36,134 |
| Bank charges | 605 | 4,892 | **5,497** | 5,606 |
| Governance costs (see below) | 1,241 | 78,990 | **80,231** | 62,014 |
| Total 2023 | 96,448 | 780,351 | **876,799** | 760,462 |
| Total 2022 | 121,673 | 638,789 | 760,462 | |

**Governance**

| | **2023 £** | 2022 £ |
|---|---|---|
| Audit and accountancy | **25,460** | 15,909 |
| Employee costs and administrative support | **54,771** | 46,105 |
| | **80,231** | 62,014 |

## 11. Net income/(expenditure)

This is stated after charging:

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Depreciation | 141,181 | 127,843 |
| Auditor's remuneration - audit services | 14,550 | 9,330 |
| Auditor's remuneration - other services | 2,650 | 2,410 |

## 12. Staff costs

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Salaries | **3,175,392** | 2,989,338 |
| Employers' social security costs | **299,992** | 274,630 |
| Employers' pension contributions | **197,244** | 188,898 |
| | **3,672,628** | 3,452,866 |
| Agency staff costs | **194,121** | 115,419 |
| | **3,866,749** | 3,568,285 |

The average number of persons employed by the charitable company during the year was as follows:

| | **2023** | 2022 |
|---|---|---|
| | **No.** | No. |
| Hospice | **125** | 123 |
| Administration, fundraising & finance | **17** | 17 |
| Retail | **11** | 14 |
| Lottery | **-** | 3 |
| | **153** | 157 |

**. Staff costs (continued)**

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

| | **2023** | 2022 |
|---|---|---|
| | **No.** | No. |
| In the band £60,001 - £70,000 | **1** | - |
| In the band £80,001 - £90,000 | **1** | 1 |

The charitable company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and four other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £340,104 (2022: £275,440).

An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2023 and 2022.

**13. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no Trustee expenses have been incurred (2022 - NIL).

**14. Taxation**

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

**15. Tangible fixed assets**

| | Freehold property £ | Long-term leasehold property £ | Motor vehicles £ | Equipment and Computers £ | Total £ |
|---|---|---|---|---|---|
| ***Cost or valuation*** | | | | | |
| At 1 April 2022 | **247,178** | **4,276,939** | **12,793** | **735,283** | **5,272,193** |
| Additions | **-** | **30,027** | **-** | **122,982** | **153,009** |
| Disposals | **(175,000)** | **-** | **-** | **(500,619)** | **(675,619)** |
| At 31 March 2023 | **72,178** | **4,306,966** | **12,793** | **357,646** | **4,749,583** |
| ***Depreciation*** | | | | | |
| At 1 April 2022 | **60,982** | **1,211,612** | **9,197** | **607,068** | **1,888,859** |
| Charge for the year | **2,027** | **86,660** | **1,799** | **50,695** | **141,181** |
| On disposals | **(35,582)** | **-** | **-** | **(500,619)** | **(536,201)** |
| At 31 March 2023 | **27,427** | **1,298,272** | **10,996** | **157,144** | **1,493,839** |
| ***Net book value*** | | | | | |
| At 31 March 2023 | **44,751** | **3,008,694** | **1,797** | **200,502** | **3,255,744** |
| At 31 March 2022 | 186,196 | 3,065,327 | 3,596 | 128,215 | 3,383,334 |

Included in freehold property in the prior year is Fox House which was donated to the charity several years ago. It was transferred from investment property on 31 March 2012 at the directors' valuation of £175,000. The original value of the property was £146,144. During the year the property has been disposed of and therefore the revaluation reserve has been transferred back to general reserves.

## 16. Fixed asset investments

| | Listed investments £ | Total 2023 £ | Total 2022 £ |
|---|---|---|---|
| ***Cost or valuation*** | | | |
| Additions | 1,354,192 | **1,354,192** | - |
| Revaluations | (13,241) | **(13,241)** | - |
| At 31 March 2023 | 1,340,951 | **1,340,951** | - |
| Investment cash | 145,880 | **145,880** | - |
| At 31 March 2023 | 1,486,831 | **1,486,831** | - |
| Historical cost | 1,500,024 | **1,500,024** | - |

## 17. Debtors

| | 2023 £ | 2022 £ |
|---|---|---|
| Trade debtors | **228,515** | 311,150 |
| Other debtors | **40,596** | 33,437 |
| Prepayments and accrued income | **461,257** | 1,137,595 |
| | **730,368** | 1,482,182 |

## 18. Creditors: Amounts falling due within one year

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Amounts held under agency arrangements (note 19) | **210,000** | - |
| Trade creditors | **95,798** | 125,291 |
| Other creditors | **115,787** | 99,900 |
| Accruals and deferred income | **97,251** | 260,624 |
| | **518,836** | 485,815 |

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Deferred income at 1 April 2022 | **76,432** | 139,420 |
| Resources deferred during the year | **3,961** | 76,432 |
| Amounts released from previous periods | **(76,432)** | (139,420) |
| | **3,961** | 76,432 |

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions for recognition have not yet been met.

## 19. Agency arrangements

The charity acts as agent in distributing funds from NHS South Yorkshire ICB relating to joint Hospice collaboration on the adolescence pathway. The charity received £210,000 and disbursed £nil from the fund during the year. An amount of £210,000 is included in note 18, which represents the undistributed funds at 31 March 2023.

## 20. Statement of funds

### Statement of funds - current year

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | | |
| General funds | **9,428,436** | **5,959,035** | **(5,001,057)** | **146,918** | **(13,241)** | **10,520,091** |
| Revaluation reserve | **27,125** | **-** | **-** | **(27,125)** | **-** | **-** |
| | **9,455,561** | **5,959,035** | **(5,001,057)** | **119,793** | **(13,241)** | **10,520,091** |
| ***Restricted funds*** | | | | | | |
| IPU | **16,195** | **1,005** | **(22)** | **(490)** | **-** | **16,688** |
| Day Unit | **699** | **30** | **(729)** | **-** | **-** | **-** |
| Hospice @ Home | **25,921** | **1,127** | **(840)** | **-** | **-** | **26,208** |
| Marie Curie | **-** | **-** | **(39,924)** | **39,924** | **-** | **-** |
| Sunbeams | **28,970** | **3,134** | **(6,329)** | **-** | **-** | **25,775** |
| OT's & Physios | **402** | **-** | **-** | **-** | **-** | **402** |
| Clinical Central | **1,506,655** | **14,080** | **(508,095)** | **(97,799)** | **-** | **914,841** |
| Grounds & Gardens | **78,643** | **-** | **(15,915)** | **(61,428)** | **-** | **1,300** |
| HR | **2,053** | **-** | **-** | **-** | **-** | **2,053** |
| IT | **203,020** | **-** | **(46,274)** | **-** | **-** | **156,746** |
| Echo | **72,441** | **-** | **-** | **-** | **-** | **72,441** |
| Retail | **2,421** | **-** | **-** | **-** | **-** | **2,421** |
| | **1,937,420** | **19,376** | **(618,128)** | **(119,793)** | **-** | **1,218,875** |
| ***Total of funds*** | **11,392,981** | **5,978,411** | **(5,619,185)** | **-** | **(13,241)** | **11,738,966** |

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

**Statement of funds - prior year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | |
| ***Designated funds*** | | | | | |
| Collaboration working fund | 11,619 | - | - | (11,619) | - |
| ***General funds*** | | | | | |
| General funds | 7,608,495 | 6,141,512 | (4,411,918) | 90,347 | 9,428,436 |
| Revaluation reserve | 27,125 | - | - | - | 27,125 |
| | 7,635,620 | 6,141,512 | (4,411,918) | 90,347 | 9,455,561 |
| ***Total Unrestricted funds*** | 7,647,239 | 6,141,512 | (4,411,918) | 78,728 | 9,455,561 |
| ***Restricted funds*** | | | | | |
| IPU | 44,694 | 11,874 | (40,373) | - | 16,195 |
| Day Unit | 914 | - | (215) | - | 699 |
| Hospice @ Home | 125,518 | 4,398 | (103,995) | - | 25,921 |
| Marie Curie | 50,000 | - | (50,000) | - | - |
| Sunbeams | 15,313 | 13,897 | (240) | - | 28,970 |
| OT's & Physios | 57 | 594 | (249) | - | 402 |
| Clinical Central | 566,454 | 1,626,466 | (663,033) | (23,232) | 1,506,655 |
| Grounds & Gardens | 95,709 | 16,052 | (942) | (32,176) | 78,643 |
| HR | 2,053 | - | - | - | 2,053 |
| IT | 248,000 | - | (21,660) | (23,320) | 203,020 |
| Echo | 74,864 | - | (2,423) | - | 72,441 |
| Retail | 2,421 | - | - | - | 2,421 |
| | 1,225,997 | 1,673,281 | (883,130) | (78,728) | 1,937,420 |
| ***Total of funds*** | 8,873,236 | 7,814,793 | (5,295,048) | - | 11,392,981 |

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

Purposes of current year restricted funds are as follows:

IPU - Various donations to support the ongoing work of our Inpatient Unit
Day Unit - Donations given specifically to support the Day Unit
Hospice at Home - Various donations given specifically to support the work of the Community Team
Marie Curie - Specific donation to support the increased contractual costs of our services commissioned from Marie Curie
Sunbeams - Donations in support of the children's bereavement service
OT's & Physios - Donations to support our complimentary therapy provision
Clinical Central - Grants received from the NHS and from Hospice UK. With regard he Hospice UK grant, NHS England awarded funding to allow the Hospice to make available bed capacity and community support to provide support to people with complex needs in the context of the COVID-19 situation.
Grounds and Gardens - Grants and donations from a variety of source which enable investment into refurbishment projects in our buildings and around our gardens
HR - Donations to support staff, staff welfare and volunteers
IT - Specific NHS Grants to invest in IT infrastructure, IT upgrades and IT developments
Echo - Project Echo is an education and support project
Retail - Specific donation to support our Retail operations

**21. Summary of funds**

**Summary of funds - current year**

| | Balance at 1 April 2022 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2023 £ |
|---|---|---|---|---|---|---|
| General funds | **9,455,561** | **5,959,035** | **(5,001,057)** | **119,793** | **(13,241)** | **10,520,091** |
| Restricted funds | **1,937,420** | **19,376** | **(618,128)** | **(119,793)** | **-** | **1,218,875** |
| | **11,392,981** | **5,978,411** | **(5,619,185)** | **-** | **(13,241)** | **11,738,966** |

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

**Summary of funds - prior year**

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| Designated funds | 11,619 | - | - | (11,619) | - |
| General funds | 7,635,620 | 6,141,512 | (4,411,918) | 90,347 | 9,455,561 |
| Restricted funds | 1,225,997 | 1,673,281 | (883,130) | (78,728) | 1,937,420 |
| | 8,873,236 | 7,814,793 | (5,295,048) | - | 11,392,981 |

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

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

| | **Unrestricted funds 2023 £** | **Restricted funds 2023 £** | **Total funds 2023 £** |
|---|---|---|---|
| Tangible fixed assets | 3,255,744 | - | **3,255,744** |
| Fixed asset investments | 1,486,831 | - | **1,486,831** |
| Current assets | 6,296,352 | 1,218,875 | **7,515,227** |
| Creditors due within one year | (518,836) | - | **(518,836)** |
| ***Total*** | 10,520,091 | 1,218,875 | **11,738,966** |

**22. Analysis of net assets between funds (continued)**

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

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 3,383,334 | - | 3,383,334 |
| Current assets | 6,558,042 | 1,937,420 | 8,495,462 |
| Creditors due within one year | (485,815) | - | (485,815) |
| ***Total*** | 9,455,561 | 1,937,420 | 11,392,981 |

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

| | **2023 £** | 2022 £ |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **345,985** | 2,519,745 |
| ***Adjustments for:*** | | |
| Depreciation charges | **141,181** | 127,843 |
| Loss on investments | **13,241** | - |
| Interest and dividends received | **(21,213)** | (189) |
| (Profit)/loss on the sale of fixed assets | **(70,582)** | 33,840 |
| Decrease in stocks | **3,528** | 11,753 |
| Decrease/(increase) in debtors | **751,814** | (920,419) |
| Increase/(decrease) in creditors | **33,021** | (110,475) |
| ***Net cash provided by operating activities*** | **1,196,975** | 1,662,098 |

## 24. Analysis of cash and cash equivalents

| | 2023 | 2022 |
|---|---|---|
| | **£** | £ |
| Cash at bank and in hand | **6,769,350** | 6,994,243 |
| Investment portfolio cash | **145,880** | - |
| ***Total cash and cash equivalents*** | **6,915,230** | 6,994,243 |

## 25. Analysis of changes in net debt

| | At 1 April 2022 | Cash flows | At 31 March 2023 |
|---|---|---|---|
| | **£** | **£** | **£** |
| Cash at bank and in hand | **6,994,243** | **(224,893)** | **6,769,350** |
| | **6,994,243** | **(224,893)** | **6,769,350** |

## 26. Pension commitments

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31 March 2023, outstanding contributions payable within this scheme were £18,841 (2022: £18,509).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31st March 2023, outstanding contributions payable within this scheme were £4,180 (2022: £4,547). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2023 were £7,221 (2022: £5,331).

## 27. Operating lease commitments

At 31 March 2023 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | **2023** | 2022 |
|---|---|---|
| | **£** | £ |
| Not later than 1 year | **74,220** | 55,126 |
| Later than 1 year and not later than 5 years | **159,394** | 92,656 |
| Later than 5 years | **-** | 7,750 |
| | **233,614** | 155,532 |

## 28. Related party transactions

During the year Helen Jackson, the spouse of Robert Jackson, Trustee, was employed as a bank staff nurse at the Hospice and received remuneration of £25,904 (2022: £19,557). This remuneration is paid on the same terms as other bank staff.

During the year recruitment services were received from Human (Yorkshire) Limited, of which Amy Stephenson is a director. Of the £9,600 paid in total during the year for these services, £4,800 has been paid since Amy Stephenson's appointment as a trustee of The Rotherham Hospice Trust in October 2022.

## 29. Controlling party

The company is controlled by its members. No individual member has overall control.

# Rotherham Hospice Trust
# Audit Findings Report

## Year ended 31 March 2023

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This document is to be regarded as confidential to Rotherham Hospice Trust. It has been prepared by BHP LLP for the sole use of the Trustees. No responsibility is accepted to any other person in respect of the whole or part of its contents. Before this document, or any part of it, is disclosed to a third party, our written consent must first be obtained.

# 1. Audit summary

## Introduction

This report forms part of the ongoing communication we are required to make under the relevant auditing standard (International Standard on Auditing (UK) 260).

The purpose of this document is to report to those charged with governance, the findings following our audit of the financial statements and receive feedback on the performance of the audit team.

As explained in our audit plan, we are responsible for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities and details of our respective responsibilities are summarised in our letter of engagement dated 18 January 2022.

We would like to take this opportunity to thank Andrew Pepper, Kirsty Acklam and Cheryl Greaves for the assistance that they have provided to us during our audit.

## Independence

At planning we communicated to you our review of auditor independence and the safeguards we have put in place to mitigate any actual or perceived threats to our independence.

We confirm that we have reviewed and considered our independence at audit completion, having remained alert throughout the audit, and there are no changes to be brought to your attention since our communications at planning.

## Instances of fraud

Our work did not highlight any actual or suspected instances of fraud perpetrated either internally or externally and we have not been made aware of any such instances.

## Materiality

Our approach to determining materiality has not changed from planning to completion stage, in Appendix 2, we report to you all uncorrected misstatements which are not considered trivial. Triviality is usually considered to be 5% of materiality unless the potential errors noted are material by nature.

## Related party transactions

The Trustees are required to disclose transactions with related parties of the Charity where those transactions are material to either the related party or to the Charity. As part of the letter of representation, we ask you, as Trustees, to confirm to us that the related party disclosure in the accounts is complete.

# 1. Audit summary

## Audit status and expected opinion

Our audit work is substantially complete with the matters outstanding as set out below:

| Outstanding item | Requested from |
|---|---|
| BHP to finalise Going Concern work | N/A |
| Confirmation of PBSE to date of sign-off | Client |
| Receipt of signed Annual Report and Financial Statements and Trustee Letter of Representation | Trustees |

As part of our audit close out procedures, we will ask the trustees and management to confirm in writing that there have been no further issues arising since the completion of our fieldwork which could be considered either adjusting post balance sheet events or post balance sheet events which although not adjusting, are of such significance that they should be reported within the financial statements in order to show a true and fair view. We will discuss these matters with management and ask management to confirm on behalf of the Board of Trustees, through a letter of representation.

Subject to the satisfactory conclusion of the outstanding matters and the receipt of the signed letter of representation, which includes the specific representations as included in Appendix 3, we can confirm that we anticipate issuing an unmodified opinion on the financial statements.

# 1. Audit summary

## Going concern

Our work has confirmed the Trustees' use of the going concern basis is appropriate and that the disclosures within the financial statements are fair and reflect the going concern basis.

Section 2 provides further information in respect of our conclusions on going concern.

## Limitations

In accordance with the auditing standards, we have documented and evaluated key internal controls which are relevant to the financial reporting process in order design and tailor our audit approach.

Our audit work is not designed to identify all significant weaknesses in the Charity's internal controls but is designed primarily for the purpose of expressing an opinion on the financial statements. However, where, as part of our testing, we identify any control weaknesses, we have reported these to you at section [5] of this report.

Our work did not encompass a detailed review of all aspects of the internal controls and cannot be relied upon to disclose all deficiencies or other irregularities, or to include all improvements in internal control.

The Charity's management is responsible for the identification, assessment, management and monitoring of risk, for developing, operating and monitoring the system of internal control and for providing assurance that it has done so.

## Trustees' Annual Report (incorporating the Directors' and Strategic Report)

The Charity qualifies as small in accordance with Companies Act 2006 and large in accordance with the requirements of Charities Act and SORP (FRS 102).

We are satisfied that the Trustees' Annual Report (which incorporates the Directors' and Strategic Report) is consistent with the financial statements and has been prepared in accordance with the legal requirements.

Matters of governance interest

We are pleased to report that there are no matters of governance interest to bring to your attention.

# 2. Audit status and expected opinion

## Audit status summary

Our audit fieldwork has not highlighted any additional areas of risk, other than those previously reported to you. The previously reported risks, along with a description of our audit approach and conclusions, are set out in the next section.

We are pleased to report that we incurred no significant difficulties in completing our audit work. Information, explanations and documentation were all presented to us in a timely fashion and the agreed deliverables were uploaded to our secure portal as and when expected. We should like to thank the finance team for their hard work in this regard.

## Status of going concern work

During the planning phase of the audit, we considered the risk that the use of the going concern basis of accounting may be inappropriate and the risk that a material uncertainty in relation to going concern may exist. Overall, we did not consider the risk that there may be a material uncertainty with regard do going concern to be high.

Our audit work on going concern is complete.

## Going concern conclusion

We anticipate issuing an unmodified opinion on going concern.

We have reviewed the going concern accounting policy and believe it appropriately reflects the directors' assessment.

# 3. Identified audit risks

During the course of the audit planning, we identified audit risks and other key matters and considered the impact of these on our approach. These were established through discussion with both those charged with governance and management and also our review of the systems and procedures and a review of the detailed financial information. We set out below the significant audit risks and key accounting estimates what we will focus our work on, in order to reduce the risk of material misstatement in the financial statements.

Set out below is the summary of our assessment of the key business and audit risks affecting the financial statements, together with an overview of our planned audit procedures.

| Risk | Description | Our approach (how we addressed the risk) | Audit conclusion |
|---|---|---|---|
| Revenue recognition | Auditing standards state that there is a presumed risk that revenue may be misstated | For new and existing grants/contracts, we will review the signed agreements and ensure recorded income is in line with these. Other income will be agreed from source documentation | From our sample testing revenue has been recognised in accordance with accounting policies and is materially complete.<br><br>Cut off testing has been undertaken to ensure income is recognised in the correct accounting period. Accrued and deferred income has also been tested with no errors identified. |
| Management override of controls | Auditing standards state that the presumed risk of management override of controls exists in all entities | We use Data Analytics software called Inflo to mine 100% of the entities financial data and run a number of tests to identify the higher risk transactions | A sample of transactions as identified by Inflo have been tested and agreed to supporting documentation.<br><br>All material year end journals for disclosure purposes have also been tested to supporting documentation. These adjustments represent statutory disclosures for compliance with SORP and have therefore not been posted within the accounting software. |
| Going Concern | In the current economic environment, the trustees' assessment of the going concern basis of preparation is inherently more complex. In response to these inherent challenges, we consider it appropriate to elevate our audit risk assessment and proposed work. | Due to the unprecedented circumstances presented by the current economic climate we performed an enhanced level of audit work over the trustees' going concern assessment. This involved reviewing forecasts that project at least twelve months from the date the accounts are approved. | Our work on going concern is ongoing. |

# 3. Identified audit risks

| Risk | Description | Our approach (how we addressed the risk) | |
|---|---|---|---|
| Restricted funds | Risk that income and expenditure in relation to restricted funds is not correctly disclosed or spent for the relevant purpose. | As part of our transactions testing of income we will review the sources of income to assess whether they should be recorded as restricted funds. We will select a sample of expenditure allocated against restricted funds to ensure the funds have been correctly applied for the purpose for which they were received. | From our testing performed, income and expenditure has been allocated to each fund correctly. We can conclude funds are correctly stated and no breaches of trust have occurred. |
| Employee remuneration | Employees may be added to the payroll who do not exist or employees may not be removed after they have left the organisation. Also, employees may not be paid at the contracted, authorised rate. | For a sample of employees we will check they are bona-fide and are being paid the correct rate in accordance with their contract. We will check a sample of starters and leavers to ensure these have been properly treated on the payroll records. | For a sample of 40 employees, we could not confirm rates for pay for 11 employees. This has all been raised as a control point. From a sample of 12 joiners and leavers, for 1 employee there was no documentation of their employment start date and for 2 employees inaccurate dates were documented for joiners and leavers per the spreadsheet provided. |
| Laws and regulations | Failure to comply could result in a major financial or reputational impact on the charity. | We will review the minutes of the charity, correspondence with the regulators and discuss with management to identify instances of non-compliance and claims. | During our enquiries with those in charge of compliance with laws and regulations no compliance issues were noted. During our audit work we did not discover any breaches. |

# 3. Identified audit risks

## Management judgements and accounting estimates

Auditing standards require that accounting estimates, including fair value estimates, are identified and the underlying assumptions and degree of uncertainty for each accounting estimate is assessed.

During audit planning we identified that management uses critical accounting estimates and judgements as set out in the table below. A change in an estimate that has a low impact will have limited impact on the financial statements, conversely a change that has a higher impact can have a significant impact on the financial statements.

| Estimates | Low impact | High impact |
|---|---|---|
| Depreciation rates (including the useful economic lives of assets and any residual values) | ✓ | |
| Allocation of support costs | ✓ | |
| Accruals and prepayments | ✓ | |
| Provisions (bad debts) | ✓ | |
| Stock valuation | ✓ | |

From our audit testing, we concluded that management estimates are being applied appropriately and do not give rise to a material misstatement in the financial statements.

We are satisfied with the disclosure made in respect of the Charity's/ key estimates and judgements fairly represent the material estimates and judgement applied.

Management should regularly review the methodology and assumptions of all accounting estimates to ensure that they remain appropriate to the Charity's circumstances and do not result in a material misstatement in the financial statements

## Accounting policies

The appropriateness of the accounting policies as detailed in the financial statements, are adequate and have been appropriately and consistently applied.

## Financial statement disclosures

We complete a disclosure checklist on the financial statements. The financial statements are also subject to manager and partner review for completeness and accuracy. We are satisfied that the disclosures comply with legal and accounting requirements.

# 4. Internal controls

## Current year

The purpose of the audit was to form an opinion on the financial statements. As part of our audit, we have considered the internal controls relevant to the preparation of the financial statements, in order to design audit procedures to allow us to express an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal controls. The matters reported are limited to those deficiencies in internal controls which came to our attention during the course of our audit work. This does not constitute a comprehensive statement of all deficiencies that may exist or of all improvements which may be made and has addressed only those matters which have come to our attention as a result of the audit procedures performed.

Our findings and recommendations are noted below. We have assigned a priority indication to each finding to reflect the urgency we consider management should place in addressing each item.

| | | | | | |
|---|---|---|---|---|---|
| | Implies a high priority issue requiring immediate management attention | | Implies an important issue that should be reviewed and/or implemented at your earliest convenience | | Implies an advisory issue that is raised purely for management information and possible further discussion |

| Observation | Risk | Rating | Recommendation | Response |
|---|---|---|---|---|
| From a sample of 36 purchases tested, a purchase order could not be provided for 1 purchase, 5 purchase orders and 3 purchase invoices did not have evidence of authorisation and for 1 of the purchases tested, expenditure was authorised above the approved limit for that individual. | Unauthorised expenditure could occur leading to fraudulent items being purchased for personal use leading to a loss of funds for the charity. | | Ensure all expenditure is authorised and proof of authorisation is clearly kept on file. | We have located evidence for the item with a missing PO, 1 of the 5 unauthorised POs; and for 1 of the 3 invoices. Nevertheless, we note the control re: PO system. We have taken steps to re-launch our PO-system from April 23. We would also note that where a pre-existing contract is in place (e.g. for a lease) then no PO would be required. With regards invoices, we require managers to approve all invoices before payment to ensure that goods/services have been satisfactorily received. |
| During our testing of joiners and leavers, it was noted that for 1 employee, there was no documentation held as to a specific start date, and for 2 employees inaccurate dates were documented for joiners and leavers per the spreadsheet provided | Improper documentation held could mean staff are paid after having left, or not paid despite having joined | | Ensure all documentation is up to date and accurate regarding employees joining and leaving | The individual with no start date was a bank member of staff and can confirm a bank contract is in place (albeit that actual start on site will be dependent on service need). We note the control re: start-dates and information is now held on Staff Care from April 23. |
| During our testing of payroll, it was noted there were no up to date contract or salary uplift letter held for 11 employees out of a sample of 40 and therefore their rate of pay could not be agreed. | No documentation to support rate of pay could lead to employees being over/ under paid | | Ensure up to date salary information is held for all employees | The HR Director has confirmed that as a direct output from last year's audit, the Hospice wrote to current employees with salary letters. From April 23, those letters are contained in Staff Care. |

# 4. Internal controls

## Prior year

We have also set out the deficiencies identified in the previous year's audit with an update on the position in the current year.

| | | | | | |
|---|---|---|---|---|---|
| | Implies a high priority issue requiring immediate management attention | | Implies an important issue that should be reviewed and/or implemented at your earliest convenience | | Implies an advisory issue that is raised purely for management information and possible further discussion |

| Observation | Risk | Rating | Recommendation | Update in current period |
|---|---|---|---|---|
| For 3 out of the 24 purchase invoices tested, we could not obtain evidence of these purchases being approved in line with the approval procedures at the charity. | Unauthorised expenditure could occur leading to fraudulent items being purchased for personal use leading to a loss of funds for the charity. | | Ensure all expenditure is authorised and proof of authorisation is clearly kept on file. | This issue has been collated together with the above control point. See comments on the previous page. |
| For 4 out of the 24 purchase invoices tested, we could not obtain the supporting purchase orders. | Unauthorised expenditure could occur leading to fraudulent items being purchased for personal use leading to a loss of funds for the charity. The invoice may correspond to what was actually ordered and this would go unnoticed. | | Ensure all purchase orders are retained and kept on file. | This issue has been collated together with the above control point. See comments on the previous page. |
| For 5 out of the 24 purchase invoices tested, we could not obtain the supporting goods received notes. | There is no evidence of when goods have been received at the charity or if it ever was received, leading to stock cut-off issues. | | Ensure all goods delivery notes are retained and kept on file. | No such identification of this issue has been found in the audit of the period to March 2023. |
| We could not obtain a breakdown for the prepaid lottery (deferred income) (NC 2120) balance. | Potential for these balances to be misstated as they are not reconciled on a timely basis.. | | Ensure monthly reconciliations of this balances is carried out so the amounts recorded on the balance sheet are accurate. | This matter has now been resolved. Lottery has now been outsourced to 'Local Hospice Lottery' and a reconciliation of the Lottery deferred income balance has been prepared as part of the outsourcing process. |
| From the events and donations testing, it became clear that the processes of inputting and reporting using Donorflex are not always completed accurately and in line with procedures. | Increased risk of income being incorrectly recorded. | | Ensure there is a set process for recording income which is always followed. | No such identification of this issue has been found in the audit of the period to March 2023. |
| For 2 out of 40 employees tested, photo identification could not be provided. These relate to employees that have now left Rotherham Hospice. | Fictitious employees may be included on the payroll reports leading to fraudulent payroll payments. | | Ensure all employees have photo identification kept on file. | This was not identified as an issue in the current year. |
| For 2 out of 40 employees tested, salary documentation could not be provided. One of these employees no longer works at Rotherham Hospice. | No documentation to support their rate of pay. This could lead to an employee being under or over paid. | | Ensure all salary documentation is kept on file. | This was not identified as an issue in the current year. |
| For 21 out of 40 employees tested, we could not agree the contracted rate of pay to the payroll records. 1 related to an underpayment, 13 related to overpayments and the documentation provided for the remaining 7, related to pay rates effective 1 April 2022 which is outside of the financial year. | Staff are paid incorrect amounts, leading to potential disputes. | | Ensure up to date salary documentation is provided for all employees. | This remained an issue for 11 out of 40 employees tested in the current year. Please see previous page for comments. |

# Appendix 1: Audit adjustments and (surplus/(deficit)) reconciliation

We set out below the identified audit misstatements that have been adjusted in the financial statements and show a reconciliation between the surplus/(deficit) per the trial balance/management accounts provided at the planning stage and that reported in the financial statements.

| | Total £ |
|---|---|
| **Surplus per trial balance** | **345,984** |
| Support costs allocation to raising funds (nil surplus impact) | **-** |
| Rounding | **1** |
| **Surplus per the draft financial statements** | **345,985** |

On behalf of the board, I hereby approve the adjustments summarised above:

Signed: …… Date: ……

Name: ……

# Appendix 1: Audit adjustments and (surplus/(deficit)) reconciliation

## Disclosure adjustments

We have reviewed the disclosures and accounting policies in the financial statements and are satisfied that these are compliant with FRS102 and SORP 2019.

# Appendix 2: Unadjusted misstatements

We set out below the misstatements above the level of 'clearly trivial', that we have identified during our audit testing. These misstatements were not considered material either individually or in aggregate and so have not been adjusted in the financial statements.

| Detail | Profit and loss | | Balance sheet | |
|---|---|---|---|---|
| | DR £ | CR £ | DR £ | CR £ |
| Accrued legacy income without probate | 41,250 | | | 41,250 |
| Stock adjustment posted in wrong direction | | 7,055 | 7,055 | |
| Understatement of accrued legacy income | - | 5,813 | 5,813 | - |
| **Total potential adjustments** | 41,250 | 12,868 | 12,868 | 41,250 |
| | | | **Total effect of these misstatements on surplus** | (28,382) |

# Appendix 3: Specific representations

Set out below are the proposed Charity's specific paragraphs we intend to include in our letter of representation together with the reason for including them, which we will require management to approve and sign.

| Proposed paragraph wording | Reason for inclusion |
|---|---|
| We confirm that the basis for calculating donated stock are deemed reasonable and free from material misstatement. | Stock is valued based on the first two weeks of sales in April-23 and no stock count is completed. Therefore, there is a potential for stock to be misstated. |

# Appendix 4: Keeping you informed

## Accountancy and audit

**How high inflation impacts accounting**
Inflation, supply chain constraints and labour shortages all affect a business' forecasts. Forecasts are used in a variety of accounting estimates, including, but not limited to, those relating to the assessment of goodwill or other asset impairment, certain provisions, estimates of future taxable profits related to the recovery of deferred tax asset balances; and going concern.

**Planning for the 2022/23 reporting season**
There are no new major accounting standards or amendments applicable for 31 December 2022 to 31 December 2023 year ends.

**Consultations | Financial Reporting Council (frc.org.uk)**
FRED 82 contains significant proposals to change UK and Ireland accounting standards and proposes amending UK and Ireland GAAP to reflect changes in IFRS Accounting Standards, especially in relation to leasing and revenue recognition. FRED 82 also proposes a number of other incremental improvements and clarifications.

## Accountancy and audit

**Changes on the horizon for the role of Companies House**
**Part two of the Economic Crime Bill, setting out extensive provisions to reform Companies House, has been introduced at Parliament:**

- ✓ Second part of a legislative package designed to bring in stronger powers to tackle money laundering and other illicit activity
- ✓ The first piece of legislation was fast-tracked in response to the Russian invasion of Ukraine and enacted on 15 March 2022

**Proposed changes:**

- ✓ Splitting micro and small requirements in Companies Act 2006 – ultimately removing the option to file filleted accounts for small and micro entities
- ✓ Tightened requirements around the audit exemption statement to reduce the risk of abuse
- ✓ Companies House to be given powers to verify the integrity of documents submitted
- ✓ Clauses designed to help facilitate the electronic delivery of documents to the Registrar

**Currently out to Parliament and expected to obtain Royal Assent by next Spring – no steer on effective dates**

# Appendix 4: Keeping you informed

## Accountancy and audit

**All change for 2022 year ends | Croner-i Tax and Accounting (croneri.co.uk)** – Two significant auditing standards have been revised:

- ISA (UK) 315 (Revised July 2020) Identifying and Assessing the Risks of Material Misstatement; and
- ISA (UK) 240 (Revised May 2021) The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements

There are also two new Quality Standards:

- ISQM (UK) 1 Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements (July 2021) (Previously International Standard on Quality Control (UK) 1) (Revised June 2016)); and
- ISQM (UK) 2 Engagement quality reviews (July 2021)

## Accountancy and audit

**Financial Reporting Council (frc.org.uk)**
The spectre of corporate collapse haunts the audit profession today, as the after-affects linger from the losses of the likes of Thomas Cook, BHS and Carillion. These events have led to significant and fundamental criticism of the audit profession.

They also formed the context for three independent reviews, by Sir John Kingman, Sir Donald Brydon and the Competition and Markets Authority, which set out various recommendations for reforming the audit market.

The coming reforms will affect auditors but trustees will also need to understand how things might change and what the impact will be on audit tendering, scope of work and fees.

**ISA 600: What's new in the group audits?**
New requirements for the audit of groups are being introduced for periods beginning on or after 15 December 2023.

This introduces significant changes to the audit of groups and components of groups for periods commencing on or after 15 December 2023 (with early adoption permitted).

# Appendix 4: Keeping you informed

## Charity Commission updates

**Annual return for 2023**

The Charity Commission has published an updated set of questions that many charities will need to complete as part of their 2023 Annual Return.

A number of changes and improvements have been made as a result of feedback received from charities and interested parties during a consultation which ended in September 2022.

**Draft social media guidance**

The regulator is seeking views on its new draft guidance, which is intended to help trustees use social media appropriately and with confidence.

The guidance emphasises that those employed by, or working with charities are free to use social media in their own right; however, sometimes there are risks that an individual's posts are interpreted as reflecting the views of the charity and the draft guidance therefore says trustees should consider setting out what their rules are, and how they would respond if such activity brings negative attention to the charity. As part of its consultation the Commission is inviting comments on how the draft currently frames this.

The draft guidance does not introduce new trustee duties but seeks to make clear how existing duties apply to charities' use of social media. It is a response to the ever-growing relevance of social media to many charities' work, increasing levels of complaints to the Commission and resulting Commission casework, as well as encouragement from within the sector to produce clear guidance.

## Charity Commission updates

**Cost of living crisis**

The Charity Commission issued updated guidance on 11 January 2023 titled: *"Manage financial difficulties in your charity arising from cost of living pressures",* recognising that many charities are facing difficult circumstances resulting from rapidly increasing costs.

The starting point for trustee decisions must always be what is in the charity's best interests. A key extract from the guidance is evaluating your charity's financial position:

"Charities may face shortfalls of income in the current financial climate. If your charity is facing increased pressures, there is a greater need to keep the charity's operations and finances under regular review than would be expected during a more financially secure period. It is important to make sure you have an accurate picture of your charity's current and planned short-term operations, and the cash flow implications…"

**Online fraud**

The Charity Commission is warning charities about the risk of online fraud, as a new survey found around one in eight charities (12%) had experienced cybercrime in the previous 12 months. 51% of charities surveyed held electronic records on their customers and 37% enabled people to donate online, which increases a charity's vulnerability. However, only 24% of charities have a formal policy in place to manage this risk.

The survey also confirmed that there is an under-reporting of incidents when they do occur, with only a third (34%) of affected charities reporting breaches.

# Appendix 4: Keeping you informed

## Charity Commission updates

**Campaigning and political activity guidance for charities**

On 7 November 2022 the Charity Commission issued updated guidance to advise charities to what extent they can get involved in campaigning and political activity.

Although campaigning is a legitimate activity for charities and the considerations that apply are similar to those for any other activity, trustees need to be confident that the options, risks, costs and benefits have been carefully weighed up before starting a campaign.

**5-minute guides**

The Commission has developed a collection of short and engaging guidance on issues ranging from safeguarding people to managing conflicts of interest.

Dubbed the '5-Minute Guides', the collection serves as a basic toolkit for trustees who are managing the many demands of running a charity.

The core suite of 5-minute guides includes advice on the following subject areas:

- Delivering purpose
- Managing Finances
- Conflicts of interest.
- Making decisions
- Reporting information
- Safeguarding people
- Political activity and campaigning

**THE ROTHERHAM HOSPICE TRUST**

England & Wales - Charity number 700356

# Accounts

Registered number: 02234222
Charity number: 700356

# THE ROTHERHAM HOSPICE TRUST

## (A company limited by guarantee)

## TRUSTEES' REPORT AND FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 31 MARCH 2022

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

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**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**

## REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS

*FOR THE YEAR ENDED 31 MARCH 2022*

| | |
|---|---|
| **Trustees** | William Patterson, Chair<br>Dr Richard F Daly, Joint Vice Chair<br>Jacqueline Saunders, Joint Vice Chair<br>Kay Chapman<br>John Fox (resigned 4 October 2021)<br>Julie Gill<br>Jane Gillings<br>Patricia Gittins (resigned 21 March 2022)<br>Robert Jackson<br>Kerry McGrath<br>Sarah Valentine-Bull<br>Paula Wood<br>Nicholas Brushett (appointed 21 March 2022)<br>Steven Lilley (appointed 4 October 2021)<br>Bruce Warner (appointed 6 December 2021) |
| **Company registered number** | 02234222 |
| **Charity registered number** | 700356 |
| **Registered office** | Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Patron** | The Countess of Scarbrough |
| **Vice President** | Alan Hartley |
| **Executive Team** | Sally Napper (Chief Executive)<br>Alison Heavey (Director of Clinical Services) - Until September 2021<br>Tracey Craggs (Director of Clinical Services) - From June 2022<br>Andrew Pepper (Director of Finance)<br>Tamsin Dunkerley (Director of Human Resources)<br>Stephen King (Director of Income Generation & Communications) - Started June 2021 |
| **Independent auditor** | BHP LLP<br>Statutory Auditors<br>2 Rutland Park<br>Sheffield<br>S10 2PD |

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITABLE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2022*

| | |
|---|---|
| **Bankers** | HSBC<br>35 College Street<br>Rotherham<br>S65 1AF<br><br>Co-Operative Bank<br>2nd Floor<br>1 Balloon Street<br>Manchester<br>M60 4EP |
| **Solicitors** | Bhayani Law (until 5 September 2021)<br>59 Shoreham Street<br>Sheffield<br>S1 4SB<br><br>Chadwick Lawrence (from 6 September 2021)<br>13 Railway Street<br>Huddersfield<br>HD1 1JS |

# TRUSTEES' REPORT

*FOR THE YEAR ENDED 31 MARCH 2022*

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report (including the strategic report) and the audited financial statements of the charity for the year ended 31 March 2022. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

## *OUR PURPOSE AND ACTIVITIES*

### Purpose

The charity's objects as set out in the revised memorandum and articles which were adopted on 24th August 2015 are to promote the relief of sickness by such charitable means as the charity shall from time to time think fit, and in particular (but without prejudice to the generality of such objects):

A. To establish, maintain and operate hospices, residential nursing homes and clinics in England or Wales for the reception and care of persons of either sex who are suffering from any illness, disability, disease or other infirmity whether physical or mental and by providing medical or other treatment and attention for any such persons as aforesaid either in their own homes, their current place of care or at any institution of the charity.

B. To conduct or promote research into the care and treatment of persons suffering from any such illness, disability, disease or infirmity as aforesaid and particularly into the care and treatment of persons suffering from any terminal illness and to disseminate the results thereof to the public.

C. To promote or assist in the teaching or training of doctors, nurses, physiotherapists and other persons engaged in any branch of medicine, surgery, nursing or allied services and in the teaching or training of students in any branch of medicine, surgery, nursing or allied services.

D. To provide or assist the provision of spiritual support and guidance for any person's resident (either as patients or otherwise) or working in any such home or homes as aforesaid.

E. The aim of the charity is to provide a range of palliative care services within Rotherham Borough and we are the only Hospice for adults serving all people in Rotherham with a terminal illness.

**OUR PURPOSE AND ACTIVITIES (continued)**

In 2018, the Board updated the vision and mission statements as follows:

| | |
|---|---|
| Vision | • Compassion, choice & dignity for all |
| Mission | • Enhance our patient's quality of life, delivering high quality care in the right place at the right time<br>• Provide appropriately trained and motivated staff, dedicated to patient's wellbeing and dignity<br>• Be active in the community, engaging with partners and championing end of life care<br>• Be proudly independent, financially strong and remain innovative in our thinking |

**How Our Activities Provide Public Benefit**

**OUR SERVICES**

Rotherham Hospice provides physical, psychological, social and spiritual support for patients with a terminal illness and requiring palliative care during the changing phases of their illness. There is no charge for our services.

Rotherham Hospice ensures that the patient is at the centre of everything we do. We support family, carers and friends through a person's illness, their death and during bereavement.

Our breadth of service enables people to be cared for in their place of choice, which may be at the Hospice or to remain in their place of residence in the community. We co-ordinate our work with the wider healthcare teams in the borough of Rotherham to promote maximum continuity of support for our patients and their families.

The multidisciplinary Hospice team provide a package of clinical care, including symptom management, addressing the physical, psychological, emotional and spiritual needs of patients. The Hospice services also include the provision of complex symptom management, end of life care and specialist assessment.

Our Palliative service includes Inpatient Care, Community Clinical Nurse Specialists, Hospice at Home, Day Therapies, Carer Support Services, Health and Wellbeing Services, Counselling, Psychology and Bereavement Support Services, Sunbeams Children's Bereavement Support and a Chaplaincy Service.

The Medical Team at Rotherham Hospice provide support for our patients within the Inpatient Unit, their own homes, the acute setting and also in our Outpatient Clinic. Patient Assessments can be performed within 24 hours if urgent.

Trustees acknowledge the importance of the whole Hospice team in the successful delivery of patient care which includes the income generation team, support services and other staff and volunteers.

The Trustees have given due regard to the Charity Commission guidance of public benefit in providing the above services.

TRUSTEES' REPORT (CONTINUED)
*FOR THE YEAR ENDED 31 MARCH 2022*

***Strategic report***

***Achievements and performance***

Rotherham Hospice is an independent charity.

During the past 12 months, we have once again seen changes in our activity levels which has been due to the impact of Covid 19 and means that our Inpatient activity has continued to increase from the previous year. We have continued to see more people in the community. Unfortunately, the Day Hospice has continued to remain closed throughout this period.

The 24/7 Community Services allows an increased level of coordinated support to be provided ensuring that care is provided by the right people in the right place at the right time. This therefore allows appropriate use of our Hospice beds and prevents unnecessary hospital admissions. The Night Service is provided by a Marie Curie Nursing Team.

The Hospice has continued to listen to the views of our patients and their relatives to aid our continuous reflection on how our services could be improved. These suggestions have helped to formulate the priorities for our improvement. The limitations on visiting have impacted on our patients and relatives but many other opportunities have been in place to ensure that people can communicate with their relatives while they are inpatients.

We continue to be highly respected with an excellent reputation in the wider community. We have continued to engage with our community; building strong relationships with public and business partners as well as those from the Health and Social Care communities, working to provide an increased strength and independence to support our sustainable growth and independence in the future. We have played a full role with the Health System in Rotherham in the continuing management of Covid 19 pandemic throughout the year.

Rotherham Hospice was inspected by the Care Quality Commission in March 2019 and was extremely pleased that our rating improved to 'Good' across all domains. We aim to build on this rating and continue to work towards a rating of 'Outstanding' for our next inspection.

**Inpatient Unit**

The Inpatient Unit consists of 14 single bedrooms all with en-suite facilities. We actively encourage our families and visitors to be involved in the care of their loved ones. Visiting has been limited by the consequence of the pandemic but patients and visitors have been supported throughout.

The Inpatient Unit provides care 24 hours a day seven days a week, supporting admission and discharge as required. Patients can be referred for admission to have their pain and symptoms controlled, for rehabilitation or to receive end of life care.

**Day Hospice and Day Therapies**

The purpose of the Day Hospice is to welcome patients into the Hospice environment, offer support and the opportunity to receive ongoing clinical monitoring as required. The support aims to improve confidence and enables someone to continue to make the most of their life, remaining as independent as possible for as long as possible.

The Day Hospice has been closed throughout 2021/22 due to the Covid 19 pandemic.

**Strategic report (continued)**

**Achievements and performance (continued)**

**Patient and Family Support Services**

Our Counselling and Clinical Psychology Service is available to patients and their families. Our Bereavement Counselling Service supports bereaved family members or significant others with complex needs and is based at the Hospice. The counsellor can also provide pre-bereavement counselling if needed. The service has continued to operate as an online or telephone service throughout the year.

Our Sunbeams service provides practical and emotional support for children aged 5 and upwards. Sunbeams offers a safe environment for the children to share experiences and address their needs around someone who is seriously ill or the death of a loved one. The service has continued to provide some remote support during pandemic in 2021/22.

**Hospice Clinical Nurse Specialists**

The Hospice Community Team includes our Clinical Nurse Specialists (CNS) who support patients and their families in their home or care home seven days a week. They provide complex symptom management and give emotional support and practical advice to patients and their families. This is provided through clinics, home visits and the provision of a telephone advice line. This advice line is available to patients, family members and professionals 24 hours a day, seven days a week.

The Clinical Nurse Specialist is often the patient's main point of contact and acts as a link between other professionals.

**Hospice at Home Team**

The Hospice at Home Team is also part of Rotherham Hospice Community Team. It supports patients and their families in their home or care home seven days a week. Night sitting in patients' homes is available and there is an Out of Hours Rapid Response Nursing Service which provides 24-hour care, seven days a week.

The service provides practical and emotional support to ensure that patients' needs are met by agreeing joint care arrangements with family members and other professionals or agencies that provide end of life care within Rotherham.

Community Volunteers also support this service and can provide additional support. This would be agreed as part of joint care planning. The team also includes occupational and physiotherapy expertise.

**Strategic report (continued)**

**ACTIVITY**

The normal operating model for the Hospice was significantly affected in responding to the pandemic and, as such, our normal pattern of activity has also been affected. We have sought to deliver more care in different settings. An example of our activity profile is provided below with prior years provided for comparison.

| | **2018/19** | **2019/20** | **2020/21** | **2021/22** |
|---|---|---|---|---|
| Total number of patients admitted to the Inpatient Unit, and total admissions including readmissions | 314 patients (386 admissions) | 342 patients (406 admissions) | 281 patients (318 admissions) | 317 patient (372 admissions) |
| Average IPU bed occupancy % | 86.7% | 81.6% | 61.0% | 76.0% |
| Percentage of patients treated and discharged for ongoing care and support | 146 out of 365 discharges = 40.0% | 156 out of 406 discharges = 38.4% | 118 out of 320 discharges = 38.8% | 145 out of 372 discharges = 38.9% |
| Number of deaths in the Inpatient Unit | 219 | 249 | 200 | 220 |
| Number of referrals to the Hospice at Home team (* revised from previous report) | 1,124* | 1,367* | 1,539* | 1,589 |
| Number of home visits by Hospice at Home team | 17,391 | 14,081 | 8,934 | 10,018 |
| Number of telephone contacts by Hospice at Home team | 8,035 | 8,920 | 9,934 | 9,556 |
| Number of video contacts by the Hospice at Home team | 0 | 0 | 2 | 1 |
| Number of new referrals to Clinical Specialist Team | 985 | 1,033 | 1,138 | 803 |
| Number of planned face-to-face visits by the Clinical Nurse Specialist Team | 2,640 | 2,205 | 1,440 | 2,194 |
| Number of telephone contacts by the clinical nurse specialist team | 4,339 | 4,041 | 8,246 | 6,368 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|---|---|---|---|---|
| Number of video contacts by the Clinical Nurse Specialist Team | 0 | 0 | 3 | 7 |
| Number of referrals to the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 189 | 163 |
| Number of contacts for the Adult Bereavement Support service (volunteer led) | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 126 Telephone<br>47 Face to Face | 243 Telephone<br>43 Face to Face |
| Number of children who have been referred to the Sunbeams service | Not collected on SystemOne in the year | 34 (part year) | 52 | 104 |
| Number of referrals Adult Counselling team | Not previously reported | Not previously reported | 98 | 149 |
| Number of face-to-face contacts by Adult Counselling team | Not previously reported | Not previously reported | 32 | 66 |
| Number of telephone contacts by Adult Counselling team | Not previously reported | Not previously reported | 484 | 233 |
| Number of video contacts by the Adult Counselling team | Not previously reported | Not previously reported | 6 | 0 |
| Number of referrals Palliative Psychology team | Not previously reported | Not previously reported | 101 | 25 |
| Number of face-to-face contacts by Palliative Psychology team | Not previously reported | Not previously reported | 35 | 17 |
| Number of telephone contacts by Palliative Psychology team | Not previously reported | Not previously reported | 180 | 22 |
| Number of video contacts by the Palliative Psychology team | Not previously reported | Not previously reported | 35 | 9 |
| Number of referrals Palliative OT team | 297 | 325 | 306 | 373 |
| Number of home visits by Palliative OT team | 558 | 719 | 404 | 592 |

| | 2018/19 | 2019/20 | 2020/21 | 2021/22 |
|---|---|---|---|---|
| Number of telephone contacts by Palliative OT team | 485 | 512 | 686 | 644 |
| Number of video contacts by the Palliative OT team | 0 | 0 | 77 | 19 |
| Number of referrals Physiotherapy team | 322 | 327 | 218 | 218 |
| Number of home visits by Physiotherapy team | 260 | 274 | 135 | 119 |
| Number of telephone contacts by Physiotherapy team | 250 | 224 | 176 | 186 |
| Number of video contacts by the Physiotherapy team | 0 | 0 | 2 | 10 |
| Number of patients with Covid 19 treated in the inpatient unit | N/A | N/A | 31 | 4 |

**THE IMPACT OF COVID-19**

We have been extremely proud of the dedicated and professional approach of our staff across the Hospice in the way that they have responded to the demands of the pandemic. As keyworkers on the frontline of the pandemic and outside on the NHS, they have worked unfailingly hard to provide services to patients, support the wider health and care community across all settings including importantly in people's homes and in care homes. All this has been at a time of massive uncertainty for themselves and their families and an ever-changing picture of the impact of the virus.

Throughout the Covid-19 pandemic, Rotherham Hospice has closely followed and implemented all the relevant national and regional guidance, to maintain the safety of both our patients and staff at all times. Below is a synopsis of the actions that the Hospice has implemented since the beginning of the crisis.

**Generic Measures**

- To facilitate social distancing, several measures were implemented in line with guidance.
- Maintaining a stock of Personal Protective Equipment (PPE) has been vital in keeping our services operational.

**Impact on our Service**

- Our Day Hospice and specialist clinics such as the Lymphedema service have been closed. Patients from this service have been absorbed into our Community team caseload, with telephone support available from the Advice line. Day unit staff were redeployed to support the Inpatient Unit service or have left the organisation during 2021/22.

- Our Sunbeams Children's Bereavement Support Service was reopened during 2021/22 with appropriate Covid 19 measures in place to promote the safety of the children. Close liaison with our partner organisations for any vulnerable children has continued. Our Café was closed to the public in line with national guidance, this has had an impact on the revenue that this service provided for the Hospice. Patient and staff meals continue to be provided, with only two members of staff being able to work within the kitchen due to social distancing guidance.

- Following local and national guidance, visiting was initially stopped 'unless' the patient was on the End-of-Life Care Pathway, in which case two nominated visitors were allowed. Due to visiting restrictions, a campaign was launched on our Social Media platforms called; 'Hearts of Love' and 'Love Letters', where families were able to send in letters, poems, photos or even request a WhatsApp Video call with their loved one. Visiting was increased in line with local and national guidance. The number of visitors allowed for each patient has increased during the year.

- Volunteers were unable to continue working at the Hospice, strict visitor restrictions were implemented and the use of sessional use of PPE rolled out to enforce infection control and prevention measures to keep staff and patients safe. Volunteers have returned to roles within the Hospice and retail during 2021/22

**Hospice Services Running Through The Pandemic**

**IPU**

- The IPU has remained fully open throughout the Covid-19 period.

- A Cohort 'Hot' area consisting of 5 beds was created on the IPU, all new patients were admitted into this area, swabbed on admission and remained in this area until the result of their swab was returned. The number of IPU patients with Covid is currently 4.

**Community**

Our Community Team Service continued to operate throughout the Covid-19 period. At the beginning of the crisis we restructured the team to be entirely responsive, this entailed:

- Merging the 'Planned' and 'Responsive' teams to provide a fully responsive service. Several vulnerable staff were moved to work at home, we therefore adapted all processes to facilitate a new way of working, and within a matter of days this team moved to being entirely paper free and working online.

- New referrals for this service continued to be taken. Patients who are high risk of Covid-19 were supported in their own homes wherever possible. We have provided considerable support to the District Nurses caseload of patients during periods where they did not have adequate amounts of PPE in place.

- Those patients needing 'hands-on' care continued to be seen i.e. those requiring complex support, a syringe driver commencing or symptom control via injections.

- The Community Team have played a key role in supporting patients and staff within several of the Care and Nursing Homes within the borough, many of which experienced high incidences of the disease, our input was invaluable in providing symptom control for patients and emotional support for the staff working in these settings.

- The Advice Line is manned 08:00 until 22:00 7 days a week by the Clinical Nurse Specialist team who can provide specialist symptom control and clinical advice for patients within the community setting, they also provide support and guidance for staff from local partner organisations. This function has also been providing support to those patients who would normally attend our Day Unit. Activity for this service has risen considerably throughout the Covid-19 period.

**Counselling & Family Support Service**

**Sunbeams**

- The service is operating as normal with 2 sessions per week

**Bereavement Support**

- This service continued to operate with volunteers moved to work from home, they were able to focus on providing support to their clients via telephone. Support for these volunteers is provided by the Head of Family Support, who, together with our psychologist, have also provided exceptional support in setting up support services for our staff during the Covid-19 pandemic, as well as providing external guidance and advice to external partners such as RMBC.

- Our two counsellors continued to support their caseload of clients predominantly from home, however support was also provided to patients and their significant others on the Inpatient Unit when required. We are also looking to introduce NHS approved AccuRx video conferencing to improve this remote service for our clients soon.

**RISK MANAGEMENT**

The Trustees have reviewed the major risks to which the charity is exposed and policies, systems and procedures have been established to mitigate those risks, which are set out in the Corporate Risk Register, and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is updated routinely and monitored at each of the meetings of the Board of Trustees.

As part of its contractual requirements, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our upmost priority. We have bi-monthly Patient Safety and Clinical Risk meetings the second of each month being a combined meeting with Quality and Clinical Effectiveness. These meetings feed into the Governance Committee which meets up to four times a year to receive assurance that clinical matters remain well-managed and operating effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place and a full root-and-branch review of our service offer, retail offer, fundraising activities and back-office functions.

**RISK MANAGEMENT (continued)**

On 8 June 2022, the Trustees received the Corporate Risk Register which included the principal risks and uncertainties that could seriously affect the performance, prospects or reputation of Rotherham Hospice as follows:

- Maintaining the highest standards of quality and patient experience and meeting all our regulatory and contractual bodies requirements (both national and local)
- Failing to operate in a financially sustainable manner; including the COVID-19 impact on fundraising activities
- Recognising the current cost-of-living increase and its impact on staff and communities
- Ensuring that IT connectivity remains in place between the Hospice and the local health partners
- Responding to the ongoing demands on COVID-19; from a clinical, financial, retail perspective
- Loss of staff (including absenteeism and staff shortages) due to the difficulties of maintaining a highly skilled and motivated workforce on a limited budget and with the pressure of increasing NHS pay scales and external market rates, staff morale and the impact of COVID-19
- Maintenance of Hospice infrastructure and plant
- Increased demand on community caseloads including managing peaks and managing the staffing consequences of high demand and activity

**FINANCIAL REVIEW**

Details of the income and expenditure are given on the page headed "Statement of Financial Activities".

In the year ended 31 March 2022, overall income exceeded expenditure by £2.5m (last year £2.6m), being comprised of Unrestricted Funds of £1.8m (last year £1.9m) and Restricted Funds of £0.7m (last year £0.7m). This sustained financial outcome reflects the partnership working within our local health system and the generosity of our local population and local businesses.

Unrestricted Funds represent reserves which the Hospice can use to run its services safely and effectively on an ongoing basis, whereas Restricted Funds represent specific donations or funds ascribed to a specific purpose. These are detailed in a note to the accounts. Whilst every donation is important to the Hospice, we encourage donors to make donations on an unrestricted basis to enable the Trustees to have maximum flexibility to invest resources in services.

Total income for the year amounted to £7.8m (last year £8.1m). Income from the NHS Rotherham CCG contributed around 56% our total income. Income from Donations - including In Memorium Donations - were gratefully received and amounted to £465k (last year £487k). Legacies were also gratefully received to the value of £1,018,381 (last year £78,535). We are very grateful to those individuals and families who remember the Hospice in their Wills.

Income from trading activities which includes Lottery, Events, Corporate Fundraising and Retail provided £1.2m (last year £0.8m) of support. This represents an increase on the previous year as we start to emerge from the pandemic but this has not yet fully recovered to pre-pandemic levels.

We are also grateful to the work of Hospice UK in securing additional funds from the Government to support the Hospice sector. We were fortunate to receive grants from Hospice UK which amounted to £0.6m (last year £1.4m) to support the ongoing activities of the Hospice through the pandemic. In addition, we have continued to access other support schemes and our close working relationship with the local health economy has secured additional funds to support the work of the Hospice.

During the year, we spent £5.3m (although our underlying cost base is £6.1m); which equates to nearly £17,000 every single day. That means we need to raise around £8,000 every single day; which is over and above the support received from the NHS. This is a huge undertaking in the current circumstances; both recovering from the pandemic and responding to inflation.

Nevertheless, we spend more than 80% of our income on patient care with the remainder on raising funds (including lottery prizes, running events, keeping shops open and supporting our fundraising team).

With regard to financial indicators, our assets are £11.4m (last year £8.9m) have improved during the year including an increase in cash during the year. Unrestricted Funds are £9.5m (last year £7.7m) and Restricted Funds are £1.9m (last year £1.2m).

Looking ahead into an uncertain economic climate, we will do all we can to ensure that we maximise our fundraising and retail income, work with our NHS and non-NHS colleagues to attract more funding, manage our costs in a mature and disciplined manner and connect with our local population and businesses to ensure that we have a thriving financial position on which to weather future storms and provide great care for patients.

However, having a cost base which is greater than income means that we are at risk of spending more money than we have coming in each year. This means that we will be depleting our reserves and that every single day we are spending more on services for patients than we have coming in.

**FINANCIAL REVIEW (continued)**

In these difficult times, we are grateful to our local population and business for their continued support. Your donations make all the difference, however large or small, and we could not run our much-needed services for our patients and your families without you. Thank you.

**INCOME GENERATION**

We are grateful to our supporters who gave very generously throughout 2021/22. Despite social and economic challenges that were compounded by the pandemic, our loyal base of supporters have continued to donate, volunteer and raise funds for Rotherham Hospice.

A decision was made in November 2021 to outsource our lottery. This income stream has been in decline for several years and it was decided to move to Local Hospice Lottery, who will provide a more financially efficient operation that will focus on growth. In order to ensure a safe transition to our new lottery provider, this was successfully actioned in June 2022.

Our events portfolio returned slowly following lockdown. We opted for a cautious approach to internal events with the threat of further restrictions looming throughout the year. We saw a return to mass-participation events as the year progressed and we look forward to developing this income stream in future years.

In retail, our shops reopened at various points throughout the year as restrictions lifted. Unfortunately, we permanently closed 3 of our shops during the year, with 5 remaining. We now have a more streamlined retail operation, with focus and resource being concentrated on the charity shops that have traditionally given us the greatest return on investment.

In December 2021 we launched a new website and began our journey to refresh our branding and image. This was a vital piece of work and is already helping the organisation to stand out as a fresh, vibrant, and dynamic charity offer. The website was created to improve the user experience for patients and families as well as drive income.

**Fundraising statement**
All fundraising activities are directly managed by the Hospice. We are committed to the highest standards of fundraising practice, and all our activities are carried out in an ethical manner.

Rotherham Hospice is registered with the Fundraising Regulator and adheres to the standards set out in the Code of Fundraising practice. Our policies, procedures, systems, and processes have been reviewed and updated in line with General Data Protection Legislation (GDPR).

The Hospice has never and will never share or sell details of our donors.

During the year we had no fundraising complaints. We protect the public from undue pressure by following the Code of Fundraising Practice as set out by the Fundraising Regulator.

**RESERVES POLICY**

| | **£** |
|---|---|
| Unrestricted reserves excluding pension liability | 9,455,561 |
| less: Fixed assets | (3,383,334) |
| Free reserves | 6,072,227 |

The Trustees continue to consider the future required levels of reserves.

In line with the policy outlined in 2014; the aim of the Trust continues to be to build an available reserve equivalent to 15 weeks of our total income, excluding income from the NHS. This amount fluctuates slightly from year to year and would amount to approximately £805k at 31 March 2022. The actual level of available free reserves (unrestricted funds net of unrestricted fixed assets) exceeds this figure at £6.0m (last year £4.2m) or 112 weeks. This improvement is due to the increased cash reserves and accrued legacy income during the year. On this basis, there have been no material concerns raised about the ability of the Hospice to continue to operate for a period of 12-months from the balance sheet date and therefore, no issues affecting the Going Concern of the Hospice for the basis of preparing the accounts.

The Trustees consider this level of reserves is required to ensure the Charity could continue to operate should there be reduction in funding from both the NHS and Legacy Income. The continuing commitment to Rotherham Hospice from its supporters has enabled the Trust to carry out the excellent work that it does and ensure it begins to build enough reserves for the future.

During the course of 2022-23, the Trustees have plans to review the Reserves Policy to ensure that the level of reserves enable the Hospice to maintain and invest in frontline services to maintain a high level of quality and further develop our offer; particularly in the context of current economic conditions.

**PLANS FOR FUTURE PERIODS**

The Board has previously developed a strategy which will take forward the development of the Hospice services through to 2022/23.

The emergence of COVID-19 meant that we needed to react to rapidly changing circumstances which affect all parts of our operation from clinical service provision, staffing as well as retail, fundraising and finance. As we emerge into a new post-COVID environment, it is time to refresh our strategy and the Trustees will be undertaking that work during 2022/23.

Nevertheless, our core values of providing specialist palliative care to the communities in Rotherham remain unchanged.

The strategy is underpinned by the four strategic objectives adopted by the Board in January 2018:

1. Better patient care through early intervention and education/integration of the network across the Borough.
2. Continuous improvement of HR processes and staff capabilities, including leadership skills, volunteer engagement and internal communication.
3. Enhance the Hospice's influence and profile in the Borough, with the community, local businesses and healthcare partners.
4. Increase turnover and contribution from every revenue area and continuously seek new sources of income.

This is underpinned by the core Hospice values:

- Caring
- Working Together
- Trust
- Respect
- Inspiration

At its meeting on 14 June 2021, the Trustees agreed a revised set of objectives to develop the Hospice through the year.

1. Establish ourselves on the Road to Financial Sustainability by undertaking a full service review to increase income opportunities and reduce costs
2. Provide a Hospice owned pay structure and strategy that is fair and equitable and reflects our service delivery.

3. Establish ourselves as 'Outstanding' for all services but with specific reference to the fundamental standards that the CQC identify for clinical services.
4. Provide a learning and developing environment and culture which embeds the right people, with the right skills, in the right place and with the right commitment to achieving our Core Values and Behaviours.
5. Seek every opportunity to promote and develop collaborate working within the hospice sector in South Yorkshire and wider where appropriate and with other statutory and third sector organisations within Rotherham.
6. Reduce our Impact on the climate through the way we manage and deliver our services and utilise our buildings.

**ACKNOWLEDGEMENTS**

Trustees would like to acknowledge Lady Scarbrough's ongoing role as our patron.

Trustees are, once again, most grateful to all who support the work of the Hospice, whether by giving so generously through donations and legacies or supporting our lottery, other fundraising events and our charity shops.

Trustees also appreciate the work of everybody connected with the Hospice and its palliative care services and who help to enhance the standing of the Hospice in the community, whether staff or volunteers.

**VOLUNTEERS**

Trustees would like to thank the wonderful team of volunteers who have given so much of their time, support, enthusiasm, compassion and care over the years. Most were not able to contribute during the pandemic, although we hope that they will start to return over the coming year. We currently have 177 volunteers.

***Structure, governance and management***

**Governing Document**

Rotherham Hospice is registered as a charity with the Charity Commission. Anyone over the age of 18 can be a member of the Company, there are currently 36 members. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. It is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015.

The arrangements for the recruitment, induction and training of Trustees are set out in the Trustees' Recruitment and Induction Manual. In all cases, the Chair, Trustees and the Chief Executive form part of the formal interview process for prospective Trustees. In some cases, the use of an agency will be used to support the recruitment of Trustees.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Act 2011) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check, confirmation of any Declaration of Interest and after a personalised induction programme has been undertaken.

Trustees regularly assess their skills and competencies both individually and collectively as a Board. Trustees receive ongoing support and development opportunities through Trustee and Board Appraisals and are also required to undertake the Hospice Mandatory and Statutory Training workbook yearly (a training score of 100% must be achieved).

**Structure, governance and management (continued)**

None of the Trustees receive remuneration or any other benefit for their role as a Trustee of the Charity. Any connection between a Trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. Any related party transactions are disclosed at note 25 of the accounts.

**Organisational Structure and Management**

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, generally every three months, with most of the Trustees attending the meetings. Meetings have been held both in person and remotely (using MS Teams) or mixed.

The Board operates with three Committees, being the Finance and Income Generation Committee, the Governance Committee and the Human Resources Committee. Each of the Committees has Trustee and management representation and is chaired by a Trustee.

The Board operates a scheme of delegation and the operational management is delegated to the Chief Executive and the Executive Team. There have been a number of changes to the Trustees and Executive during the year including a new substantive appointment made to Executive Team, the Director of Income Generation and Communications. We will also welcome a new Director of Clinical Services in the summer of 2022 and continue to expand the number, skills and experience of the Trustees.

We are pleased to report that following a period of Trustee and Executive turnover in the previous year, we have remained broadly stable.

The Executive Directors report to the Board of Trustees at each Board meeting and are actively part of all Board Committees.

The Hospice is commissioned by NHS Rotherham CCG, to deliver a range of palliative care services to people affected by terminal illness. The Board ensures that the Hospice fulfils the requirements of the NHS contract through the Clinical Governance Committee. The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (NHS Rotherham CCG). In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham Health and Wellbeing Board, The Rotherham Hospitals NHS Foundation Trust and Rotherham Metropolitan Borough Council; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers.

The Hospice will be looking to continue to build excellent and productive relationships with the new South Yorkshire Integrated Care Board as well as the new place-based delegated arrangements in Rotherham.

Due to the current circumstances, the requirement for the Hospice to produce a 2021/22 Quality Account has been deferred although the Clinical Governance Committee maintains oversight of clinical activity and performance.

In March 2021, the Hospice submitted a compliant Data Security and Protection Toolkit, which provides assurance that arrangements are in place to safely process data in line with the NHS contract enabling connection to NHS systems.

Until the impact of the pandemic, the Trustees were regularly undertaking both formal unannounced audits and informal visits to the Hospice.

**Structure, governance and management (continued)**

The Board also monitors national developments in the health and social care environments to ensure that the Hospice is fit to respond to future opportunities and challenges in palliative care.

**Pay policy for Senior Staff**

The Board of Directors, who are the Trust's Trustees, give of their time freely and no director received remuneration for their role as Trustee in the year. Details of trustee remuneration and related party transactions are disclosed in notes 12 and 25 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff is reviewed against the marketplace for Hospice Executives from time to time by the HR Committee who make recommendations to the Board of Trustees.

The Trustees have considered and reviewed the pay and associated benefits for staff. The first pay award for staff after a few years of pay-freeze came in April 2019 with a 1% award. During the 20/21 year, the Hospice agreed a non-recurrent / non-consolidated award to staff of 2% to recognise the hard work and commitment during such a difficult period. From 1 April 2021, the Trustees agreed a 3% pay award to staff which represented the largest single pay award for many years. From April 2022, the Trustees agreed a 4.25% pay award to staff as well as reflecting the hourly rate of the Real Living Wage at that time for our lowest paid staff. This initiative is supporting staff through the current financial impact of the economy.

**Statement of Trustees' responsibilities**

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

Company law requires the Trustees to prepare financial statements for each financial year, under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP 2019 (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in 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.

**Disclosure of information to auditor**

In so far as the Trustees are aware::

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

**Auditor**

The auditor, BHP LLP, has indicated his willingness to continue in office. The designated Trustees will propose a motion reappointing the auditor at a meeting of the Trustees.

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

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

William Patterson (Oct 6, 2022 20:26 GMT+1)

**William Patterson**
(Chair of Trustees)
Date: Oct 6, 2022

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE ROTHERHAM HOSPICE TRUST

## Opinion

We have audited the financial statements of The Rotherham Hospice Trust (the 'charitable company') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditors' 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 United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

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

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

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

**Other information**

The other information comprises the information included in the trustees' report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the trustees' report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the strategic report and directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

**Auditors 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:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the group through discussions with directors and other management, and from our commercial knowledge and experiences of the charities sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the group, including the Charities Act 2011, Companies Act 2006, taxation legislation and data protection, employment and health and safety legislation (including CQC documentation);
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence throughout;
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the group’s financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by;

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in note 1(s) were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

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

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

**Use of our report**

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

BHP LLP

**Jane Marshall (Senior Statutory Auditor)**
for and on behalf of
**BHP LLP**
Statutory Auditors
2 Rutland Park
Sheffield
S10 2PD

Date: 7 October 2022

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)

*FOR THE YEAR ENDED 31 MARCH 2022*

| | Note | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|---|---|
| **Income from:** | | | | | |
| Donations and legacies | 3 | **1,416,959** | **66,815** | **1,483,774** | 566,156 |
| Charitable activities | 4 | **3,445,958** | **1,606,466** | **5,052,424** | 6,000,013 |
| Other trading activities | 5 | **1,219,985** | **-** | **1,219,985** | 831,347 |
| Investments | 6 | **189** | **-** | **189** | 27,213 |
| Other income | 7 | **58,421** | **-** | **58,421** | 664,121 |
| **Total income** | | **6,141,512** | **1,673,281** | **7,814,793** | 8,088,850 |
| **Expenditure on:** | | | | | |
| Raising funds | 8 | **964,639** | **-** | **964,639** | 1,024,652 |
| Charitable activities | 9 | **3,447,279** | **883,130** | **4,330,409** | 4,448,664 |
| **Total expenditure** | | **4,411,918** | **883,130** | **5,295,048** | 5,473,316 |
| **Net income** | | **1,729,594** | **790,151** | **2,519,745** | 2,615,534 |
| Transfers between funds | 18 | **78,728** | **(78,728)** | **-** | - |
| **Net movement in funds** | | **1,808,322** | **711,423** | **2,519,745** | 2,615,534 |
| **Reconciliation of funds:** | | | | | |
| Total funds brought forward | | **7,647,239** | **1,225,997** | **8,873,236** | 6,257,702 |
| Net movement in funds | | **1,808,322** | **711,423** | **2,519,745** | 2,615,534 |
| **Total funds carried forward** | | **9,455,561** | **1,937,420** | **11,392,981** | 8,873,236 |

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

**THE ROTHERHAM HOSPICE TRUST**

**(A company limited by guarantee)**
REGISTERED NUMBER: 02234222

BALANCE SHEET
*AS AT 31 MARCH 2022*

| | Note | | 2022<br>£ | | 2021<br>£ |
|---|---|---|---|---|---|
| **Fixed assets** | | | | | |
| Tangible assets | 15 | | **3,383,334** | | 3,455,078 |
| | | | **3,383,334** | | 3,455,078 |
| **Current assets** | | | | | |
| Stocks | | **19,037** | | 30,790 | |
| Debtors | 16 | **1,482,182** | | 561,763 | |
| Cash at bank and in hand | | **6,994,243** | | 5,421,895 | |
| | | **8,495,462** | | 6,014,448 | |
| Creditors: amounts falling due within one year | 17 | **(485,815)** | | (596,290) | |
| **Net current assets** | | | **8,009,647** | | 5,418,158 |
| **Total assets less current liabilities** | | | **11,392,981** | | 8,873,236 |
| **Total net assets** | | | **11,392,981** | | 8,873,236 |
| **Charity funds** | | | | | |
| Restricted funds | 18 | | **1,937,420** | | 1,225,997 |
| Unrestricted funds (includes revaluation reserve of £27,125 (2021: £27,125)) | 18 | | **9,455,561** | | 7,647,239 |
| **Total funds** | | | **11,392,981** | | 8,873,236 |

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

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

William Patterson (Oct 6, 2022 20:26 GMT+1)

**William Patterson**
(Chair of Trustees)
Date: Oct 6, 2022

The notes on pages 27 to 47 form part of these financial statements.

# STATEMENT OF CASH FLOWS
*FOR THE YEAR ENDED 31 MARCH 2022*

| | Note | **2022** **£** | 2021 £ |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| Net cash provided by operating activities | 21 | **1,662,098** | 2,810,064 |
| **Cash flows from investing activities** | | | |
| Interest received | | **189** | 27,213 |
| Proceeds from the sale of tangible fixed assets | | **1,750** | - |
| Purchase of tangible fixed assets | | **(91,689)** | (48,102) |
| **Net cash used in investing activities** | | **(89,750)** | **(20,889)** |
| **Change in cash and cash equivalents in the year** | | **1,572,348** | **2,789,175** |
| Cash and cash equivalents at the beginning of the year | | **5,421,895** | 2,632,720 |
| **Cash and cash equivalents at the end of the year** | 22 | **6,994,243** | 5,421,895 |

## 1. Accounting policies

### *1.1 Basis of preparation of financial statements*

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

### *1.2 Going concern*

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern

### *1.3 Income*

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

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

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

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

**1. Accounting policies (continued)**

***1.3 Income (continued)***

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

Investment income is earned through holding assets for investment purposes such as shares and property, which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

***1.4 Expenditure***

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

**1. Accounting policies (continued)**

***1.4 Expenditure (continued)***

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

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

***1.5 Tangible fixed assets and depreciation***

Tangible fixed assets costing £500 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

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

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

Depreciation is provided on the following bases:

| | |
|---|---|
| Freehold property | - 2% straight line |
| Long-term leasehold property | - straight line over shorter of lease period and 50 years |
| Motor vehicles | - 25% reducing balance |
| Equipment and computers | - 5%, 20%, 15% & 33% straight line |

***1.6 Stocks***

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads. Donated stocks are included based on values of donated good sales in the first two weeks after the year end.

***1.7 Debtors***

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

***1.8 Cash at bank and in hand***

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

**1. Accounting policies (continued)**

***1.9 Liabilities and provisions***

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

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

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

***1.10 Financial instruments***

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

***1.11 Operating leases***

Rentals paid under operating leases are charged to the statement of financial activities on a straight line basis over the lease term.

***1.12 Fund accounting***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charitable company and which have not been designated for other purposes.

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

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

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

***1.13 Employee benefits***

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The company contributes to two pension schemes. Contributions are recognised as they fall due.

## *2.* Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

## 3. Income from donations and legacies

| | **Unrestricted funds 2022 £** | **Restricted funds 2022 £** | **Total funds 2022 £** | Total funds 2021 £ |
|---|---|---|---|---|
| ***Donations*** | | | | |
| General donations | 134,375 | 66,815 | **201,190** | 301,736 |
| In memoriam | 208,735 | - | **208,735** | 148,557 |
| Charitable trusts | - | - | **-** | 2,000 |
| Collection boxes | 5,409 | - | **5,409** | 1,784 |
| Give as you earn | - | - | **-** | 341 |
| Subscriptions | - | - | **-** | 395 |
| Gift aid | 50,059 | - | **50,059** | 32,808 |
| ***Total donations*** | 398,578 | 66,815 | **465,393** | 487,621 |
| Legacies | 1,018,381 | - | **1,018,381** | 78,535 |
| | 1,416,959 | 66,815 | **1,483,774** | 566,156 |
| Total 2021 | 522,824 | 43,332 | 566,156 | |

## 4. Income from charitable activities

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | **Total funds 2022 £** | Total funds 2021 £ |
|---|---|---|---|---|
| RCCG Standard Contract | 3,348,158 | - | **3,348,158** | 3,456,908 |
| RCCG Contract variation for specific activities | - | 1,000,000 | **1,000,000** | 1,042,454 |
| Hospice UK | 575 | 606,466 | **607,041** | 1,437,321 |
| Other direct delivery funding | 97,225 | - | **97,225** | 63,330 |
| | 3,445,958 | 1,606,466 | **5,052,424** | 6,000,013 |
| Total 2021 | 3,482,908 | 2,517,105 | 6,000,013 | |

## 5. Income from other trading activities

| | Unrestricted funds 2022 £ | **Total funds 2022 £** | Total funds 2021 £ |
|---|---|---|---|
| Lottery income - gross of prizes & commissions | 436,850 | **436,850** | 427,464 |
| Events | 184,638 | **184,638** | 156,537 |
| Corporate Fundraising | 620 | **620** | 13,772 |
| Catering income | 12,410 | **12,410** | 7,891 |
| Sale of promotional goods | 53,876 | **53,876** | 26,415 |
| Sales of donated goods - Shops | 531,591 | **531,591** | 199,268 |
| | 1,219,985 | **1,219,985** | 831,347 |
| Total 2021 | 831,347 | 831,347 | |

## 6. Investment income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|
| Bank and building society interest receivable | 189 | **189** | 27,213 |
| Total 2021 | 27,213 | 27,213 | |

## 7. Other income

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|
| Coronavirus support grants | 58,001 | **58,001** | 661,378 |
| Insurance refund | 420 | **420** | 2,743 |
| | 58,421 | **58,421** | 664,121 |
| Total 2021 | 664,121 | 664,121 | |

## 8. Expenditure on raising funds

| | Unrestricted funds 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|
| Lottery prizes & commissions | 113,323 | **113,323** | 109,754 |
| Lottery running costs including salaries | 82,509 | **82,509** | 88,897 |
| Direct cost of events including salaries | 34,684 | **34,684** | 56,196 |
| Shop running costs including salaries | 471,291 | **471,291** | 463,084 |
| Shop depreciation | 15,293 | **15,293** | 17,489 |
| Employers' pension - Lottery and Retail | 6,335 | **6,335** | 6,586 |
| Purchase of promotional goods | 10,011 | **10,011** | 10,067 |
| Fundraising indirect costs | 109,520 | **109,520** | 154,646 |
| Allocation of support costs (note 10) | 121,673 | **121,673** | 117,933 |
| | 964,639 | **964,639** | 1,024,652 |
| Total 2021 | 1,024,652 | 1,024,652 | |

## 9. Charitable activities - patient care

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | **Total funds 2022 £** | Total funds 2021 £ |
|---|---|---|---|---|
| Contracted medical services provided by NHS | 417,031 | 844 | **417,875** | 537,132 |
| Salaries and NI | 1,711,843 | 727,140 | **2,438,983** | 2,525,276 |
| Pension contributions | 123,931 | 36,780 | **160,711** | 167,786 |
| Staff costs including travel | 763 | 5,507 | **6,270** | 24,703 |
| Marie Curie staffing cost | 155,974 | 50,000 | **205,974** | 157,860 |
| Volunteer expenses | - | - | **-** | 57 |
| Estates costs (general repairs, maintenance & security) | 57,036 | 8,746 | **65,782** | 52,660 |
| Utilities and Insurance | 87,184 | (24) | **87,160** | 62,846 |
| Direct consumables and delivery incidentals | 129,899 | 28,504 | **158,403** | 196,721 |
| Depreciation | 95,137 | 17,413 | **112,550** | 126,393 |
| Loss on disposal of fixed assets | 33,840 | - | **33,840** | - |
| Sundries | 2,618 | 1,454 | **4,072** | 4,717 |
| Allocation of support costs (note 10) | 632,023 | 6,766 | **638,789** | 592,513 |
| Total 2022 | 3,447,279 | 883,130 | 4,330,409 | 4,448,664 |
| Total 2021 | 2,594,439 | 1,854,225 | 4,448,664 | |

## 10. Allocation of support costs

| | Cost of generating funds 2022 £ | Charitable expenditure 2022 £ | Total funds 2022 £ | Total funds 2021 £ |
|---|---|---|---|---|
| Contracted telephone and IT | 8,308 | 43,620 | **51,928** | 66,711 |
| Salaries and NI | 79,246 | 416,040 | **495,286** | 492,315 |
| Pension contributions | 3,177 | 16,679 | **19,856** | 21,487 |
| Staff costs including travel | 8,758 | 45,979 | **54,737** | 16,175 |
| Office consumables | 5,584 | 29,317 | **34,901** | 40,012 |
| Legal and professional fees | 5,781 | 30,353 | **36,134** | 12,375 |
| Bank charges | 897 | 4,709 | **5,606** | 1,387 |
| Governance costs (see below) | 9,922 | 52,092 | **62,014** | 59,984 |
| Total 2022 | 121,673 | 638,789 | **760,462** | 710,446 |
| Total 2021 | 117,933 | 592,513 | 710,446 | |

**Governance**

| | 2022 £ | 2021 £ |
|---|---|---|
| Audit and accountancy | **15,909** | 16,351 |
| Trustees' & officers' insurance | **-** | 2,097 |
| Employee costs and administrative support | **46,105** | 41,536 |
| | **62,014** | 59,984 |

## 11. Net income/(expenditure)

This is stated after charging:

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Depreciation | 127,843 | 143,882 |
| Auditor's remuneration - audit services | 9,330 | 9,055 |
| Auditor's remuneration - other services | 2,410 | 2,340 |

## 12. Staff costs

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Salaries | **2,989,338** | 3,120,470 |
| Employers' social security costs | **274,630** | 241,606 |
| Employers' pension contributions | **188,898** | 198,715 |
| | **3,452,866** | 3,560,791 |
| Agency staff costs | **115,419** | 101,846 |
| | **3,568,285** | 3,662,637 |

The average number of persons employed by the charitable company during the year was as follows:

| | **2022** | 2021 |
|---|---|---|
| | **No.** | No. |
| Hospice excluding 'bank staff' | **102** | 123 |
| Administration, fundraising & finance | **17** | 18 |
| Retail | **14** | 16 |
| Lottery | **3** | 4 |
| | **136** | 161 |

**Staff costs (continued)**

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

| | **2022** | 2021 |
|---|---|---|
| | **No.** | No. |
| In the band £60,001 - £70,000 | **-** | 1 |
| In the band £80,001 - £90,000 | **1** | - |

The Company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and four other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £275,440 (2021: £241,546).

An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2022 and 2021.

## 13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no Trustee expenses have been incurred (2021 - £NIL).

## 14. Taxation

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

## 15. Tangible fixed assets

| | Freehold property £ | Long-term leasehold property £ | Motor vehicles £ | Equipment and Computers £ | Total £ |
|---|---|---|---|---|---|
| ***Cost or valuation*** | | | | | |
| At 1 April 2021 | **247,178** | **4,276,939** | **43,785** | **687,421** | **5,255,323** |
| Additions | **-** | **-** | **-** | **91,689** | **91,689** |
| Disposals | **-** | **-** | **(30,992)** | **(43,827)** | **(74,819)** |
| At 31 March 2022 | **247,178** | **4,276,939** | **12,793** | **735,283** | **5,272,193** |
| ***Depreciation*** | | | | | |
| At 1 April 2021 | **56,038** | **1,126,073** | **36,320** | **581,814** | **1,800,245** |
| Charge for the year | **4,944** | **85,539** | **2,377** | **34,983** | **127,843** |
| On disposals | **-** | **-** | **(29,500)** | **(9,729)** | **(39,229)** |
| At 31 March 2022 | **60,982** | **1,211,612** | **9,197** | **607,068** | **1,888,859** |
| ***Net book value*** | | | | | |
| At 31 March 2022 | **186,196** | **3,065,327** | **3,596** | **128,215** | **3,383,334** |
| At 31 March 2021 | 191,140 | 3,150,866 | 7,465 | 105,607 | 3,455,078 |

Included in freehold property is Fox House which was donated to the charity several years ago. It was transferred from investment property on 31 March 2012 at the directors' valuation of £175,000. The original value of the property was £146,144. The net book value of the property at 31 March 2022 was £140,002. If it had not been revalued, its net book value at 31 March 2022 would have been £116,916. The directors have not adopted a policy of revaluing the fixed asset.

## 16. Debtors

| | 2022 | 2021 |
|---|---|---|
| | **£** | £ |
| Trade debtors | **311,150** | 31,710 |
| Other debtors | **33,437** | 18,756 |
| Prepayments and accrued income | **1,137,595** | 511,297 |
| | **1,482,182** | 561,763 |

## 17. Creditors: Amounts falling due within one year

| | 2022 | 2021 |
|---|---|---|
| | **£** | £ |
| Trade creditors | **125,291** | 100,328 |
| Other creditors | **99,900** | 86,321 |
| Accruals and deferred income | **260,624** | 409,641 |
| | **485,815** | 596,290 |

| | 2022 | 2021 |
|---|---|---|
| | **£** | £ |
| Deferred income at 1 April 2021 | **139,420** | 149,271 |
| Resources deferred during the year | **76,432** | 139,420 |
| Amounts released from previous periods | **(139,420)** | (149,271) |
| | **76,432** | 139,420 |

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions for recognition have not yet been met.

## 18. Statement of funds

### Statement of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | |
| ***Designated funds*** | | | | | |
| Collaboration working designated fund | **11,619** | **-** | **-** | **(11,619)** | **-** |
| ***General funds*** | | | | | |
| General Funds - all funds | **7,608,495** | **6,141,512** | **(4,411,918)** | **90,347** | **9,428,436** |
| Revaluation reserve | **27,125** | **-** | **-** | **-** | **27,125** |
| | **7,635,620** | **6,141,512** | **(4,411,918)** | **90,347** | **9,455,561** |
| ***Total Unrestricted funds*** | **7,647,239** | **6,141,512** | **(4,411,918)** | **78,728** | **9,455,561** |
| ***Restricted funds*** | | | | | |
| IPU | **44,694** | **11,874** | **(40,373)** | **-** | **16,195** |
| Day Unit | **914** | **-** | **(215)** | **-** | **699** |
| Hospice @ Home | **125,518** | **4,398** | **(103,995)** | **-** | **25,921** |
| Marie Curie | **50,000** | **-** | **(50,000)** | **-** | **-** |
| Sunbeams | **15,313** | **13,897** | **(240)** | **-** | **28,970** |
| OT's & Physios | **57** | **594** | **(249)** | **-** | **402** |
| Clinical Central | **566,454** | **1,626,466** | **(663,033)** | **(23,232)** | **1,506,655** |
| Grounds & Gardens | **95,709** | **16,052** | **(942)** | **(32,176)** | **78,643** |
| HR | **2,053** | **-** | **-** | **-** | **2,053** |
| IT | **248,000** | **-** | **(21,660)** | **(23,320)** | **203,020** |
| Echo | **74,864** | **-** | **(2,423)** | **-** | **72,441** |
| Retail | **2,421** | **-** | **-** | **-** | **2,421** |
| | **1,225,997** | **1,673,281** | **(883,130)** | **(78,728)** | **1,937,420** |
| ***Total of funds*** | **8,873,236** | **7,814,793** | **(5,295,048)** | **-** | **11,392,981** |

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

**Statement of funds - prior year**

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|---|
| ***Unrestricted funds*** | | | | | |
| ***Designated funds*** | | | | | |
| Collaboration working designated fund | 11,619 | - | - | - | 11,619 |
| ***General funds*** | | | | | |
| General funds | 5,667,097 | 5,528,413 | (3,619,091) | 32,076 | 7,608,495 |
| Revaluation reserve | 27,125 | - | - | - | 27,125 |
| | 5,694,222 | 5,528,413 | (3,619,091) | 32,076 | 7,635,620 |
| ***Total Unrestricted funds*** | 5,705,841 | 5,528,413 | (3,619,091) | 32,076 | 7,647,239 |
| ***Restricted funds*** | | | | | |
| IPU | 276 | 45,507 | (1,089) | - | 44,694 |
| Day Unit | 814 | 100 | - | - | 914 |
| Hospice @ Home | 25,251 | 106,959 | (6,692) | - | 125,518 |
| Marie Curie | - | 50,000 | - | - | 50,000 |
| Sunbeams | 12,113 | 3,232 | (32) | - | 15,313 |
| OT's & Physios | 57 | - | - | - | 57 |
| Clinical Central | 234,745 | 1,991,775 | (1,641,063) | (19,003) | 566,454 |
| Grounds & Gardens | 274,084 | 40,000 | (205,302) | (13,073) | 95,709 |
| HR | 2,100 | - | (47) | - | 2,053 |
| IT | - | 248,000 | - | - | 248,000 |
| Echo | - | 74,864 | - | - | 74,864 |
| Retail | 2,421 | - | - | - | 2,421 |
| | 551,861 | 2,560,437 | (1,854,225) | (32,076) | 1,225,997 |
| ***Total of funds*** | 6,257,702 | 8,088,850 | (5,473,316) | - | 8,873,236 |

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

During the course of the year, the Hospice undertook a full review of its Restricted Funds in order to ensure that they were aligned to the Hospice management structure. This has enabled the Hospice to ensure that generous grants and donations are being managed more effectively and efficiently. All restricted receipts are appropriately recorded and any historic receipts from prior years have been matched into the updated fund definitions.

In addition, the Trustees agreed to de-designate the Collaboration Working Designated Fund (formerly designated in order to work in collaboration with the RCCG to support the staff in care homes deliver excellence in end of life care through nursing response, education and training) the balance of which was transferred into General Funds.

Purposes of current year restricted funds are as follows

- IPU – Various donations to support the ongoing work of our Inpatient Unit
- Day Unit - Donations given specifically to support the Day Unit
- Community Nursing / Hospice at Home - Various donations given specifically to support the work of the Community Team
- Marie Curie – Specific donation to support the increased contractual costs of our services commissioned from Marie Curie
- Sunbeams - Donations in support of the children's bereavement service
- OT & Physio – Donations to support our complimentary therapy provision
- Clinical Central – Grants received from the NHS and from Hospice UK. With regard he Hospice UK grant, NHS England awarded funding to allow the Hospice to make available bed capacity and community support to provide support to people with complex needs in the context of the COVID-19 situation.
- Grounds and Gardens – Grants and donations from a variety of source which enable investment into refurbishment projects in our buildings and around our gardens
- HR – Donations to support staff, staff welfare and volunteers
- IT – Specific NHS Grants to invest in IT infrastructure, IT upgrades and IT developments
- Echo - Project Echo is an education and support project
- Retail - Specific donation to support our Retail operations

## 19. Summary of funds

### Summary of funds - current year

| | Balance at 1 April 2021 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2022 £ |
|---|---|---|---|---|---|
| Designated funds | **11,619** | **-** | **-** | **(11,619)** | **-** |
| General funds | **7,635,620** | **6,141,512** | **(4,411,918)** | **90,347** | **9,455,561** |
| Restricted funds | **1,225,997** | **1,673,281** | **(883,130)** | **(78,728)** | **1,937,420** |
| | **8,873,236** | **7,814,793** | **(5,295,048)** | **-** | **11,392,981** |

### Summary of funds - prior year

| | Balance at 1 April 2020 £ | Income £ | Expenditure £ | Transfers in/out £ | Balance at 31 March 2021 £ |
|---|---|---|---|---|---|
| Designated funds | 11,619 | - | - | - | 11,619 |
| General funds | 5,694,222 | 5,528,413 | (3,619,091) | 32,076 | 7,635,620 |
| Restricted funds | 551,861 | 2,560,437 | (1,854,225) | (32,076) | 1,225,997 |
| | 6,257,702 | 8,088,850 | (5,473,316) | - | 8,873,236 |

## 20. Analysis of net assets between funds

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

| | Unrestricted funds 2022 £ | Restricted funds 2022 £ | Total funds 2022 £ |
|---|---|---|---|
| Tangible fixed assets | 3,383,334 | - | **3,383,334** |
| Current assets | 6,558,042 | 1,937,420 | **8,495,462** |
| Creditors due within one year | (485,815) | - | **(485,815)** |
| ***Total*** | 9,455,561 | 1,937,420 | **11,392,981** |

**20. Analysis of net assets between funds (continued)**

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

| | Unrestricted funds 2021 £ | Restricted funds 2021 £ | Total funds 2021 £ |
|---|---|---|---|
| Tangible fixed assets | 3,455,078 | - | 3,455,078 |
| Current assets | 4,788,451 | 1,225,997 | 6,014,448 |
| Creditors due within one year | (596,290) | - | (596,290) |
| ***Total*** | 7,647,239 | 1,225,997 | 8,873,236 |

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

| | **2022 £** | 2021 £ |
|---|---|---|
| Net income for the year (as per Statement of Financial Activities) | **2,519,745** | 2,615,534 |
| ***Adjustments for:*** | | |
| Depreciation charges | **127,843** | 143,882 |
| Interest received | **(189)** | (27,213) |
| Loss on the sale of fixed assets | **33,840** | 4,316 |
| Decrease / (increase) in stocks | **11,753** | (713) |
| (Increase)/ decrease in debtors | **(920,419)** | 49,346 |
| (Decrease)/ increase in creditors | **(110,475)** | 24,912 |
| ***Net cash provided by operating activities*** | **1,662,098** | 2,810,064 |

**22. Analysis of cash and cash equivalents**

| | **2022 £** | 2021 £ |
|---|---|---|
| Cash at bank and in hand | **6,994,243** | 5,421,895 |
| ***Total cash and cash equivalents*** | **6,994,243** | 5,421,895 |

## 23. Analysis of changes in net debt

| | At 1 April 2021 | Cash flows | At 31 March 2022 |
|---|---|---|---|
| | £ | £ | £ |
| Cash at bank and in hand | **5,421,895** | **1,572,348** | **6,994,243** |
| | **5,421,895** | **1,572,348** | **6,994,243** |

## 24. Pension commitments

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31st March 2022, outstanding contributions payable within this scheme were £18,509 (2021 : £19,679).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31st March 2022, outstanding contributions payable within this scheme were £4,547 (2021: £1,490). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2022 were £5,331 (2021: £2,085).

## 25. Operating lease commitments

At 31 March 2022 the charitable company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

| | **2022** | 2021 |
|---|---|---|
| | **£** | £ |
| Not later than 1 year | **55,126** | 68,575 |
| Later than 1 year and not later than 5 years | **92,656** | 175,932 |
| Later than 5 years | **7,750** | 23,250 |
| | **155,532** | 267,757 |

## 26. Related party transactions

During the year Helen Jackson, the spouse of Robert Jackson, Trustee, was employed as a bank staff nurse at the Hospice and received remuneration of £19,557 (2021: £18,146). This remuneration is paid on the same terms as other bank staff.

## 27. Controlling party

The company is controlled by its members. No individual member has overall control.

**THE ROTHERHAM HOSPICE TRUST**

England & Wales - Charity number 700356

# Accounts

Company registration number: 2234222
Charity registration number: 700356

# The Rotherham Hospice Trust

## Reports and Financial Statements

## Year Ended 31 March 2021

**The Rotherham Hospice Trust**
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**The Rotherham Hospice Trust**
**Contents**

**REFERENCE AND ADMINISTRATIVE INFORMATION**

| | |
|---|---|
| **Charity registration number** | 700356 |
| **Company registration number** | 02234222 (England and Wales) |
| **Registered office and operational address** | Rotherham Hospice<br>Broom Road<br>Rotherham<br>S60 2SW |
| **Patron** | The Countess of Scarbrough |
| **Vice President** | Alan Hartley |
| **Trustees** | William Patterson (Chair from 1 May 2020)<br>Dr Richard F Daly (Interim Chair until 30 April 2020 and then return to Joint Vice Chair from 1 May 2020)<br>Jacqueline Saunders – Joint Vice Chair<br><br>John Fox<br>Jane Gillings<br>Patricia Gittins<br>Kerry McGrath<br><br>Julie Gill (appointed 1 May 2020)<br>Kay Chapman (appointed 1May 2020)<br>Paula Wood (appointed 1 May 2020)<br>Robert Jackson (appointed 1 May 2020)<br>Sarah Valentine-Bull (appointed 1 May 2020)<br><br>Ian Norris (Resigned 30 April 2020)<br>Richard Finney (Resigned 30 April 2020)<br>Yvonne Weakley (Resigned 31 May 2020)<br>Tracie Taylor (Resigned 1 November 2020) |
| **Secretary** | Jacqueline Saunders |
| **Executive Team** | Sally Napper Chief Executive<br>Alison Heavey Director of Clinical Services<br>Andrew Pepper Director of Finance<br>Tamsin Dunkerley Director of Human Resources |
| **Auditor** | BHP LLP, Chartered Accountants<br>2 Rutland Park<br>Sheffield<br>S10 2PD |

| | |
|---|---|
| **Solicitors** | Bhayani Law<br>59 Shoreham Street<br>Sheffield<br>S1 4SB |
| **Bankers** | HSBC<br>35 College Street<br>Rotherham<br>S65 1AF<br><br>Co-Operative Bank<br>2nd Floor<br>1 Balloon Street<br>Manchester<br>M60 4EP |

The Trustees (who are also Directors of the charity for the purposes of the Companies Act) present their report and the audited financial statements of the charity for the year ended 31 March 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" FRS102 in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the Charity's governing document, the Charities Act 2011 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 published October 2019.

## OUR PURPOSE AND ACTIVITIES

### Purpose

The charity's objects as set out in the revised memorandum and articles which were adopted on 24th August 2015 are to promote the relief of sickness by such charitable means as the Association shall from time to time think fit, and in particular (but without prejudice to the generality of such objects):

A. To establish, maintain and operate hospices, residential nursing homes and clinics in England or Wales for the reception and care of persons of either sex who are suffering from any illness, disability, disease or other infirmity whether physical or mental and by providing medical or other treatment and attention for any such persons as aforesaid either in their own homes, their current place of care or at any institution of the Association.

B. To conduct or promote research into the care and treatment of persons suffering from any such illness, disability, disease or infirmity as aforesaid and particularly into the care and treatment of persons suffering from any terminal illness and to disseminate the results thereof to the public

C. To promote or assist in the teaching or training of doctors, nurses, physiotherapists and other persons engaged in any branch of medicine, surgery, nursing or allied services and in the teaching or training of students in any branch of medicine, surgery, nursing or allied services.

D. To provide or assist the provision of spiritual support and guidance for any person's resident (either as patients or otherwise) or working in any such home or homes as aforesaid.

E. The aim of the charity is to provide a range of palliative care services within Rotherham Borough and we are the only Hospice for adults serving all people in Rotherham with a terminal illness.

In 2018, the Board updated the vision and mission statements as follows:

| | |
|---|---|
| **Vision** | • Compassion, choice & dignity for all |
| **Mission** | • Enhance our patient's quality of life, delivering high quality care in the right place at the right time<br>• Provide appropriately trained and motivated staff, dedicated to patient's wellbeing and dignity<br>• Be active in the community, engaging with partners and championing end of life care<br>• Be proudly independent, financially strong and remain innovative in our thinking |

**How our Activities Provide Public Benefit**

**OUR SERVICES**

Rotherham Hospice provides physical, psychological, social and spiritual support for patients with a terminal illness and requiring palliative care during the changing phases of their illness. There is no charge for our services.

Rotherham Hospice ensures that the patient is at the centre of everything we do. We support family, carers and friends through a person's illness, their death and during bereavement.

Our breadth of service enables people to be cared for in their place of choice, which may be at the Hospice or to remain in their place of residence in the community. We co-ordinate our work with the wider healthcare teams in the borough of Rotherham to promote maximum continuity of support for our patients and their families.

The multidisciplinary Hospice team provide a package of clinical care, including symptom management, addressing the physical, psychological, emotional and spiritual needs of patients. The Hospice services also include the provision of complex symptom management, end of life care and specialist assessment.

Our Palliative service includes Inpatient Care, Community Clinical Nurse Specialists, Hospice at Home, Day Therapies, Carer Support Services, Health and Wellbeing Services, Counselling, Psychology and Bereavement Support Services, Sunbeams Children's Bereavement Support and a Chaplaincy Service.

The Medical Team at Rotherham Hospice provide support for our patients within the Inpatient Unit, their own homes, the acute setting and also in our Outpatient Clinic. Patient Assessments can be performed within 24 hours if urgent.

Trustees acknowledge the importance of the whole Hospice team in the successful delivery of patient care which includes the income generation team, support services and other staff and volunteers.

**ACHIEVEMENTS AND PERFORMANCE**

Rotherham Hospice is an independent charity. We have seen changes in our activity levels in the last year which has been due to the impact of Covid 19 and means that we have seen more people in the community and fewer number of Inpatients. The Day Hospice has remained closed throughout this period.

The 24/7 Community Services allows an increased level of coordinated support to be provided ensuring that care is provided by the right people in the right place at the right time. This therefore allows appropriate use of our Hospice beds and prevents unnecessary hospital admissions.

The Hospice has continued to listen to the views of our patients and their relatives to aid our continuous reflection on how our services could be improved. These suggestions have helped to formulate the priorities for our improvement in 2020/2021. The limitations on visiting have impacted on our patients and relatives but many other opportunities have been in place to ensure that people can communicate with their relatives while they are inpatients.

We continue to be highly respected with an excellent reputation in the wider community. It has applied an engaging outlook, building strong relationships with public and business partners as well as those from the Health and Social Care communities, working to provide an increased strength and independence to support our sustainable growth and independence in the future. We have played a full role with the Health System in Rotherham in managing the Covid 19 pandemic throughout 2020/21.

Rotherham Hospice was inspected by the Care Quality Commission in March 2019 and was extremely pleased that our rating improved to 'Good' across all domains. We aim to build on this rating and continue to work towards a rating of 'Outstanding' for our next inspection.

**Inpatient Unit**

The Inpatient Unit consists of 14 single bedrooms all with en-suite facilities. We actively encourage our families and visitors to be involved in the care of their loved ones. Visiting has been limited by the consequence of the pandemic but patients and visitors have been supported throughout.

The Inpatient Unit provides care 24 hours a day seven days a week, supporting admission and discharge as required. Patients can be referred for admission to have their pain and symptoms controlled, for rehabilitation or to receive end of life care.

**Day Hospice and Day Therapies**

The purpose of the Day Hospice is to welcome patients into the Hospice environment, offer support and the opportunity to receive ongoing clinical monitoring as required. The support aims to improve confidence and enables someone to continue to make the most of their life, remaining as independent as possible for as long as possible.

The Day Hospice has been closed throughout 2020/21 due to the Covid 19 pandemic.

**Patient and Family Support Services**

Our Counselling and Clinical Psychology Service is available to patients and their families. Our Bereavement Counselling Service supports bereaved family members or significant others with complex needs and is based at the Hospice. The counsellor can also provide pre-bereavement counselling if needed. The service has continued to operate as an online or telephone service throughout the year.

Our Sunbeams service provides practical and emotional support for children age 5 and upwards. Sunbeams offers a safe environment for the children to share experiences and address their needs around someone who is seriously ill or the death of a loved one. The service has continued to provide some remote support during pandemic in 2020/21.

**Hospice Clinical Nurse Specialists**

The Hospice Community Team includes our Clinical Nurse Specialists (CNS) who support patients and their families in their home or care home seven days a week. They provide complex symptom management and give emotional support and practical advice to patients and their families. This is provided through clinics, home visits and the provision of a telephone advice line. This advice line is available to patients, family members and professionals 24 hours a day, seven days a week.

The Clinical Nurse Specialist is often the patient's main point of contact and acts as a link between other professionals.

**Hospice at Home Team**

The Hospice at Home Team is also part of Rotherham Hospice Community Team. It supports patients and their families in their home or care home seven days a week. Night sitting in patients' homes is available and there is an Out of Hours Rapid Response Nursing Service which provides 24-hour care, seven days a week.

The service provides practical and emotional support to ensure that patients' needs are met by agreeing joint care arrangements with family members and other professionals or agencies that provide end of life care within Rotherham.

Community Volunteers also support this service and can provide additional support. This would be agreed as part of joint care planning. The team also includes occupational and physiotherapy expertise.

## ACTIVITY

The normal operating model for the Hospice was significantly affected in responding to the pandemic and, as such, our normal pattern of activity has also been affected. We have sought to deliver more care in different settings. An example of our activity profile is provided below with prior years provided for comparison.

| | 2018/2019 | 2019/2020 | 2020/2021 |
|---|---|---|---|
| Total number of patients admitted to the **Inpatient Unit**, and total admissions including readmissions | 314 patients (386 admissions) | 342 patients (406 admissions) | 281 patients (318 admissions) |
| Average **IPU** bed occupancy % | 86.7% | 81.6% | 61.0% |
| Percentage of patients treated and discharged for ongoing care and support | 146 out of 365 discharges = 40.0%<br><br>39% of patients discharged with less than 7 days LOS | 156 out of 406 discharges = 38.4%<br><br>34% of patients discharged with less than 7 days LOS | 118 out of 320 discharges = 38.8%<br><br>31% of patients discharged with less than 7 days LOS |
| Number of deaths in the **Inpatient Unit** | 219 | 249 | 200 |
| Number of referrals to the **Adult Bereavement Support** service. | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 189 |
| Number of contacts for the **Adult Bereavement Support** service | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 126 Telephone<br>47 Face to Face |
| Number of people referred who have seen **Bereavement Counselling** volunteers | Not collected on SystemOne in the year | Not collected on SystemOne in the year | 69 |
| Number of children who have received support from the **Sunbeams** service | 17 | 21 | 29 |
| Number of new referrals to **Clinical Specialist Team.** | 985 | 1,033 | 1,138 |
| Number of planned face-to-face visits by the **Clinical Nurse Specialist Team** | 2,640 | 2,205 | 1,440 |
| Number of telephone contacts by the clinical nurse specialist team. | 4,339 | 4,041 | 8,246 |
| Number of video contacts by the **Clinical Nurse Specialist Team** | 0 | 0 | 3 |
| Number of referrals to the **Hospice at Home** team. | 1,893 | 1,977 | 2,131 |
| Number of home visits by **Hospice at Home** team. | 17,391 | 14,081 | 8,934 |
| Number of telephone contacts by **Hospice at Home** team. | 8,035 | 8,920 | 9,934 |
| Number of video contacts by the **Hospice at Home** team. | 0 | 0 | 2 |
| Number of referrals **Palliative OT** team. | 297 | 325 | 306 |
| Number of home visits by **Palliative OT** team. | 558 | 719 | 404 |
| Number of telephone contacts by **Palliative OT** team. | 485 | 512 | 686 |
| Number of video contacts by the **Palliative OT** team | 0 | 0 | 77 |
| Number of referrals **Physiotherapy** team. | 322 | 327 | 218 |
| Number of home visits by **Physiotherapy** team. | 260 | 274 | 135 |
| Number of telephone contacts by **Physiotherapy** team | 250 | 224 | 176 |
| Number of video contacts by the **Physiotherapy** team | 0 | 0 | 2 |
| Number of patients with **Covid 19** treated in the inpatient unit | n/a | n/a | 31 |

## THE IMPACT OF COVID-19

We have been extremely proud of the dedicated and professional approach of our staff across the Hospice in the way that they have responded to the demands of the pandemic. As keyworkers on the frontline of the epidemic and outside on the NHS, they have worked unfailingly hard to provide services to patients, support the wider health and care community across all settings including importantly in people's homes and in care homes. All this has been at a time of massive uncertainty for themselves and their families and an ever-changing picture of the impact of the virus.

Throughout the Covid-19 pandemic, Rotherham Hospice has closely followed and implemented all the relevant national and regional guidance, to maintain the safety of both our patients and staff at all times. Below is a synopsis of the actions that the Hospice has implemented since the beginning of the crisis.

**Generic Measures**

- To facilitate social distancing, several measures were implemented in line with guidance.
- Maintaining a stock of Personal Protective Equipment (PPE) has been vital in keeping our services operational.

**Impact on our Service**

- Our Day Hospice and specialist clinics such as the Lymphedema service have been closed. Patients from this service have been absorbed into our Community team caseload, with telephone support available from the Advice line. Our Day Unit Specialist Nurse has maintained contact with this cohort of patients. Day unit staff were redeployed to support the Inpatient Unit service.
- Our Sunbeams Children's Bereavement Support Service was suspended on 23 March 2020, support was put in place via partner organisations for any vulnerable children. Key information and guidance were placed on our social media platforms for families to access. Referrals continue to be taken, triaged and prioritised with any high priority referrals being contacted and supported if necessary. Sunbeams staff have been redeployed with training and support to cover other roles within the hospice.
- Our Café was closed to the public in line with national guidance, this has had an impact on the revenue that this service provided for the Hospice. Patient and staff meals continue to be provided, with only two members of staff being able to work within the kitchen due to social distancing guidance.
- Following local and national guidance, visiting was initially stopped 'unless' the patient was on the End-of-Life Care Pathway, in which case two nominated visitors are allowed. Due to visiting restrictions, a campaign was launched on our Social Media platforms called; 'Hearts of Love' and 'Love Letters', where families were able to send in letters, poems, photos or even request a WhatsApp Video call with their loved one. Visiting is increased in line with local and national guidance.
- Volunteers were unable to continue working at the hospice, strict visitor restrictions were implemented and the use of sessional use of PPE rolled out to enforce infection control and prevention measures to keep staff and patients safe.

## HOSPICE SERVICES RUNNING THROUGH THE PANDEMIC

### IPU

- The IPU has remained fully open throughout the Covid-19 period.
- A Cohort 'Hot' area consisting of 5 beds was created on the IPU, all new patients were admitted into this area, swabbed on admission and remained in this area until the result of their swab was returned.

### Community

Our Community Team Service continued to operate throughout the Covid-19 period. At the beginning of the crisis we restructured the team to be entirely responsive, this entailed:

- Merging the 'Planned' and 'Responsive' teams to provide a fully responsive service. Several vulnerable staff were moved to work at home, we therefore adapted all processes to facilitate a new way of working, and within a matter of days this team moved to being entirely paper free and working online.
- New referrals for this service continued to be taken. Patients who are high risk of Covid-19 were supported in their own homes wherever possible. We have provided considerable support to the District Nurses caseload of patients during periods where they did not have adequate amounts of PPE in place.
- Those patients needing 'hands-on' care continued to be seen i.e. those requiring complex support, a syringe driver commencing or symptom control via injections.
- The Community Team have played a key role in supporting patients and staff within several of the Care and Nursing Homes within the borough, many of which experienced high incidences of the disease, our input was invaluable in providing symptom control for patients and emotional support for the staff working in these settings.
- The Advice Line is manned 08:00 until 20:00 7 days a week by the Clinical Nurse Specialist team who can provide specialist symptom control and clinical advice for patients within the community setting, they also provide support and guidance for staff from local partner organisations. This function has also been providing support to those patients who would normally attend our Day Unit. Activity for this service has risen considerably throughout the Covid-19 period.

### Counselling & Family Support Service

### Sunbeams

- We continue to triage referrals made to this service whilst it is closed, and any children identified as needing urgent intervention continue to be supported by a member of the team. We are currently exploring other options such as Zoom technology to provide ongoing support to this group whilst social distancing guidance remains in place.

### Bereavement Support

- This service continued to operate with volunteers moved to work from home, they were able to focus on providing support to their clients via telephone. Support for these volunteers is provided by the Head of Family Support, who, together with our psychologist, have also provided exceptional support in setting up support services for our staff during the Covid-19 pandemic, as well as providing external guidance and advice to external partners such as RMBC.
- Our two counsellors continued to support their caseload of clients predominantly from home, however support was also provided to patients and their significant others on the Inpatient Unit when required. We are also looking to introduce NHS approved AccuRx video conferencing to improve this remote service for our clients soon.

## RISK MANAGEMENT

The Trustees have reviewed the major risks to which the charity is exposed and policies, systems and procedures have been established to mitigate those risks, which are set out in the Corporate Risk Register, and the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Risk Register is updated routinely and monitored at each of the meetings of the Board of Trustees. A new Risk Management System was introduced during the year to improve risk and incident reporting and provider a greater level of assurance.

As part of its contractual requirements, the Hospice completes the Data Security and Protection Toolkit (DSP) annually which ensures its data protection policies and procedures are in line with the requirements of the NHS. This is an essential priority for the Hospice in maintaining reputational integrity and delivering the high standards expected of us and to demonstrate that to the public bodies that regulate and fund the Hospice.

Patient safety is our upmost priority. We have bi monthly Patient safety and clinical risk meetings the second of each month being a combined meeting with Quality and clinical effectiveness. These meetings feed into the Governance Committee which meets up to four times a year to receive assurance that clinical matters remain well-managed and operating effectively.

Financial sustainability is a risk which the Hospice continually monitors with monthly reporting in place and a full root-and-branch review of our service offer, retail offer, fundraising activities and back office functions.

On 14 June 2021, the Trustees received the Corporate Risk Register which included the principal risks and uncertainties that could seriously affect the performance, prospects or reputation of Rotherham Hospice as follows:

- Maintaining the highest standards of quality and patient experience and meeting all our regulatory and contractual bodies requirements (both national and local)
- Failing to operate in a financially sustainable manner
- Responding to the ongoing demands on COVID-19; from a clinical, financial, retail perspective
- Loss of staff due to the difficulties of maintaining a highly skilled and motivated workforce on a limited budget and with the pressure of increasing NHS pay scales and external market rates, staff morale and the impact of COVID-19
- Reviewing the approach to cash collections in the lottery and other sources

## FINANCIAL REVIEW

Details of the income and expenditure are given on the page headed "Statement of Financial Activities".

In the year ended 31 March 2021, overall income exceeded expenditure by £2.6m (last year £527k), being comprised £1.9m (last year £400k) on Unrestricted Funds and £0.7m (last year £127k) on Restricted Funds. This improvement is a credible testament to the partnership working within our local health system and the generosity of our local population.

Unrestricted Funds represent reserves which the Hospice can use to run its services safely and effectively on an ongoing basis, whereas Restricted Funds represent specific donations ascribed to a specific purpose. These are detailed in a note to the accounts. Whilst every donation is important to the Hospice, we encourage donors to make donations on an unrestricted basis to enable the Trustees to have maximum flexibility to invest resources in services.

Total income for the year amounted to £8.1m (last year £6.6m). Income from the NHS Rotherham CCG contributed around 56% our total income. Income from Donations - including In Memorium Donations - were gratefully received and amounted to £487k (last year £478k). Legacies were also gratefully received to the value of £78,535 (last year £227,797).

Income from trading activities which includes Lottery, Events, Corporate Fundraising and Retail provided £0.8m (last year £1.5m) of support. Within that, the most significant effect was the reduction in Retail Income due to the impact of the pandemic.

We are also grateful to the work of Hospice UK in securing additional funds from the Government to support the Hospice sector. We were fortunate to receive support grants from Hospice UK which amounted to £1.4m to support the ongoing activities of the Hospice through the pandemic. In addition, we have continued to access local and national support schemes (such as the Furlough Scheme and Retail Grants Schemes). Finally, our close working relationship with the local health economy has secured funds to pay for a variety of costs related to the pandemic and to continue to deliver services.

During the year, we spent £5.5m (although our underlying cost base is £6.1m); which equates to nearly £17,000 every single day. That means we need to raise around £8,000 every single day; which is over and above the income received from our local CCG. This is a huge undertaking made even more difficult in the current circumstances. Nevertheless, we spend more than 80% of our income on patient care with the remainder on raising funds (including lottery prizes, running events, keeping shops open and supporting our fundraising team).

With regard to financial indicators, our current assets are £8.9m (last year £6.3m) have improved during the year including an increase in cash during the year. Unrestricted Funds are £7.7m (last year £5.7m) and Restricted Funds are £1.2m (last year £0.6m)

Our longer term financial position is more unsettled. We have identified an underlying deficit where expenditure exceeds income on an ongoing basis, and we are facing a tough set of challenges as we emerge from Covid-19.

We are looking to expand our fundraising income position as we begin to plan more events and May 2021 saw the launch of our Sunflower Appeal. We also plan to increase our digital profile and improve our lottery membership. During the year, we will go further in reviewing the service offer. This means a multi-faceted approach to potential changes across the entire portfolio of services offered by the Hospice; touching on retail, transport, systems and all aspects of our clinical services.

**FINANCIAL REVIEW - CONTINUED**

Looking ahead into an uncertain economic climate nationally and locally, we will do all we can to ensure that we maximise our fundraising and retail income, work with our NHS and non-NHS colleagues to attract more funding, manage our costs in a mature and disciplined manner and connect with our local population and businesses to ensure that we have a thriving financial position on which to weather future storms and provide exemplary great care for patients.

In these unprecedented times, we are grateful to our supportive local population and business for their continued support. Thank you.

**INCOME GENERATION**

We are extremely appreciative of all the support we receive from our donors who give generously, support our events, lottery and charity shops. We are also particularly thankful to those who remember us through their legacy donations.

We will continue to focus on how we communicate our message with a greater emphasis being placed on marketing, public relations and digital activity.

Lottery has again seen a reduction in overall membership and we are looking at modernised methods of attracting new members and retaining existing players. Thank you to all of you who have continued to contribute to our lottery through the pandemic

All fundraising activities are directly managed by the Hospice. We are committed to the highest standards of fundraising practice, and all our activities are carried out in an ethical manner. Rotherham Hospice is registered with the Fundraising Regulator and adheres to the standards set out in the Code of Fundraising practice. Our policies, procedures, systems and processes have been reviewed and updated in line with General Data Protection Legislation (GDPR). The Hospice has never and will never share or sell details of our donors. There have been no fundraising complaints during the year.

**RESERVES POLICY**

The Trustees continue to consider the future required levels of reserves.

In line with the policy outlined in 2014; the aim of the Trust continues to be to build an available reserve equivalent to 15 weeks of our total income, excluding income from the NHS. This amount fluctuates slightly from year to year and would amount to approximately £597k at 31 March 2021. The actual level of available free reserves (unrestricted funds net of unrestricted fixed assets) exceeds this figure at £4.2m (last year £2.1m) or 105 weeks. This improvement is due to the increased cash reserves during the year. On this basis, there have been no material concerns raised about the ability of the Hospice to continue to operate for a period of 12-months from the balance sheet date and therefore, no issues affecting the Going Concern of the Hospice for the basis of preparing the accounts.

The Trustees consider this level of reserves is required to ensure the Charity could continue to operate should there be reduction in funding from both the NHS and Legacy Income. The continuing commitment to Rotherham Hospice from its supporters has enabled the Trust to carry out the excellent work that it does and ensure it begins to build enough reserves for the future.

## PLANS FOR FUTURE PERIODS

The Board has developed a strategy which will take forward the development of the Hospice services through to 2021/22. The strategy is underpinned by the four strategic objectives adopted by the Board in January 2018:

1. Better patient care through early intervention and education/integration of the network across the Borough.
2. Continuous improvement of HR processes and staff capabilities, including leadership skills, volunteer engagement and internal communication.
3. Enhance the Hospice's influence and profile in the Borough, with the community, local businesses and healthcare partners.
4. Increase turnover and contribution from every revenue area and continuously seek new sources of income.

This is underpinned by the core Hospice values:

- Caring
- Working Together
- Trust
- Respect
- Inspiration

At its meeting on 14 June 2021, the Trustees agreed a revised set of objectives to develop the Hospice through the year. The objectives for 2020/21 were developed by the Senior Management Team over a 3-month period using a workshop approach to review progress against the objectives that were agreed for 2019/20.

1. Reduced Our Deficit by £250k and Established Ourselves on the Road to Financial Sustainability
2. An Agreed Pay Strategy In Place And Rolled Out
3. Established Ourselves as 'Outstanding'
4. Our Values and Behaviours are Fully 'Embedded' And 'Owned' By Our Totally Engaged Workforce
5. Increased Our Collaborative Working with Other Organisations
6. Improved Our Organisational Effectiveness With Systems In Place To Make It Happen
7. A Plan In Place To Reduce Our Impact On Climate

## ACKNOWLEDGEMENTS

Trustees would like to acknowledge Lady Scarbrough's ongoing role as our patron.

Trustees are, once again, most grateful to all who support the work of the Hospice, whether by giving so generously through donations and legacies or supporting our lottery, other fundraising events and our charity shops.

Trustees also appreciate the work of everybody connected with the Hospice and its palliative care services and who help to enhance the standing of the Hospice in the community, whether staff or volunteers.

## VOLUNTEERS

Trustees would like to thank the wonderful team of volunteers who have given so much of their time, support, enthusiasm, compassion and care over the years. Most have not been able to continue due to the pandemic although we hope to bring all 293 of them back on board when restrictions allow.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governing Document

Rotherham Hospice is registered as a charity with the Charity Commission. Anyone over the age of 18 can be a member of the Company, there are currently 39 members. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. It is also registered as a company limited by guarantee, without a share capital. Its governing instrument is its Memorandum and Articles of Association dated 10 June 2013, updated on the 24 August 2015.

The arrangements for the recruitment, induction and training of Trustees are set out in the Trustees' Recruitment and Induction Manual. In all cases, the Chair, Trustees and the Chief Executive form part of the formal interview process for prospective Trustees. In some cases, the use of an agency will be used to support the recruitment of Trustees.

Trustees confirm their eligibility to act as a Trustee of a charity (under the provisions of the Charities Acts 1992 and 1993) and complete several additional checks which satisfy the standards set by the Care Quality Commission. The appointment is confirmed following the completion and return of an Enhanced DBS check, confirmation of any Declaration of Interest and after a personalised induction programme has been undertaken.

Trustees regularly assess their skills and competencies both individually and collectively as a Board. Trustees receive ongoing support and development opportunities through Trustee and Board Appraisals and are also required to undertake the Hospice Mandatory and Statutory Training workbook yearly (a training score of 100% must be achieved).

None of the Trustees receive remuneration or any other benefit for their role as a Trustee of the Charity. Any connection between a Trustee or senior manager of the Charity, with a third party or other organisation, must be disclosed to the full Board of Trustees in the same way as any other contractual relationship with a related party. In the current year, only three related-party transactions / declarations of interests have been reported. Two of these were in relation to Trustee's undertaking additional voluntary work within other areas at Rotherham Hospice and the other reported instance was a Trustee declaring that their spouse is a paid Bank Staff Nurse at Rotherham Hospice.

### Organisational Structure and Management

The Board Manual sets out the governance structure of the Hospice. Trustees are responsible for strategic leadership and govern the work of the Hospice. The Trustees are, for the purposes of the Companies Act, equivalent to Directors. The Board meets regularly, generally every three months, with most of the Trustees attending the meetings.

The Board operates with three Committees, being the Finance and Income Generation Committee, the Governance Committee and the Human Resources Committee. Each of the Committees has Trustee and management representation and is chaired by a Trustee.

The Board operates a scheme of delegation and the operational management is delegated to the Chief Executive and the Executive Team. There have been a number of changes to the Trustees and Executive during the year reflecting substantive appointments made to Executive vacancies and a recruitment project to expand the number, skills and experience of the Trustees.

We are pleased to report that following a period of Trustee and Executive turnover in the previous year, we have remained broadly stable. We are delighted to have recruited a Director of Income Generation & Communications who joined the team in June 2021.

The Executive Directors report to the Board of Trustees at each Board meeting and are actively part of all Board Committees.

The Hospice is commissioned by NHS Rotherham CCG, to deliver a range of palliative care services to people affected by terminal illness. The Board assures that the Hospice fulfils the requirements of the NHS contract through the Clinical Governance Committee. The Board maintains a robust governance framework to monitor, review and ensure compliance with all regulatory and best practice standards established by national regulators (Care Quality Commission, Law Commission, Charity Commission and NHS England) and local regulators (NHS Rotherham CCG). In addition, the Board maintains close working relationships with a range of stakeholders including the Rotherham Health and Wellbeing Board, The Rotherham Hospitals NHS Foundation Trust and Rotherham Metropolitan Borough Council; as well as a range of local care providers including care homes, bereavement support charities, patients, public and volunteers.

Due to the current circumstances, the requirement for the Hospice to produce a 2020/21 Quality Account has been deferred although the Clinical Governance Committee maintains oversight of clinical activity and performance.

In March 2021, the Hospice submitted a compliant Data Security and Protection Toolkit, which provides assurance that arrangements are in place to safely process data in line with the NHS contract enabling connection to NHS systems.

Until the impact of the pandemic, the Trustees were regularly undertaking both formal unannounced audits and informal visits to the Hospice.

The Board also monitors national developments in the health and social care environments to ensure that the Hospice is fit to respond to future opportunities and challenges in palliative care.

**Pay policy for Senior Staff**

The Board of Directors, who are the Trust's Trustees, give of their time freely and no director received remuneration for their role as Trustee in the year. Details of Trustee Remuneration and Related Party Transactions are disclosed in note 12 to the accounts.

The Executive Directors are the key management personnel of the charity in charge of directing and controlling, running and operating the Trust on a day-to-day basis alongside a wider senior management team. The remuneration of the Executive Team and the senior staff is reviewed against the marketplace for Hospice Executives from time to time.

The Trustees have considered and reviewed the pay and associated benefits for staff. The first pay award for staff after a few years of pay-freeze came in April 2019 with a 1% award. During the 20/21 year, the Hospice agreed a non-recurrent / non-consolidated award to staff of 2% to recognise the hard work and commitment during such a difficult period. From 1 April 2021, the Trustees agreed a 3% pay award to staff which represented the largest single pay award for many years.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (who are also directors of The Rotherham Hospice Trust for the purposes of Company Law) are responsible for preparing the Report of the Trustees (including the Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

### Disclosure of information 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.

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

Approved by the Board of Trustees on 4 October 2021 and has been signed on their behalf by:

WRPatterson
WRPatterson (Oct 5, 2021 12:13 GMT+1)

Mr William Patterson
Chairman

## Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the 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 report of the trustees, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the report of trustees. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report and the directors' report.

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

- adequate accounting records have not been kept, 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

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

In preparing the financial statements, the trustees are responsible for assessing the 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.

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

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

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

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the industry in which it operates and considered the risk of acts by the charitable company that were contrary to applicable laws and regulations, including fraud. We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focussed on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and Charities SORP 2019. Our tests included agreeing the financial statement disclosures to underlying supporting documentation, enquiries with management and enquiries of trustees.

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

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

As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx. This description forms part of our auditor's report.

**Use of our report**

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

Jane Marshall (Oct 6, 2021 09:59 GMT+1)

Jane Marshall (Senior Statutory Auditor)
for and on behalf of
BHP LLP
Statutory Auditors
2 Rutland Park
Sheffield
S10 2PD

Date: Oct 6, 2021

**The Rotherham Hospice Trust**
**Statement of Financial Activities**
**(Incorporating an income and expenditure account)**
**For the Year Ended 31st March 2021**

| | Note | Unrestricted General Funds 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---|---|---|---|---|---|
| **INCOME AND ENDOWMENTS FROM:** | | | | | |
| Donations and legacies | 2 | **522,824** | **43,332** | **566,156** | 705,887 |
| Charitable activities | 3 | **3,482,908** | **2,517,105** | **6,000,013** | 4,364,249 |
| Other trading activities | 4 | **831,347** | **-** | **831,347** | 1,521,224 |
| Investments | 5 | **27,213** | **-** | **27,213** | 4,961 |
| Other income | 6 | **664,121** | **-** | **664,121** | - |
| **TOTAL** | | **5,528,413** | **2,560,437** | **8,088,850** | 6,596,321 |
| **EXPENDITURE ON:** | | | | | |
| **Raising funds** | 7 | **1,024,652** | **-** | **1,024,652** | 1,130,592 |
| **Charitable activities** | 8 | **2,594,439** | **1,854,225** | **4,448,664** | 4,939,111 |
| **TOTAL** | | **3,619,091** | **1,854,225** | **5,473,316** | 6,069,703 |
| **NET INCOME FOR THE YEAR** | | **1,909,322** | **706,212** | **2,615,534** | 526,618 |
| **Transfers between funds** | 19 | **32,076** | **(32,076)** | **-** | - |
| **NET MOVEMENT IN FUNDS** | | **1,941,398** | **674,136** | **2,615,534** | 526,618 |
| **RECONCILIATION OF FUNDS** | | | | | |
| Total funds brought forward | | **5,705,841** | **551,861** | **6,257,702** | 5,731,084 |
| Net movement in funds | | **1,941,398** | **674,136** | **2,615,534** | 526,618 |
| Total funds carried forward | 18 | **7,647,239** | **1,225,997** | **8,873,236** | 6,257,702 |

**CONTINUING OPERATIONS**
None of the company's activities were acquired or discontinued during the above two financial periods.

**The Rotherham Hospice Trust**
**Balance Sheet**
**For the Year Ended 31st March 2021**

| | NOTES | 2021 £ | 2021 £ | 2020 £ | 2020 £ |
|---|---|---|---|---|---|
| **FIXED ASSETS** | | | | | |
| Tangible assets | **14** | | **3,455,078** | | 3,555,174 |
| **CURRENT ASSETS** | | | | | |
| Stocks | | **30,790** | | 30,077 | |
| Debtors | **15** | **561,763** | | 611,109 | |
| Cash at bank and in hand | | **5,421,895** | | 2,632,720 | |
| | | **6,014,448** | | 3,273,906 | |
| **CREDITORS:** | | | | | |
| Amounts falling due within one year | **16** | **596,290** | | 571,378 | |
| **NET CURRENT ASSETS** | | | **5,418,158** | | 2,702,528 |
| **NET ASSETS** | **20** | | **8,873,236** | | 6,257,702 |
| **THE FUNDS OF THE CHARITY** | | | | | |
| **Unrestricted funds:** | | | | | |
| Revaluation reserve | **18** | | **27,125** | | 27,125 |
| Designated Funds | **18** | | **11,619** | | 11,619 |
| General funds | **18** | | **7,608,495** | | 5,667,097 |
| | | | **7,647,239** | | 5,705,841 |
| **Restricted funds** | **18** | | **1,225,997** | | 551,861 |
| **TOTAL FUNDS** | **20** | | **8,873,236** | | 6,257,702 |

Company Number : 22342222

The financial statements were approved by the trustees on Oct 5, 2021 and are signed on its behalf by:

WRPatterson
WRPatterson (Oct 5, 2021 12:13 GMT+1)

Mr William Patterson
Chairman

The notes attached form part of these financial statements.

**The Rotherham Hospice Trust**
**Statement of Cash Flow**
**For the Year Ended 31st March 2021**

| | NOTES | 2021<br>£ | 2020<br>£ |
|---|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Net cash provided by / (used in) operating activities | **1** | **2,810,064** | 263,584 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Interest received | | **27,213** | 4,961 |
| Purchase of tangible fixed assets | | **(48,102)** | (9,685) |
| **Net cash provided by / (used in) investing activities** | | **(20,889)** | (4,724) |
| Change in cash and cash equivalents in the year | | **2,789,175** | 258,860 |
| Cash and cash equivalents at the beginning of the year | | **2,632,720** | 2,373,860 |
| **TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR** | | **5,421,895** | 2,632,720 |

**The Rotherham Hospice Trust**
**Notes to the Cash Flow Statement**
**For the Year Ended 31st March 2021**

## 1. CASH FLOWS FROM OPERATING ACTIVITIES

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Net income/(expenditure) for the year | **2,615,534** | 526,618 |
| Loss on disposal of assets | **4,316** | - |
| Depreciation charges | **143,882** | 152,642 |
| Interest received | **(27,213)** | (4,961) |
| Decrease/(increase) in stock | **(713)** | (8,401) |
| Decrease/(increase) in debtors | **49,346** | (329,735) |
| (Decrease)/increase in creditors | **24,912** | (72,579) |
| **Net cash provided by (used in) operating activities** | **2,810,064** | 263,584 |

## 2. ANALYSIS OF CASH AND CASH EQUIVALENTS

| | 2021<br>£ | 2020<br>£ |
|---|---|---|
| Cash at bank and in hand | **5,421,895** | 2,632,720 |

## 3 ANALYSIS OF CHANGES IN NET DEBT

| | At 1 April 2020<br>£ | Cash Flow<br>£ | At 31 March 2021<br>£ |
|---|---|---|---|
| Cash at bank and in hand | **2,632,720** | **2,789,175** | **5,421,895** |

1. **ACCOUNTING POLICIES**

a) **Accounting Convention**

The Rotherham Hospice Trust is registered as a company limited by guarantee, without a share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts inaccordance with theFinancial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £. The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

b) **Going concern**

The Board have considered the long term impact of COVID-19 on the charitable company's income and operating cost base and have in place plans to deal with any financial losses that may arise.

They have prepared forecasts of income and expenditure and cash flow for the period to 31 March 2023 which shows that they have sufficient reserves and cash to be able to continue for the foreseeable future. They will continue to monitor the impact on income and take appropriate action as necessary.

The Board therefore continue to adopt the going concern basis of preparation for these financial statements.

c) **Income**

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

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

**ACCOUNTING POLICIES (continued)**

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

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

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

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

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

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

**ACCOUNTING POLICIES (continued)**

Investment income is earned through holding assets for investment purposes such as shares and property, which includes interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

d) **Expenditure**

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

- The costs of raising funds relate to purchase of promotional goods, cost of running the retail outlets, cost of events, publicity and lottery prizes and running costs.

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

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

e) **Tangible fixed assets and depreciation**

Tangible Fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Costs include costs directly attributable to making the asset capable of operating as intended.

A fixed asset is any tangible asset purchased for use in the day-to-day operations of the Company from which an economic benefit will be derived over a period of greater than one year and has a cost of £500 or more.

Depreciation is provided on all tangible assets at the following annual rates calculated to write off the cost less estimated residual value, over their useful economic lives:

| | |
|---|---|
| Freehold property | 2% straight line |
| Leasehold property | straight line over shorter of lease period and 50 years |
| Equipment & computers | 5%, 20%, 15% & 33% straight line |
| Motor vehicles | 25% reducing balance |

f) **Stocks**

Stocks of bought in goods for re-sale are valued at the lower of cost and net realisable value.
Donated stocks are included based on values of donated good sales in the first two weeks after the year end.

g) **Debtors**

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

**ACCOUNTING POLICIES (continued)**

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

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

j) **Restricted and Unrestricted Funds**
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

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

k) **Operating Leases**
Rentals paid under operating leases are charged to the Statement of Financial Activities when incurred.

l) **Pension Scheme**
As disclosed in note 11, the company contributes to two pension schemes. Contributions to both schemes are recognised as they fall due.

m) **Employee Benefits**
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

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

o) **Critical Accounting Estimates and Assumptions**
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectation of future events that are believed to be reasonable under the circumstances.

There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

| | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| **2 Donations and Legacies** | | | | | | |
| General Donations | **260,404** | **41,332** | **301,736** | 252,595 | 25,302 | 277,897 |
| In Memoriam | **148,557** | **-** | **148,557** | 161,997 | - | 161,997 |
| Charitable Trusts | **-** | **2,000** | **2,000** | - | - | - |
| Collection boxes | **1,784** | **-** | **1,784** | 13,348 | - | 13,348 |
| Give As You Earn | **341** | **-** | **341** | 329 | - | 329 |
| Subscriptions | **395** | **-** | **395** | 365 | - | 365 |
| Gift Aid tax | **32,808** | **-** | **32,808** | 24,154 | - | 24,154 |
| **Total Donations** | **444,289** | **43,332** | **487,621** | 452,788 | 25,302 | 478,090 |
| Legacies | **78,535** | **-** | **78,535** | 227,797 | - | 227,797 |
| **Total Donations and legacies** | **522,824** | **43,332** | **566,156** | 680,585 | 25,302 | 705,887 |
| **3 Income from Charitable Activities** | | | | | | |
| RCCG Standard Contract | **3,456,908** | **-** | **3,456,908** | 3,757,978 | 100,000 | 3,857,978 |
| RCCG Contract variation for specific activities | **-** | **1,042,454** | **1,042,454** | - | 94,000 | 94,000 |
| Hospice UK | **-** | **1,437,321** | **1,437,321** | - | - | - |
| Other direct delivery funding | **26,000** | **37,330** | **63,330** | 412,271 | - | 412,271 |
| | **3,482,908** | **2,517,105** | **6,000,013** | 4,170,249 | 194,000 | 4,364,249 |
| **4 Other Trading Activities** | | | | | | |
| Lottery income - gross of prizes & commissions | **427,464** | **-** | **427,464** | 433,578 | - | 433,578 |
| Events | **156,537** | **-** | **156,537** | 237,693 | - | 237,693 |
| Corporate Fundraising | **13,772** | **-** | **13,772** | 128,246 | - | 128,246 |
| Catering income | **7,891** | **-** | **7,891** | 27,332 | - | 27,332 |
| Sale of promotional goods | **26,415** | **-** | **26,415** | 61,761 | - | 61,761 |
| Sales of donated goods - Shops | **199,268** | **-** | **199,268** | 632,614 | - | 632,614 |
| | **831,347** | **-** | **831,347** | 1,521,224 | - | 1,521,224 |
| **5 Investments** | | | | | | |
| Bank and building society interest receivable | **27,213** | **-** | **27,213** | 4,961 | - | 4,961 |
| | **27,213** | **-** | **27,213** | 4,961 | - | 4,961 |
| **6 Other income** | | | | | | |
| Coronavirus support grants | **661,378** | **-** | **661,378** | - | - | - |
| Insurance refund | **2,743** | **-** | **2,743** | - | - | - |
| | **664,121** | **-** | **664,121** | - | - | - |
| **7 RAISING FUNDS** | | | | | | |
| Lottery prizes & commissions | **109,754** | **-** | **109,754** | 110,385 | - | 110,385 |
| Lottery running costs including salaries | **88,897** | **-** | **88,897** | 144,291 | - | 144,291 |
| Direct cost of events including salaries | **56,196** | **-** | **56,196** | 63,003 | - | 63,003 |
| Shop running costs including salaries | **463,084** | **-** | **463,084** | 513,714 | - | 513,714 |
| Shop depreciation | **17,489** | **-** | **17,489** | 22,816 | - | 22,816 |
| Employers' pension - Lottery and Retail | **6,586** | **-** | **6,586** | 6,908 | - | 6,908 |
| Purchase of promotional goods | **10,067** | **-** | **10,067** | 25,258 | - | 25,258 |
| Corporate fundraising costs including salaries | **-** | **-** | **-** | 23,626 | - | 23,626 |
| Fundraising indirect costs | **154,646** | **-** | **154,646** | 104,370 | - | 104,370 |
| Allocation of support costs (note 9) | **117,933** | **-** | **117,933** | 116,221 | - | 116,221 |
| | **1,024,652** | **-** | **1,024,652** | 1,130,592 | - | 1,130,592 |

## 8 CHARITABLE ACTIVITIES (PATIENT CARE)

| | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| Contracted medical services provided by NHS | **302,051** | **235,081** | **537,132** | 508,099 | - | 508,099 |
| Salaries and NI | **1,139,631** | **1,385,645** | **2,525,276** | 2,891,962 | 81,176 | 2,973,138 |
| Pension contributions | **101,860** | **65,926** | **167,786** | 188,742 | - | 188,742 |
| Staff costs including travel | **14,018** | **10,685** | **24,703** | 57,541 | 4,127 | 61,668 |
| Marie Curie Staffing Cost | **70,151** | **87,709** | **157,860** | 162,808 | - | 162,808 |
| Volunteer expenses | **57** | **-** | **57** | 4,766 | - | 4,766 |
| Estates costs (general repairs, maintenance & security) | **37,789** | **14,871** | **52,660** | 56,975 | 1,793 | 58,768 |
| Utilities and Insurance | **62,846** | **-** | **62,846** | 64,429 | - | 64,429 |
| Direct consumables and delivery incidentals | **149,865** | **46,856** | **196,721** | 214,196 | 5,239 | 219,435 |
| Depreciation | **121,293** | **5,100** | **126,393** | 129,825 | - | 129,825 |
| Sundries | **3,195** | **1,522** | **4,717** | - | - | - |
| Allocation of support costs (note 9) | **591,683** | **830** | **592,513** | 567,433 | - | 567,433 |
| | **2,594,439** | **1,854,225** | **4,448,664** | 4,846,776 | 92,335 | 4,939,111 |

## 9 ALLOCATION OF SUPPORT COSTS

| | Costs of Generating Funds 2021 £ | Charitable Expenditure 2021 £ | Total 2021 £ | Costs of Generating Funds 2020 £ | Charitable Expenditure 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| Contracted telephone and IT | **11,074** | **55,637** | **66,711** | 8,392 | 40,971 | 49,363 |
| Salaries and NI | **81,724** | **410,591** | **492,315** | 78,395 | 382,752 | 461,147 |
| Pension contributions | **3,567** | **17,920** | **21,487** | 2,573 | 12,565 | 15,138 |
| Staff costs including travel | **2,685** | **13,490** | **16,175** | 6,501 | 31,738 | 38,239 |
| Office consumables | **6,642** | **33,370** | **40,012** | 9,280 | 45,309 | 54,589 |
| Legal and professional fees | **2,054** | **10,321** | **12,375** | 1,805 | 8,814 | 10,619 |
| Bank charges | **230** | **1,157** | **1,387** | 403 | 1,969 | 2,372 |
| Governance costs (see below) | **9,957** | **50,027** | **59,984** | 8,872 | 43,315 | 52,187 |
| | **117,933** | **592,513** | **710,446** | 116,221 | 567,433 | 683,654 |

| GOVERNANCE COSTS | Unrestricted Funds 2021 £ | Restricted Funds 2021 £ | Total 2021 £ | Unrestricted Funds 2020 £ | Restricted Funds 2020 £ | Total 2020 £ |
|---|---|---|---|---|---|---|
| Audit and accountancy | **16,351** | **-** | **16,351** | 10,693 | - | 10,693 |
| Trustees' & Officers' insurance | **2,097** | **-** | **2,097** | 1,996 | - | 1,996 |
| Employee costs and administrative support | **41,536** | **-** | **41,536** | 39,498 | - | 39,498 |
| | **59,984** | **-** | **59,984** | 52,187 | - | 52,187 |

| **10 NET INCOME FOR THE YEAR** | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| This is stated after charging:- | | |
| Auditor's remuneration - audit services | **9,055** | 8,795 |
| Auditor's remuneration - other services | **2,340** | 2,275 |
| Depreciation | **143,882** | 152,642 |

| **11 STAFF COSTS AND NUMBERS** | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| Staff costs during the year were:- | | |
| Salaries | **3,120,470** | 3,494,756 |
| Employers' social security costs | **241,606** | 279,672 |
| Employers' pension contributions | **198,715** | 214,915 |
| | **3,560,791** | 3,989,343 |
| Agency staff costs | **203,692** | 146,338 |
| Total staff costs | **3,764,483** | 4,135,681 |

| The average number of employees was: | **2021** | **2020** |
|---|---|---|
| Hospice excluding 'bank staff' | **123** | 129 |
| Administration, Fundraising & Finance | **18** | 25 |
| Retail | **16** | 16 |
| Lottery | **4** | 3 |
| | **161** | 173 |
| Employees earning £60,000 - £70,000 pa | 1 | 1 |

Included in the above salary costs are termination payments and payments in lieu of notice of of £nil. (2020: £12,785).

The Company considers that the key management personnel comprise the Trustees and the Executive team - which is currently the Chief Executive and three other Directors. The total employee benefits (including employer's NI and pension) of the key management personnel employed during the year were £241,546 (2020: £227,072).

An accrual for holiday pay earned but not yet taken has been included in the salary figure for 2021 and 2020.

The Hospice is an approved provider of the NHS defined benefits pension scheme and makes a 14.38% employers contribution for all staff who are members of the scheme. There is no liability on the Hospice for any short-fall of assets in the scheme either in the short or long term, our only commitment is to the monthly contribution of 14.38% of pensionable salaries. At 31st March 2021, outstanding contributions payable within this scheme were £12,033 (2020 : £21,692).

In February 2012 a defined contributions pension scheme was made available to staff on a Hospice contract of employment. The maximum contribution payable by the Hospice is 6%. At 31st March 2021, outstanding contributions payable within this scheme were £1,490 (2020: £2,270). The Hospice also runs an auto enrolment scheme, outstanding contributions as at 31 March 2021 were £2,085 (2020: £5,986).

## 12 TRUSTEE REMUNERATION

No remuneration or expenses were paid to the Trustees of the company for their role as Trustee.

## 13 TAXATION

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

| 14 TANGIBLE ASSETS | Freehold Property | Leasehold Property | Equipment & Computers | Motor Vehicles | Total |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| **Cost** | | | | | |
| At 1st April 2020 | 247,178 | 4,276,939 | 1,015,944 | 43,785 | 5,583,846 |
| Additions | - | - | 48,102 | - | 48,102 |
| Disposals | - | - | (376,625) | - | (376,625) |
| At 31st March 2021 | **247,178** | **4,276,939** | **687,421** | **43,785** | **5,255,323** |
| **Depreciation** | | | | | |
| At 1st April 2020 | 51,095 | 1,040,534 | 903,215 | 33,828 | 2,028,672 |
| Charge for the year | 4,943 | 85,539 | 50,908 | 2,492 | 143,882 |
| Eliminated on disposal | - | - | (372,309) | - | (372,309) |
| At 31st March 2021 | **56,038** | **1,126,073** | **581,814** | **36,320** | **1,800,245** |
| **Net Book Values** | | | | | |
| At 31st March 2021 | **191,140** | **3,150,866** | **105,607** | **7,465** | **3,455,078** |
| **Net Book Values** | | | | | |
| At 31st March 2020 | 196,083 | 3,236,405 | 112,729 | 9,957 | 3,555,174 |

Included in freehold property is Fox House which was donated to the charity several years ago. It was transferred from investment property on 31 March 2012 at the directors' valuation of £175,000. The original value of the property was £146,144. The net book value of the property at 31 March 2021 was £143,502. If it had not been revalued, its net book value at 31 March 2021 would have been £119,838. The directors have not adopted a policy of revaluing the fixed asset.

| 15 DEBTORS (all due within one year) | 2021 | 2020 |
|---|---|---|
| | £ | £ |
| Trade debtors | **31,710** | 416,786 |
| Other debtors | **18,756** | 19,712 |
| Prepayments and accrued income | **511,297** | 174,611 |
| | **561,763** | 611,109 |

| **16 CREDITORS: Amounts falling due within one year** | **2021** | **2020** |
|---|---|---|
| | **£** | **£** |
| Trade creditors | **100,328** | 124,154 |
| Accruals | **270,221** | 196,296 |
| Deferred income | **139,420** | 149,271 |
| Other creditors | **86,321** | 101,657 |
| | **596,290** | 571,378 |
| Deferred income: | | |
| Balance brought forward | **149,271** | 147,371 |
| Income received | **139,420** | 149,271 |
| Income released to SOFA | **(149,271)** | (147,371) |
| Balance carried forward | **139,420** | 149,271 |

Income has been deferred because it relates to future accounting periods as stipulated by the funders or where the conditions for recognition have not yet been met.

**17 MEMBERS**

The company is registered as a company limited by guarantee and has no share capital. The current members are guarantors to the sum of £1 each. At 31st March 2021 there were 39 members (2020: 33).

**18 MOVEMENT ON FUNDS**

| **Current year** | **Brought forward** | **Income** | **Expenditure** | **Transfers** | **Carried forward** |
|---|---|---|---|---|---|
| | **£** | **£** | **£** | **£** | **£** |
| **Unrestricted funds:** | | | | | |
| Collaboration working designated fund | 11,619 | - | - | - | **11,619** |
| Revaluation reserve | 27,125 | - | - | - | **27,125** |
| General funds | 5,667,097 | 5,528,413 | (3,619,092) | 32,076 | **7,608,494** |
| | 5,705,841 | 5,528,413 | (3,619,092) | 32,076 | **7,647,238** |
| **Restricted funds:** | | | | | |
| Community Nursing / Hospice at Home | 25,251 | 6,959 | (6,701) | - | **25,509** |
| Health Education England | 2,000 | - | - | - | **2,000** |
| Rotherham Rotary Ladies | 176 | - | - | - | **176** |
| IPU | (350) | 5,507 | (1,525) | - | **3,632** |
| Garden donations | 3,512 | - | - | - | **3,512** |
| Day Unit | 814 | 100 | - | - | **914** |
| Virtual Reality Project | 562 | - | - | - | **562** |
| RMBC Community Leadership Fund | 300 | - | - | - | **300** |
| Specific Equipment | 64 | - | - | - | **64** |
| Van Appeal | 2,419 | - | - | - | **2,419** |
| Staff welfare | 53 | - | - | - | **53** |
| Staff & volunteers | 1,000 | - | - | - | **1,000** |
| Barry's painting project | 100 | - | - | - | **100** |
| Westfield Health - HR | 1,000 | - | - | - | **1,000** |
| Hospice UK | - | 1,437,321 | (1,437,321) | - | **-** |
| Project Echo | - | 24,864 | - | - | **24,864** |
| Hospice building project | - | 40,000 | (286) | (4,406) | **35,308** |
| | | | | | **-** |
| RCCG Contract Variation 1719-001 | 35,374 | - | (9,748) | (15,626) | **10,000** |
| RCCG Contract Variation 1719-002 | 3,377 | - | - | (3,377) | **-** |
| RCCG Contract Variation 1719-003 | 270,096 | - | (204,555) | (8,667) | **56,874** |
| RCCG Contract variation 19/20 | 100,000 | - | (100,000) | - | **-** |
| RCCG Contract variation 19/20 SI 187 | 94,000 | - | (94,000) | - | **-** |
| RCCG Digital funding | - | 248,000 | - | - | **248,000** |
| RCCG - Business Development Manager funding | - | 50,000 | - | - | **50,000** |
| RCCG - Increased Patient Dependency | - | 40,000 | - | - | **40,000** |
| RCCG - Care Home Project & Community Funding | - | 100,000 | - | - | **100,000** |
| RCCG - Project Echo | - | 50,000 | - | - | **50,000** |
| RCCG - Rapid Response and Reactive Service overnig | - | 50,000 | - | - | **50,000** |
| RCCG - Hospice General improvements | - | 285,000 | - | - | **285,000** |
| RCCG - Pharmacy Managed Service | - | 15,000 | - | - | **15,000** |
| RCCG Specific Investment Funds | - | 204,454 | - | - | **204,454** |
| Sunbeams - Childrens bereavement support service | | | | | |
| RU3A Choir | 1,300 | - | - | - | **1,300** |
| General donations to support Sunbeams | 9,327 | 1,232 | (89) | - | **10,470** |
| Masonic Charitable Donations | 1,486 | 2,000 | - | - | **3,486** |
| | 551,861 | 2,560,437 | (1,854,224) | (32,076) | **1,225,997** |
| **Total funds** | **6,257,702** | **8,088,850** | **(5,473,316)** | **-** | **8,873,236** |

## 18 MOVEMENT ON FUNDS - CONTINUED

Purposes of current year restricted and designated funds are as follows;-

**- Collaboration working designated fund -** Work in collaboration with the RCCG to support the staff in care homes deliver excellence in end of life care through nursing response, education and training.
**- Community Nursing / Hospice at Home** - Various donations given specifically to support the work of the Community Team.
- **Health Education England** - To support a learning and development contract for a Junior Doctor
- **Rotherham Rotary Ladies** - For the purchase of a garden bench
- **IPU** - Donations given specifically to support the In patient unit
- **Garden donations** - Donations given to improve the gardens
- **Day Unit** - Donations given specifically to support the day unit
- **Virtual Reality Project** - Donations towards the development of a virtual reality headset for patients
- **RMBC Community Leadership fund** - Funding towards a smoking shelter
**- Specific equipment -** a number of donations for specific equipment
- **Van Appeal** - Donations given following the theft of the vehicle
- **Staff welfare** - £1k donated by Ted Daly to pay for staff to attend a function in London inc overnight accommodation.
**- Staff & volunteers** - £1k Corporate donation towards a staff and volunteers party
**- Barry's painting project** - £100 donation towrads painting and upkeep of grounds (eg. handrail painting)
**- Westfield Health - HR** - £1k donated by Westfield Health towards staff wellbeing in recognition of continued relationship.
**- Hospice UK -** NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.
**- Project Echo -** Education and support project
**- Hospice building project -** Additional resources to enhance the facilities at the Hospice
- **RCCG Contract variation 1719-001-** IT upgrade program and to support additional blood transfusions
- **RCCG Contract variation 1719-002 -** To support additional clinical pressures and some capital spend
- **RCCG Contract variation 1719-003 -** To support additional clinical pressures and some capital spend
- **RCCG Contract variation 19/20 -** Support of Home Care service & Project ECHO. Distributed by RCCG.
- **RCCG Contract variation 19/20 SI 187 -** Our share of £25m government funding for Hospices.
**- RCCG Digital funding -** Funding to support licence upgrades
**- RCCG - Business Development Manager funding** - Funding to support business development
**- RCCG - Increased patient dependency** - Funding to recognise the increased costs associated with patient dependency
**- RCCG - Care Home Project & Community Funding -** Support of Home Care Service
**- RCCG - Project Echo -** Education and Support project
**- RCCG - Rapid Response and Reactive Service overnight -** Funding to support increased cost of overnight services
**- RCCG - Hospice General improvements** - Additional resources to enhance the facilities at the Hospice
**- RCCG - Pharmacy Managed Service** - Funding to support proposed changes in provision
**- RCCG Specific Investment Funds -** Funding to support specific investment in services
- **Sunbeams -** Donations in support of the childrens bereavement service

## 18 MOVEMENT ON FUNDS - CONTINUED

| Prior year | Brought forward £ | Income £ | Expenditure £ | Transfers £ | Carried forward £ |
|---|---|---|---|---|---|
| **Unrestricted funds:** | | | | | |
| Collaboration working designated fund | 13,500 | 100,000 | (101,881) | - | **11,619** |
| Revaluation reserve | 27,125 | - | - | - | **27,125** |
| General funds | 5,265,565 | 6,277,019 | (5,875,487) | - | **5,667,097** |
| | 5,306,190 | 6,377,019 | (5,977,368) | - | **5,705,841** |
| **Restricted funds:** | | | | | |
| Masonic Charitable Foundation | 5,155 | - | (5,155) | - | **-** |
| Community Nursing / Hospice at Home | 29,326 | 14,311 | (18,386) | - | **25,251** |
| Health Education England | 2,000 | - | - | - | **2,000** |
| Rotherham Rotary Ladies | 200 | - | (24) | - | **176** |
| IPU | - | 152 | (502) | - | **(350)** |
| Garden donations | 3,512 | - | - | - | **3,512** |
| Day Unit | - | 814 | - | - | **814** |
| Virtual Reality Project | 616 | - | (54) | - | **562** |
| RMBC Community Leadership Fund | 300 | - | - | - | **300** |
| Specific Equipment | 64 | - | - | - | **64** |
| Van Appeal | 2,419 | - | - | - | **2,419** |
| Staff welfare | - | 1,000 | (947) | - | **53** |
| Staff & volunteers | - | 1,000 | - | - | **1,000** |
| Barry's painting project | - | 100 | - | - | **100** |
| Westfield Health - HR | - | 1,000 | - | - | **1,000** |
| RCCG Contract Variation 1719-001 | 39,504 | - | (4,130) | - | **35,374** |
| RCCG Contract Variation 1719-002 | 3,472 | - | (95) | - | **3,377** |
| RCCG Contract Variation 1719-003 | 314,000 | - | (43,904) | - | **270,096** |
| RCCG Contract variation 19/20 | - | 100,000 | - | - | **100,000** |
| RCCG Contract variation 19/20 SI 187 | - | 94,000 | - | - | **94,000** |
| Sunbeams - Childrens bereavement support service | | | | | |
| RU3A Choir | 1,300 | - | - | - | **1,300** |
| General donations to support Sunbeams | 9,540 | 6,925 | (7,138) | - | **9,327** |
| Roamund Davies Legacy (Sunbeams) | 12,000 | - | (12,000) | - | **-** |
| Masonic Charitable Donations | 1,486 | - | - | - | **1,486** |
| | 424,894 | 219,302 | (92,335) | - | **551,861** |
| Total funds | 5,731,084 | 6,596,321 | (6,069,703) | - | **6,257,702** |

## 19 TRANSFERS BETWEEN FUNDS

A transfer has been made during the year for the net book value of fixed assets where the conditions of the funding have been fulfilled.

## 20 ANALYSIS OF NET ASSETS BETWEEN FUNDS

| **Current year** | **Unrestricted Revaluation Reserve 2021 £** | **Unrestricted General Funds 2021 £** | **Restricted Funds 2021 £** | **Total Funds 2021 £** |
|---|---|---|---|---|
| Tangible fixed assets | **27,125** | **3,427,953** | **-** | **3,455,078** |
| Current assets | **-** | **4,788,451** | **1,225,997** | **6,014,448** |
| Current liabilities | **-** | **(596,290)** | **-** | **(596,290)** |
| | **27,125** | **7,620,114** | **1,225,997** | **8,873,236** |

| **Prior year** | **Unrestricted Revaluation Reserve 2020 £** | **Unrestricted General Funds 2020 £** | **Restricted Funds 2020 £** | **Total Funds 2020 £** |
|---|---|---|---|---|
| Tangible fixed assets | 27,125 | 3,528,049 | - | 3,555,174 |
| Current assets | - | 2,722,045 | 551,861 | 3,273,906 |
| Current liabilities | - | (571,378) | - | (571,378) |
| | 27,125 | 5,678,716 | 551,861 | 6,257,702 |

## 21 CONTINGENT LIABILITIES

As far as the directors are aware, there were no contingent liabilities (2020:NIL).

## 22 OPERATING LEASE COMMITMENTS

The following payments are committed to the end of the lease:

| | **Equipment 2021 £** | **Buildings 2021 £** | **Total 2021 £** | **Equipment 2020 £** | **Buildings 2020 £** | **Total 2020 £** |
|---|---|---|---|---|---|---|
| Expiring in less than one year | **4,492** | **64,083** | **68,575** | 3,722 | 52,500 | 56,222 |
| Expiring in the second to fifth years | **9,949** | **165,983** | **175,932** | 7,788 | 112,583 | 120,371 |
| Expiring over 5 years | **-** | **23,250** | **23,250** | - | 38,750 | 38,750 |
| | **14,441** | **253,315** | **267,756** | 11,510 | 203,833 | 215,343 |

## 23 CONTROL RELATIONSHIP

The company is controlled by its members. No individual member has overall control.

## 24 RELATED PARTY TRANSACTIONS

During the year Helen Jackson, the spouse of Robert Jackson, Trustee, was employed as a bank staff nurse at the Hospice and received remuneration of £18,146. This remuneration is paid on the same terms as other bank staff.