

# Northern Ireland Hospice

Northern Ireland · Charity number 102337

## Details

---

**Known as** Northern Ireland Children's Hospice

**Status** Received

**Company number** [14817](#)

**Registered** 2015-05-26

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

---

**Address** 18 O'Neill Road  
Newtownabbey  
County Antrim  
BT36 6wb  
BT36 6WB

**Phone** 02890781836

**Email** [info@nihospice.org](mailto:info@nihospice.org)

**Website** [www.nihospice.org](http://www.nihospice.org)

## Activities

---

**Purposes:** The Objects of the Charity are: 3.1 to promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units, day hospice and also in communities. 3.2 To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

**What the charity does:** The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

**How the charity works:** Education/training, Medical/health/sickness, Research/evaluation

**Who the charity helps:** Carers, Children (5-13 year olds), General public, Men, Older people, Parents, Preschool (0-5 year olds), Women, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£19,545,285	£19,641,958	£2,409,066	358

## Trustees

Name	Role	Appointed
Adele Martin		
Dr Mark Sheridan		
Dr Russell Houston		
Mr Ian Sheppard		
Mr Paul Terrington		
Mrs Angela McLernon		
Mrs Wendy Close		
Ms Janice Smyth		

**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Accounts

---



# Trustees' Annual Report and Consolidated Financial Statements

for the Financial Year ending  
31<sup>st</sup> March 2025

## Table of Contents

Message from Chair and CEO .....	3
Trustees and Other Information .....	5
Report of the Board of Trustees.....	7
Our Future Plans .....	21
Financial Review .....	23
Independent Auditor's Report .....	38
Company Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2025.....	43
Consolidated Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2025 .....	44
Company Balance Sheet as at 31 March 2025 .....	45
Consolidated Balance Sheet as at 31 March 2025.....	46
Company Statement of Cash Flows for the Financial Year Ended 31 March 2025 .....	47
Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2025 .....	48
Note to Accounts .....	49

## Message from Chair and CEO

We are proud to present this year's Annual Report, which reflects a period of remarkable progress and renewed purpose for Northern Ireland Hospice. Despite a challenging economic environment, we have continued to grow, innovate, and deliver on our mission to provide world-class palliative care for all who need it.

Each year, Northern Ireland Hospice supports over 4,000 babies, children, and adults living with life-limiting and terminal conditions. Our care extends far beyond the patient. We support families and loved ones through bereavement counselling, emotional support, and holistic social care.

As the needs of our community become more complex, driven by an ageing population, later diagnoses, and increasing medical and social challenges, we continue to adapt to ensure we deliver the best care possible. We embrace innovation, ensuring our services evolve to meet the changing landscape of palliative care.

Our commitment is unwavering: to provide compassionate, specialist care, free of charge, for those who need it most. Unlike the NHS, we do not receive full government funding and while public support plays a crucial role, our services are only made possible by the generosity of individuals, businesses, trusts, and philanthropic partners both locally and globally.

We are proud of the progress we have made over the last year. However, we continue to operate in a challenging environment, as we continue to be impacted by the cost-of-living crisis, economic uncertainty, and the rising costs of providing our services. Yet, thanks to the resilience of our team and the support of the communities we serve, we continue to deliver care that makes a profound difference to the lives of thousands.

This year, our operating costs were significantly impacted by factors outside of our control, including increases in National Insurance contributions and thresholds, as well as the rise in the National Living Wage. These changes placed additional pressure on our financial resources, requiring us to identify new efficiencies and funding streams to ensure we could continue to meet the needs of our patients and families without compromising the quantity or quality of our care.

Despite these challenges, we have exceeded many of our key objectives and are proud to have reached a position of financial and operational stability earlier than anticipated. However, challenges remain, and we acknowledge that there is more to do. Increased government funding is critical to ensuring that we can continue to provide the existing levels of care and, more importantly, to enable us to expand our services against a backdrop of increased demand for specialist palliative care. We continue to deliver improvements through our strategic pillars – Patients, People, Performance and Perpetuity and could not have done this without the dedication of our team, the generosity of our supporters and the strength of our partnerships across the health and social care system.

At the core of our strategic vision, we plan to expand both our adults' and children's services. We intend to increase the number of beds available at both sites, ensuring more patients and families can access the compassionate, specialist care they need.

For our Adult Services, this includes a capital project to convert office space at Alexandra House (adjacent to the In-Patient Unit) into accommodation for patients and families. This initiative reflects our commitment to adapting our facilities to meet the evolving needs of those for whom we care. Increasingly, our patient profile includes younger individuals who are receiving palliative care while also caring for young children or supporting elderly parents. We aim to provide a welcoming and supportive environment where families can stay together, find rest, and maintain a sense of normalcy during what is often a deeply challenging time.

In our Children's Hospice, we are working toward expanding capacity from 6 to 10 beds. This will enable us to double the number of short-stay nights available per child from 6 to 12 annually, bringing us in line with provision across UK and Irish children's hospices. This expansion is not just about numbers; it is about outcomes. More bed nights mean more opportunities for respite, more support for families, and ultimately, better quality of life for the children for whom we care.

We are actively exploring funding options to make our ambition in adults and children's Hospice become a reality.

Beyond this, we are looking at new ways to improve community pharmacy services to help patients and their families access critical medications when and where they need them.

These developments are more than just service enhancements; they reflect our commitment to delivering palliative care that is accessible, sustainable, and centered on the needs of those we serve.

We await the outcome of the Northern Ireland Assembly Health Committee's review into access to palliative care. We welcome this important work and hope it will lead to greater recognition of the essential role hospice care plays in the wider health and social care system, as well as increased support for sustainable service development.

We remain deeply grateful to our staff, volunteers, donors, and partners. Together, we are building a future where everyone in Northern Ireland can live well until the end of life.



Ian Sheppard, Chair  
Trevor McCartney, Chief Executive Officer

## Trustees and Other Information

### Company Details

Company Number: NI014817      Charity Number: NIC102337  
HMRC Number      XN45696      VAT Number:      308367790  
Registered Office:      18 O'Neill Road, Newtownabbey, BT36 6WB

#### President

Mr Paul Clark MBE

#### Board of Trustees

Dr Gerry Millar MBE	Chair (Until 27 April 2025)
Ian Sheppard	Vice Chair (Chair from 27 April 2025)
Garth Calow (Resigned 6 April 2024)	Treasurer (until 6 April 2024)
Martin Murphy	Treasurer (from 9 May 2024), Resigned as a Trustee 20 May 2025
Alan Dickson	Resigned as a Trustee 27 September 2024
Dr Russell Houston	
Janice Smyth	
Adele Martin	
Joanne Ramsay	Resigned as a Trustee 19 November 2024
Patrick O'Hagan	
Steven Cockcroft	Resigned as a Trustee 1 September 2025
Paul Terrington CBE	Trustee (as of 27 June 2024) Vice Chair (as of 27 April 2025)
Wendy Close	Trustee (as of 30 January 2025)
Angela McLernon OBE	Trustee (as of 6 June 2025)
Prof Mark Sheridan QVRM DL	Trustee (as of 6 June 2025)

Three committees of the Board have been operational from April 2024 and the information below reflects the current committee memberships as at the date of signing of this Annual Report.

Finance & Business Committee (FBC)

Ian Sheppard, Paddy O'Hagan, Paul Terrington

People and Culture Committee (PCC)

Adele Martin (Chair), Ian Sheppard, Janice Smyth, Wendy Close

Care Quality Committee (CQC)

Dr Russell Houston, Janice Smyth,

Company Secretary

Gillian Wright (up to 9 May 2024)

Michael Mawhinney (appointed 9 May 2024 – up to 20 August 2025)

Martin Murphy (appointed 20 August 2025)

Principal Bankers

Danske Bank, Donegall Square West, Belfast, BT1 6JS

Solicitors

Edwards & Co Solicitors, 28 Hill Street, Belfast, BT1 2LA

Auditors

Finegan Gibson Ltd, Chartered Accountants & Statutory Auditors, Causeway Tower, 9 James St, Belfast, BT2 8DN

## Report of the Board of Trustees

The Board of Trustees presents this report together with the audited consolidated financial statements for the year ended 31 March 2025.

The Board of Trustees is pleased to present this report alongside the audited consolidated financial statements for the year ended 31 March 2025.

### Who We Are

Northern Ireland Hospice is a leading local charity delivering specialist palliative care to babies, children, and adults with life-limiting and life-threatening conditions. Our care is holistic, focusing not only on managing physical symptoms but also on supporting emotional, psychological, and spiritual well-being—for patients and their families alike.

### Our Services

#### Hospice Units

We operate two dedicated hospice facilities: Somerton House, our Adult In-Patient Unit, and Horizon House, Northern Ireland's only Children's Hospice. These units are staffed by expert multi-disciplinary teams who provide compassionate, patient-centred care, ensuring dignity and comfort at every stage of illness.

#### Community-Based Care

Our seven Specialist Community Nursing teams deliver care across Northern Ireland, working collaboratively with GPs, District Nurses, social workers, and pharmacists to create personalised care plans. Our Hospice at Home service offers vital one-to-one nursing support, allowing families to rest and recharge while their loved ones receive expert care in the comfort of home.

As the largest provider of hospice care in Northern Ireland, we also play a key role in education and research. Through our partnerships with the All-Ireland Institute of Hospice and Palliative Care and the Palliative Care Research Network Northern Ireland, we contribute to the advancement of palliative care knowledge and practice.

### Strategic Progress and Policy Engagement

In 2023/24, we focused on embedding our 2023–2028 Strategic Plan, laying the groundwork for long-term sustainability and service expansion. In 2024/25, we exceeded expectations in delivering against our strategic goals, despite a challenging financial environment.

We also actively engaged with the Northern Ireland Assembly Health Committee during their Review into Access to Palliative Care. We welcome this important initiative and look forward to the Committee's recommendations to the Minister. We are hopeful that this will lead to a fairer and more sustainable funding model for hospice services across Northern Ireland.

Looking ahead, we anticipate significant financial pressures in 2025/26 due to rising costs associated with National Insurance, the National Living Wage, and further NHS pay uplifts. As a result, we do not expect to achieve a break-even position in the coming year.

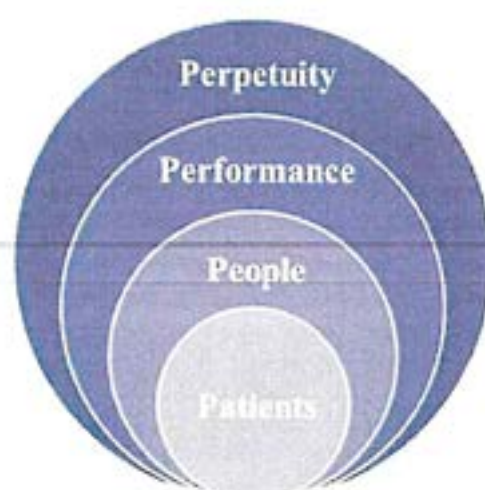
## Challenges and Opportunities

The demand for specialist palliative care continues to grow. Our patients are increasingly younger and present with more complex clinical needs, often due to late diagnoses. Despite this, hospice services remain underfunded and under-recognised as essential partners to the NHS.

In 2004, the government committed to funding at least 50% of hospice care costs—a target that has never been met. This shortfall places significant strain on our ability to deliver services, especially as we recorded 13,833 community visits last year alone.

We are also witnessing a shift in the preferred place of death, with more people choosing to die at home. This trend has increased demand for our community-based services. Expanding these services remains a strategic priority.

### Our Strategic intentions



<b>Perpetuity</b>	We will support the delivery of our services with reliable income streams that can grow in line with cost and we will ensure we govern and operate the charity in line with all compliance, legal and regulatory standards.
<b>Performance</b>	We will ensure our performance, both operational and financial, is explicitly described in order to deliver an insightful, and transparent view of our organisation.
<b>People</b>	We will ensure our people have the skills and support across the organisation to enable the delivery of this care whilst operating as efficiently as is possible.
<b>Patients</b>	It is our intention to continue to provide specialist palliative care to our patients within the funding available.

## Our Strategic Vision

Our five-year strategy is built around two key phases:

- **Stabilisation (Years 1–2):** Achieve financial balance while maintaining service capacity.
- **Growth (Years 3–5):** Expand services to meet rising demand in a sustainable way.

Despite economic uncertainty, we remain committed to delivering high-quality, person-centred care to everyone who needs it, wherever they are in Northern Ireland.

## Our Charitable Purpose

Northern Ireland Hospice exists to provide specialist palliative care and support—free of charge—to individuals with life-limiting illnesses and their families.

The objects of Hospice are:

- To promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units and community services.
- To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

As the largest provider of children's and adult's specialist palliative care in Northern Ireland, we will continue to work across all available networks to influence funding and improve the delivery of palliative care services.

# Our Year in Numbers



# Our Challenges

1

**Government Funding:** More than two decades after a government commitment to fund at least 50% of hospice care costs, this target remains unmet. Today, statutory funding covers only around one-third of our charitable activities, making underfunding our most pressing and persistent challenge.



2

**Rising Costs:** The financial pressures on our organisation continue to grow, driven by increases in wages, National Insurance contributions, and the National Living Wage. Like many others, we are feeling the full impact of the cost-of-living crisis, which is affecting both our operational costs and the long-term financial resilience of our services.



3

**Sustaining Fundraising Efforts:** In an uncertain economic climate, sustaining and expanding our fundraising efforts is an ongoing challenge. Creative campaigns and strong community engagement remain essential to closing the funding gap and ensuring we can continue to deliver vital care.



4

**Complex Medical Needs:** We are seeing a steady rise in demand for specialist palliative care, particularly among younger patients with increasingly complex conditions. Delayed diagnoses and treatment pathways are contributing to more intricate medical and social care needs. In our children's services, many young patients are living longer, but with more intensive and complex healthcare requirements.



5

**Staff Recruitment and Retention:** Attracting and retaining skilled professionals is critical to maintaining the high standards of care we are known for. Ensuring we have the right people in the right roles remains a top priority as we navigate a competitive and evolving healthcare workforce landscape.



## Adult Services

### Adult In-Patient Unit Services

Our 18-bed In-Patient Unit is based within Somerton House in Belfast. Here, we provide holistic and expert palliative care for people living with progressive life-limiting illnesses, and who require the help and expertise of our specialist multi-disciplinary team to get symptoms under control and return home, as well as people who are approaching their last days of life.

This year our consultant-led multi-disciplinary team welcomed 237 admissions and provided specialist end-of-life care for 168 people and their families.

Bed occupancy remained high and the average length of time that people stay in our in-patient unit increased, reflecting the increasingly difficult physical, social, and psychological needs of people in our care. The proportion of people admitted that are under 65 has increased significantly over the number of years, this age group now makes up half of all the people we care for in our in-patient unit which, in turn, has increased the demand and level of support required for different generations of family members, including children and young people.

We were delighted to welcome an inspection visit to both our adult in-patient and community services, from the Regulation and Quality Improvement Authority (RQIA) team. The findings were commendable across a broad variety of inspection areas, with the RQIA summarizing that they found the care provided and delivered in the Hospice to be of an excellent standard.

We have one chance to get it right, and we are committed to continuously improving the care we provide. Our in-patient quality improvement highlights include:

New nursing care plan records to further improve patient-centred care plan recording

The introduction of Safer Care- a daily assurance system focusing on rapid review of key patient safety metrics

The introduction of a new medicines management education tool to enhance and refresh the teaching provided to both our newly recruited nursing staff and our existing in-patient nursing team.

We have continued to focus on developing a flexible workforce to meet changing population, patient, and service delivery needs, with an Advanced Nurse Practitioner (ANP) team, comprising 1 qualified (ANP) and 2 trainees within their final year of training, alongside the first anniversary of implementing non-medical prescribing practice.

### Adult Community Services

We know that most people we care for want to remain at home, in the comfort of familiar surroundings and the presence of loved ones. To help meet these wishes, our specialist community nursing teams, alongside our Hospice at Home team provided 3,364 episodes of care to patients and their families, wherever they call home, across three Health & Social Care Trusts in Northern Ireland. We helped 1,541 patients fulfil their wishes to die at home, supported by our specialist palliative community nursing team in partnership with GPs and District Nursing, family members and carers and our Hospice at Home team. Our specialist nurses made 13,443 home visits, and our Hospice at Home team provided 4,048 hours of direct care to people within their own home.

Our quality initiative highlights in our community services include-

- The development of new Quality Indicators for our Specialist Palliative Care Community Nursing service. This new set of metrics will further support a consistent approach in measuring outcomes that reflect the quality-of-care provision in this setting and highlight any areas of variation in practice to drive future improvements in patient care.
- A revised community 'patient wishes' document to ensure consistency in information recorded to capture important conversations undertaken in relation to each patient's wishes, and promote review as needed, to help support patients to fulfil their expressed wishes wherever possible.

Continuing from changes to our day services delivery during the COVID-19 pandemic, we have maintained our outreach services from Consultants, Doctors, Physiotherapy and Occupational Therapy responding to urgent need, preventing crises and avoidable admissions to hospital for people we care for at home.

## Collaboration

We have continued to participate in the Belfast Palliative Care in Partnership locality board single point of access project throughout this year. Working with the Health and Social Care trust and other Hospice services, this project will see services moving towards a more seamless cross-provider approach to service delivery which will best meet patient needs for adults in the Belfast area in 2025.

## Bereavement

Our Social Work team provided post-bereavement support services to families and carers through 394 individual sessions, in addition to group support services. We have continued to provide our Bereavement Café service, a monthly drop-in group aiming to connect people, provide mutual support and encouragement to anyone experiencing grief and loss. This safe space has provided people with an opportunity to talk openly about the pain of loss and find courage and strength knowing they are not alone.

## Learning and Development

We continue to ensure an improvement culture across our services, learning from incidents, complaints, and service user feedback to shape what we do and how we do it.

In promoting sharing of knowledge, our adult care staff have directly contributed to and supported NIH local education provider delivery of the European Certificate in Essential Palliative Care and advanced communication skills training.

Across our in-patient and community services, we have helped improve others' knowledge and experience of palliative care by facilitating educational opportunities for pre- and post-graduate nursing students, doctors in training, Medical, Paramedic and Pharmacy students and specialist palliative care staff from external and partner organisations.

We were delighted to see our multi-disciplinary team members attend and share their Quality Improvement posters at Palliative Care Congress in Belfast in March 2025, sharing their work in:

- Improving Medication Management, safety, and expenditure in the Hospice in-patient setting.
- The introduction of our Bereavement Café
- Quality improvement approaches to pressure ulcer prevention

## Going the extra mile

We understand that how people truly live during their final weeks is paramount to them and the memories of those who live on. In addition to our specialised multi-disciplinary care, wherever possible, we strive to enhance the quality of life for our patients and their families by creating unique and individualised experiences that bring joy, comfort, and lasting memories. This year, our Special Activities Team, comprised of our multi-disciplinary team, has facilitated weddings, anniversaries, vow renewals, children's birthday celebrations and family movie nights, among other events.

## Engagement

We have continued to seek and build upon engagements with commissioners and key partners to secure changes that benefit our service users, demonstrating the impact of our work and the need for sustainable investment in service delivery.

We have demonstrated the benefits of both of our commissioning partners' investment in our specialist palliative care community nursing workforce – delivering the expected patient activities and impacts in line with our contract arrangements.

## Children's Services

At the Children's Hospice, we are dedicated to delivering comprehensive paediatric palliative care that encompasses physical, emotional, spiritual, and social support for the entire family. Our mission is to enrich the quality of life by creating meaningful moments and lasting memories for each child and their loved ones. We are committed to providing compassionate, tailored care that meets families at the point of need - offering the right support, at the right time, in the right place.

Our services are delivered through our 10-bed in-patient facility, Horizon House, as well as in the comfort of our patients' homes via our Hospice at Home and Hub outreach programs.

We actively supported 333 children and their families in 24/25 (up from 309 in 23/24) and also supported 114 bereaved families, (up from 108 in 23/24)

We also launched a Parent Advisory Group—a dedicated forum where a small number of volunteer parents come together quarterly to represent the collective voice of families. Their insights provide valuable contributions to the ongoing development and refinement of our services. Additionally, we introduced a quarterly newsletter designed to keep parents informed about service updates, opportunities to participate in research, and invitations to upcoming events.

## In-house Services

2024/25 marked a positive turning point for our in-house services at Horizon House. Thanks to generous sponsorship funding, we were able to reinstate a sixth bed with a confirmed commitment for the next three years. This valuable partnership has enabled us to reverse previous reductions in weekend bed availability—an essential resource that is highly valued by families. As a result, from July 2025, we are proud to offer six fully operational beds, seven days a week.

## Hub Services

Our Hub service continues to deliver vital clinical support in the home for children who are unstable or experiencing deterioration in their condition. Toward the end of 2024/25, we expanded the team by adding an additional 0.8 WTE nurse, strengthening our capacity to provide responsive care. This expansion will support further development in the coming year, enabling us to follow up with children after significant acute hospital admissions and ensure continuity of care post-discharge.

This proactive approach helps alleviate stress for families by offering a dependable support network. It also enables more personalised care planning, more efficient use of resources, and faster responses to changes in a child's condition.

## Tiny Horizons Antenatal Service

Throughout 2024/25, we continued to support 16 antenatal mothers from across Northern Ireland who received a diagnosis of a life-limiting or life-threatening condition for their baby. This year also marked a significant step forward in our collaboration with the Fetal Medicine Centre in Belfast, resulting in earlier antenatal referrals to NICH—often much earlier in the pregnancy. This strengthened partnership has greatly enhanced our antenatal service, ensuring that mothers, their babies, and their families receive compassionate, continuous care and support throughout the entire pregnancy journey.

## Hospice at Home

In 2024/25, we delivered 6,228 hours of care to 52 children across three Health & Social Care Trust areas (Northern, South-Eastern, and Southern). Feedback from parents consistently highlights the immense value of this service in helping them navigate daily life while caring for a child with complex healthcare needs. Delivered in partnership with local trusts, this vital support will continue throughout 2025/26, ensuring families receive the assistance they need when they need it most.

## Palliative and Life-Limited Service (PALLS)

Our Palliative and Life-Limited Service (PALLS) team continues to play a vital role in supporting children with complex needs at the regional children's hospital, with a dedicated PALLS Nurse based on-site. Operating at the level of an Advanced Clinical Practitioner, the PALLS Nurse provides expert guidance and compassionate care.

This role is instrumental in supporting acute services as they transition the focus of care—facilitating sensitive conversations such as breaking difficult news, guiding advanced care planning, and offering families informed choices regarding the preferred location of care.

In 24/25, 91 children and families received ongoing support, with 52 families newly introduced to hospice services.

---

## Family Support

At Children's Hospice, we recognise that a life-limiting illness affects not only the child but the entire family circle. Our dedicated Family Support Team offers holistic emotional, practical, and social support to all family members, including siblings and grandparents, ensuring no one feels alone on this journey.

We also provide specialised bereavement support for up to two years following the loss of a child, helping families navigate grief with compassion and care. In 2024/25, the team expanded its expertise by introducing breathwork coaching, supported by newly secured funding to launch a series of "breathwork cafés." These sessions aim to build resilience and self-coaching skills among family members and have already received highly positive feedback.

## Horizon Bereavement Project

This vital initiative, led by our Family Support Team, offers compassionate bereavement support to families who have experienced the sudden and often traumatic loss of a child. Now in its fourth year, the project is generously funded through charitable contributions from the Belfast Health and Social Care Trust (BHSCT) and is secured to run until October 2026.

We are currently seeking additional sponsorship to extend the project for a further five years. If successful, this funding would ensure the continuation of this essential support service through to 2031, providing stability and reassurance to families during their most difficult times.

## Commitment to Research and Strategic Influence

At Children's Hospice, we are deeply committed to advancing the field of paediatric palliative care through active engagement in research and strategic collaboration. As integral members of the regional Paediatric Palliative Care Network, we continue to shape and influence broader policy and practice across the sector. Our involvement ensures that the voices of children with life-limiting conditions and their families are represented in key discussions, and that emerging evidence and best practices inform the development of compassionate, high-quality care across Northern Ireland and beyond.

## Fundraising

Our fundraising team raised an impressive £5.94 million this year, £250,000 more than last year, although slightly below our target of £6.3 million. Given the rising cost of living and financial pressures on households and businesses, this is a fantastic achievement, and a real credit to the hard work and creativity of our fundraising teams.

Community fundraising had a standout year, bringing in £1.58 million, a 42% increase from the previous year. Our network of local support groups continues to be a vital part of this success, raising £192,000, which is £18,000 more than last year. A stable and experienced team helped drive this growth, and we're confident this will continue to strengthen in the year ahead.

We also built a brand-new Corporate Fundraising team this year. After growing the team further later in the year, we saw income rise by £220,000, reaching £590,000. We've formed exciting new partnerships with companies like Ulster Bank, A&O Shearman, and Invest NI, and we're looking forward to building these relationships.

In the area of Major Donors and Trusts & Foundations, we received generous support from several individuals and organisations. This led to a £630,000 increase in income compared to last year, with a total of £1.2 million raised.

While some of our marketing and events performed well, especially the Belfast Marathon and our Dragon Boat Race, overall income from marketing was lower than expected. Unfortunately, our printing supplier went out of business, which delayed two of our biggest campaigns: Lights to Remember and Little Stars. This had a significant impact, reducing income by around £200,000. In total, marketing-driven income was £560,000, which is £420,000 less than last year.

Fundraising costs rose slightly by £100,000, from £2.2million to £2.3million, mainly due to recruitment and retention within the fundraising teams. This was mostly offset by a decrease in marketing spend in the year.

## Retail

Our shops had a strong year, with total income rising by £200,000 to just over £4 million. However, costs also went up by £285,000, which meant our profit came in just under £1.2 million, £250,000 below our target.

On the positive side, we opened successful new shops in High Street, Belfast and Carrickfergus, saw more income from Gift Aid, and improved performance in several stores thanks to changes in management.

Some planned shop openings were delayed or cancelled, which affected our income. We're working closely with our legal team to improve how we manage these situations in the future.

One challenge was a drop in global textile recycling prices. Even though we recycled 20% more than last year, income from recycling only went up by 2%.

## Looking Ahead

As we move into 2025/26, both our Fundraising and Retail teams are in a strong position, with very few vacancies and a clear plan for the year ahead.

We're excited about new and ongoing partnerships with businesses and community groups, continued support from major donors and trusts, and a full calendar of events and campaigns. All of this will help us raise the vital funds we need to support our services.

In retail, we're planning more shop openings, smarter pricing, and new donation campaigns. We'll also be focusing on increasing Gift Aid claims, which will help boost profits even further.

## Corporate Services

Throughout 2024/25, our Corporate Services teams have played a crucial role in supporting and enhancing the operations of Northern Ireland Hospice. These teams, encompassing People and Organisational Development, which includes Volunteering Services, Governance Risk and Performance Management, Estates and Facilities, and ICT and Transformation have worked diligently to ensure the smooth and efficient running of our organisation.

We have made significant strides in streamlining our internal workflows to improve service delivery and performance. We are proud of our continued success in meeting statutory compliance and RQIA standards, while consistently implementing value-for-money initiatives across the organisation.

We are continuing to review and upgrade our current Information Technology systems and processes to incorporate best-in-class products and services that protect our organisation from ever-increasing cyber threats.

Additionally, we continue to review our IT estate to identify cost savings, ensuring our resources are used efficiently and effectively. Our commitment to sustainability is also reflected in our efforts to reduce our carbon footprint. We are continually working on a long-term plan to optimise the management and development of our estate, aligning it with the charity's service and business needs.

This includes our Estates Strategy, which focuses on managing risks related to compliance, statutory regulations, RQIA requirements, backlog maintenance, and capital expenditure. By addressing these areas, we aim to ensure that our facilities are not only safe and compliant, but also environmentally responsible.

## Our People

Our staff and our volunteers are integrally linked to everything the Northern Ireland Hospice does. Without their commitment, dedication, compassion and professionalism across all areas and functions, we would not be able to deliver exceptional levels of care and support to our patients and to their families when they need us most.

## Our Staff

We are in year two of our five-year People Strategy which is designed around five key themes – People Planning and Development, Wellbeing Matters, Shaping Culture, Inspiring Leaders and Engaging Volunteers. This strategy has been designed to foster a positive, supportive and inclusive culture where everyone feels valued and empowered and happy at work; and where they are supported to do their best and be resilient during any challenges faced.

The Wellbeing Strategy completed its second year packed with initiatives, activities and fun team challenges focusing on the 4 pillars of wellbeing – physical health, mental health, financial wellbeing and social wellbeing.

The Training Academy has now completed its second year delivering 38 face-to-face training sessions to 159 staff, and we have seen an increase in our mandatory training compliance of 6% to 76.5%. We were also fortunate to have entered a partnership with Springvale Learning and more recently Impact Training to help our staff develop and grow both personally and professionally, with 15 of our colleagues currently engaged in training programmes.

We saw a positive reduction in staff turnover of a little over 40%; a reduction in overall sickness absence by almost 5%; a reduction in the vacancy rate by more than 50% and 100% compliance for the revised performance development review process.

In 2024 we were honoured to receive a CO3 Award for Leading Workplace Wellbeing as well as being shortlisted for two CIPD awards – Best HR Team and Best Wellbeing Initiative.

Northern Ireland Hospice also participated in the Sunday Times Best Place to Work Staff Engagement Survey and we are delighted by the positive outcome –rating 80% for Average Happiness; 84% for Confidence in Management; and 87% for Pride in Working for Northern Ireland Hospice.

## Celebrating our People

We have continued with our Staff Long Service Recognition Awards which have celebrated the loyalty, commitment and dedication given by our people to Hospice over many years and without whom, we would not have been able to deliver the excellent level of service we provide. We also sadly said goodbye to our longest serving colleague who retired after almost 39 years' service with Hospice. This is a truly remarkable achievement.

## Volunteers

Our volunteers play a key role in helping us deliver specialist palliative care for our local patients and families as well as supporting our retail and fundraising operations.

In 2024/25 we had 948 committed and passionate volunteers contributing to 137,620 hours across the various areas including Children's Services, Adult Services, Corporate and Finance, Fundraising, The Old School House Café and our Hospice shops. The estimated value of their time amounts to over £1,574,373 – an incredible contribution.

As with last year, we have continued to actively recruit our volunteers through focused campaigns, aimed at increasing overall volunteering numbers, offering a wider range of volunteering roles, attracting a variety of skills and experiences and greater diversity. We had 239 new volunteers join our Hospice family, an increase in numbers from last year, and we have also now a greater diversity among our volunteers. As we continue to fill pre-COVID roles, we have recruited complementary therapists, hairdressers, drivers, care and support roles, music therapists and many more as well as some new roles including support for administration teams.

Within both Children's and Adult Services, volunteers provide vital assistance to families, and we will continue to expand our volunteering programme to offer a wider range of roles to attract and optimise the skills of our volunteers.

In addition, volunteers offer key support to our Fundraising and Retail operations, and this has enabled us to provide a sustainable service for our local communities. As our Retail operations continue to expand with two new shops opening in High Street, Belfast and Carrickfergus (bringing our Retail portfolio to 28 shops and a Café), we have been very fortunate to have so many new skilled and committed volunteers join the team.

We are delighted that, because of the experience gained through their volunteering roles within Northern Ireland Hospice, some volunteers have been fortunate to secure permanent employment.

## Celebrating Our Volunteers

We recognise the invaluable contribution of our volunteers during Volunteer Week in June, and we celebrate their long service with certificates and badges, some of whom have shown immense dedication by volunteering with Hospice for 30 or more years.

This year, one of our volunteers, Judy Turner from Adult Services, will accept her League of Mercy Award in July.

We would be unable to deliver the incredible work we do without the unwavering support of our dedicated volunteers. By recognising and celebrating their dedication and commitment, we ensure they remain an essential part of our work and the wider Hospice family.

## Our Future Plans

We are mid-way through an initial five-year strategic plan and are pleased to have overcome a priority milestone of reaching financial stability. We continue to deliver high-quality, essential services and are excited to move to the next phase, where we will grow these services further. We are already planning further than this five-year plan with consideration to 2030 and beyond.

Our commitment to grow and strengthen our services will be combined with our ongoing efforts to simplify our operating framework, enhance digital capability and investment in our people.

Despite our ambition, we are aware that the road ahead will not be an easy one. We continue to operate in a challenging economic environment and are navigating immediate pressures of wage increases and a lack of fair funding.

We will continue to drive our strategy through our strategic pillars but will evolve by introducing a fifth: Profile. Whilst profile raising has always been an integral part of the work we do, we want to shine a brighter light on NI Hospice, ensuring that our story reaches further and resonates deeper.

Aligned to this, we have some key areas of focus:

### Enhanced Care offering

- We plan to convert existing office space at Somerton Road into dedicated family accommodation, creating a more welcoming and supportive environment for loved ones
- We plan to maximise capacity at the Children's Hospice, increasing from 6 to 10 beds to meet growing demand, and allow for longer and more frequent breaks for children and their families.
- This, of course, will be dependent on securing funding, and we will aggressively pursue opportunities via the statutory, philanthropic, corporate and community channels.
- We will introduce a community pharmacy service to improve access to timely, specialist medication and advice.
- We will continue to invest in and expand our partnerships with educational institutions and research networks, ensuring that we remain at the forefront of palliative care innovation. We will share our knowledge and expertise to improve care standards regionally and nationally.

### Further strengthen our financial position

- We will continue to advocate for increased and recurrent government funding that reflects the value and impact of hospice care. Over the past year, we initiated and contributed to the Health Committee's Review of Access to Palliative Care, ensuring our voice was heard at a strategic level. We await the outcome of that enquiry.
- We will continue to invest and diversify our retail offering. Building on the 2 new shops opened last year, we plan to open more, but we will be concerted in our approach, ensuring that our retail estate remains profitable, given challenging economic conditions. Our shops will remain environmentally responsible, and we will implement further measures to sustain this.
- We will continue to simplify our business through further investment in technology and the adoption of lean practices.

## Investment in our People

- We will focus on expanding and diversifying our volunteer base, with a particular emphasis on engaging young people aged 16+ who are seeking meaningful experience for university or career pathways.
- We will continue to offer fair pay, ensuring that colleagues are rewarded and feel valued for the excellent work that they do.
- We will invest in improving the skills of colleagues, ensuring that they are capable and supported to continue this as the organization evolves.
- Our people are our greatest asset, and we remain committed to building a supportive, inclusive, and empowering workplace. We will continue to implement our People Strategy, with a strong focus on wellbeing, professional development, and positive culture.

With a clear focus on sustainability, innovation, and meaningful stakeholder engagement, we are determined to extend our reach and ensure that every person who needs hospice care receives it with dignity, compassion, and respect.

## Financial Review

The consolidated financial statements comprise the results of Northern Ireland Hospice and Northern Ireland Hospice (Trading) Limited; together, they are known as the 'Group'.



Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

The Consolidated Statement of Financial Activities for the financial year ended 31 March 2025 and the Consolidated Balance Sheet at that date are set out on pages 44 and 46, respectively. The net movement in funds for the financial year, after depreciation and other recognised gains and losses, amounted to a £0.2M net income (2023/24: net expenditure £2.4M). This arises due to a net expenditure of £0.1M combined with a recognised gain on investments of £0.3M. Work carried out across the organisation over the last 2 financial years has seen net deficit.

### Income

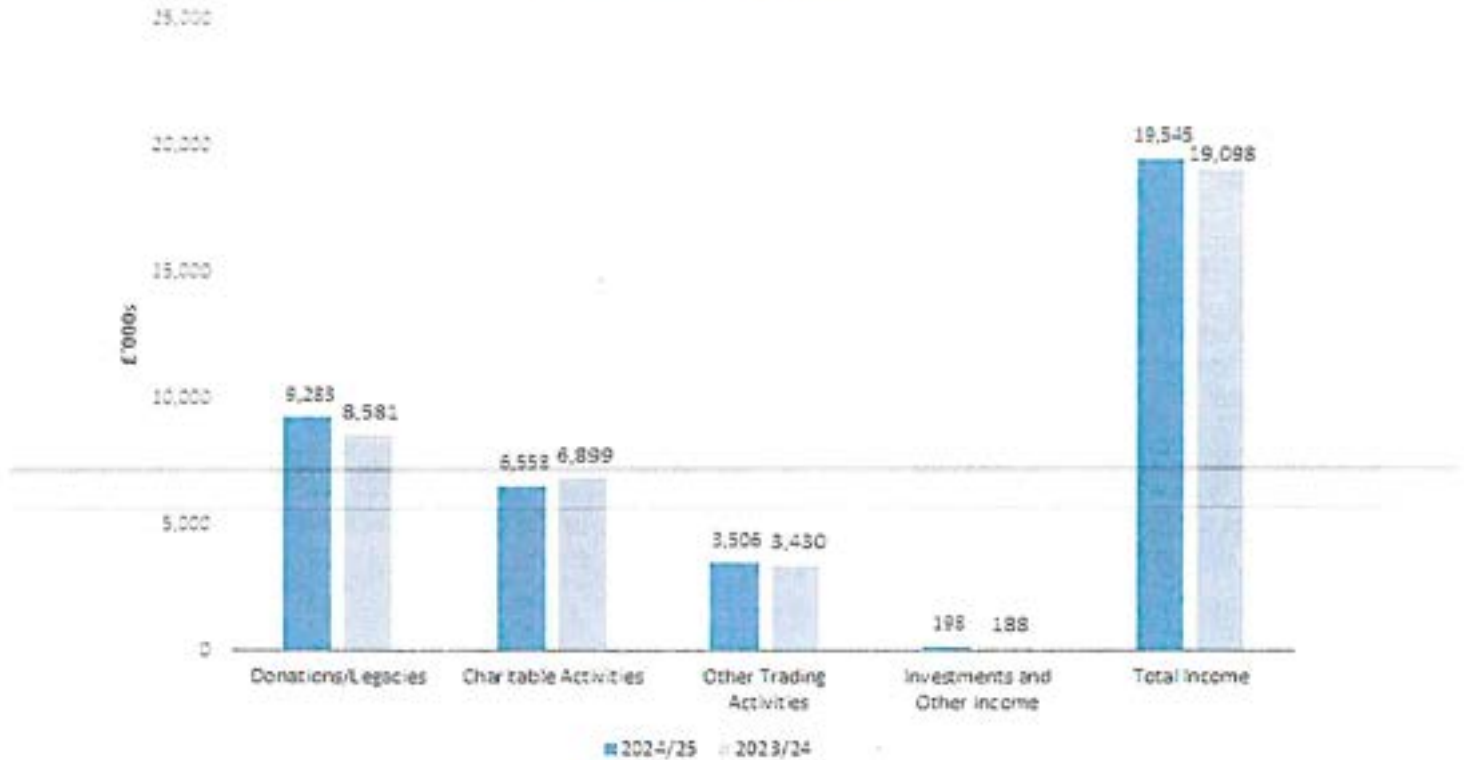
The main sources of income are from donations and legacies, and from statutory grants. Overall, Group Income has increased by 2.3% from £19.1M in 2023/24 to £19.5M in 2024/25, primarily due to a £0.7M increase in Donations & Legacies.

	2025	2024	Change
	£'000	£'000	£'000
<b>Group Income</b>			
Donations and legacies	9,283	8,581	703
Charitable activities	6,558	6899	(341)
Other trading activities - retail shops	3,506	3,430	76
Investment and other income	198	188	10
<b>Total Group Income</b>	<b>19,545</b>	<b>19,098</b>	<b>448</b>

## Donations and legacies

Income received from donations and legacies has increased by £0.7M or 8.2%, from £8.6M in 2023/24 to £9.3M in 2024/25. This is primarily due to an increase in Donations received from £5.69M in 2023/24 to £6.56M in 2024/25.

Total Income by Type



## Charitable activities

Income from charitable activities decreased by £0.3M, from £6.9M in 2023/24 to £6.6M in 2024/25. The £0.3M reduction was primarily due to the cessation of fixed-term fully funded projects, equating to £375k. On top of this, funding of £214k was withdrawn on 2 contracts (SPPG & WHSCT), with a further reduction of £149k in non-recurrent funding. These 3 reductions resulted in a combined loss of statutory income of £738k, which was partially offset by contract uplifts totalling £398k. As noted previously, current funding levels are not sustainable, and we are working with our Health Service partners to address this as part of the Palliative Care Inquiry currently being conducted by the Northern Ireland Assembly's Committee for Health.

## Other trading activities - Retail Shops

Northern Ireland Hospice (Trading) Limited's retail income increased £0.08M, from £3.43M in 2023/24 to £3.506M in 2024/25, driven by changes in consumer behaviour due to the Cost-of-Living crisis and ethical purchasing.

## Investment and other income

Other income increased in the year from £0.19M in 2023/24 to £0.2M in 2024/25. This is due to additional investment income in the year related to higher interest rates.

## Expenditure

Overall, Group Expenditure has increased by £0.1M or 0.8%, from £19.5M in 2023/24 to £19.6M in 2024/25.

	2024/25 £'000	2023/24 £'000	Change £'000
<b>Group Expenditure</b>			
Raising funds	2,279	2,143	136
Charitable activities	14,248	14,531	(283)
Expenditure before retail shops*	16,527	16,674	(147)
Other - retail shops	3,115	2,820	295
<b>Total Group Expenditure</b>	<b>19,642</b>	<b>19,494</b>	<b>148</b>
<i>Further analysed as follows:</i>			
Pay costs	14,867	14,807	60
Operating costs	4,135	4,030	105
Depreciation	640	657	(17)
<b>Total Group Expenditure</b>	<b>19,642</b>	<b>19,494</b>	<b>148</b>

## Expenditure (continued)

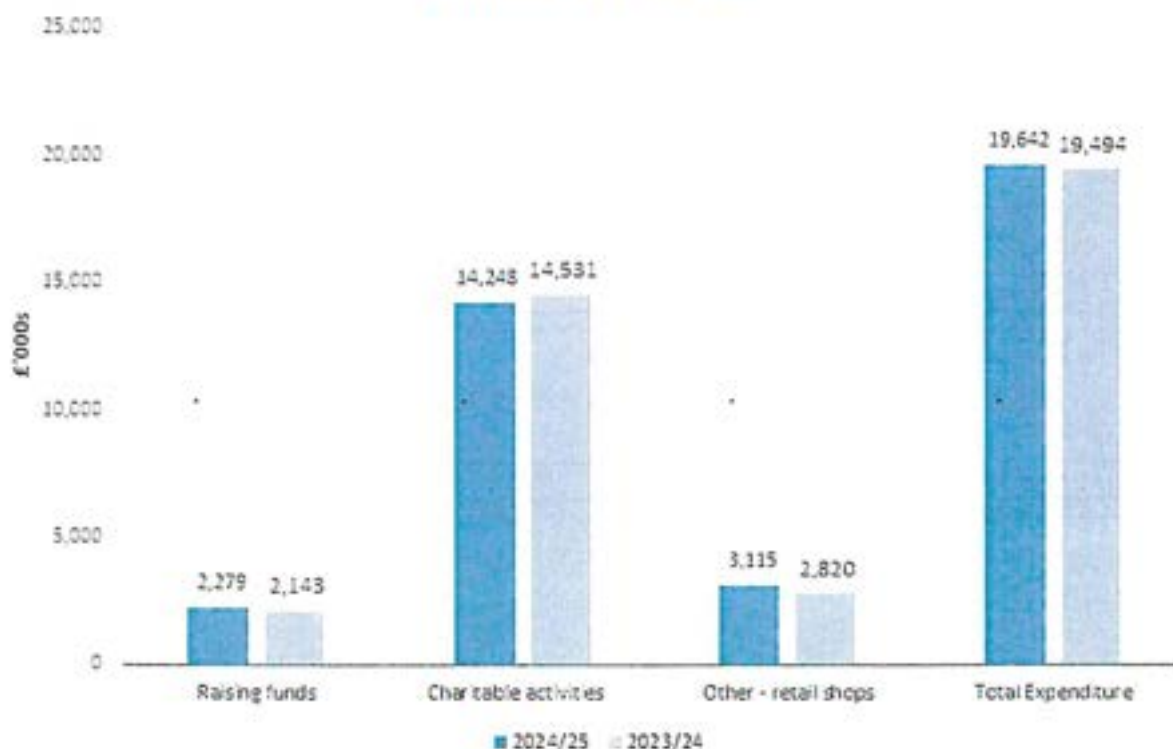
It cost £19.6 million to operate the Hospice in 2024/25, an increase of £0.15 million or 0.8% from the previous year. The increase in operating costs by £0.15 million is primarily due to increased pay costs, driven by a 5.5% rise in Agenda for Change pay rates and a 9.6% increase in the National Living Wage. This significant cost pressure has been largely mitigated through cost controls across all areas of the organisation, with the majority of increases related to the income-generating areas of Raising Funds and Retail.

The cost to operate the retail shops increased by £295k in 2024/25, primarily due to a £178k increase in pay costs related to the rise in the National Living Wage; the bulk of the remaining £117k increase is associated with the opening of 2 new Retail shops during the year.

The net expenditure for 2024/25 was £0.1M, a £0.3M improvement on the 2023/24 net expenditure of £0.4M.

After reviewing the savings in operating expenditure, the risk of rising costs, primarily through wage pressures, continues to be of concern. Despite achieving our highest levels of Fundraising & Retail income, taking into consideration the aforementioned rising costs and constraints on statutory income contracts, via public sector budgetary cuts, we ended 2024/25 in a deficit position. We continue to address this by continued cost controls, working with our Health Service partners on statutory contracts, exploring new fundraising avenues and the expansion of our Retail estate.

**Total Expenditure by Type**



## Expenditure (continued)

### Balance Sheet

The Group Balance Sheet is presented in the table below.

	2024/25	2023/24	Change
	£'000	£'000	£'000
Fixed assets	21,049	20,272	778
Net current assets	2,609	3,154	(546)
Non-current assets/(liabilities)	-	-	-
<b>Total</b>	<b>23,658</b>	<b>23,426</b>	<b>232</b>
Restricted funds	318	307	11
Unrestricted funds	23,340	23,119	221
<b>Total</b>	<b>23,658</b>	<b>23,426</b>	<b>232</b>

### Fixed Assets

Tangible fixed assets have decreased by £333k in the year. Additions of £307k offset with depreciation of £640k. Investments have increased by £1.11M to £6.41M primarily due to additional funds being invested during the year of £0.8M plus the recognised gain of £0.3M. Intangible assets of £60k relate to website development work.

### Net Current Assets

Net current assets have decreased by £546k from 2023/24. The main drivers of this increase are as follows:

- Increase in cash of £356k linked to the reduction in Trade Debtors & Legacies (noted below) less the amounts transferred to Investments.
- Decrease in legacies of £454k due to the settlement of prior year outstanding amounts.
- Decrease in Trade Debtors of £287k relating to statutory funding.
- Increase in HMRC Taxes Recoverable £73k.
- Decrease in Stock £12k.
- Decrease in Prepayments and Accrued Income £64k.
- Decrease in Accruals £728k.
- Increase in Trade Creditors £562k.
- Increase in Other Creditors £323k.

### Non-Current Assets/Liabilities

The Non-current asset relating to the NILGOSC pension scheme, initially de-recognised in accordance with accounting standard FRS102 in 2023/24 continues with a nil value at 31 March 2025.

## Reserves Policy

The Board of Trustees recognises the requirement for reserves and aims to have a level of free reserves equivalent to three months' future running costs. At 31 March 2025, Northern Ireland Hospice has free reserves of £8.7m, which covers 5.5 months of our planned operating expenditure going forward. These reserves help to ensure that the finances of the hospice remain in a sustainable position.

Our reserve position is heavily impacted by our high asset base, which includes specialist hospice properties, which the Board have no intention of selling. The Trustees monitor our reserves position and the cash in bank balances on a regular basis to ensure there is no immediate risk to the Hospice.

## Investment Policy

Northern Ireland Hospice has invested in short-term bank deposits with Danske Bank during the year, in line with the organisation's operational cash flow requirements.

We have continued an investment portfolio with our investment advisors, Trinity Bridge (formerly Close Brothers), during 2024/25. Trinity Bridge have been instructed to maximise the return on the funds invested within the constraints of a low-risk portfolio (from March 2025) due to geopolitical uncertainties.

The investment position of the organisation is reviewed by the Finance Committee on an ongoing basis throughout the year. Trinity Bridge report annually to the Board on the performance of the portfolio.

## Going Concern

The financial statements have been prepared on the going concern basis.

The Trustees have reviewed Northern Ireland Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Northern Ireland Hospice's ability to continue as a going concern.

## Risks and Uncertainties

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors. Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues, including the diversification of income through growing Fundraising & Retail income streams.

The Trustees have taken into consideration the existing and anticipated effects of these risks and uncertainties on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and have reviewed and updated our strategy and related plans to deliver the best outcomes possible within the available resources. Management continues to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

The Board therefore considers there is a reasonable expectation that Northern Ireland Hospice has adequate resources to continue in operational existence. The Board is aware that, should circumstances change, service levels will have to be revised in line with the income available.

## Post Balance Sheet Events

There have been no significant events affecting Northern Ireland Hospice since the financial year end that would result in the adjustment of the financial statements or inclusion of a note therein.

## Principal Risks and Uncertainties

The Board of Trustees and Hospice Leadership and Management Team (HLMT), through the corporate governance framework, identify and manage the risks to which the charity is exposed. Our Board and HLMT have monitored the activity of the organisation both in terms of service delivery and quality as well as financial reporting. We are satisfied that our continued vision for the people we support is aligned to the objects of the Charity and are to provide comfort and quality of life for our patients, whilst supporting their families and relieving fear and suffering associated with loss. Our work, which is based on the values of respect and acceptance, compassion, courage, and integrity, and being pioneering, professional and accountable, is very much in evidence from our activities during the financial year.

The Board establishes our risk appetite. This identifies potential risk events that may affect the charity and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives. It is the role of Trustees and the HLMT to actively assess the risk and define our operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Directors are accountable for strategic risk management within areas under their control including the devolution of the risk management process to operational managers. Senior staff are accountable to the Chief Executive Officer (CEO) for implementation, annual reporting on the status of the Risk Register, ongoing maintenance of the Risk Register and ensuring compliance with risk assessment procedures. The CEO is responsible for maintaining the Strategic Corporate Risk Register and for reviewing it regularly, including proposing any changes to the Board for approval.

Risk Management is a standing agenda item for quarterly Board meetings and similarly senior management operational meetings. A comprehensive planning process, together with established systems and procedures, enables Trustees to assess and address risks associated with governance, strategy, clinical, health and safety, reputation, finance, operations, other external factors, and the future capacity to deliver services.

## Operational Risks

Operational risk is the risk of loss resulting from inadequate or failed internal processes, systems, or human factors. Operational risk can manifest itself in various ways, including shortage of key skills, clinical incidents, inappropriate behaviour of employees, failure to comply with applicable laws and regulations or failure to perform in line with contractual arrangements. These events could result in financial losses, litigation, and regulatory fines, as well as other damage to the organisation.

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are noted below:

Operational Risk	Mitigating Actions
Staffing	<ul style="list-style-type: none"> <li>• Regular focused engagement with the Department of Health on regional workforce planning and recruitment.</li> <li>• Proactive and ongoing local workforce planning, including alternative multi-disciplinary team workforce solutions and skill mixes.</li> <li>• Future medical workforce planning reflects a hybrid model of trainee and non-trainee posts, reducing dependency on locums whilst retaining the Hospice status as a training centre.</li> </ul>
Finance	<ul style="list-style-type: none"> <li>• Finance and Business Committee remain focused on budget management and control.</li> <li>• Regular management updates on budgetary position. Contingency planning scenarios developed with a focus on financing.</li> <li>• Ongoing discussions with SPPG and the Department of Health on financial and material support through government grants and contract reviews.</li> <li>• Ongoing planning of strategic income initiatives.</li> </ul>
Technology	<ul style="list-style-type: none"> <li>• Robust controls in place with achievement of Cyber Essentials and ongoing developments to achieve Cyber Essentials plus in the coming financial year.</li> <li>• Partnership with Xperience to improve Cyber posture by implementing a suite of proactive 24/7 cybersecurity controls.</li> <li>• Engagement with staff on cyber risks has increased with improved vigilance and regular internal testing and reinforcement of a culture of digital security.</li> <li>• Active lifecycle management of ICT equipment to ensure all devices are compliant, up to date, and fit for purpose.</li> <li>• Digital Futures programme established, marking the beginning of our digital transformation journey to enhance how we work, communicate, and deliver care for patients and families.</li> </ul>

The principal operational risks identified by NI Ireland Hospice and the mitigating actions are continued below:

Operational Risk	Mitigating Actions
Clinical Incidents	<ul style="list-style-type: none"> <li>• Policies and procedures in place to prevent incidents as well as management of incidents and implementation of learning.</li> <li>• Quarterly reporting of incidents to the Care Quality Committee (CQC) as well as the ability to report serious incidents immediately if required.</li> <li>• Risk and Dashboards monitored by clinical teams with support from governance team and reported to CQC.</li> <li>• Incident reporting software supports with robust monitoring and analytic features of software continue to be developed.</li> <li>• Quality audit of incident reporting completed by Governance Team to support Responsible Individual visits.</li> <li>• Adherence to regulatory requirements (RQIA and Charity Commission).</li> </ul>
Governance and Hospice Reputation	<ul style="list-style-type: none"> <li>• Effective policies and procedures in place to ensure compliance with health and safety and other regulatory requirements.</li> <li>• Corporate Quality Governance continues to be monitored via the Care Quality Committee and the Board.</li> <li>• Continued engagement with risk registers and active review of the Strategic Corporate Risk Register. Engagement with external regulatory bodies around service delivery and performance (e.g., NIPSO, RQIA, Fundraising regulator, Charities Commission).</li> <li>• Achievement of ISO Standards 9001 and 45001 for Estates department Quality Management and Safety Management activities, including capital works, maintenance and asset management.</li> </ul>
Data Analysis & Management	<ul style="list-style-type: none"> <li>• Continued and iterative review of systems available to ensure data is managed effectively and to improve report functionality.</li> <li>• Independent assessment of data, including analysis of statistical information.</li> <li>• Quality Indices reports completion and review.</li> <li>• Roll out of digital futures programme.</li> </ul>

## Management and Governance

### Board Members and Structure

As Trustees of a charitable company, all Trustees are the company directors. Trustees are from diverse backgrounds in health, business, and professional life. This ensures a broad range of experience and skills are brought to Board deliberations.

A minimum of eight (8) to a maximum of fourteen (14) Trustees can be on the Board. Six (6) members of the Board are elected from and by the members of the charitable company. Up to six (6) Trustees are invited by the Board. The Board has the option to co-opt up to a further two (2) Trustees. Both 'elected' and 'invited' Trustees may serve for a maximum of two (2) terms of four (4) years each, following which, they must stand down for a minimum of two (2) years.

The office bearers of Chair, Vice-Chair and Treasurer are chosen from within the Board. The office bearers can remain in office for up to three (3) years, and this can be extended for a further three (3) years.

A bespoke induction is provided to new Trustees, and training is provided as required in areas such as risk, safeguarding, child protection, and other relevant charity governance matters. Trustees adhere to a Code of Conduct, and a Declaration of Interest is completed annually.

Trustees are not in receipt of any remuneration for their services to Northern Ireland Hospice but are reimbursed for any incidental expenses claimed. There were no expenses claimed in this financial period.

---

The Board is responsible for the strategic direction and governance of Northern Ireland Hospice. The Board's principal responsibilities include determining the overall strategy, policies, direction, and goals of Northern Ireland Hospice; protecting and promoting the identity and values of Hospice; and in fulfilling their statutory responsibilities.

A scheme of delegation is in place and the Board delegates the day-to-day operation of the organisation to the Chief Executive Officer (CEO), supported by the Director of Care and Quality Governance, the Director of Corporate Services, the Chief Finance Officer and the Director of Commercial and Brand Development. Together, they form the membership of the Hospice Leadership Team.

There are clear distinctions between the role of the Board and the Hospice Leadership Team. The Hospice Leadership Team is responsible for preparing and implementing policy, strategic planning, budgets, financial reports, and risk registers, which have been approved by the Board.

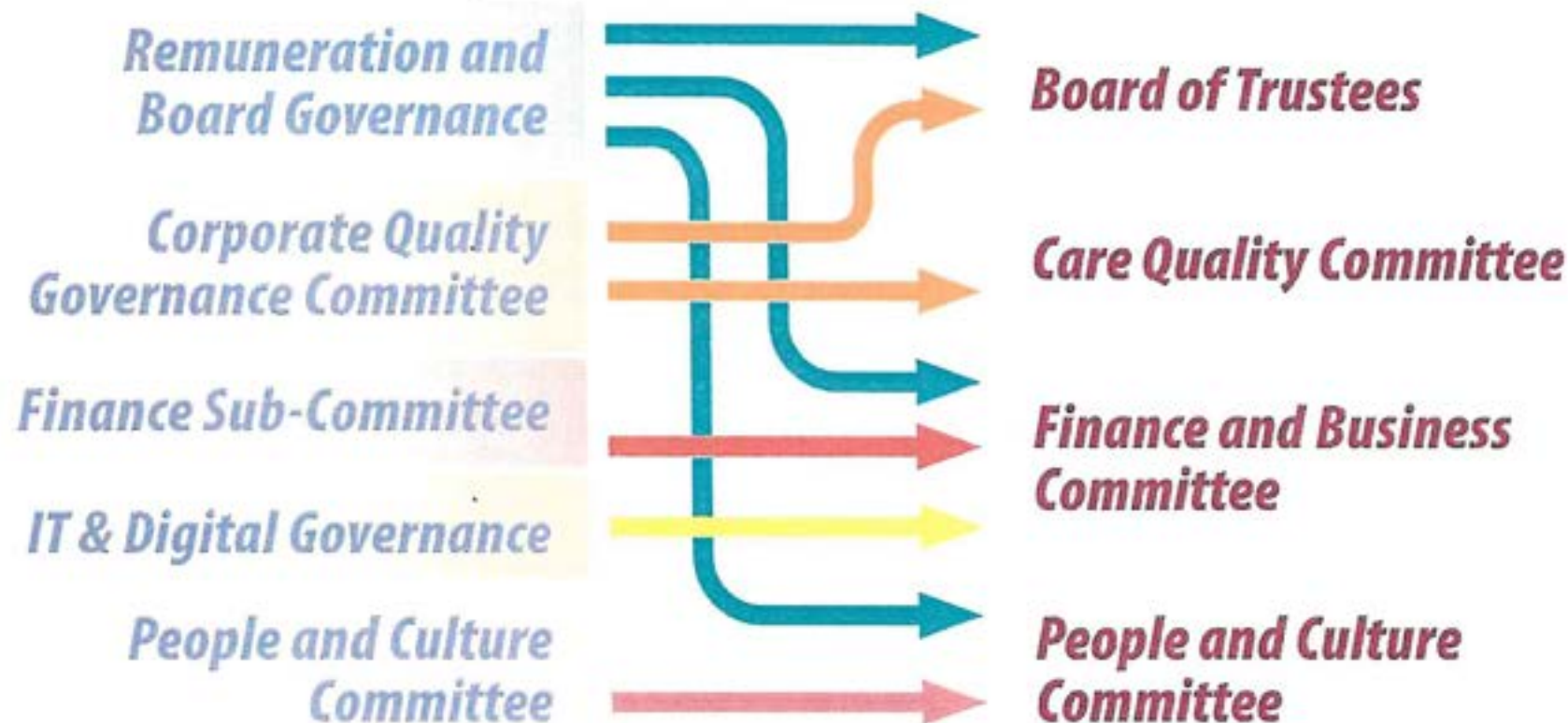
The Hospice Leadership and Management Team, comprising of the Hospice Leadership Team and Department Heads, work collectively to lead and manage the various functions of Hospice with an emphasis on effective engagement, working in partnership, and valuing the contribution of all of our people in a supportive environment.

During the 2023/2024 financial year, the organisation undertook a governance review, which resulted in the streamlining of five (5) committees to three (3). Effective from 01 April 2024, the Board launched the revised structure. Activity relating to Corporate Governance is now reported directly to Board and allows the Care Quality Committee to focus solely on patient and service user quality of care. Remuneration of employees is first considered by the People and Culture Committee and then assessed by the Finance and Business Committee for affordability before being considered for approval by the Board. The final change saw the activity in the IT & Digital Governance Committee moving to the rebranded Finance and Business Committee.

## PREVIOUS STRUCTURE



## NEW STRUCTURE



During the 2023/2024 financial year the organisation undertook a governance review which resulted in the streamlining of five (5) committees to three (3). Effective from the 01 April 2024 the Board launched the revised structure. Activity relating to Corporate Governance is now reported directly to Board and allows the Care Quality Committee to focus solely on patient and service user quality of care. Remuneration of employees is first considered by the People and Culture Committee and then assessed by the Finance and Business Committee for affordability before being considered for approval by the Board. The final change saw the activity in the IT & Digital Governance Committee moving to the rebranded Finance and Business Committee.

## Northern Ireland Hospice Board Governance Structure

Board/Sub-Committee	Board of Trustees Chair – Dr Gerry Millar	Finance and Business Committee Chair – Garth Calow / Martin Murphy	People and Culture Committee: Chair – Adele Martin	Care Quality Committee Chair – Dr Gerry Millar
Secretariat:	Executive Office	Executive Office	Executive Office	Executive Office
Frequency of Meetings	Meets at least 4 times per annum (pa)	Meets 4 times pa	Meets 4 times pa	Meets 4 times pa
Trustee Membership (NED Membership)	Dr Gerry Millar, Elected Trustee Dr Russell Houston, Elected Trustee Ian Sheppard, Elected Trustee Joanne Ramsey, Elected Trustee <i>(resigned 19.11.24)</i> Janice Smyth, Invited Trustee Adele Martin, Invited Trustee Paddy O'Hagan, Invited Trustee Steven Cockcroft, Invited Trustee Paul Terrington, Invited Trustee Alan Dickson, Invited Trustee <i>(resigned 27.09.24)</i> Wendy Close, Co-Opted Trustee	Garth Calow <i>(resigned 06.04.24)</i> Martin Murphy <i>(treasurer from 09.05.24)</i> Alan Dickson <i>(resigned 27.09.24)</i> Paddy O'Hagan Paul Terrington	Adele Martin Janice Smyth Wendy Close Ian Sheppard	Dr Gerry Millar Dr Russell Houston Janice Smyth Joanne Ramsey <i>(resigned 19.11.24)</i>
Staff Membership (appointed by Board)	n/a	CEO; Chief Finance Officer.	CEO; Director of Corporate Services.	CEO; Director of Care and Quality Governance; Director of Corporate Services.
Staff In attendance	CEO Company secretary Head of Governance, Risk and Performance Management	Director of CBD Head of ICT (as required)	Head of People & Organisational Development Head of Corporate Communications or delegate	Registered Manager(s) Head of Governance, Risk and Performance Management Medical lead Head of Estates
Decisions/ Recommendations to Board	<ul style="list-style-type: none"> <li>CEO and CLT salary</li> <li>Ensuring the appropriate composition of the board of trustees</li> <li>Ensure appropriate governance procedures (Company secretary would be in attendance for the latter)</li> </ul>	<ul style="list-style-type: none"> <li>Finance and Digital policies</li> <li>Budgets</li> <li>Annual and management accounts</li> <li>External/internal audits</li> <li>Pension scheme</li> <li>Assurance reference fundraising</li> <li>Review risks relating to finance, CBD and ICT</li> <li>Pay reviews if outside of budget (moves through P&amp;CC to FC)</li> </ul>	<ul style="list-style-type: none"> <li>People policies</li> <li>Structures</li> <li>Pay scales/pay reviews (cost of living)</li> <li>PDR/performance process</li> <li>Employee engagement/culture (include staff reps)</li> <li>EVP</li> <li>Review risk related to employment and personnel</li> </ul>	<ul style="list-style-type: none"> <li>Clinical and Environmental policies</li> <li>Structure of care services</li> <li>Ways of delivering care</li> <li>Approved proposed innovations (within budget)</li> <li>Review risk related to care including adherence to best practice/legal requirements</li> </ul>

## Board Committees

Each Board Committee has a Terms of Reference, approved by the Board, that guides all of their activity. The Committees have the authority of the Board operating under the Scheme of Delegation, and membership is by Board appointment only. All Committees meet quarterly as a minimum, but additionally as required. The Chairperson will provide a written report in advance of the main Board meeting to ensure Trustee's attention is drawn to any issues that require to be brought to the attention of the Board or require Board approval. Terms of Reference are reviewed annually together with an assessment by the Committee as to their effectiveness.

### Finance and Business Committee

The Finance and Business Committee (FBC) is responsible, on behalf of the Board for ensuring that all the finances of Northern Ireland Hospice are appropriately applied in securing the objects and strategic objectives of the charity and that its assets are properly safeguarded. It also provides assurance to the Board that appropriate fundraising and digital safeguards are in place and monitored.

The Committee is made up of three Trustees with relevant experience and is joined by the CEO and Chief Finance Officer. The Chair of the Committee is also the Treasurer and reports to the Board at the subsequent Board meeting.

### Care Quality Committee

The Care Quality Committee (CQC) is responsible, on behalf of the Board for ensuring all care functions in the Charity are compliant with legislation, regulations and best practice standards. The committee focuses on ensuring a culture of quality improvement and learning in the Charity, providing assurance, and escalating risks to quality when necessary to the Board, Regulatory Bodies and Commissioners.

The Committee is made up of four trustees with relevant experience and is joined by the CEO, Director of Care and Quality Governance and the Director of Corporate Services.

### People and Culture Committee

The People and Culture Committee is responsible on behalf of the Board to ensure the culture, values and employee experience are upheld with a focus on health, well-being, and personal growth. It also has a role in providing assurance to the Board of decision-making pertaining to terms and conditions of employment and in supporting reviews of remuneration.

The Committee is made up of three trustees with relevant experience and is joined by the CEO and Director of Corporate Services.

### Remuneration Policy

Clinical staff remuneration is in line with Agenda for Change pay scales. Medical staff employed or engaged as consultants in Hospice are remunerated in line with National Consultant Terms and Conditions.

Non-clinical staff remuneration is set within a policy that is appropriate for each specific role. This allows Northern Ireland Hospice to be externally competitive and internally fair in how it rewards its staff for non-clinical roles. The remuneration framework establishes an appropriate and relevant market-informed salary range for each role. This is in keeping with relevant industry benchmarks. It does however seek to promote development and encourage and reward excellence where performance is exceptional.

The Hospice Leadership Team remuneration is recommended to the People and Culture Committee and then the Finance and Business Committee by the CEO. The CEO remuneration is reviewed by the Chair and recommended to the Board. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with other healthcare charities and sectors.

Northern Ireland Hospice operates an equal opportunities policy.

## Regulatory Environment

In addition to all legal requirements, Northern Ireland Hospice operates in a regulatory environment, governed by the Regulation and Quality Improvement Authority (RQIA) and the Charity Commission for Northern Ireland. Northern Ireland Hospice also voluntarily subscribes to the requirements of the Fundraising Regulator.

## Subsidiaries

### Northern Ireland Hospice (Trading) Limited

Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 26 retail shops in the local area and the Old Schoolhouse Cafe and generates income for Hospice services. The Trading Company donates qualifying charitable donations (covenanted donations) to Hospice under company gift aid rules.

In addition, gift aided donations made to the Trading Company are accounted for in the books of Northern Ireland Hospice.

### Related Parties

In addition to a register of interests held, declaration of conflicts of interest is a standing item on the agenda for all Northern Ireland Hospice Board, and Board Committee meetings. There were no conflicts identified that required further action and formal declarations of interests continue to be collected annually and reviewed as appropriate subject to any changes.

### Ex-Gratia Payments

There were no ex-gratia payments made during the financial year ended 31 March 2025 or prior financial year ended 31 March 2024.

### Public Benefit

In setting our objectives and planning our activities for the year, the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

## Directors' Responsibilities in Relation to the Financial Statements

Company law requires the Board of Trustees (the Board) to prepare financial statements for each year, which give a true and fair view of the state of affairs of the Hospice, and of its profit and loss and cash flows for that year. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe the methods and principles in the Charities SORP,
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepare the accounts on the going-concern basis unless it is inappropriate to presume that the Hospice will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Hospice and enable it to confirm that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Hospice and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

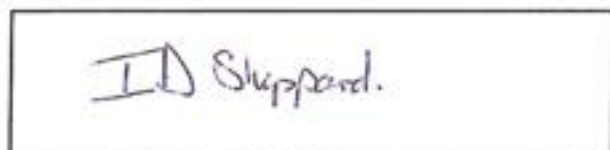
In the case of each of the persons who are Trustees at the time the Trustee's Report and Financial Statements are approved:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow Trustees and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Auditors

The auditors, Finegan Gibson, has indicated its willingness to continue in the office, and a resolution that the firm will be re-appointed will be proposed at the Annual General Meeting.

Approved by the Board of Trustees and signed on its behalf by:

A rectangular box containing a handwritten signature in blue ink that reads "Ian Sheppard".

Ian Sheppard, Chair

Date: 30/09/2025

## Independent Auditor's Report

### Opinion

We have audited the financial statements of the Group and Charitable Company for the year ended 31 March 2025 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the Charity'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;
- 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 Charity 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.

## Independent Auditor's Report (continued)

### 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 these 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions On Other Matters Prescribed By The Companies Act 2006

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

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

## Independent Auditor's Report (continued)

### Matters On Which We Are Required To Report By Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities For The Audit Of The Financial Statements

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

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

## Independent Auditor's Report (continued)

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance.
- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud.
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.


## Independent Auditor's Report (continued)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PAUL DOLAN FCA  
(Senior Statutory Auditor)

Date: 30/09/2025

For and on behalf of FINEGAN GIBSON LTD

Chartered Accountants & Statutory Auditors Causeway Tower

## Company Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2025

	Notes	2025 Restricted Funds £'000	2025 Unrestricted Funds £'000	2025 Total £'000	2024 Restricted Funds £'000	2024 Unrestricted Funds £'000	2024 Total £'000
<b>Income from:</b>							
Donations and legacies	3	884	8,728	9,612	1,088	8,098	9,186
Charitable activities	4	-	6,558	6,558	-	6,899	6,899
Investment and other income	6	-	401	401	-	379	379
<b>Total Income</b>		<b>884</b>	<b>15,687</b>	<b>16,571</b>	<b>1,088</b>	<b>15,376</b>	<b>16,464</b>
<b>Expenditure on:</b>							
Raising funds	7	-	2,301	2,301	-	2,165	2,165
Charitable activities	7	873	13,556	14,429	1,119	13,581	14,700
<b>Total Expenditure</b>		<b>873</b>	<b>15,857</b>	<b>16,730</b>	<b>1,119</b>	<b>15,746</b>	<b>16,865</b>
<b>Net Income/ (Expenditure)</b>		<b>11</b>	<b>(170)</b>	<b>(159)</b>	<b>(31)</b>	<b>(370)</b>	<b>(401)</b>
<b>Other Recognised Gains and Losses</b>							
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	-	-	-	(2,176)	(2,176)
Other unrealised gains/(losses)	13	-	329	329	-	211	211
<b>Net Movement in Funds</b>		<b>11</b>	<b>159</b>	<b>170</b>	<b>(31)</b>	<b>(2,335)</b>	<b>(2,366)</b>
<b>Reconciliation of Funds:</b>							
Total funds brought forward	22	307	22,716	23,023	338	25,051	25,389
<b>Total funds carried forward</b>		<b>318</b>	<b>22,875</b>	<b>23,193</b>	<b>307</b>	<b>22,716</b>	<b>23,023</b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities. The notes on pages 49 to 78 form part of these financial statements.

## Consolidated Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2025

	Notes	2025 Restricted Funds £'000	2025 Unrestricted Funds £'000	2025 Total £'000	2024 Restricted Funds £'000	2024 Unrestricted Funds £'000	2024 Total £'000
<b>Income from:</b>							
Donations and legacies	3	884	8,399	9,283	1,088	7,493	8,581
Charitable activities	4	-	6,558	6,558	-	6,899	6,899
Other trading activities	5	-	3,506	3,506	-	3,430	3,430
Investment and other income	6	-	198	198	-	188	188
<b>Total Income</b>		<b>884</b>	<b>18,661</b>	<b>19,545</b>	<b>1,088</b>	<b>18,010</b>	<b>19,098</b>
<b>Expenditure on:</b>							
Raising funds	7	-	2,279	2,279	-	2,143	2,143
Charitable activities	7	873	13,375	14,248	1,119	13,412	14,531
Other	7	-	3,115	3,115	-	2,820	2,820
<b>Total Expenditure</b>		<b>873</b>	<b>18,769</b>	<b>19,642</b>	<b>1,119</b>	<b>18,375</b>	<b>19,494</b>
<b>Net Income/ (Expenditure)</b>		<b>11</b>	<b>(108)</b>	<b>(97)</b>	<b>(31)</b>	<b>(365)</b>	<b>(396)</b>
<b>Other Recognised Gains and Losses</b>							
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	-	-	-	(2,176)	(2,176)
Other unrealised gains/(losses)	13	-	329	329	-	211	211
<b>Net Movement in Funds</b>		<b>11</b>	<b>221</b>	<b>232</b>	<b>(31)</b>	<b>(2,330)</b>	<b>(2,361)</b>
<b>Reconciliation of Funds:</b>							
Total funds brought forward	22	307	23,119	23,426	338	25,449	25,787
<b>Total funds carried forward</b>		<b>318</b>	<b>23,340</b>	<b>23,658</b>	<b>307</b>	<b>23,119</b>	<b>23,426</b>

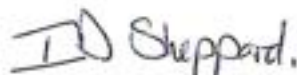
There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities. The notes on pages 49 to 78 form part of these financial statements.

## Company Balance Sheet as at 31 March 2025

	Notes	2025 £'000	2024 £'000
Intangible assets	11	60	60
Tangible assets	12	13,887	14,281
Investments	13	6,711	5,600
		<u>20,658</u>	<u>19,941</u>
<b>Current Assets</b>			
Stocks	14	37	37
Debtors	15	1,220	2,162
Cash at bank and in hand		3,644	3,070
		<u>4,901</u>	<u>5,269</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(2,366)</u>	<u>(2,187)</u>
<b>Net Current Assets</b>		<u>2,535</u>	<u>3,082</u>
<b>Total Assets Less Current Liabilities</b>		<u>23,193</u>	<u>23,023</u>
<b>Creditors: Amounts falling due after more than one year</b>		-	-
<b>Net assets excluding pension liability</b>		23,193	23,023
Defined benefit pensions asset /(liability)	19	-	-
<b>Net Assets</b>		<u>23,193</u>	<u>23,023</u>
<b>REPRESENTED BY:</b>			
Restricted funds	22	318	307
Unrestricted funds	22	22,875	22,716
<b>Total Charity Funds</b>		<u>23,193</u>	<u>23,023</u>

The notes on pages 49 to 78 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



Ian Sheppard, Chair

Date: 30/09/2025

## Consolidated Balance Sheet as at 31 March 2025

	Notes	2025 £'000	2024 £'000
<b>Fixed Assets</b>			
Intangible assets	11	60	60
Tangible assets	12	14,578	14,912
Investments	13	6,411	5,300
		<u>21,049</u>	<u>20,272</u>
<b>Current Assets</b>			
Stocks	14	83	95
Debtors	15	996	1,729
Cash at bank and in hand		3,939	3,583
		<u>5,018</u>	<u>5,407</u>
<b>Creditors: Amounts falling due within one year</b>	16	(2,409)	(2,253)
<b>Net Current Assets</b>		<u>2,609</u>	<u>3,154</u>
<b>Total Assets Less Current Liabilities</b>		<u>23,658</u>	<u>23,426</u>
<b>Creditors: Amounts falling due after more than one year</b>		-	-
<b>Net assets excluding pension liability</b>		<u>23,658</u>	<u>23,426</u>
Defined benefit pensions asset /(liability)	19	-	-
<b>Net Assets</b>		<u>23,658</u>	<u>23,426</u>
<b>REPRESENTED BY:</b>			
Restricted funds	22	318	307
Unrestricted funds	22	23,340	23,119
<b>Total Charity Funds</b>		<u>23,658</u>	<u>23,426</u>

The notes on pages 49 to 78 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



Ian Sheppard, Chair

Date: 30/09/2025

## Company Statement of Cash Flows for the Financial Year Ended 31 March 2025

	<i>Notes</i>	2025 £'000	2024 £'000
<b>Net cash provided by/(used in) operating activities</b>	<i>17</i>	<u>1,483</u>	<u>3,943</u>
<b>Cash flows from investing activities</b>			
Loss on Disposal of fixed assets	<i>12</i>	-	-
Sale of investments	<i>13</i>	33	824
Purchase of investments	<i>13</i>	(1,144)	(144)
Purchase of intangible fixed assets	<i>11</i>	-	(2)
Purchase of fixed assets	<i>12</i>	(127)	(78)
<b>Net cash flows from investing activities</b>		<u>(1,238)</u>	<u>600</u>
<b>Cash flows from financing activities</b>			
(Loss)/gain on pension scheme	<i>19</i>	-	(2,176)
Other gains/ (losses)	<i>13</i>	329	211
<b>Net cash flows from financing activities</b>		<u>329</u>	<u>(1,965)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>574</b>	<b>2,578</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>3,070</b>	<b>492</b>
<b>Cash and cash equivalents at end of financial year</b>		<u><b>3,644</b></u>	<u><b>3,070</b></u>

## Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2025

	<i>Notes</i>	2025 £'000	2024 £'000
Net cash provided by/(used in) operating activities	17	<u>1,445</u>	<u>4,316</u>
<b>Cash flows from investing activities</b>			
Loss on Disposal of fixed assets	12	-	3
Sale of investments (held for re-sale)	13	33	824
Purchase of investments	13	(1,144)	(144)
Purchase of intangible fixed assets	11	-	(2)
Purchase of fixed assets	12	(307)	(203)
<b>Net cash flows from investing activities</b>		<u>(1,418)</u>	<u>478</u>
<b>Cash flows from financing activities</b>			
(Loss)/ gain on pension scheme	19	-	(2,176)
Other gains/ (losses)	13	329	211
<b>Net cash flows from financing activities</b>		<u>329</u>	<u>(1,965)</u>
<b>Change in cash and cash equivalents in the year</b>		<b>356</b>	<b>2,829</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>3,583</b>	<b>754</b>
<b>Cash and cash equivalents at end of financial year</b>		<u><b>3,939</b></u>	<u><b>3,583</b></u>

## Note to Accounts

### 1. Accounting Policies

#### General Information

Northern Ireland Hospice is a company limited by guarantee not having a share capital and has its registered office at 18 O'Neill Road, Newtownabbey, BT36 6WB.

Northern Ireland Hospice ("Hospice") provides specialist palliative care service and support (including but not limited to physical, social, spiritual, and psychological support) in Northern Ireland at its in-patient hospice units, hospice outpatient clinics and in the community. The nature of the organisation's operations and its principal activities are set out in the Trustees' Report on pages 7 to 37.

The organisation is governed by its Articles of Association and provide for member-based organisations limited by guarantee. Hospice is a public benefit entity as defined by FRS 102.

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and the preceding year.

#### Basis of Preparation

The financial statements have been prepared on the going concern basis and on an accrual basis, in accordance with the historical cost convention as modified by the revaluation of fixed asset investments and premises, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Pounds Sterling £.

#### Basis of Consolidation

Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

#### Going Concern

The financial statements have been prepared on a going concern basis.

The Trustees have reviewed Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Hospice's ability to continue as a going concern.

## 1. Accounting Policies (Continued)

### Going Concern (Continued)

#### Risk and Uncertainties

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors, Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The Trustees have taken into consideration the existing and anticipated effects of these risks on the organisation's activities and finances in their assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and are reviewing our strategy and related plans to deliver the best outcomes possible within the available resources. Management continues to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

#### Income Recognition

Income is recognised in the Statement of Financial Activities in accordance with SORP which is based on three criteria being met, which are entitlement, measurement, and probability. The following specific policies are applied to particular categories of income:

- (i) Donation income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donation income from major events is recognised in the period in which the event takes place. Income received in advance is included in deferred income.
- (iii) Legacy income is recognised when it is probable that it will be received. Pecuniary legacies are recognised when probate is granted. Residuary legacies are recognised when either probate has been granted, the estate accounts have been approved and any conditions have been fulfilled or if notification from executors has been received of their intention to make a distribution.
- (iv) Gifts in kind are valued at their realised amount, or the amount equivalent to an alternative commercial supply and are included in the Statement of Financial Activities when sold. In accordance with Charities SORP, volunteer time is not recognised in the financial statements.
- (v) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (vi) Income from investments is included in the year in which it is receivable, and the amount can be measured reliably.
- (vii) Education income is recognised in the period in which the education programme is delivered.
- (viii) Statutory Grants received and receivable from the Trusts is accounted for on the basis of the allocated amount notified for that financial year.
- (ix) Income from all other sources is recognised when received.

## 1. Accounting Policies (Continued)

### Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the financial statements. Irrecoverable VAT is charged as a cost against the related activity.

Direct costs are those costs incurred specifically on the core services provided by Hospice in accordance with its objects. Support costs are those costs, which are incurred centrally in support of expenditure on the objects of Hospice. The following specific policies are applied to particular categories of expenditure:

- i. Fundraising costs are costs incurred in generating the voluntary income of the Hospice, and as such include the costs of producing advertising and publicity materials, the direct costs of fundraising events and postal appeals as well as salary costs, commercial trading expenditure and an appropriate allocation of support costs.
- ii. Expenditure on charitable activities includes the costs incurred in undertaking the various activities which are performed for the benefit of Hospice's beneficiaries including support costs and costs relating to the charity apportioned to charitable activities.
- iii. Governance costs are costs relating to the infrastructure and general running of Hospice as opposed to direct management functions. These costs include audit and professional fees and costs associated with constitutional and statutory requirements. These costs are allocated across the costs of generating funds and charitable activities.
- iv. Other expenditure represents items not falling under the above headings such as loan interest costs. These costs are allocated across the costs of generating funds and charitable activities.
- v. Rental costs payable under operating leases are charged on a straight-line basis over the lease term to the Statement of Financial Activities.

### Allocation of Support Costs

Support costs are those functions that assist the work of Hospice but do not directly undertake charitable activities. Support costs include corporate services costs, estates, finance, personnel, payroll and governance costs which support Hospice's programmes and activities. The basis on which support costs have been allocated is set out in note 7.

## 1. Accounting Policies (Continued)

### Funds of the Charity

All transactions of Hospice have been recorded and reported as income into or expenditure from funds of the charity, which are classified as 'restricted' or 'unrestricted'.

#### Restricted Funds

Income is restricted whereby the donor or grant-making institution has specified that it must be used for a particular purpose or where it has been raised for a particular purpose. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or grant-making institution.

#### Unrestricted Funds

All other income is treated as unrestricted. Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees in furtherance of the objectives of Northern Ireland Hospice.

### Foreign Currency

The functional currency of Hospice is considered to be Pounds Sterling (£) because that is the currency of the primary economic environment in which the company operates.

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its estimated useful life, as follows:

Property	2% - 4%
Furniture and equipment	5 years
IT equipment	over 3 years
Motor vehicles	5 years

Individual fixed assets, usually costing £5,000 or more with a working life of more than 1 year, are capitalised at cost. Freehold land is not depreciated.

#### Carrying value of land and buildings

Hospice freehold properties were professionally valued at 31 March 2012, other than the Somerton facility, which was valued at 31 March 2018. All properties have been included in the Financial Statements on a depreciated replacement cost basis.

## 1. Accounting Policies (Continued)

### Impairment of Assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities as described below.

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

### Financial Instruments

Hospice only holds basic financial instruments and has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets include debtors and cash at bank and in hand. Financial liabilities include creditors (excluding Social Security - NI costs).

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial assets expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise the ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled, or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

## 1. Accounting Policies (Continued)

### Taxation

Northern Ireland Hospice's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

### Legal Status of the Charity

Northern Ireland Hospice is a registered charity and a company limited by guarantee. Each of the members of the company has guaranteed to contribute to the assets of the company, in the event of the same being wound up, to the extent of £5.

### Investments

Where investment properties are held, these will be professionally valued at the Balance Sheet date on an open market value basis. Impairment will be considered on an annual basis, with the resulting surplus or deficit arising being reflected in the Statement of Financial Activities.

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals during the year.

### Stocks

Stocks of bought in goods are stated at the lower of cost and net realisable value. As it is not practical to value items donated for resale on receipt because of the volume of low value items, they are not recognised in the financial statements until they are sold.

### Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### Employee benefits accrual

A liability is recognised to the extent of any unused holiday pay entitlement, which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

### Pensions

Northern Ireland Hospice operates three pension schemes (two defined benefit and one defined contribution) in respect of certain members of staff. The assets of the various pension schemes are administered separately from Northern Ireland Hospice's affairs.

### Defined Benefit Schemes

#### *NILGOSC and DHSS*

For the defined benefit schemes, the amounts charged in expenditure are the current service costs, gains, and losses on settlements and curtailments. Past-service costs are recognised immediately in the income and expenditure account if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest losses are recognised in the 'Other recognised gains and losses'.

The defined benefit schemes are funded, with the assets of the scheme held separately from those of Northern Ireland Hospice, in Trustee-administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities.

The actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

#### Defined Contribution Scheme

##### The Peoples' Pension

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the Balance Sheet.

## 2. Critical Accounting Judgements and Key Sources Of Estimation Uncertainty

In the application of Hospice's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

#### **Critical judgments in applying Northern Ireland Hospice's accounting policies**

The following are the critical judgements that the Trustees have made in the process of applying the accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

##### Legacy Income

Legacy income requires judgment about the probability of receipt, which affects the timing of income recognition. As at 31 March 2025, the amount accrued for legacy income was £285k.

##### Cost allocation

Support costs are allocated to charitable activities. Judgment is required in determining and applying the cost drivers appropriate for each support activity.

##### Carrying Value of Debtors

Hospice makes an estimate of the carrying value of all debtors, including Gift Aid receivable. Hospice uses estimates based on historical experience in determining the carrying value of debtors.

A qualified independent actuary has valued the NILGOSC defined-benefit pension scheme in accordance with FRS 102. Significant judgment is required in a number of areas, including future changes in salaries and inflation, mortality rates and the selection of appropriate discount rates.

### 3. Donations and Legacies

COMPANY	Restricted	Unrestricted	2025	2024
	£'000	£'000	Total £'000	Total £'000
Donation income	884	5,679	6,563	5,691
Covenanted donations (note 24)	-	329	329	605
Legacies	-	2,720	2,720	2,890
	<b>884</b>	<b>8,728</b>	<b>9,612</b>	<b>9,186</b>

GROUP	Restricted	Unrestricted	2025	2024
	£'000	£'000	Total £'000	Total £'000
Donation income	884	5,679	6,563	5,691
Legacies	-	2,720	2,720	2,890
	<b>884</b>	<b>8,399</b>	<b>9,283</b>	<b>8,581</b>

### 4. Charitable Activities

Restricted Grant Income falls within the donation income category.

COMPANY AND GROUP	Restricted	Unrestricted	2025	2024
	£'000	£'000	Total £'000	Total £'000
<b>Statutory Funding</b>				
SPPG (HSCB)	-	5,569	5,569	5,502
SEHSCT	-	18	18	16
NHSCT	-	758	758	761
WHSCT	-	-	-	40
BHSCT	-	17	17	54
DHSS & PS	-	50	50	50
Medical SUMDE	-	82	82	22
Cancer Fund Community Grant	-	23	23	361
Other	-	-	-	2
	-	<b>6,517</b>	<b>6,517</b>	<b>6,808</b>
Department of Health	-	-	-	2
WHSCT	-	-	-	-
	-	-	-	<b>2</b>
Education Income*	-	41	41	89
<b>Total</b>	-	<b>6,558</b>	<b>6,558</b>	<b>6,899</b>

\*Education Income has been reclassified into 'Charitable Activities' in line with Hospice's Charitable Objects.

## 5. Other Trading Activities

GROUP ONLY	Restricted £'000	Unrestricted £'000	2025 Total £'000	2024 Total £'000
Retail sale of donated and purchased goods	-	3,506	3,506	3,430
		<b>3,506</b>	<b>3,506</b>	<b>3,430</b>

## 6. Investment and Other Income

COMPANY	Restricted £'000	Unrestricted £'000	2025 Total £'000	2024 Total £'000
Investment Income	-	172	172	161
Management charge (note 23)	-	203	203	191
Other income	-	26	26	27
	-	<b>401</b>	<b>401</b>	<b>379</b>

GROUP	Restricted £'000	Unrestricted £'000	2025 Total £'000	2024 Total £'000
Investment Income	-	172	172	161
Other income	-	26	26	27
	-	<b>198</b>	<b>198</b>	<b>188</b>

## 7. Expenditure

COMPANY		Direct Costs Pay Costs £'000	Direct Costs Non-Pay Costs £'000	Direct Costs Total £'000	Support Costs £'000	2025 Total £'000
<b>ACTIVITY:</b>	<b>CATEGORY:</b>					
Adult Hospice	Charitable activity	3,472	244	3,716	1,760	5,476
Adult Community	Charitable activity	2,930	168	3,098	1,003	4,101
Children's Service	Charitable activity	3,104	146	3,250	1,290	4,540
Education	Charitable activity	74	18	92	220	312
Fundraising	Raising funds	1,171	482	1,653	648	2,301
		<b>10,751</b>	<b>1,058</b>	<b>11,809</b>	<b>4,921</b>	<b>16,730</b>
<b>ANALYSIS OF SUPPORT COSTS:</b>	<b>Adult Hospice £'000</b>	<b>Adult Community £'000</b>	<b>Children's Service £'000</b>	<b>Education £'000</b>	<b>Fundraising £'000</b>	<b>Total £'000</b>
<b>Pay Costs:</b>						
Management and Administration	592	583	583	118	292	2,168
Support	136	45	-	9	71	261
<b>Non Pay Costs:</b>						
Governance and Overhead Costs	230	224	245	42	170	911
Facilities and Maintenance	194	36	33	13	8	284
Catering and Catering Supplies	4	3	3	1	1	12
Education and Training	395	69	221	24	55	764
Depreciation	209	43	205	13	51	521
	<b>1,760</b>	<b>1,003</b>	<b>1,290</b>	<b>220</b>	<b>648</b>	<b>4,921</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead-related expenditure by activities.

## 7. Expenditure (continued)

COMPANY		Direct Costs Pay Costs £'000	Direct Costs Non-Pay Costs £'000	Direct Costs Total £'000	Support Costs £'000	2024 Total £'000
<b>ACTIVITY:</b>	<b>CATEGORY:</b>					
Adult Hospice	Charitable activity	3,519	265	3,784	1,691	5,475
Adult Community	Charitable activity	3,196	205	3,401	895	4,296
Children's Service	Charitable activity	3,278	181	3,459	1,205	4,664
Education	Charitable activity	66	10	76	189	265
Fundraising	Raising funds	907	730	1,637	528	2,165
		<b>10,966</b>	<b>1,391</b>	<b>12,357</b>	<b>4,508</b>	<b>16,865</b>
<b>ANALYSIS OF SUPPORT COSTS:</b>	<b>Adult Hospice £'000</b>	<b>Adult Community £'000</b>	<b>Children's Service £'000</b>	<b>Education £'000</b>	<b>Fundraising £'000</b>	<b>Total £'000</b>
<b>Pay Costs:</b>						
Management and Administration	553	545	545	110	275	2,028
Support	117	39	-	-	19	175
<b>Non Pay Costs:</b>						
Governance and Overhead Costs	191	169	178	32	111	681
Facilities and Maintenance	428	63	234	22	59	806
Catering and Catering Supplies	189	35	35	12	9	280
Education and Training	3	1	1	-	2	7
Depreciation	210	43	212	13	53	531
	<b>1,691</b>	<b>895</b>	<b>1,205</b>	<b>189</b>	<b>528</b>	<b>4,508</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead-related expenditure by activities.

## 7. Expenditure (continued)

GROUP		Direct Costs Pay Costs £'000	Direct Costs Non-Pay Costs £'000	Direct Costs Total £'000	Support Costs £'000	2025 Total £'000		
<b>ACTIVITY:</b>	<b>CATEGORY:</b>							
Adult Hospice	Charitable activity	3,472	244	3,716	1,703	5,419		
Adult Community	Charitable activity	2,930	168	3,098	947	4,045		
Children's Service	Charitable activity	3,104	146	3,250	1,234	4,484		
Education	Charitable activity	74	18	92	208	300		
Fundraising	Raising funds	1,171	483	1,654	625	2,279		
Retail Shops	Other	1,850	943	2,793	322	3,115		
		<b>12,601</b>	<b>2,002</b>	<b>14,603</b>	<b>5,039</b>	<b>19,642</b>		
<b>ANALYSIS OF SUPPORT COSTS:</b>		<b>Adult Hospice £'000</b>	<b>Adult Community £'000</b>	<b>Children's Service £'000</b>	<b>Education £'000</b>	<b>Fundraising £'000</b>	<b>Retail £'000</b>	<b>Total £'000</b>
<b>Pay Costs:</b>								
Management and Administration		547	538	538	108	275	162	2,168
Support		135	45	-	9	71	-	260
<b>Non Pay Costs:</b>								
Governance and Overhead Costs		219	213	234	40	163	41	910
Facilities and Maintenance		194	36	33	13	8	-	284
Catering and Catering Supplies		4	3	3	1	2	-	13
Education and Training		395	69	221	24	55	-	764
Depreciation		209	43	205	13	51	119	640
		<b>1,703</b>	<b>947</b>	<b>1,234</b>	<b>208</b>	<b>625</b>	<b>322</b>	<b>5,039</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead-related expenditure by activities.

## 7. Expenditure (continued)

GROUP		Direct Costs Pay Costs £'000	Direct Costs Non-Pay Costs £'000	Direct Costs Total £'000	Support Costs £'000	2024 Total £'000	
<b>ACTIVITY:</b>	<b>CATEGORY:</b>						
Adult Hospice	Charitable activity	3,519	265	3,784	1,638	5,422	
Adult Community	Charitable activity	3,196	205	3,401	842	4,243	
Children's Service	Charitable activity	3,278	181	3,459	1,152	4,611	
Education	Charitable activity	66	10	76	179	255	
Fundraising	Raising funds	907	730	1,637	506	2,143	
Retail Shops	Other	1,638	865	2,503	317	2,820	
		12,604	2,256	14,860	4,634	19,494	
<b>ANALYSIS OF SUPPORT COSTS: Adult</b>	<b>Adult Hospice</b>	<b>Adult Community</b>	<b>Children's Service</b>	<b>Education</b>	<b>Fundraising</b>	<b>Retail</b>	<b>Total</b>
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Pay Costs:</b>	511	503	503	101	259	151	2,028
Management and Administration Support	117	39	-	-	19	-	175
<b>Non Pay Costs:</b>	180	158	167	30	106	40	681
Governance and Overhead Costs	428	63	234	22	59	-	806
Facilities and Maintenance	189	35	35	12	9	-	280
Catering and Catering Supplies	3	1	1	-	1	1	7
Education and Training	210	43	212	14	53	125	657
Depreciation	1,638	842	1,152	179	506	317	4,634

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead-related expenditure by activities.

## 8. Employees and Remuneration

The average number of persons employed by the group during the financial year was 358 (2023/24: 370) and is analysed into the following categories:

	Group 2025 No.	Group 2024 No.	Company 2025 No.	Company 2024 No.
Clinical Care	197	221	197	221
Income Generation	34	31	34	31
Support	49	47	49	47
Retail	78	71	-	-
	<b>358</b>	<b>370</b>	<b>280</b>	<b>299</b>

Staff costs comprise:	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Salaries and wages	12,147	12,277	10,519	10,833
Social security costs	1,180	991	1,049	887
Pension – DHSS	852	822	846	817
Pension – NILGOSC	626	548	579	497
Pension – People's Pension	149	129	111	95
Redundancy costs	76	40	76	40
	<b>15,030</b>	<b>14,807</b>	<b>13,180</b>	<b>13,169</b>

Staff costs stated above were treated as an expense of the group in the financial year. No amount was capitalised into assets.

Included in group staff costs is £872K (2023/24: £935K) which was paid in relation to staff (mainly Clinical Care) on external contracts/ secondment to Hospice.

### Key management compensation

Key management includes Trustees and members of the Corporate Leadership Team. The total remuneration for key management personnel including employer pension contributions and employer's NIC for the financial year is shown below.

	2025 £'000	2024 £'000
Trustees	-	-
Corporate Leadership Team	447	514
<b>Total key management compensation</b>	<b>447</b>	<b>514</b>

There are no emoluments paid to the Trustees in either year.

## 8. Employees And Remuneration (Continued)

The Board of Trustees Remuneration Sub-Committee decides upon the salary remuneration made to the Chief Executive Officer and the four Directors. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with senior management and leadership remuneration paid in other healthcare charities and sectors.

### Employee benefits exceeding £60,000

The number of employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears and excluding employer NI, employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards are as follows:

	Group 2025 No.	Group 2024 No.	Company 2025 No.	Company 2024 No.
Between £60,001 and £70,000	6	5	5	5
Between £70,001 and £80,000	7	1	7	1
Between £80,001 and £90,000	1	1	1	1
Between £90,001 and £100,000	-	3	-	3
Between £100,001 and £110,000	3	-	3	-
	<b>17</b>	<b>10</b>	<b>16</b>	<b>10</b>

The above figures include medical staff who are remunerated in line with National Consultant terms and conditions. The Chief Executive Officer's salary is within the £90K to £100K band.

## 9. Net Income/ (Expenditure)

The net income/ (expenditure) for the financial year is stated after charging the following:

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Trustees' remuneration	-	-	-	-
Staff pension contributions	1,627	1,500	1,536	1,410
Operating lease rentals	451	438	12	12
Depreciation (note 12)	640	657	521	531
Audit of the financial statements	26	25	18	17

## 10. Subsidiary

Northern Ireland Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) Limited. Details in respect of Northern Ireland Hospice (Trading) Limited are set out below:

Name of registered office	Country of Incorporation	Principal Activity
Northern Ireland Hospice (Trading) Limited	United Kingdom	Sale of donated goods and giftware

Results for the year	2025 £'000	2024 £'000
Profit before taxation, net interest and covenanted donations	391	610
Covenanted donations (notes 3 and 23)	(329)	(605)
<b>Net (loss)/ profit for the year</b>	<b>62</b>	<b>5</b>
Fixed assets	691	630
Current assets	446	618
Current liabilities	(372)	(546)
Non-current liabilities	-	-
<b>Total net assets</b>	<b>765</b>	<b>703</b>

Covenanted donations, which are qualifying charitable donations under the company Gift Aid rules, of £329K (2023/24: £605k) were made from Northern Ireland Hospice (Trading) Limited to Northern Ireland Hospice during the year.

Donations of £572k (2023/24: £452k) received by Northern Ireland Hospice (Trading) Limited, where donors have gift-aided their donations, have been accounted for in the books of Northern Ireland Hospice.

## 11. Intangible Assets

### COMPANY AND GROUP

	Website Development (WIP) £'000	Total £'000
<b>Cost:</b>		
At 1 April 2024	60	60
Additions	-	-
Disposals	-	-
<b>At 31 March 2025</b>	<b>60</b>	<b>60</b>
<b>Amortisation:</b>		
At 1 April 2024	-	-
Charge for financial year	-	-
On disposals	-	-
<b>At 31 March 2025</b>	<b>-</b>	<b>-</b>
<b>Net Book Values:</b>		
<b>At 31 March 2025</b>	<b>60</b>	<b>60</b>
<b>At 31 March 2024</b>	<b>60</b>	<b>60</b>

## 12. Tangible Assets

COMPANY	Land & Buildings Freehold £'000	Land & Buildings Leasehold £'000	Furniture and Equipment £'000	IT Equipment £'000	Motor Vehicles £'000	Total £'000
<b>Cost:</b>						
At 1 April 2024	16,965	49	3,440	1,036	1	21,491
Additions	-	13	107	7	-	127
Disposals	-	-	-	-	-	-
<b>At 31 March 2025</b>	<b>16,965</b>	<b>62</b>	<b>3,547</b>	<b>1,043</b>	<b>1</b>	<b>21,618</b>
<b>Depreciation:</b>						
At 1 April 2024	3,147	41	3,014	1,007	1	7,210
Charge for financial year	330	2	173	16	-	521
On disposals	-	-	-	-	-	-
<b>At 31 March 2025</b>	<b>3,477</b>	<b>43</b>	<b>3,187</b>	<b>1,023</b>	<b>1</b>	<b>7,731</b>
<b>Net Book Values:</b>						
At 31 March 2025	13,488	19	360	20	-	13,887
At 31 March 2024	13,818	8	426	29	-	14,281

Northern Ireland Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility, which was valued at 31 March 2018.

Included in Land and Buildings is land valued at £1,758k. This land is being carried at open market value and is not subject to depreciation.

## 12. Tangible Assets (Continued)

GROUP	Land and Buildings Freehold £'000	Land and Buildings Leasehold £'000	Furniture and Equipment £'000	IT Equipment £'000	Motor Vehicles £'000	Total £'000
<b>Cost:</b>						
At 1 April 2024	17,240	1,321	4,132	1,035	134	23,862
Additions		130	170	7	-	307
Disposals	-	-	-	-	-	-
<b>At 31 March 2025</b>	<b>17,240</b>	<b>1,451</b>	<b>4,302</b>	<b>1,042</b>	<b>134</b>	<b>24,169</b>
<b>Depreciation:</b>						
At 1 April 2024	3,300	915	3,599	1,006	131	8,951
Charge for financial year	341	61	219	16	3	640
On disposals						
<b>At 31 March 2025</b>	<b>3,641</b>	<b>976</b>	<b>3,818</b>	<b>1,022</b>	<b>134</b>	<b>9,591</b>
<b>Net Book Values:</b>						
<b>At 31 March 2025</b>	<b>13,599</b>	<b>475</b>	<b>484</b>	<b>20</b>	<b>-</b>	<b>14,578</b>
<b>At 31 March 2024</b>	<b>13,940</b>	<b>406</b>	<b>534</b>	<b>29</b>	<b>3</b>	<b>14,912</b>

Northern Ireland Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility which was valued at 31 March 2018. Included in Land and Buildings is land valued at £1,758k. This land is being carried at open market value and is not subject to depreciation.

### 13. Investments - Fixed Assets

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Investment in subsidiary companies	-	-	300	300
Investments held at market value	6,411	5,300	6,411	5,300
	<u>6,411</u>	<u>5,300</u>	<u>6,711</u>	<u>5,600</u>

The Charity owns 300,000 ordinary shares of £1 each, being the whole of the issued ordinary share capital of Northern Ireland Hospice (Trading) Limited, a company registered in Northern Ireland, company number NI026976. The subsidiary is used for non-primary purpose trading activities.

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
<b>Investments held at market value comprised:</b>				
Fixed Interest	3,009	728	3,009	728
Equities	-	3,374	-	3,374
Commodity	-	180	-	180
Property	196	331	196	331
Alternatives	185	207	185	207
Multi Asset	163	300	163	300
Cash held within the investment portfolio	2,858	180	2,858	180
	<u>6,411</u>	<u>5,300</u>	<u>6,411</u>	<u>5,300</u>

#### Movement in fixed asset investments held at market value:

	2025 £'000	2024 £'000
Market value brought forward at 1 April	5,300	5,980
Additions to investments at cost	815	144
Disposals at carrying value	(33)	(1,035)
Net gain/(loss) on revaluation	329	211
<b>Market value at 31 March</b>	<u><b>6,411</b></u>	<u><b>5,300</b></u>

There were no individual shareholdings or investments which are considered to be material with regard to their market values and proportion of the portfolio as at 31 March 2025.

## 14. Stocks

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Stock	83	95	37	37
	<u>83</u>	<u>95</u>	<u>37</u>	<u>37</u>

## 15. Debtors

Amounts falling due within one year:

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Income tax recoverable - gift aid	76	49	76	49
Value added tax recoverable	104	58	74	40
Other debtors	517	1,258	516	1,258
Prepayments and accrued income	299	364	267	334
Due from subsidiary companies (note 24)	-	-	287	481
	<u>996</u>	<u>1,729</u>	<u>1,220</u>	<u>2,162</u>

Other debtors include £285k (2023/24: £750k) of accrued income for legacies. All debtors are due within one year. All trade debtors are due within the company's normal terms, which is 30 days. Trade debtors are shown net of impairment in respect of doubtful debts.

## 16. Creditors

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
Amounts falling due within one year:				
Trade creditors	854	292	852	279
Other creditors and accruals	1,555	1,961	1,514	1,908
	<u>2,409</u>	<u>2,253</u>	<u>2,366</u>	<u>2,187</u>

The repayment terms of trade creditors vary between on-demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year-end date. The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

## 17. Note to the Statement of Cash Flows

<b>COMPANY</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Net income/ (expenditure) for the reporting period (as per the Statement of Financial Activities)	(159)	(401)
<b>Adjustments for:</b>		
Depreciation (note 12)	521	531
(Increase)/decrease in debtors	941	1,210
Increase/(decrease) in creditors	180	624
Movement in pension scheme deficit	-	1,979
<b>Net cash provided by/(used in) operating activities</b>	<b>1,483</b>	<b>3,943</b>
<b>GROUP</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>
Net income/ (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	(97)	(396)
<b>Adjustments for:</b>		
Depreciation	640	657
(Increase)/decrease in stock	12	(6)
(Increase)/decrease in debtors	733	1,456
Increase/(decrease) in creditors	157	626
Movement in pension scheme deficit	-	1,979
<b>Net cash provided by/(used in) operating activities</b>	<b>1,445</b>	<b>4,316</b>

## 18. Operating Lease Commitments

Hospice is committed to making the following payments, in respect of operating leases:

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Payments within the next year	323	284	12	13
Payments within the next 2 to 5 years	1,158	974	7	19
Payments after 5 years	692	558	-	-
	<b>2,173</b>	<b>1,816</b>	<b>19</b>	<b>32</b>

## 19. Pension Scheme

Northern Ireland Hospice operates three pension schemes in respect of certain members of staff.

### Defined benefit schemes: NILGOSC and DHSS

The assets of the defined benefit pension schemes are held separately from those of Hospice and are administered by NILGOSC and DHSS, respectively. Following a change in legislation in September 2005, there is a potential debt on an employer that could be levied by the Trustees of the Pension Schemes. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme with the assets of the Scheme.

Hospice understands that no potential employer debt figures, as at 31 March 2025, have been calculated for each employee participating in the DHSS Pension Scheme (also known as 'HSC Pensions'). Employer contributions to the DHSS scheme are 22.5% and employee contributions range between 5.2% and 12.5%. The contributions charged to the Statement of Financial Activities during the financial year amounted to £852k (2023/24: £822k).

A review of the NILGOSC pension scheme was carried out during 2014. After consulting with NILGOSC and affected staff, and taking professional advice, a decision was taken to close the scheme to new entrants from August 2014, unless their pay grade was the equivalent of Band 7 or above. In addition, a commitment was given to settle the net pension liability over the next 13 years, by making additional annual contributions – there was no additional payment required for 2024/25 (2023/24: £nil).

Hospice makes employer contributions to NILGOSC, which is a funded scheme of the defined-benefit type. NILGOSC is a final-salary contracted-out occupational pension scheme. The fund is invested in suitable investments, managed by the Committee. For 2024/25, the contribution rates were 27% for employers and ranged between 5.5% and 8.5% for employees. The asset at the end of March 2025 was £6,576k, however, this asset has not been recognised in line with the report for the second year running (2023/24: asset of £3,556k also not recognised).

### **NILGOSC: COMPANY AND GROUP**

<b>Key Assumptions</b>	<b>31 Mar 25</b>	<b>31 Mar 24</b>
	<b>% per annum</b>	<b>% per annum</b>
Discount rate	5.80%	4.80%
CPI Inflation	2.50%	2.60%
Pension increases	2.50%	2.60%
Pension accounts revaluation rate	2.50%	2.60%
Salary increases	4.00%	4.10%

## 19. Pension Scheme (Continued)

### Mortality Assumption

The mortality assumptions at the accounting date are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2022 Actuarial Valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions is shown below:

Mortality Assumption	31 Mar 25	31 Mar 24
<i>Males</i>		
Pensioner Member aged 65 at accounting date	21.6	21.7
Active member aged 45 at accounting date	22.2	22.7
<i>Females</i>		
Pensioner Member aged 65 at accounting date	24.5	24.6
Active member aged 45 at accounting date	25.2	25.6

	% at 31 Mar 25	Value at 31 Mar 25	% at 31 Mar 24	Value at 31 Mar 24
Asset Allocation	%	£'000	%	£'000
Equities	40.20%	7,617	39.70%	7,051
Property	10.00%	1,895	9.30%	1,652
Government				
Bonds	15.40%	2,918	15.00%	2,664
Corporate Bonds	3.60%	682	4.60%	817
Multi Asset Credit	13.40%	2,539	13.00%	2,309
Cash	11.40%	2,160	12.40%	2,202
Other	6.00%	1,137	6.00%	1,066
<b>Total</b>	<b>100.00%</b>	<b>18,948</b>	<b>100.00%</b>	<b>17,761</b>

Reconciliation of funded status to Balance Sheet	Value at 31 Mar 25	Value at 31 Mar 24
	£'000	£'000
Fair value of assets	18,948	17,761
Present value of funded defined benefit obligation	(12,372)	(14,205)
<b>Funded Status</b>	<b>6,576</b>	<b>3,556</b>
<b>Unrecognised Asset</b>	<b>(6,576)</b>	<b>(3,556)</b>
<b>Asset recognised on the Balance Sheet</b>	<b>-</b>	<b>-</b>

## 19. Pension Scheme (Continued)

Amount recognised in Statement of Financial Activities	Year Ended 31 Mar 25	Year Ended 31 Mar 24 £'000
<i>Operating Cost</i>		
Current Service cost	454	451
Past service cost		-
<i>Financing Cost</i>		
Interest on net defined benefit Liability/(asset)	(185)	(103)
Interest on unrecognized asset	171	-
<b>Pension expense recognised in the Statement of Financial Activities</b>	<b>440</b>	<b>348</b>

Allowance for administration expenses included in Current Service Costs £0.011m.

Amounts recognised in other recognised gains and losses	Year Ended 31 Mar 25 £'000	Year Ended 31 Mar 24 £'000
Asset gains/(losses) arising during the period	(71)	803
Actuarial gains/(losses) due to changes in financial assumptions	2,675	536
Actuarial gains/(losses) due to changes in demographic assumptions	110	213
Actuarial gains/(losses) due to liability experience	(25)	(172)
Liability (losses)/gains arising during the period		-
Adjustment gain/loss due to restriction of surplus	(2,849)	(3,556)
<b>Total amount recognised in other recognised gains and losses</b>	<b>(160)</b>	<b>(2,176)</b>
<b>Changes to the present value of the defined benefit obligation</b>	<b>Year Ended 31 Mar 25 £'000</b>	<b>Year Ended 31 Mar 24 £'000</b>
Opening defined benefit obligation	14,205	13,893
Current service cost	454	451
Interest expense on defined benefit obligation	677	635
Contributions by participants	154	138
Actuarial losses/(gains) on liabilities	-	-
Net benefits paid out	(358)	(335)
Actuarial (gains)/losses due to changes in financial assumptions	(2,675)	(536)
Actuarial (gains)/losses due to changes in demographic assumptions	(110)	(213)
Actuarial (gains)/losses due to liability experience	25	172
Settlements		-
<b>Closing defined benefit obligation</b>	<b>12,372</b>	<b>14,205</b>

## 19. Pension Scheme (Continued)

	Year Ended 31 Mar 25	Year Ended 31 Mar 24
	£'000	£'000
<b>Changes to the fair value of assets</b>		
Opening fair value of assets	17,761	15,872
Interest income on assets	862	738
Re-measurement gains/(losses) on assets	(71)	803
Contributions by the employer	600	545
Contributions by participants	154	138
Net benefits paid out	(358)	(335)
Closing fair value of assets	<b>18,948</b>	<b>17,761</b>
	<b>Year Ended 31</b>	<b>Year Ended</b>
	<b>Mar 25</b>	<b>31 Mar 24</b>
	£'000	£'000
<b>Actual return on assets</b>		
Interest income on assets	862	738
Gain/(loss) on assets	(71)	803
Actual return on assets	<b>791</b>	<b>1,541</b>
	<b>Year Ended 31</b>	<b>Year Ended 31</b>
	<b>Mar 25</b>	<b>Mar 24</b>
	£'000	£'000
<i>Estimated pension expense in future periods:</i>		
<b>Analysis of amounts charged to Statement of Financial Activities</b>		
Current service cost	316	432
Interest on net defined benefit liability	(18)	(14)
Total estimated pension expense	<b>298</b>	<b>418</b>

### Defined contribution scheme: The People's Pension

The People's Pension (also known as the 'AE Pension') administers the auto-enrolment scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The contribution rates for the Peoples pension scheme is 3% for employer contribution and 5% for employees. The contributions charged to the Statement of Financial Activities by the company during the financial year amounted to £149k (2023/24: £129k).

## 20. Contingent Asset

At the year-end, Hospice was aware of a small number of estates in which it was named as a beneficiary. Some of these have not been quantified as the values of the estates are subject to a number of potentially substantial variables. These variables include taxation, the rise and fall in stock market prices and the volatility of the housing market, as well as prospective litigation, which could affect the monies due to Hospice. These legacies have not been recognised as income in the year ended 31 March 2025 because no notification of impending distribution or approval of estate accounts has been received, and the values are uncertain.

## 21. Contingent Liabilities

A contingent liability exists to repay grants received should certain conditions not be fulfilled by Hospice. In the opinion of the Trustees, the terms of the Letters of Offer have been, or will be, complied with, and no liability is expected.

A Deed of Priorities has been signed by Northern Ireland Hospice, Belfast Health and Social Care Trust and Danske Bank to take account of this, and the security held by the Bank over the whole of Somerton House and surrounding property.

## 22. Funds Of The Charity – Balances

COMPANY	Opening Balance 1 April 2024 £'000	Income (incl. Gains) £'000	Expenditure (incl. Losses) £'000	Closing Balance 31 March 2025 £'000
<u>Restricted</u>				
Restricted Grant Funds	307	884	(873)	318
<u>Unrestricted</u>				
General fund	22,716	16,016	(15,857)	22,875
Total	<b>23,023</b>	<b>16,900</b>	<b>(16,730)</b>	<b>23,193</b>
GROUP	Opening Balance 1 April 2024 £'000	Income (incl. Gains) £'000	Expenditure (incl. Losses) £'000	Closing Balance 31 March 2025 £'000
<u>Restricted</u>				
Restricted Grant Funds	307	884	(873)	318
<u>Unrestricted</u>				
General fund	23,119	18,990	(18,769)	23,340
Total	<b>23,426</b>	<b>19,874</b>	<b>(19,642)</b>	<b>23,658</b>

## 22. Funds Of The Charity – Analysis Between Funds

	Unrestricted - General Funds	Restricted Grant Funds	TOTAL
<b>COMPANY</b>	2025	2025	2025
	£'000	£'000	£'000
Intangible Fixed Assets	60	-	60
Tangible Fixed Assets	13,887	-	13,887
Fixed Asset - Investments	6,711	-	6,711
Cash	3,326	318	3,644
Other Current Assets	1,257	-	1,257
Current Liabilities	(2,366)	-	(2,366)
<b>Total</b>	<b>22,875</b>	<b>318</b>	<b>23,193</b>

	Unrestricted - General Funds	Restricted Grant Funds	TOTAL
<b>GROUP</b>	2025	2025	2025
	£'000	£'000	£'000
Intangible Fixed Assets	60	-	60
Tangible Fixed Assets	14,578	-	14,578
Fixed Asset – Investments	6,411	-	6,411
Cash	3,621	318	3,939
Other Current Assets	1,079	-	1,079
Current Liabilities	(2,409)	-	(2,409)
<b>Total</b>	<b>23,340</b>	<b>318</b>	<b>23,658</b>

## 23. Related Party Transactions

Northern Ireland Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 26 retail shops and café in the local area and generates income for Hospice services.

The trading company donates qualifying charitable donations (covenanted donations) to the Northern Ireland Hospice under the company's Gift Aid rules. In addition, gift-aided donations made to the trading company are accounted for in the books of the Northern Ireland Hospice. For ease of operations, each company processes income and expenditure (receipts and payments) on behalf of the related party as necessary. All transactions with related parties are conducted on an arm's length basis.

The company had the following related party transactions with the Northern Ireland Hospice Trading Limited (NIH Trading) during the year.

	2025 £'000	2024 £'000
<b>Opening Balance</b>	481	237
Bank Transfers	(2,066)	(1,767)
Covenanted Donation from NIH Trading paid during the year	(205)	(62)
Profits from NIH Trading	(400)	(400)
Income received by Northern Ireland Hospice on behalf of NIH Trading	(75)	(74)
Income received by NIH Trading on behalf of Northern Ireland Hospice	2	42
Salaries Expenditure by Northern Ireland Hospice on behalf of NIH Trading	1,848	1,641
Payments by Northern Ireland Hospice on behalf of NIH Trading	122	58
Payments by NIH Trading on behalf of Northern Ireland Hospice	-	(10)
Gift Aid sales balance - movement	48	20
Management Charge from Northern Ireland Hospice to NIH Trading	203	191
Covenanted Donation from NIH Trading due (note 3)	329	605
<b>Closing Balance (notes 15 and 25)</b>	<b>287</b>	<b>481</b>

## 24. Financial Instruments

	Group 2025 £'000	Group 2024 £'000	Company 2025 £'000	Company 2024 £'000
<i>Measured as undiscounted amounts receivable:</i>				
Income tax recoverable - gift aid (note 14)	76	49	76	49
Value added tax recoverable (note 14)	104	58	74	40
Other Debtors (note 14)	517	1,258	516	1,258
Due from subsidiary companies (notes 14 and 23)	-	-	287	481
	<b>697</b>	<b>1,365</b>	<b>953</b>	<b>1,828</b>
<b><i>Financial liabilities</i></b>				
<i>Measured as undiscounted amounts payable:</i>				
Trade creditors (note 15)	854	292	852	279
	<b>854</b>	<b>292</b>	<b>852</b>	<b>279</b>

## 25. Post Balance Sheet Events

No circumstances have arisen, or events occurred, between the balance sheet date and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

## 26. Approval of The Financial Statements

The financial statements were approved by the Board of Trustees on 11 September 2025.



**Northern  
Ireland  
Hospice**

[nihospice.org](http://nihospice.org) X f @ t  

Head Office, 18 O'Neill Road, Newtownabbey, BT36 6WB



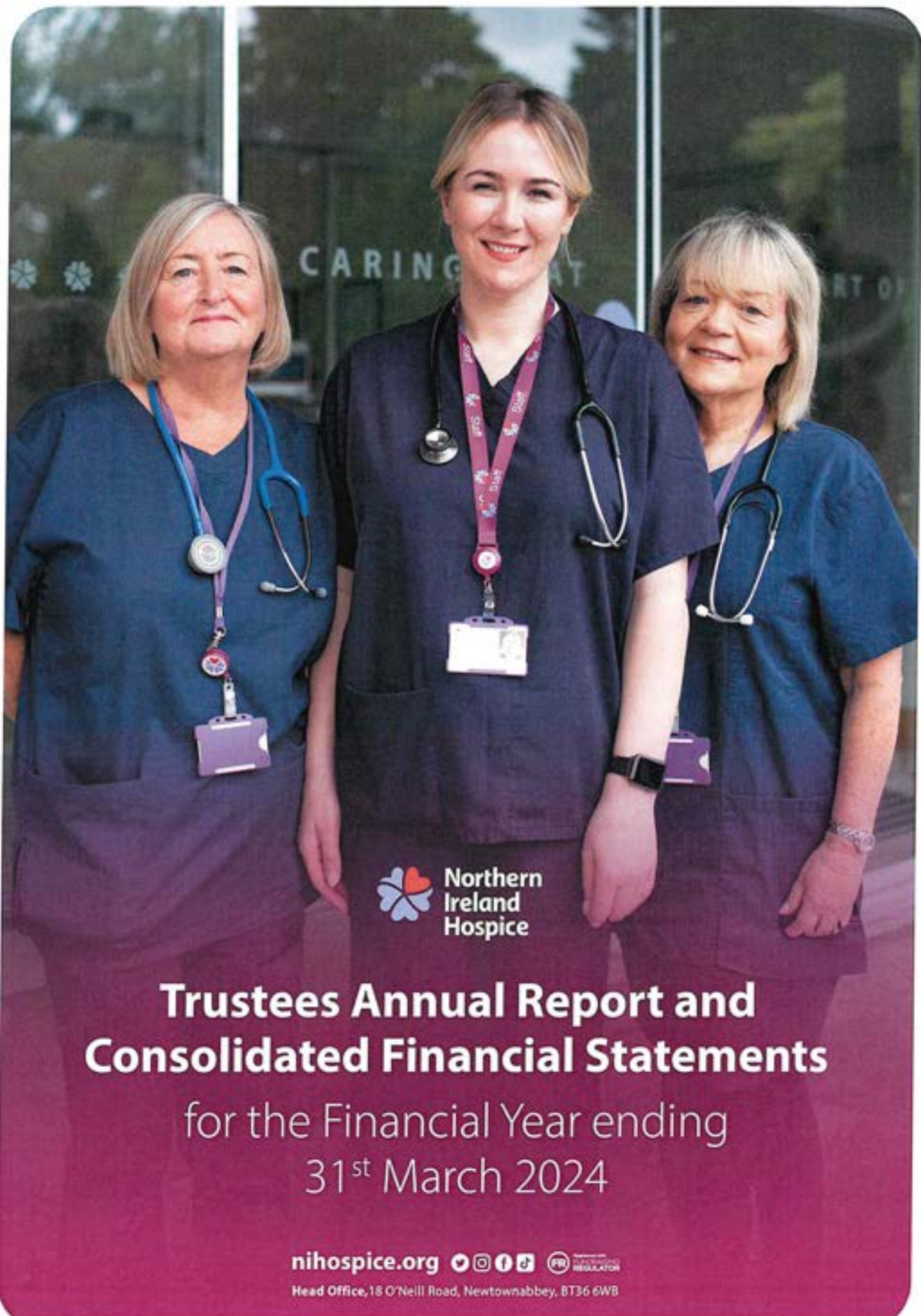
**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Accounts

---



Northern  
Ireland  
Hospice

# Trustees Annual Report and Consolidated Financial Statements

for the Financial Year ending  
31<sup>st</sup> March 2024

[nihospice.org](http://nihospice.org)     

Head Office, 18 O'Neill Road, Newtownabbey, BT36 6WB

## Table of Contents

Message from Chair and CEO .....	3
Trustees and Other information .....	5
Report of the Board of Trustees.....	7
Our Future Plans .....	20
Financial Review .....	22
Independent Auditor's Report.....	36
Company Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024 .....	41
Consolidated Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024 .....	42
Company Balance Sheet as at 31 March 2024 .....	43
Consolidated Balance Sheet as at 31 March 2024.....	44
Company Statement of Cash Flows for the Financial Year Ended 31 March 2024 .....	45
Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2024.....	46
Note to Accounts .....	47

---

## Message from Chair and CEO

It is our great privilege to present the 2023/24 Annual Report.

This year, we celebrated a significant milestone: 40 years of delivering exceptional palliative care to our community. This achievement reflects the passion, commitment, and dedication of our staff, volunteers, and supporters, both past and present. We extend our deepest gratitude to everyone who has played a crucial role in providing specialist and compassionate care, making a real difference to patients and their families year after year.

Every year, Northern Ireland Hospice cares for more than 4,000 babies, children and adults living with life-limiting conditions or facing the end of their lives. Our care not only wraps around our patients but also their families and loved ones with services such as bereavement counselling and other aspects of social care. The nature of the demands served by our charity are also changing with increasing medical and social complexity, along with an ageing population and later diagnoses. This presents ongoing challenges that we have risen to by innovating and adapting our services to meet the needs of patients, their families and loved ones.

Our services are provided free at the point of use, yet unlike the NHS, we do not receive full state funding. While some government funding supports our work, most of our adult and children's services are funded by the generosity of our community, local businesses, trusts, foundations, and philanthropists locally and internationally. Reflecting on the past year and the previous four decades of remarkable progress, we must also acknowledge the challenges we have faced. The current cost-of-living crisis, an intricate economic and political landscape, and the reduction in statutory funding for our Children's Hospice services have made our work even more challenging.

In Northern Ireland, specialist palliative care can be difficult to access for both children and adults, resulting in considerable unmet need. Too many people are unable to receive the care they deserve. In Northern Ireland Hospice we are committed to advocating for change that ensures equity of access to specialist palliative care. We are engaging with local government and political parties to secure the recurring funding necessary to sustain our vital services.

To secure the sustainability of our Hospice services, we introduced a new five-year strategy in 2023/24, focusing on growing income and ensuring the long-term financial stability of the charity in order that we can continue to serve those who need our services. The first phase of this strategy is dedicated to achieving financial stability while maintaining our existing services and building the capacity for future development. Our plan outlines a path to transition into a more sustainable financial model that allows us to invest in improved and new services for those in need of palliative care. This will be achieved through a series of strategic interventions, including a cost transformation programme, clearer service definitions, and enhanced cost management. We are pleased to report that, as of March 31, 2024, we achieved our planned financial targets a year ahead of schedule, thanks to improved income and effective cost-saving measures.

To support our strategic goals, we embraced digital technologies to enhance our service delivery and improve patient outcomes. Our expanded retail business reflects our commitment to sustainability and community support and is a key enabler in our new strategy.

Our educational initiatives, research contributions, and partnerships, such as those with the All-Ireland Institute of Hospice and Palliative Care, further our mission. We are dedicated to sharing our expertise

and improving palliative care standards across the region.

As we review the financial outcomes of the past year, we want to address the de-recognition of a pension asset from our balance sheet, in compliance with updated accounting standards. This adjustment contributed to the operational deficit reported for 2023/24, but it was necessary to ensure our financial reporting remains accurate and transparent. By making this change, we are reinforcing the integrity of our financial position, allowing us to focus on our mission with renewed strength.

Looking ahead, we are filled with optimism. The strategic plan not only guides us toward financial stability and service growth but also reinforces our mission to provide exceptional care to more individuals in need. By leveraging our strengths, embracing innovation, and advocating for necessary change, we are confident in our ability to meet the growing needs of our community.

The success of Northern Ireland Hospice and Children's Hospice is a collective effort. It is made possible by our dedicated staff, volunteers, and the unwavering support of our donors and community partners. Your generosity and commitment enabled us to continue our vital work, and for this, we extend our heartfelt thanks.

As we move forward, we will remain steadfast in our dedication to enhancing the quality of life for our patients and their families. Thank you for being an integral part of our journey.

With sincere gratitude,

---

**Dr. Gerry Millar MBE, Chairman**  
**Trevor McCartney, Acting CEO.**

## Trustees and Other information

### Company Details

Company Number: NI014817      Charity Number: NIC102337  
HMRC Number      XN45696      VAT Number:      308367790  
Registered Office:      18 O'Neill Road, Newtownabbey, BT36 6WB

#### President

Paul Clark MBE

#### Board of Trustees

Dr Gerry Millar MBE

Ian Sheppard

Garth Calow (Resigned 6 April 2024)

Martin Murphy

Alan Dickson

Dr Russell Houston

Janice Smyth

Andrew Talbot (Term ended 25 August 2023)

Adele Martin

Joanne Ramsay

Patrick O'Hagan

Steven Cockcroft

Paul Terrington CBE

Chair

Vice Chair (Chair Elect from 27 June 2024)

Treasurer (until 6 April 2024)

Treasurer (from 9 May 2024)

Three committees of the Board have been operational from April 2024.

#### Finance & Business Committee (FBC)

Martin Murphy (Chair), Alan Dickson, Paddy O'Hagan

#### People and Culture Committee (PCC)

Adele Martin (Chair), Janice Smyth, Ian Sheppard

#### Care Quality Committee (CQC)

Dr Gerry Millar MBE (Chair), Dr Russell Houston, Janice Smyth, Joanne Ramsay

**Company Secretary**

Myles McKeown (until 31 July 2023)

Gillian Wright (1 August 2023 to 9 May 2024)

Michael Mawhinney (appointed 9 May 2024)

**Principal Bankers**

Danske Bank, Donegall Square West, Belfast, BT1 6JS

**Solicitors**

Edwards & Co Solicitors, 28 Hill Street, Belfast, BT1 2LA

**Auditors**

Finegan Gibson Ltd, Chartered Accountants & Statutory Auditors, Causeway Tower, 9 James St S,  
Belfast, BT2 8DN

---

## Report of the Board of Trustees

The Board of Trustees presents this report together with the audited consolidated financial statements for the year ended 31 March 2024.

We are Northern Ireland Hospice

Northern Ireland Hospice is a local charity providing specialist palliative care to babies, children, and adults living with life limiting and life-threatening - illnesses. Our holistic approach focuses on enhancing quality of life, managing symptoms, and providing emotional and spiritual support – not just for patients, but also for their families.

**We do this through:**

### Our Hospices

We have two specialist Hospice units, Somerton House, our Adult In-Patient Unit and Horizon House, our Children's In-Patient Unit, which is the only children's hospice in Northern Ireland. Our multi-disciplinary teams provide high-quality patient-centered specialist palliative care as well as compassionate emotional and spiritual support, wrapping our care around the entire family unit.

### Our Community Services

We have seven teams of Specialist Community Nurses that deliver care across Northern Ireland. These nurses support children, adults, and their families by working closely with social workers, GPs, District Nurses and community pharmacies to identify each person's needs and develop personalised care plans which reflect individual choice.

Our Hospice at Home service provides one-to-one nursing care during the day, evening, or night to allow family members to have a break and look after their own well-being.

As the largest Hospice care provider in Northern Ireland, we deliver bespoke, high-quality education programmes and contribute to research as a member of the All-Ireland Institute of Hospice and Palliative Care and the Palliative Care Research Network Northern Ireland. This enables us to share our expertise for the betterment and furtherance of specialist palliative care for children and adults. Strategy 2023-2028.

Northern Ireland Hospice, like many UK hospices, faces significant challenges ahead. Increasing inflationary costs, particularly in wages and medical expenses, coupled with the intricate political and economic climate in Northern Ireland, places a strain on our finances. In 2004 the government committed in a written agreement to fund hospice services to at least 50% of their care costs. This agreement has never been met, exacerbating the financial challenges for hospice services.

The demand for specialist palliative care services continues to increase, with the average age of a patient now under 65 and our patients are clinically more complex. There are many factors that have caused this shift, such as late diagnosis to name but one, however, unique specialist services in Northern Ireland have the skills, facilities and clinical expertise to deliver a service that meets these needs. Our services, however, remain undervalued as a key partner to our NHS here in Northern Ireland, particularly given the scale and diversity of our services, not least of which are the 13,833 community visits from our 7 specialist clinical community teams in the province who care for our patients

in their own homes. Our services are diverse, especially our children's service, which offers both respite and specialist end-of-life care. Furthermore, there has been a notable shift in the place of death, with more deaths occurring at home, accelerated by the Covid-19 pandemic but part of a longer-term trend. As already mentioned, this has increased the demand for home-based care from our community teams. The development of community and outreach services continues to be a key strategic intent for the charity.

In this context, we have developed a robust five-year strategic approach focused on sustainability and growth with a relentless focus on providing specialist palliative care across the province to everyone with a life limiting condition. The first two years aim to achieve financial break-even while retaining our capacity for future service expansion. Following this, a three-year growth phase will expand our services to meet the increasing demand for palliative care in a sustainable manner.

As always, we rely on the continued support of the communities we serve and our partners to advocate for and deliver sustainable palliative care services. Despite the challenges, we are dedicated to sustaining and growing our services for those who need us most.

## Our Strategic Intentions



<b>Perpetuity</b>	We will support the delivery of our services with reliable income streams that can grow in line with cost and we will ensure we govern and operate the charity in line with all compliance, legal and regulatory standards.
<b>Performance</b>	We will ensure our performance, both operational and financial, is explicitly described in order to deliver an insightful, and transparent view of our organisation.
<b>People</b>	We will ensure our people have the skills and support across the organisation to enable the delivery of this care whilst operating as efficiently as is possible.
<b>Patients</b>	It is our intention to continue to provide specialist palliative care to our patients within the funding available.

## Charitable Purpose

Northern Ireland Hospice provides specialist palliative care services and support at no cost to patients with life-threatening and life-limiting illnesses, their carers and families.

The objects of Hospice are:

- To promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units and community services.

- To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

As the largest provider of children's and adult's specialist palliative care in Northern Ireland we will continue to work across all available networks to influence funding and improve delivery of palliative care services.

# Our Year in Numbers



# Our Challenges

1

**Government Funding:** Despite commitments since 2004 to fund at least 50% of hospice costs, this goal has never been fully realised. Inadequate government funding remains a significant challenge, covering only a small % of our overall charitable activities.



2

**Rising Costs:** Escalating costs, particularly in wages, continue to strain our finances. The current cost-of-living crisis further exacerbates these challenges, increasing operational costs and impacting the financial stability of our services.



3

**Sustaining Fundraising Efforts:** Maintaining and growing our fundraising efforts amidst economic instability is a continuous challenge. Innovative fundraising campaigns and community engagement are vital to bridging the financial gaps.



4

**Complex Medical Needs:** The demand for specialist palliative care services is rising, with patients presenting younger and with more complex cases. Delays in diagnosis and treatment contribute to the increasing complexity of medical and social needs among our patient population. In Children's Services, children are living longer with more complex healthcare needs.



5

**Staff Recruitment and Retention:** Recruiting and retaining skilled staff remains a challenge, particularly in the current economic climate. Ensuring we have the right people with the right skills is crucial to maintaining the high standards of care we provide.



## Adult Services

### Adult In-Patient Unit Services

Our 18-bed In-Patient Unit is based within Somerton House in Belfast. Here, we provide holistic and expert palliative care for people living with progressive life-limiting illnesses, and who require the help and expertise of our specialist multi-disciplinary team to get symptoms under control and return home, as well as people who are approaching their last days of life.

This year our consultant-led multi-disciplinary team facilitated 230 admissions and provided specialist end-of-life care for 151 people and their families.

Bed occupancy peaked at the highest level in four years and the average length of time that people stay in our In-patient unit increased, reflecting the increasingly difficult physical, social, and psychological needs of people in our care. The proportion of people admitted that are under 65 has increased significantly over the last five years, which has increased the demand and level of support required for multi-generational family members and the rising numbers of children and young people.

We were delighted to welcome inspection visits from the Regulation and Quality Improvement Authority (RQIA) and the Department of Health Pharmacy Inspection team. The findings from both agencies were commendable across a broad variety of inspection areas, with the RQIA summarising that the care provided and delivered by Hospice was of an excellent standard.

We have one chance to get it right and we are committed to continuously improving the care we provide. Our in-patient quality initiative highlights include an increased focus on staff huddles to optimise communication, patient safety and responsive care delivery, and a refresh of nursing record-keeping to improve patient-centred care plan recording and communication with team members.

We have focused on developing a flexible workforce to meet the changing needs of our population, patients, and service delivery by introducing Advanced Nurse Practitioner (ANP) roles, both qualified and in-training, and implementing non-medical prescribing practices. Having ANPs at Hospice increases continuity of support to both the nursing and medical teams.

### Adult Community Services

We know that most people we care for want to remain at home, in the comfort of familiar surroundings and the presence of loved ones. To help meet these wishes, our specialist community nursing teams provided specialist palliative care to 3,884 patients and their families, wherever they call home, across four Health & Social Care Trusts in Northern Ireland. We helped 1922 patients fulfil their wishes to die at home, supported by our specialist nurses in partnership with GPs and District Nursing, family members and carers and our Hospice at Home team. Our specialist nurses made 13,833 home visits and our Hospice at Home team provided 3,211 hours of direct care to people within their own home.

We enhanced cross-team working to help provide the most responsive care and introduced a quality initiative to improve focus on, and recording of, advance care plans to best capture patient wishes.

Following changes to service delivery during the COVID-19 pandemic, we have maintained our outreach services from Consultants, Doctors, Physiotherapy and Occupational Therapy responding to urgent need, preventing crises and avoidable admissions to hospital for those we care for at home.

We continued to advance our work to enhance holistic and specialist multi-disciplinary palliative care at home through funding from the Cancer Charities Support Fund up to March 2024. During this project we provided more encompassing care through a multi-disciplinary approach, at home, to improve the quality of life of people with cancer.

We increased Specialist Nursing and Medical care in addition to providing new Complementary Therapy and Social Work services, supporting families, carers including children and young people, to navigate the journey of dealing with death, dying and bereavement. Overall, this service enhancement delivered an additional 5,635 interventions from the team and provided valuable learning and service-user feedback to inform future care provision.

## Bereavement

Our Social Work team provided post-bereavement support services to families and carers through 589 individual and group sessions. This year, we introduced a new initiative – our Bereavement Café service, a monthly drop-in group aiming to connect people, provide mutual support and encouragement to anyone experiencing grief and loss. This safe space has provided people with an opportunity to talk openly about the pain of loss and find courage and strength knowing they are not alone.

## Learning and Development

We continue to develop a culture of continuous improvement across our services, learning from incidents, complaints, and service user feedback to shape what we do and how we do it.

In promoting sharing of knowledge, our adult care staff have supported the delivery of the European Certificate in Essential Palliative Care and advanced communication skills training. This training is delivered for all healthcare staff working in palliative care.

Across our in-patient and community services, we have helped improve others' knowledge and experience of palliative care by facilitating educational opportunities for pre- and post-graduate nursing students, doctors in training, Medical, Paramedic and Pharmacy students and specialist palliative care staff from external and partner organisations.

## Going the extra mile

We understand that how people truly live during their final weeks is paramount to them and the memories of those who live on. In addition to our specialised multi-disciplinary care, wherever possible, we strive to enhance the quality of life for our patients and their families by creating special experiences that bring joy, comfort, and lasting memories. This year, our Special Activities Team, comprised of staff working directly with patients, has facilitated weddings, anniversaries, vow renewals, and family movie nights, among other events. We are actively seeking sustainable funding opportunities from our local business community to ensure we can continue to offer and maximise this support.

## Engagement

We have continued to seek and build upon engagements with commissioners, government and key partners to effect change that develops and secures our service. We have clearly demonstrated the impact and benefit of our work and the need for sustainable investment in service delivery.

We continue to participate in the Belfast Palliative Care in Partnership locality boards, "Single Point of Access for Palliative Care Project", moving towards a more seamless cross-provider approach to service delivery to best meet service user needs. Our Physiotherapy service has led the way in this project, participating in a pilot of collaborative provision of specialist palliative care physiotherapy services to community patients residing in the Belfast area.

## Children's Services

At the Children's Hospice, we focus on providing the full remit of paediatric palliative care, providing physical, emotional, spiritual, and social support for the entire family unit. Our goal is to enhance quality of life by creating opportunities and experiences for each child and their family. We strive to meet these at the point of need with the appropriate care and support, at the right time.

We deliver our care in our 10-bed in-patient unit – Horizon House, and in the homes of our patients, through our Hospice at Home and Hub services.

2023/24 presented significant challenges for Children's Hospice Services, impacting our operations and service delivery. One major challenge was the withdrawal of funding for our one-hour plus bed. This bed was specifically funded to support children living more than an hour away from our in-patient unit, allowing for extended stays that made the journey worthwhile for both the children and their families.

---

The loss of funding for the one-hour plus bed had a broader impact beyond just the financial aspect. It affected the duration of stays for all the children we care for, increased our overhead costs, and necessitated a review and adjustment of our service model and staffing arrangements.

In response to these challenges, we realigned our in-house service model to provide contracted nights only, at higher occupancy rates. During the 23/24 financial year this funding reduction resulted in our service running six beds from Monday to Friday and three beds on weekends.

This funding change runs contrary to the PHA 2023 review "Needs Assessment of Children with Life-Limiting and Life-Threatening Conditions in Northern Ireland" that clearly identifies there is a high level of unmet need in Northern Ireland and that the majority of this need is in fact met by The Northern Ireland Children's Hospice. This becomes more counter intuitive given the Children's Hospice has an additional four beds available that are not operating due to lack of government funding. If funded, these beds would allow us to distribute our fixed costs over more beds, making our service more cost effective, and thereby delivering more of the service that the report identifies as a significant unmet need.

We also reviewed the staffing model for both in-house and community services in detail. While in-house services now operate with a reduced daytime staffing establishment, changes to team structures ensure we maintain one-to-one care for children with higher needs and share care for less dependent children.

This transformation has been challenging, particularly impacting staffing requirements and leading to a redundancy process where six part-time staff moved on to new roles outside the organisation.

The media attention we received due to these changes provided an opportunity to showcase the importance of our service, highlighting our continued dedication, the essential care we provide, and the importance of a sustainable funding model in the future.

## Hub Services

Our community services have been evolving gradually, and in 2023, Northern Ireland Children's Hospice fully transitioned to a Hub caseload system. This system ensures a more streamlined and coordinated approach to care, with the Hub Nurse serving as a central point of contact, improving continuity and consistency in the care journey for families.

This approach reduces stress on families and provides a reliable support network, allowing for more personalised care plans, better resource allocation, and quicker response times to changes in a child's condition.

## Tiny Horizons Antenatal Service

We supported 21 antenatal mothers from across Northern Ireland who had received a diagnosis of a potentially life-limiting or life-threatening condition for their baby, an increase of 23.5%. Our Hub Nurse ensured that the care and support mothers, their babies, and their families received at diagnosis and through their antenatal care informed them about choices, advised them about the benefits and risks of each option, and assisted them, as a family, to plan for any possible outcomes.

## Hospice at Home.

In 2023, we provided 1,242 episodes of care and 6,221 hours of care to 50 children.

Feedback from parents tells us that this is an invaluable service helping them to manage daily life around their child with complex needs, this service is run in partnership with the trusts.

## Palliative and Life-Limited Service (PALLS)

Our PALLS team continues its vital support in the regional hospital for sick children with one PALLS Nurse based there. The PALLS Nurse has advanced this role to the Advanced Clinical Practitioner level, including non-medical prescribing and ensures that referrals are made early.

The PALLS role ensures that the acute services are supported in transitioning the focus of care by supporting breaking bad news, advanced care planning, and providing options around location of care.

## Family Support

At Children's Hospice, we understand the impact a life-limiting illness can have on everyone in the family circle. Our Family Support Team provides emotional, practical, and social support to the whole family, including siblings and grandparents. We also offer specialised bereavement support to families living with the loss of their child. While the challenges these families face are unimaginable, we are honoured to be a part of their journey, offering them essential support and care every step of the way.

## Horizon Bereavement Project

This project is also facilitated by the family support team providing bereavement support to families who have experienced the unexpected death of a child often in traumatic circumstance. In the 3rd year of this project as funded through helping hands charity and will run to Oct 2024.

## Commitment to Research and Strategic influence.

We continue to influence the region on broader issues surrounding paediatric palliative care by facilitating a research project on decision-making around end-of-life care and the location of death. As active members of the paediatric palliative care network, we review critical issues such as advanced care planning and 24-hour on-call cover for the region.

## Fundraising

Despite challenges like the cost-of-living crisis and economic instability, 2023/24 saw significant fundraising success. Income from donations and legacies grew by 7.4%, rising from £8 million in 2022/23 to £8.6 million in 2023/24. Donations saw a positive increase from £5.06 million to £5.69 million, a figure that includes £200,000 generated through the heightened media attention on our Children's Services. This increased visibility has brought greater awareness to our work, inspiring further support and enabling us to continue making a meaningful impact.

Managing the costs of generating income remains a challenge. In 2023/24, fundraising costs were £2.2 million, a significant decrease of £652K from the previous year. It should be noted that £301K of this difference was due to a one-off campaign in the prior year Elmer's Big Belfast Trail. Continued improvement in the return on investment for fundraising activities is crucial for long-term sustainability.

Our focused efforts on acquiring grants from Trusts and Foundations paid off, securing significant funding for specific projects and initiatives. These grants have been pivotal in supporting our specialised services and expanding our outreach.

Innovative campaigns like the Virtual Challenge Series allowed supporters to participate in virtual runs and walks, raising funds through social media. These efforts engaged existing supporters and attracted new donors.

Enhanced donor communication through personalised updates, Connect Magazine, and thank-you campaigns increased donor retention and encouraged higher donation levels, fostering a deeper connection to our mission.

In our 40th year, we continued staple campaigns like Big Coffee Break, Kindness Counts, Lights to Remember, and the return of the Dragon Boat Race. These events were successful in both fundraising and community engagement.

We enhanced donor communication with personalised updates, Connect Magazine, and thank-you campaigns, which increased donor retention and encouraged higher donation levels, fostering a deeper connection to our mission.

## Retail

We are delighted to report that our retail operation, with 24 Hospice Shops across Northern Ireland, generated an impressive £3.2 million in income in 2023/24. This remarkable achievement is due to the unwavering dedication and passion of our 532 staff and volunteers, who tirelessly work to generate vital funds for our care services.

Our commitment to growth and innovation is clear with the recent opening of new shops in Shankill and Finaghy in Belfast, and Enniskillen. This expansion highlights our dedication to enhancing our retail offerings to better serve our community.

## Retail Strategy 2023-2027

Northern Ireland Hospice has launched a retail strategy for 2023-2027, employing a Triple Bottom Line (TBL) methodology. This approach balances economic, social, and environmental goals to ensure sustainable growth and meaningful impact.

Our objectives align under the themes of People, Planet and Profit and in aligning our objectives to these, our strategy not only enhances retail operations and improves financial stability for our charitable cause, but also fosters community well-being and promotes environmental stewardship, perfectly aligning with our mission to effectively serve the local community.

## CARECYCLE Donation Stations

Additionally, we introduced our innovative CARECYCLE donation stations, strategically positioned across Northern Ireland. These stations aim to collect unwanted textile donations, promoting waste reduction and resource conservation while raising invaluable funds to support local people and their families.

Through these initiatives and our comprehensive strategy, Northern Ireland Hospice continues to support and serve our local community effectively, ensuring long-term sustainability and impactful growth.

## Corporate Services

Throughout 2023/24, our Corporate Services teams have played a crucial role in supporting and enhancing the operations of Northern Ireland Hospice. These teams, encompassing People and Organisational Development, Governance Risk and Performance Management, Estates and Facilities, IT, and Volunteer Services, have worked diligently to ensure the smooth and efficient running of our organisation.

We have made significant strides in streamlining our internal workflows to improve service delivery and performance. We are proud of our continued success in meeting statutory compliance and RQIA standards, while consistently implementing value-for-money initiatives across the organisation.

A key achievement this year was attaining cyber security accreditation, reflecting our commitment to safeguarding our digital infrastructure. In 2024, we will further strengthen our cyber security posture by achieving Cyber Essentials certification. This involves reviewing and upgrading our current systems and processes to incorporate best-in-class products and services that protect our organisation from cyber threats.

Additionally, we continue to review our IT estate to identify cost savings, ensuring our resources are used efficiently and effectively. Our commitment to sustainability is also reflected in our efforts to reduce our carbon footprint. We are actively working on a long-term plan to optimise the management and development of our estate, aligning it with the charity's service and business needs.

This includes our Estates Strategy, which focuses on managing risks related to compliance, statutory regulations, RQIA requirements, backlog maintenance, and capital expenditure. By addressing these areas, we aim to ensure that our facilities are not only safe and compliant but also environmentally responsible.

## Our People

Northern Ireland Hospice continues to recognise the professionalism, commitment and dedication of its people who are critical in its ability to deliver excellent care and are at the heart of the delivery of its objectives.

In support of this, a People Strategy was developed to set out key people priorities for the 5-year period from 2023 to 2028.

This strategy aims to ensure Northern Ireland Hospice has the right people with the right skills, the right experience and the right knowledge working collaboratively in a positive, supportive, and inclusive culture to deliver their best. Northern Ireland Hospice wants its people to feel they belong, are valued, empowered and where they are happy at work whilst responding adeptly to the external environmental challenges and supporting overall organisational performance.

The People Strategy focuses on five key interrelated, interdependent and complimentary themes, placing people firmly at the centre to support the full lifecycle.

- People Planning and Development
- Wellbeing Matters
- Shaping Culture
- Inspiring Leaders
- Engaging Volunteers

Northern Ireland Hospice, as part of its strategy over the last year, has developed a People and Culture Committee and working group supported by Trustees from our Board along with employee representatives across the organisation to help shape the culture of the organisation.

A Training Academy has also been set up to deliver face-to-face training for managers and staff on 15 different topics to support them in both career and personal development whilst also equipping them with the skills needed as managers. 324 employees have attended the training academy courses. Average compliance for the year for mandatory training is 72.11% and 2,885 courses completed.

One of our key initiatives was to review and implement a new Personal Development Review (PDR) process. Recognising the need for a more efficient and effective process, a streamlined approach was introduced to ensure PDRs were more focused, time-efficient, and aligned with the strategic goals of the organisation. This refinement of the PDR process supported our people and their managers to have regular meaningful conversations, ensuring that employees receive constructive feedback and support for their career growth and personal development.

Recognising the value of long-term commitment, Staff Long Service Awards were introduced. These awards celebrated and honoured employees who have dedicated many years to the organisation,

demonstrating the Northern Ireland Hospice's appreciation for the loyalty and hard work our people exhibit every day.

As part of our commitment to our people, Northern Ireland Hospice implemented a new Menopause Policy and Guidance, coupled with the introduction of a new Menopause Cafe which serves as a safe space for employees to share experiences and seek advice, fostering a supportive community within the workplace.

Building on the success of the previous year, this year has seen the conclusion of year one of our Wellbeing Strategy and the continuation into our second year with the introduction of a 2024 Wellbeing Calendar, offering a structured plan of activities and initiatives aimed at promoting physical, mental, and emotional wellbeing throughout the year.

## Volunteers

Our volunteers underpin all our work, enabling us to provide specialist palliative care to local patients and their families. We are immensely grateful for the support of over 700 passionate volunteers who dedicate more than 118,472 hours across the organisation. Their roles span the Children's Hospice, Adult Hospice, Reception Areas, Retail, Fundraising, Corporate Services, and our Hospice Café. The value of their time equates to over £1.35 million at the current minimum wage, a remarkable contribution to the charity as a whole.

In 2023/24 volunteer recruitment increased, thanks to a focused recruitment campaign, website updates, and an online application process. Enhancing our presence on social media and strengthening our networking with various stakeholders has also contributed to this success. These efforts would not have been possible without continued support and collaboration across the organisation.

In 2023/24, we received 245 online applications, with 185 volunteers progressing to support various services. Many volunteers now support multiple areas, allowing them to experience different aspects of volunteering within Northern Ireland Hospice. Post-COVID, roles such as hairdressing and complementary therapy for adults have returned. New roles, like fundraising drivers and increased support in reception, have been introduced to enhance our services. We were delighted to see the return of increasing numbers of volunteers to our in-patient unit, where their impact has been invaluable in supporting both patients and care teams.

The Patient Sitter Service in our Adult Hospice and the adapted Babysitting Role in the Children's Hospice have provided much-needed personal support to patients and their families.

At Northern Ireland Hospice, we recognise that our ability to provide these vital care services is primarily due to the support of our committed and loyal volunteers. These individuals bring dedication, passion, enthusiasm, and a genuine desire to make a real difference. We aim to develop a diverse range of volunteer roles, attracting and retaining individuals with various skills and experiences in a safe, supportive, and rewarding environment. Volunteers are integral to our organisation, and we fully appreciate the invaluable contributions they make to our service delivery and community reach.

## Celebrating Volunteers

To acknowledge the incredible support and contributions of our volunteers, we hosted long-service recognition celebrations during Volunteers Week (1-7 June). Volunteers were presented with certificates and badges, with some receiving recognition for up to 30 years of service.

This year, the prestigious League of Mercy Award for 2023/24 was awarded to Yvonne Fitzsimmons, a long-serving Children's Hospice reception volunteer. To date, Northern Ireland Hospice has nominated 11 volunteers for this award, with Yvonne being the 9th recipient.

By recognising and celebrating our volunteers, we affirm our gratitude for their unwavering support and contributions, ensuring Northern Ireland Hospice continues to provide exceptional care to those in need.

## Our Future Plans

As we navigate the challenges of 2024/25, our focus remains steadfast on delivering exceptional palliative care across Northern Ireland. The evolving landscape of healthcare, marked by financial pressures and increasing demand for our services, requires a strategic approach to ensure sustainability and growth.

### *Strategic Focus on Sustainability and Growth*

We have developed a robust five-year strategic plan to guide our efforts. The first two years concentrate on achieving financial sustainability, ensuring that we can continue to provide our essential services without compromising quality. Following this, we will enter a growth phase aimed at expanding our services to meet the well documented increasing demand for specialist palliative care across Northern Ireland.

### *Enhancing Service Delivery*

We are committed to continuously improving the care we provide. This includes the development of a flexible workforce, with initiatives such as the introduction of Advanced Nurse Practitioner (ANP) roles and non-medical prescribing practices. These roles will enhance the continuity and quality of care across our services. We will also continue to focus on integrating digital technologies into our operations. This will streamline service delivery, improve patient outcomes, and allow us to reach more individuals who need our care.

### *Adapting to Wage Increases*

Looking ahead, we are preparing for the potential financial impact of the anticipated 5.5% pay increase proposed by the new Labour Chancellor, Rachel Reeves. While this increase is important for supporting our dedicated staff, we are committed to carefully planning and implementing strategies to absorb this expense while still achieving our financial objectives. Our focus remains on maintaining the quality of our services and ensuring that we continue to meet our obligations without compromise.

### *Advocating for Fair Funding*

Securing sustainable funding remains a critical priority. We will continue to engage with local government, political parties, and key stakeholders to advocate for the essential role of hospice care in our community. Our goal is to secure recurrent funding that reflects the true value and impact of our services.

### *Expanding Community and Volunteer Engagement*

Our volunteers are the backbone of our organisation. In the coming year, we will focus on expanding our volunteer base and enhancing the roles available to them. This will not only support our service delivery but also strengthen our connection with the communities we serve.

### *Innovating Retail Operations*

Our retail operations have been a significant source of income, and we plan to build on this success. We will continue to expand our network of shops and introduce innovative initiatives like the CaReCycle donation stations. These efforts align with our commitment to sustainability and will contribute to the financial stability of our organisation.

### *Commitment to Education and Research*

We will further our role as a leader in palliative care by continuing to invest in education and research. Our partnerships with educational institutions and research networks will ensure that we remain at the forefront of palliative care innovation, sharing our knowledge and expertise to improve care standards regionally and nationally.

### *Building a Supportive Work Culture*

Our people are our greatest asset. Over the next five years, we will continue to implement our People Strategy, focusing on professional development, wellbeing, and fostering a positive and inclusive work culture. This will ensure that our staff are supported, valued, and empowered to deliver their best.

### *Shaping the Future of Palliative Care*

In the face of economic and social challenges, we are committed to shaping the future of palliative care in Northern Ireland. By focusing on sustainability, innovation, and community engagement, we aim to extend our reach and impact, ensuring that every individual who needs palliative care receives it with dignity, compassion, and respect.

With these plans in place, we are confident in our ability to navigate the challenges ahead and continue our mission of providing exceptional care to those who need it most.

We are deeply grateful for the continued support of our community, volunteers, and partners as we embark on this journey.

## Financial Review

The consolidated financial statements comprise the results of Northern Ireland Hospice and Northern Ireland Hospice (Trading) Limited, together they are known as the 'Group'.



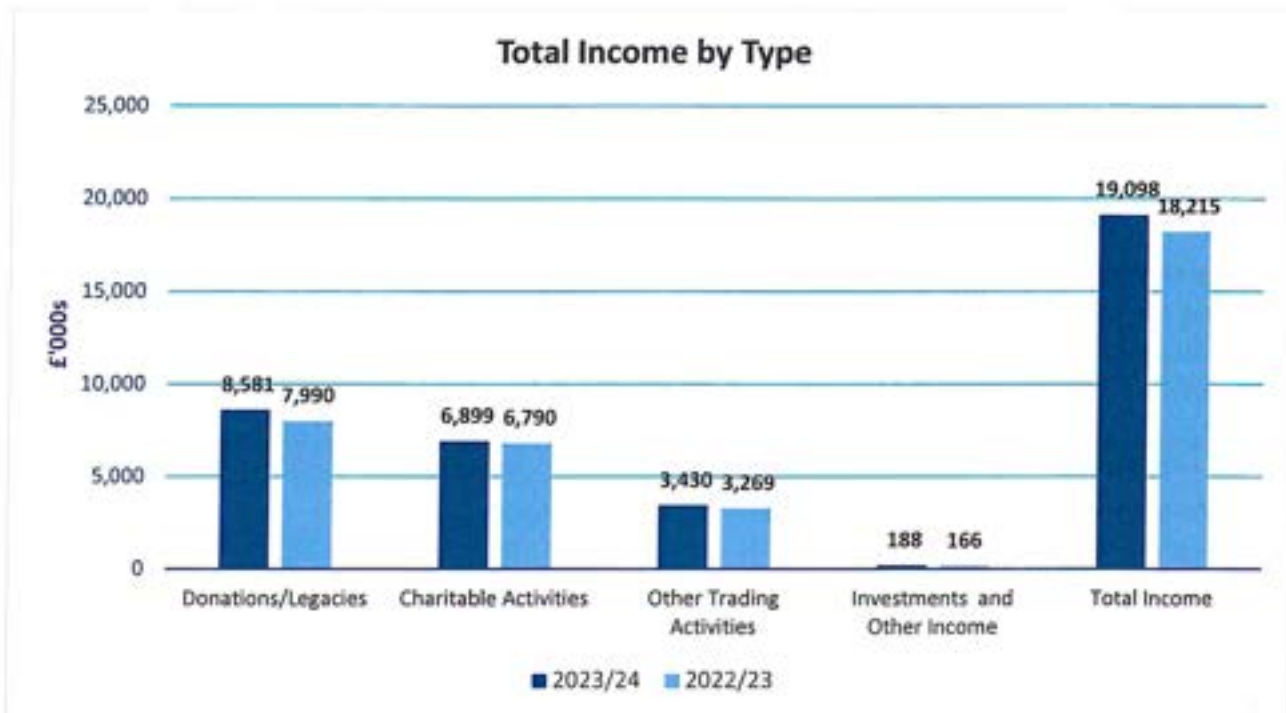
Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

The Consolidated Statement of Financial Activities for the financial year ended 31 March 2024 and the Consolidated Balance Sheet at that date are set out on pages 42 and 44, respectively. The net movement in funds for the financial year, after depreciation and other recognised gains and losses, amounted to a £2.4M net expenditure (2022/23: net income £3M). This arises due to a net expenditure of £0.4M coupled with the de-recognition of the prior year pension scheme asset valuation of £2.2M and gains on investments of £0.2M. Work continues to address the underlying net deficit.

### Income

The main sources of income are from donations and legacies and from statutory grants. Overall, Group Income has increased by 4.6% from £18.2M in 2022/23 to £19.1M in 2023/24, primarily due to a £0.6M increase in Donations.

	2024	2023	Change
	£'000	£'000	£'000
<b>Group Income</b>			
Donations and legacies	8,581	7,990	591
Charitable activities	6,899	6,790	109
Other trading activities - retail shops	3,430	3,269	161
Investment and other income	188	166	22
<b>Total Group Income</b>	<b>19,098</b>	<b>18,215</b>	<b>883</b>



### Donations and legacies

Income received from donations and legacies has increased by £0.6m or 7.4%, from £8M in 2022/23 to £8.6M in 2023/24. This is primarily due to an increase in Donations received from £5.06M in 2022/23 to £5.69M in 2023/24.

### Charitable activities

Income from charitable activities increased by £0.1M, from £6.8M in 2022/23 to £6.9M in 2023/24.

The £0.2M related to the statutory contracts and equated to a 3.5% increase, reflecting contract uplifts on the previous year, combined with over performance against targets and funding for cost pressures in year. This increase was partially offset by the cessation of two contracts (VHSCT & DHSS), that led to a year-on-year decrease of £0.1M against the aforementioned contracts. As noted previously, current funding levels are not sustainable and we are working with our Health Service partners to address this.

### Other trading activities - Retail Shops

Northern Ireland Hospice (Trading) Limited's retail income increased £0.16M, from £3.27M in 2022/23 to £3.43M in 2023/24, driven by changes in consumer behaviour due to the Cost of Living crisis and ethical purchasing.

### Investment and other income

Other income increased in the year from £0.17M in 2022/23 to £0.19M in 2023/24. This is due to additional investment income in the year related to higher interest rates.

## Expenditure

Overall, Group Expenditure has decreased by £0.6M or 3%, from £20.1M in 2022/23 to £19.5M in 2023/24.

	2023/24 £'000	2022/23 £'000	Change £'000
<b>Group Expenditure</b>			
Raising funds	2,143	2,795	(652)
Charitable activities	14,531	14,693	(162)
Expenditure before retail shops*	16,674	17,488	(814)
Other - retail shops	2,820	2,624	196
<b>Total Group Expenditure</b>	<b>19,494</b>	<b>20,112</b>	<b>(618)</b>
<i>Further analysed as follows:</i>			
Pay costs	14,807	14,382	425
Operating costs	4,030	5,073	(1,043)
Depreciation	657	657	-
<b>Total Group Expenditure</b>	<b>19,494</b>	<b>20,112</b>	<b>(618)</b>

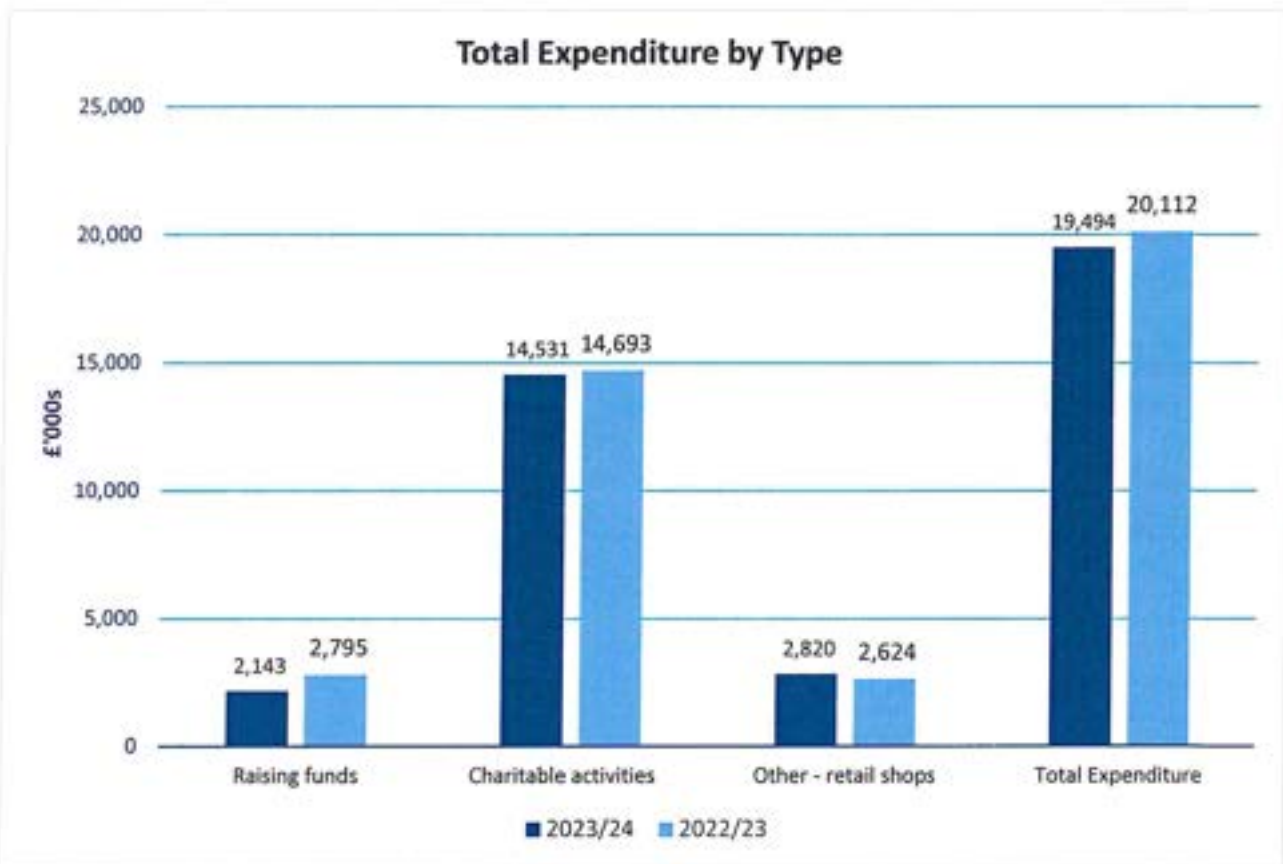
\*Excludes the intercompany management charge of £191K (2022/23: £142K)

It cost £19.5 million to operate the Hospice in 2023/24, a decrease of £0.6 million or 3% from the previous year. The reduction in operating costs by £1.043 million is primarily due to the de-recognition of the NILGOSC pension asset and related costs (£0.7 million) and the absence of the prior year's one-off Elmer campaign expenses in Fundraising (£0.33 million). However, this decrease was partially offset by an increase in pay costs of £0.4 million, driven by a 5% rise in Agenda for Change pay rates and a 9.8% increase in the National Living Wage.

The cost to operate the retail shops increased by £196K in 2023/24, primarily due to a £120K increase in pay costs related to the rise in the National Living Wage.

The net expenditure for 2023/24 was £0.4M, a £1.5M improvement on the 2022/23 net expenditure of £1.9M.

After considering the in-year one-off savings in operating costs, the risk of rising costs, primarily through wage pressures, continues to be of concern. Coupled with the constraints on statutory income contracts, via public sector budgetary cuts, has led to the deficit position in 2023/24. We continue to address this by cost controls, working with our Health Service partners on statutory contracts, exploring new fundraising avenues.



## Balance Sheet

The Group Balance Sheet is presented in the table below.

	2023/24 £'000	2022/23 £'000	Change £'000
Fixed assets	20,272	21,407	(1,135)
Net current assets	3,154	2,401	753
Non-current assets/(liabilities)	-	1,979	(1,979)
<b>Total</b>	<b>23,426</b>	<b>25,787</b>	<b>(2,361)</b>
Restricted funds	307	338	(31)
Unrestricted funds	23,119	25,449	(2330)
<b>Total</b>	<b>23,426</b>	<b>25,787</b>	<b>(2,361)</b>

## Fixed Assets

Tangible fixed assets have decreased by £457K in the year. Additions of £203K offset with depreciation of £657K and disposals of £15K. Investments have decreased by £680K to £5.3M primarily due to draw downs to facilitate operational cashflow. Intangible assets of £60K relate to website development work.

## Net Current Assets

Net current assets have increased by £753K from 2022/23. The main drivers of this increase are as follows:

- Increase in cash of £2.8M linked to the reduction in Trade Debtors & Legacies (noted below) and £1M drawdown from Close Brothers investment
- Decrease in legacies of £874K due to the settlement of a large legacy from March 2023
- Decrease in Trade Debtors of £419K relating to statutory funding
- Decrease in Gift Aid Recoverable £193K
- Increase in Prepayments and Accrued Income £57K
- Increase in Accruals £846K
- Decrease in Trade Creditors £156K

## Non-Current Assets/Liabilities

The Non-current asset relating to the NILGOSC pension scheme (£1.979M 2022/23) has been de-recognised in accordance with accounting standard FRS102 and has a nil value at 31 March 2024.

## Reserves Policy

The Board of Trustees recognises the requirement for reserves and aims to have a level of free reserves equivalent to three months' future running costs. At 31 March 2024, Northern Ireland Hospice has free reserves of £8.1m, which covers 5 months of our planned operating expenditure going forward. These reserves help to ensure that the finances of the hospice remain in a sustainable position.

Our reserve position is heavily impacted by our high asset base which includes specialist hospice properties which the Board have no intention of selling. The Trustees monitor our reserves position and the cash in bank balances on a regular basis to ensure there is no immediate risk to the Hospice.

## Investment Policy

Northern Ireland Hospice has invested in short-term bank deposits with Danske Bank during the year, in line with the organisation's operational cash flow requirements.

We have continued an investment portfolio with our investment advisors Close Brothers during 2023/24. Close Brothers have been instructed to maximise the return on the funds invested within the constraints of a medium risk portfolio.

The investment position of the organisation is reviewed by the Finance Committee on an ongoing basis throughout the year. Close Brothers report annually to the Board on the performance of the portfolio.

## Going Concern

The financial statements have been prepared on the going concern basis.

The Trustees have reviewed Northern Ireland Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Northern Ireland Hospice's ability to continue as a going concern.

## Risks and Uncertainties

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors. Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The Trustees have taken into consideration the existing and anticipated effects of these risks and uncertainties on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and have reviewed and updated our strategy and related plans to deliver the best outcomes possible within the available resources. Management continues to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

The Board therefore considers there is a reasonable expectation that Northern Ireland Hospice has adequate resources to continue in operational existence. The Board is aware that should circumstances

change service levels will have to be revised in line with the income available.

## Post Balance Sheet Events

There have been no significant events affecting Northern Ireland Hospice since the financial year end that would result in the adjustment of the financial statements or inclusion of a note therein.

## Principal Risks and Uncertainties

The Board of Trustees and Corporate Leadership and Management Team, through the corporate governance framework, identify and manage the risks to which the charity is exposed. Our Board and Corporate Leadership and Management Team have monitored the activity of the organisation both in terms of service delivery and quality as well as financial reporting. We are satisfied that our continued vision for the people we support is to provide comfort and quality of life for our patients, whilst supporting their families and relieving fear and suffering associated with loss. Our work, which is based on the values of respect and acceptance, compassion, courage, and integrity, and being pioneering, professional and accountable, is very much in evidence from our activities during the financial year.

The Board established our risk appetite. This identifies potential risk events that may affect the charity and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives. It is the role of Trustees and the Corporate Leadership and Management Team to assess the risk and define our operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Directors and senior staff are accountable for strategic risk management within areas under their control including the devolution of the risk management process to operational managers. Senior staff are accountable to the Chief Executive for implementation, annual reporting on the status of the Risk Register, ongoing maintenance of the Risk Register and ensuring compliance with risk assessment procedures. The Chief Executive is responsible for maintaining the Risk Register and for reviewing it bi-annually including proposing any changes to the Board for approval.

Risk Management is a standing agenda item for all Board meetings. A comprehensive planning process, together with established systems and procedures, enables Trustees to assess and address risks associated with governance, strategy, clinical, health and safety, reputation, finance, operations, other external factors, and the future capacity to deliver services.

## Operational Risks

Operational risk is the risk of loss resulting from inadequate or failed internal processes, systems, or human factors. Operational risk can manifest itself in various ways including shortage of key skills, clinical incidents, inappropriate behaviour of employees, failure to comply with applicable laws and regulations or failure to perform in line with contractual arrangements. These events could result in financial losses, litigation, and regulatory fines as well as other damage to the organisation.

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are noted below:

Operational Risk	Mitigating Actions
Staffing	<ul style="list-style-type: none"> <li>• Regular focused engagement with the Department of Health on regional workforce planning and recruitment.</li> <li>• 3-year workforce planning in development with greater focus on succession planning.</li> <li>• Future medical workforce planning reflects a hybrid model of trainee and non-trainee posts, reducing dependency on locums whilst retaining the Hospice status as a training centre.</li> </ul>
Finance	<ul style="list-style-type: none"> <li>• Finance committee established with particular focus on budget and control.</li> <li>• Regular management updates on budgetary position. Contingency planning scenarios developed with a focus on financing.</li> <li>• Fundraising communications focused on online events, moving away from traditional fundraising activities.</li> <li>• Ongoing discussions with SPPG and Department of Health on financial and material support through government grants and contract reviews.</li> <li>• Ongoing planning of strategic income initiatives.</li> </ul>
Technology	<ul style="list-style-type: none"> <li>• Development of Cyber Essentials to provide assurance on Hospice IT Security and compliance of standards.</li> <li>• UPS configuration upgraded in main server room (Horizon) to include all IT infrastructure, phones and switches. Key software servers also upgraded.</li> <li>• Engagement with staff on cyber risks has increased with improved vigilance.</li> <li>• Telephone system development.</li> </ul>
Clinical Incidents	<ul style="list-style-type: none"> <li>• Policies and procedures in place to prevent incidents as well as management of incidents and implementation of learning.</li> <li>• Bi-monthly reporting of incidents to Board as well as the ability to report serious incidents immediately if required.</li> <li>• Risk and Dashboards monitored by clinical teams and Governance Committee.</li> <li>• Incident reporting software now embedded and development continues to maximise use of analytic features.</li> <li>• Quality audit of incident reporting completed by Governance Team.</li> <li>• Adherence to regulatory requirements (RQIA and Charity Commission).</li> </ul>

The principal operational risks identified by NI Ireland Hospice and the mitigating actions are continued below:

<p>Governance and Hospice Reputation</p>	<ul style="list-style-type: none"> <li>• Effective policies and procedures put in place to ensure compliance with health and safety and other regulatory requirements.</li> <li>• Corporate Quality Governance Committee continues with active Board oversight.</li> <li>• Review of risk register process with established format and presentation of Strategic Corporate Risk Register. Engagement with external regulatory bodies around service delivery and performance (e.g., NIPSO, RQIA, Fundraising regulator, Charities Commission).</li> <li>• Achievement of ISO Standards 9001 and 45001 for Estates department Quality Management and Safety Management activities including capital works, maintenance and asset management.</li> <li>• Development and roll-out of risk management software ongoing.</li> </ul>
<p>Data Analysis &amp; Management</p>	<ul style="list-style-type: none"> <li>• Review of systems available to ensure data is managed effectively and to improve report functionality.</li> <li>• Consideration of internal Quality Improvement Programme to regularly review data accuracy and systems to ensure that the data is SMART.</li> <li>• Independent assessment of data including analysis of statistical information.</li> <li>• Quality Indices reports completion and review.</li> </ul>

## Management and Governance

### Board Members and Structure

As Trustees of a charitable company, all Trustees are the company directors. Trustees are from diverse backgrounds in health, business, and professional life. This ensures a broad range of experience and skills are brought to Board deliberations.

A minimum of eight to a maximum of fourteen Trustees can be on the Board. Six members of the Board are elected from and by the members of the charitable company. Up to six Trustees are invited by the Board. The Board has the option to co-opt up to a further two Trustees. Both 'elected' and 'invited' Trustees may serve for a maximum of two terms of four years each, following which, they must stand down for a minimum of two years.

The office bearers of Chair, Vice-Chair and Treasurer are chosen from within the Board. The office bearers can remain in office for up to three years and this can be extended for a further three years.

Induction is provided to new Trustees and training is provided as required in areas such as risk, safeguarding, child protection, and other relevant charity governance matters. Trustees adhere to a Code of Conduct and a Declaration of Interest is completed annually.

Trustees are not in receipt of any remuneration for their services to Northern Ireland Hospice but are reimbursed for any incidental expenses claimed. There were no expenses claimed in this financial period.

The Board is responsible for the strategic direction and governance of Northern Ireland Hospice. The Board's principal responsibilities include determining the overall strategy, policies, direction, and goals of Northern Ireland Hospice; protecting and promoting the identity and values of Hospice; fulfilling their statutory responsibilities.

A scheme of delegation is in place and the Board delegates the day-to-day operation of the organisation to the Chief Executive Officer (CEO) supported by the Director of Care and Quality Governance, the Director of Corporate Services, the Director of Finance and the Director of Commercial and Brand Development. Together they form the membership of the Corporate Leadership Team. The Corporate Leadership Team and the medical lead(s) attend Board meetings but have no voting rights.

There are clear distinctions between the role of the Board and the Corporate Leadership Team. The Corporate Leadership Team is responsible for preparing policy, strategic planning, budgets, financial reports, and risk registers, which are approved by the Board. The Corporate Leadership Team implements the policy, plans, and budgets and leads all operational aspects of the charity with the Board continually monitoring these.

The Corporate Leadership and Management Team, comprising of the Corporate Leadership Team and Department Heads, work collectively to lead and manage the various functions of Hospice with an emphasis on effective engagement, working in partnership, and valuing the contribution of all of our people in a supportive environment.

In the 2023/2024 financial year, the Board was supported by five Committees, in the areas of Finance, Remuneration and Board Governance, Corporate Quality Governance, IT & Digital Governance, and People and Culture. Following a comprehensive governance review this was streamlined to three committees effective from 1<sup>st</sup> April 2024 (details of the current structure can be found on page 5).

## NORTHERN IRELAND HOSPICE BOARD GOVERNANCE STRUCTURE

Board of Trustees and Company Directors		IT & Digital Governance Committee		People & Culture Committee	
<p>Chair - Dr Gerry Millar MBE, Elected Trustee Vice Chair - Ian Sheppard, Elected Trustee Garth Calow, Elected Trustee (Treasurer) (resigned 6 April 2024) Dr Russell Houston, Elected Trustee Martin Murphy, Elected Trustee (Treasurer from 9 May 2024) Joanne Ramsay, Elected Trustee</p>		<p>Andrew Talbot, Invited Trustee (Term ended 25 August 2023) Alan Dickson, Invited Trustee Janice Smyth, Invited Trustee Adele Martin, Invited Trustee Paddy O'Hagan, Invited Trustee Steven Cockcroft, Invited Trustee</p>		<p>Chair - Adele Martin</p>	
<p>Finance Committee Chair - Garth Calow</p>		<p>Corporate Quality Governance Committee Co-Chairs - Dr Russell Houston &amp; Heather Weir</p>		<p>IT &amp; Digital Governance Committee Chair - Patrick O'Hagan</p>	
<p>Trustee Membership Dr Gerry Millar MBE - Chair &amp; Elected Trustee Garth Calow - Treasurer (Chair of Committee) &amp; Elected Trustee Alan Dickson - Invited Trustee Martin Murphy - Elected Trustee</p>		<p>Trustee Membership Dr Russell Houston - Co-Chair &amp; Elected Trustee</p>		<p>Trustee Membership Adele Martin - Invited Trustee Janice Smyth - Invited Trustee Helen Lockhart - Independent Advisor</p>	
<p>Remuneration and Board Governance Committee Chair - Dr Gerry Millar MBE</p>		<p>Trustee Membership Dr Gerry Millar MBE - Chair &amp; Elected Trustee Andrew Talbot - Invited Trustee Joanne Ramsay - Elected Trustee Garth Calow - Treasurer &amp; Elected Trustee Janice Smyth - Invited Trustee</p>		<p>Trustee Membership Patrick O'Hagan - Invited Trustee</p>	
<p>Staff In attendance: Chief Executive Officer Director of Corporate Services Finance Director Director of Commercial &amp; Brand Development Director of Care &amp; Quality Governance Head of Finance</p>		<p>Staff In attendance: Chief Executive Officer (Co-Chair) Director of Corporate Services Finance Director Director of Commercial &amp; Brand Development Director of Care &amp; Quality Governance Head of Adult Services Head of Children's Services Head of Governance, Risk &amp; Performance Management Head of Estates</p>		<p>Staff In attendance: Head of People &amp; Organisational Development Head of Retail Finance Manager Team Leader (IPU) Hospice Nurse Specialist Care Team Manager (Childrens IPU)</p>	
<p>Secretariat Executive Office</p>		<p>Secretariat Executive Office</p>		<p>Secretariat Executive Office</p>	

## Finance Committee

The Finance Committee (FC) is responsible, on behalf of the Board for ensuring that all the finances of Northern Ireland Hospice are appropriately applied in securing the objects and strategic objectives of the charity and that its assets are properly safeguarded.

The Committee is made up of at least two Trustees with relevant financial experience. The Chair of the Committee is also the Treasurer and reports to the Board at the subsequent Board meeting.

## Remuneration and Board Governance Committee

The Remuneration and Board Governance Committee (RBGC) is responsible for ensuring the appropriate composition of the Board of Trustees and that appropriate governance procedures are in place in Northern Ireland Hospice. The Committee keeps under review a skills matrix and a succession timetable for Trustees plus a succession process for the Corporate Leadership Team roles.

## Corporate Quality Governance Committee

Corporate Quality Governance Committee (CQGC) is responsible, on behalf of the Board for ensuring all functions in the Charity are compliant with legislation and regulations. The committee focuses on ensuring a culture of quality improvement and learning in the Charity, providing assurance, and escalating risks to quality when necessary to the Board, Regulatory Bodies and Commissioners.

## People and Culture Committee

The People and Culture Committee is responsible on behalf of the Board to ensure the culture, values and employee experience are upheld with a focus on health, well-being, and personal growth. The Committee shall consist of not less than two Trustees appointed by the Board. This can include the Chairperson.

## IT and Digital Governance Committee

The IT and Digital Governance Committee is responsible for reviewing the IT and Digital Services that currently operate within the organisation and for making recommendations to the Board on changes and improvements that meet the needs of Hospice now and in the future.

## Remuneration Policy

Clinical staff remuneration is in line with Agenda for Change pay scales. Medical staff employed or engaged as consultants in Hospice are remunerated in line with National Consultant Terms and Conditions.

Non-clinical staff remuneration is set within a policy that is appropriate for each specific role. This allows Northern Ireland Hospice to be externally competitive and internally fair in how it rewards its staff for non-clinical roles. The remuneration framework establishes an appropriate and relevant market-informed salary range for each role. This is in keeping with relevant industry benchmarks. It does however seek to promote development and encourage and reward excellence where performance is exceptional.

The Corporate Leadership Team remuneration is recommended to the Remuneration and Board Governance Committee by the CEO. The CEO remuneration is reviewed by the Chair and recommended to the Board Governance and Remuneration Committee. The Committee considers a

number of matters in arriving at its decisions, including performance and benchmarks with other healthcare charities and sectors.

Northern Ireland Hospice operates an equal opportunities policy.

## Regulatory Environment

In addition to all legal requirements, Northern Ireland Hospice operates in a regulatory environment, governed by the Regulation and Quality Improvement Authority (RQIA) and the Charity Commission for Northern Ireland. Northern Ireland Hospice also voluntarily subscribes to the requirements of the Fundraising Regulator.

## Subsidiaries

### Northern Ireland Hospice (Trading) Limited

Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 24 retail shops in the local area and the Old Schoolhouse Cafe and generates income for Hospice services. The Trading Company donates qualifying charitable donations (covenanted donations) to Hospice under company gift aid rules.

In addition, gift aided donations made to the Trading Company are accounted for in the books of Northern Ireland Hospice.

### Related Parties

In addition to a register of interests held, declaration of conflicts of interest is a standing item on the agenda for all Northern Ireland Hospice Board, and Board Sub-Committee meetings. There were no conflicts identified that required further action.

### Ex-Gratia Payments

There were no ex-gratia payments made during the financial year ended 31 March 2024 or prior financial year ended 31 March 2023.

## Public Benefit

In setting our objectives and planning our activities for the year, the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

## Directors' Responsibilities in Relation to the Financial Statements

Company law requires the Board of Trustees (the Board) to prepare financial statements for each year which give a true and fair view of the state of affairs of the Hospice, and of its profit and loss and cash flows for that year. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe the methods and principles in the Charities SORP,
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Hospice will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Hospice and to enable it to confirm that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Hospice and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

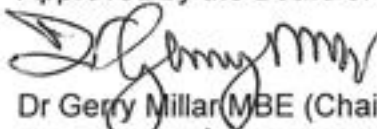
In the case of each of the persons who are Trustees at the time the Trustee's Report and Financial Statements are approved:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow Trustees and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **Auditors**

The auditors, Finegan Gibson, has indicated its willingness to continue in office, and a resolution that the firm be re-appointed will be proposed at the Annual General Meeting.

Approved by the Board of Trustees and signed on its behalf by:

  
Dr Gerry Millar MBE (Chair)

Date: 5/9/24.

## Independent Auditor's Report

### Opinion

We have audited the financial statements of the Group and Charitable Company for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent 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;
- 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 Charity 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 these 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Opinions On Other Matters Prescribed By The Companies Act 2006**

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

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

## Independent Auditor's Report (continued)

### Matters On Which We Are Required To Report By Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities For The Audit Of The Financial Statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management

were aware of any instances of non-compliance.

- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud.
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the

planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PAUL DOLAN FCA  
(Senior Statutory Auditor)

Date:

For and on behalf of  
FINEGAN GIBSON LTD  
Chartered Accountants & Statutory Auditors  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

---

## Company Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024

	Notes	2024		2024		2023		2023	
		Restricted Funds £'000	Unrestricted Funds £'000	Total £'000	Restricted Funds £'000	Unrestricted Funds £'000	Total £'000		
<b>Income from:</b>									
Donations and legacies	3	1,088	8,098	9,186	745	7,907	8,652		
Charitable activities	4	-	6,899	6,899	-	6,790	6,790		
Investment and other income	6	-	379	379	-	308	308		
<b>Total Income</b>		<b>1,088</b>	<b>15,376</b>	<b>16,464</b>	<b>745</b>	<b>15,005</b>	<b>15,750</b>		
<b>Expenditure on:</b>									
Raising funds	7	-	2,165	2,165	-	2,813	2,813		
Charitable activities	7	1,119	13,581	14,700	889	13,937	14,826		
<b>Total Expenditure</b>		<b>1,119</b>	<b>15,746</b>	<b>16,865</b>	<b>889</b>	<b>16,750</b>	<b>17,639</b>		
<b>Net Income/ (Expenditure)</b>		<b>(31)</b>	<b>(370)</b>	<b>(401)</b>	<b>(144)</b>	<b>(1,745)</b>	<b>(1,889)</b>		
<b>Other Recognised Gains and Losses</b>									
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	(2,176)	(2,176)	-	5,151	5,151		
Other unrealised gains/(losses)	13	-	211	211	-	(256)	(256)		
<b>Net Movement in Funds</b>		<b>(31)</b>	<b>(2,335)</b>	<b>(2,366)</b>	<b>(144)</b>	<b>3,150</b>	<b>3,006</b>		
<b>Reconciliation of Funds:</b>									
Total funds brought forward	22	338	25,051	25,389	482	21,901	22,383		
<b>Total funds carried forward</b>		<b>307</b>	<b>22,716</b>	<b>23,023</b>	<b>338</b>	<b>25,051</b>	<b>25,389</b>		

There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities. The notes on pages 47 to 77 form part of these financial statements.

## Consolidated Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024

	Note	2024 Restricted Funds £'000	2024 Unrestricted Funds £'000	2024 Total £'000	2023 Restricted Funds £'000	2023 Unrestricted Funds £'000	2023 Total £'000
<b>Income from:</b>							
Donations and legacies	3	1,088	7,493	8,581	745	7,245	7,990
Charitable activities	4	-	6,899	6,899	-	6,790	6,790
Other trading activities	5	-	3,430	3,430	-	3,269	3,269
Investments and other income	6	-	188	188	-	166	166
<b>Total Income</b>		<b>1,088</b>	<b>18,010</b>	<b>19,098</b>	<b>745</b>	<b>17,470</b>	<b>18,215</b>
<b>Expenditure on:</b>							
Raising funds	7	-	2,143	2,143	-	2,795	2,795
Charitable activities	7	1,119	13,412	14,531	889	13,804	14,693
Other	7	-	2,820	2,820	-	2,624	2,624
<b>Total Expenditure</b>		<b>1,119</b>	<b>18,375</b>	<b>19,494</b>	<b>889</b>	<b>19,223</b>	<b>20,112</b>
<b>Net Income/ (Expenditure)</b>		<b>(31)</b>	<b>(365)</b>	<b>(396)</b>	<b>(144)</b>	<b>(1,753)</b>	<b>(1,897)</b>
<b>Other Recognised Gains and Losses</b>							
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	(2,176)	(2,176)	-	5,151	5,151
Other unrealised gains/(losses)	13	-	211	211	-	(256)	(256)
<b>Net movement in funds</b>		<b>(31)</b>	<b>(2,330)</b>	<b>(2,361)</b>	<b>(144)</b>	<b>3,142</b>	<b>2,998</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward	22	338	25,449	25,787	482	22,307	22,789
<b>Total funds carried forward</b>		<b>307</b>	<b>23,119</b>	<b>23,426</b>	<b>338</b>	<b>25,449</b>	<b>25,787</b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities. The notes on pages 47 to 77 form part of these financial statements.

## Company Balance Sheet as at 31 March 2024

	Notes	2024 £'000	2023 £'000
Intangible assets	11	60	58
Tangible assets	12	14,281	14,734
Investments	13	5,600	6,280
		<u>19,941</u>	<u>21,072</u>
<b>Current Assets</b>			
Stocks	14	37	37
Debtors	15	2,162	3,372
Cash at bank and in hand		3,070	492
		<u>5,269</u>	<u>3,901</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(2,187)</u>	<u>(1,563)</u>
<b>Net Current Assets</b>		<u>3,082</u>	<u>2,338</u>
<b>Total Assets Less Current Liabilities</b>		<u>23,023</u>	<u>23,410</u>
<b>Creditors: Amounts falling due after more than one year</b>		-	-
<b>Net assets excluding pension liability</b>		<u>23,023</u>	<u>23,410</u>
Defined benefit pensions asset /(liability)	19	-	1,979
<b>Net Assets</b>		<u>23,023</u>	<u>25,389</u>
<b>REPRESENTED BY:</b>			
Restricted funds	22	307	338
Unrestricted funds	22	22,716	25,051
<b>Total Charity Funds</b>		<u>23,023</u>	<u>25,389</u>

The notes on pages 47 to 77 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

  
Dr Gerry Millar MBE (Chair)  
Date: 



## Consolidated Balance Sheet as at 31 March 2024

	<i>Notes</i>	2024 £'000	2023 £'000
<b>Fixed Assets</b>			
Intangible assets	11	60	58
Tangible assets	12	14,912	15,369
Investments	13	5,300	5,980
		<u>20,272</u>	<u>21,407</u>
<b>Current Assets</b>			
Stocks	14	95	89
Debtors	15	1,729	3,185
Cash at bank and in hand		3,583	754
		<u>5,407</u>	<u>4,028</u>
<b>Creditors: Amounts falling due within one year</b>	16	(2,253)	(1,627)
<b>Net Current Assets</b>		<u>3,154</u>	<u>2,401</u>
<b>Total Assets Less Current Liabilities</b>		<u>23,426</u>	<u>23,808</u>
<b>Creditors: Amounts falling due after more than one year</b>		-	-
<hr/>			
<b>Net assets excluding pension liability</b>		<u>23,426</u>	<u>23,808</u>
Defined benefit pensions asset /(liability)	19	-	1,979
<b>Net Assets</b>		<u>23,426</u>	<u>25,787</u>
<b>REPRESENTED BY:</b>			
Restricted funds	22	307	338
Unrestricted funds	22	23,119	25,449
<b>Total Charity Funds</b>		<u>23,426</u>	<u>25,787</u>

The notes on pages 47 to 77 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:

  
Dr Gerry Miller MBE (Chair)  
Date: 5/9/24

## Company Statement of Cash Flows for the Financial Year Ended 31 March 2024

	<i>Notes</i>	2024 £'000	2023 £'000
<b>Net cash provided by/(used in) operating activities</b>	<i>17</i>	<u>3,943</u>	<u>(6,451)</u>
<b>Cash flows from investing activities</b>			
Loss on Disposal of fixed assets	<i>12</i>	-	-
Sale of investments	<i>13</i>	824	1,589
Purchase of investments	<i>13</i>	(144)	(124)
Purchase of intangible fixed assets	<i>11</i>	(2)	(31)
Purchase of fixed assets	<i>12</i>	(78)	(238)
<b>Net cash flows from investing activities</b>		<u>600</u>	<u>1,196</u>
<b>Cash flows from financing activities</b>			
(Loss)/gain on pension scheme	<i>19</i>	(2,176)	5,151
Other gains/ (losses)	<i>13</i>	211	(256)
<b>Net cash flows from financing activities</b>		<u>(1,965)</u>	<u>4,895</u>
<b>Change in cash and cash equivalents in the year</b>		<b>2,578</b>	<b>(360)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>492</b>	<b>852</b>
<b>Cash and cash equivalents at end of financial year</b>		<u><b>3,070</b></u>	<u><b>492</b></u>

## Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2024

	<i>Notes</i>	2024 £'000	2023 £'000
Net cash provided by/(used in) operating activities	17	<u>4,316</u>	<u>(6,974)</u>
<b>Cash flows from investing activities</b>			
Loss on Disposal of fixed assets	12	3	-
Sale of investments (held for re-sale)	13	(144)	1,589
Purchase of investments	13	824	(124)
Purchase of intangible fixed assets	11	(2)	(31)
Purchase of fixed assets	12	<u>(203)</u>	<u>(340)</u>
<b>Net cash flows from investing activities</b>		<b>478</b>	<b>1,094</b>
<b>Cash flows from financing activities</b>			
(Loss)/ gain on pension scheme	19	(2,176)	5,151
Other gains/ (losses)	13	<u>211</u>	<u>(256)</u>
<b>Net cash flows from financing activities</b>		<b>(1,965)</b>	<b>4,895</b>
<b>Change in cash and cash equivalents in the year</b>		<b>2,829</b>	<b>(985)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>754</b>	<b>1,739</b>
<b>Cash and cash equivalents at end of financial year</b>		<u><b>3,583</b></u>	<u><b>754</b></u>

## Note to Accounts

### 1. Accounting Policies

#### General Information

Northern Ireland Hospice is a company limited by guarantee not having a share capital and has its registered office at 18 O'Neill Road, Newtownabbey, BT36 6WB.

Northern Ireland Hospice ("Hospice") provides specialist palliative care service and support (including but not limited to physical, social, spiritual, and psychological support) in Northern Ireland at its in-patient hospice units, hospice outpatient clinics and in the community. The nature of the organisation's operations and its principal activities are set out in the Trustees' Report on pages 6 to 47.

The organisation is governed by its Articles of Association and provide for member-based organisations limited by guarantee. Hospice is a public benefit entity as defined by FRS 102.

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and the preceding year.

#### Basis of Preparation

The financial statements have been prepared on the going concern basis and on an accrual basis, in accordance with the historical cost convention as modified by the revaluation of fixed asset investments and premises, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Pounds Sterling £.

#### Basis of Consolidation

Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

#### Going Concern

The financial statements have been prepared on a going concern basis.

The Trustees have reviewed Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Hospice's ability to continue as a going concern.

## 1. Accounting Policies (Continued)

### Going Concern (continued)

#### Risk and Uncertainties

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors, including the ongoing impact of the COVID-19 pandemic on costs and ways of working, Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The Trustees have taken into consideration the existing and anticipated effects of these risks on the organisation's activities and finances in their assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and are reviewing our strategy and related plans to deliver the best outcomes possible within the available resources. Management continues to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

### Income Recognition

Income is recognised in the Statement of Financial Activities in accordance with SORP which is based on three criteria being met, which are entitlement, measurement, and probability. The following specific policies are applied to particular categories of income:

- (i) Donation income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donation income from major events is recognised in the period in which the event takes place. Income received in advance is included in deferred income.
- (iii) Legacy income is recognised when it is probable that it will be received. Pecuniary legacies are recognised when probate is granted. Residuary legacies are recognised when either probate has been granted, the estate accounts have been approved and any conditions have been fulfilled or if notification from executors has been received of their intention to make a distribution.
- (iv) Gifts in kind are valued at their realised amount, or the amount equivalent to an alternative commercial supply and are included in the Statement of Financial Activities when sold. In accordance with Charities SORP, volunteer time is not recognised in the financial statements.
- (v) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (vi) Income from investments is included in the year in which it is receivable, and the amount can be measured reliably.
- (vii) Education income is recognised in the period in which the education programme is delivered.
- (viii) Statutory Grants received and receivable from the Trusts is accounted for on the basis of the allocated amount notified for that financial year.
- (ix) Income from all other sources is recognised when received.

## 1. Accounting Policies (Continued)

### Expenditure

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the financial statements. Irrecoverable VAT is charged as a cost against the related activity.

Direct costs are those costs incurred specifically on the core services provided by Hospice in accordance with its objects. Support costs are those costs, which are incurred centrally in support of expenditure on the objects of Hospice. The following specific policies are applied to particular categories of expenditure:

- i. Fundraising costs are costs incurred in generating the voluntary income of the Hospice, and as such include the costs of producing advertising and publicity materials, the direct costs of fundraising events and postal appeals as well as salary costs, commercial trading expenditure and an appropriate allocation of support costs.
- ii. Expenditure on charitable activities includes the costs incurred in undertaking the various activities which are performed for the benefit of Hospice's beneficiaries including support costs and costs relating to the charity apportioned to charitable activities.
- iii. Governance costs are costs relating to the infrastructure and general running of Hospice as opposed to direct management functions. These costs include audit and professional fees and costs associated with constitutional and statutory requirements. These costs are allocated across the costs of generating funds and charitable activities.
- iv. Other expenditure represents items not falling under the above headings such as loan interest costs. These costs are allocated across the costs of generating funds and charitable activities.
- v. Rental costs payable under operating leases are charged on a straight-line basis over the lease term to the Statement of Financial Activities.

### Allocation of Support Costs

Support costs are those functions that assist the work of Hospice but do not directly undertake charitable activities. Support costs include corporate services costs, estates, finance, personnel, payroll and governance costs which support Hospice's programmes and activities. The basis on which support costs have been allocated is set out in note 7.

## 1. Accounting Policies (Continued)

### Funds of the Charity

All transactions of Hospice have been recorded and reported as income into or expenditure from funds of the charity which are classified as 'restricted' or 'unrestricted'.

#### Restricted Funds

Income is restricted whereby the donor or grant making institution has specified that it must be used for a particular purpose or where it has been raised for a particular purpose. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or grant making institution.

#### Unrestricted Funds

All other income is treated as unrestricted. Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees in furtherance of the objectives of Northern Ireland Hospice.

### Foreign Currency

The functional currency of Hospice is considered to be Pounds Sterling (£) because that is the currency of the primary economic environment in which the company operates.

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

### Tangible Fixed Assets

Tangible fixed assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its estimated useful life, as follows:

Property	2% - 4%
Furniture and equipment	5 years
IT equipment	over 3 years
Motor vehicles	5 years

Individual fixed assets, usually costing £5,000 or more with a working life of more than 1 year, are capitalised at cost. Freehold land is not depreciated.

#### Carrying value of land and buildings

Hospice freehold properties were professionally valued at 31 March 2012, other than the Somerton facility which was valued at 31 March 2018. All properties have been included in the Financial Statements on a depreciated replacement cost basis.

## 1. Accounting Policies (Continued)

### Impairment of Assets

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities as described below.

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

### Financial Instruments

Hospice only holds basic financial instruments and has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets include debtors and cash at bank and in hand. Financial liabilities include creditors (excluding Social Security - NI costs).

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial assets expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise the ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled, or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

## 1. Accounting Policies (Continued)

### Taxation

Northern Ireland Hospice's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

### Legal Status of the Charity

Northern Ireland Hospice is a registered charity and a company limited by guarantee. Each of the members of the company has guaranteed to contribute to the assets of the company, in the event of the same being wound up, to the extent of £5.

### Investments

Where investment properties are held, these will be professionally valued at the Balance Sheet date on an open market value basis. Impairment will be considered on an annual basis, with the resulting surplus or deficit arising being reflected in the Statement of Financial Activities.

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals during the year.

### Stocks

Stocks of bought in goods are stated at the lower of cost and net realisable value. As it is not practical to value items donated for resale on receipt because of the volume of low value items, they are not recognised in the financial statements until they are sold.

### Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

### Employee benefits accrual

A liability is recognised to the extent of any unused holiday pay entitlement, which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

### Pensions

Northern Ireland Hospice operates three pension schemes (two defined benefit and one defined contribution) in respect of certain members of staff. The assets of the various pension schemes are administered separately from Northern Ireland Hospice's affairs.

#### Defined Benefit Schemes

##### *NILGOSC and DHSS*

For the defined benefit schemes, the amounts charged in expenditure are the current service costs, gains, and losses on settlements and curtailments. Past-service costs are recognised immediately in the income and expenditure account if the benefits have vested. If the benefits have not vested

immediately, the costs are recognised over the period until vesting occurs. The interest losses are recognised in the 'Other recognised gains and losses'.

The defined benefit schemes are funded, with the assets of the scheme held separately from those of Northern Ireland Hospice, in Trustee-administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities.

The actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

### Defined Contribution Scheme

#### **The Peoples' Pension**

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the Balance Sheet.

## **2. Critical Accounting Judgements and Key Sources Of Estimation Uncertainty**

In the application of Hospice's accounting policies, which are described in note 1, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

### **Critical judgements in applying Northern Ireland Hospice's accounting policies**

The following are the critical judgements that the Trustees have made in the process of applying the accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

#### **Legacy Income**

Legacy income requires judgement about the probability of receipt, which affects the timing of income recognition. As at 31 March 2024, the amount accrued for legacy income was £750k.

#### **Cost allocation**

Support costs are allocated to charitable activities. Judgement is required in determining and applying the cost drivers appropriate for each support activity.

#### **Carrying Value of Debtors**

Hospice makes an estimate of the carrying value of all debtors, including Gift Aid receivable. Hospice uses estimates based on historical experience in determining the carrying value of debtors.

**Actuarial Assumptions**

A qualified independent actuary has valued the NILGOSC defined-benefit pension scheme in accordance with FRS 102. Significant judgement is required in a number of areas, including future changes in salaries and inflation, mortality rates and the selection of appropriate discount rates

**3. Donations and Legacies**

COMPANY	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
Donation income	1,088	4,603	5,691	5,063
Covenanted donations (note 23)	-	605	605	662
Legacies	-	2,890	2,890	2,927
	<b>1,088</b>	<b>8,098</b>	<b>9,186</b>	<b>8,652</b>

GROUP	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
Donation income	1,088	4,603	5,691	5,063
Legacies	-	2,890	2,890	2,927
	<b>1,088</b>	<b>7,493</b>	<b>8,581</b>	<b>7,990</b>

**4. Charitable Activities**

Restricted Grant Income falls within the donation income category.

COMPANY AND GROUP	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
<b>Statutory Funding</b>				
HSCB	-	5,502	5,502	5,362
SEHSCT	-	16	16	16
NHSCT	-	761	761	712
WHSCCT	-	40	40	97
BHSCT	-	54	54	27
DHSS & PS	-	50	50	100
Medical SUMDE	-	22	22	61
Cancer Fund Community Grant	-	361	361	337
Other	-	2	2	-
	-	<b>6,808</b>	<b>6,808</b>	<b>6,712</b>
Department of Health	-	2	2	-
WHSCCT	-	-	-	-
	-	<b>2</b>	<b>2</b>	-
Education Income*	-	89	89	78
<b>Total</b>	-	<b>6,899</b>	<b>6,899</b>	<b>6,790</b>

\*Education Income has been reclassified into 'Charitable Activities' in line with Hospice's Charitable Objects.

## 5. Other Trading Activities

GROUP ONLY	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
Retail sale of donated and purchased goods	-	3,430	3,430	3,269
	-	<b>3,430</b>	<b>3,430</b>	<b>3,269</b>

## 6. Investment and Other Income

COMPANY	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
Investment Income	-	161	161	124
Management charge (note 23)	-	191	191	142
Covid - Furlough income	-	-	-	-
Other income	-	27	27	42
	-	<b>379</b>	<b>379</b>	<b>308</b>

GROUP	Restricted	Unrestricted	2024	2023
	£'000	£'000	Total £'000	Total £'000
Investment Income	-	161	161	124
Other income	-	27	27	42
	-	<b>188</b>	<b>188</b>	<b>166</b>

## 7. Expenditure

COMPANY	CATEGORY:	Direct Costs		Direct Costs		Direct Costs		Support		2024	
		Pay Costs £'000	Non Pay Costs £'000	Adult Community £'000	Children's Service £'000	Education £'000	Fundraising £'000	Costs £'000	Total £'000	Total £'000	
Adult Hospice	Charitable activity	3,519	265					3,784	1,691		5,475
Adult Community	Charitable activity	3,196	205					3,401	895		4,296
Children's Service	Charitable activity	3,278	181					3,459	1,205		4,664
Education	Charitable activity	66	10					76	189		265
Fundraising	Raising funds	907	730					1,637	528		2,165
		<b>10,966</b>	<b>1,391</b>					<b>12,357</b>	<b>4,508</b>		<b>16,865</b>
<b>ANALYSIS OF SUPPORT COSTS:</b>		<b>Adult Hospice £'000</b>	<b>Adult Community £'000</b>	<b>Children's Service £'000</b>	<b>Education £'000</b>	<b>Fundraising £'000</b>	<b>Total £'000</b>				
<b>Pay Costs:</b>											
Management and Administration		553	545	545	110	275	2,028				
Support		117	39	-	-	19	175				
<b>Non Pay Costs:</b>											
Governance and Overhead Costs		191	169	178	32	111	681				
Facilities and Maintenance		428	63	234	22	59	806				
Catering and Catering Supplies		189	35	35	12	9	280				
Education and Training		3	1	1	-	2	7				
Depreciation		210	43	212	13	53	531				
		<b>1,691</b>	<b>895</b>	<b>1,205</b>	<b>189</b>	<b>528</b>	<b>4,508</b>				

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

**7. Expenditure (Continued)**

COMPANY	CATEGORY:	Direct Costs		Direct Costs		Direct Costs		Support Costs	2023 Total
		Pay Costs £'000	Non Pay Costs £'000	Pay Costs £'000	Non Pay Costs £'000	Education £'000	Fundraising £'000		
Adult Hospice	Charitable activity	3,339	257	3,596	1,774	5,370			
Adult Community	Charitable activity	3,041	209	3,250	1,009	4,259			
Children's Service	Charitable activity	3,336	197	3,533	1,348	4,881			
Education	Charitable activity	94	12	106	210	316			
Fundraising	Raising funds	1,130	1,030	2,160	653	2,813			
		<b>10,940</b>	<b>1,705</b>	<b>12,645</b>	<b>4,994</b>	<b>17,639</b>			

ANALYSIS OF SUPPORT COSTS:	Adult Hospice		Adult Community		Children's Service		Education		Fundraising		2023 Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Pay Costs:											
Management and Administration	475	470	467	94	261	1,767					
Support	101	33	-	-	17	151					
Non-Pay Costs:											
Governance and Overhead Costs	376	362	374	69	247	1,428					
Facilities and Maintenance	431	67	256	23	65	842					
Catering and Catering Supplies	172	32	29	11	7	251					
Education and Training	5	2	2	-	1	10					
Depreciation	214	43	220	13	55	545					
	<b>1,774</b>	<b>1,009</b>	<b>1,348</b>	<b>210</b>	<b>653</b>	<b>4,994</b>					

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

**7. Expenditure (Continued)**

GROUP	Direct Costs		Direct Costs		Direct Costs	Support		2024
	Pay Costs	Non Pay Costs	Pay Costs	Non Pay Costs		Total	Costs	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>ACTIVITY:</b>								
Adult Hospice	3,519	265	3,784	1,638	5,422			
Adult Community	3,196	205	3,401	842	4,243			
Children's Service	3,278	181	3,459	1,152	4,611			
Education	66	10	76	179	255			
Fundraising	907	730	1,637	506	2,143			
Retail Shops	1,638	865	2,503	317	2,820			
	<b>12,604</b>	<b>2,256</b>	<b>14,860</b>	<b>4,634</b>	<b>19,494</b>			

**ANALYSIS OF SUPPORT  
COSTS: Adult**

	Adult Hospice		Adult Community		Children's Service		Education	Fundraising	Retail	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Pay Costs:</b>										
Management and Administration	511	503	503	503	101	259	151	2,028		
Support	117	39	-	-	-	19	-	175		
<b>Non Pay Costs:</b>										
Governance and Overhead Costs	180	158	167	106	30	40	681			
Facilities and Maintenance	428	63	234	59	22	806				
Catering and Catering Supplies	189	35	35	9	12	280				
Education and Training	3	1	1	1	-	7				
Depreciation	210	43	212	53	14	125	1	657		
	<b>1,638</b>	<b>842</b>	<b>1,152</b>	<b>506</b>	<b>179</b>	<b>317</b>	<b>4,634</b>			

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

**7. Expenditure (Continued)**

GROUP	Direct Costs		Direct Costs		Support		2023	
	Pay Costs	Non Pay Costs	Pay Costs	Non Pay Costs	Costs	Costs	Total	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>ACTIVITY:</b>								
Adult Hospice	3,339	257	3,596	1,732	5,328			
Adult Community	3,041	209	3,250	967	4,217			
Children's Service	3,336	197	3,533	1,307	4,840			
Education	94	12	106	202	308			
Fundraising	1,130	1,030	2,160	635	2,795			
Retail Shops	1,524	837	2,361	263	2,624			
	<b>12,464</b>	<b>2,542</b>	<b>15,006</b>	<b>5,106</b>	<b>20,112</b>			

ANALYSIS OF SUPPORT COSTS: Adult	Adult Children's					Total £'000
	Adult Hospice £'000	Community £'000	Service £'000	Education £'000	Fundraising £'000	
<b>Pay Costs:</b>						
Management and Administration	445	440	438	88	249	107
Support	101	33	-	-	17	-
<b>Non Pay Costs:</b>						
Governance and Overhead Costs	364	350	362	67	241	44
Facilities and Maintenance Catering and Catering	431	67	256	23	65	-
Supplies	172	32	29	11	7	-
Education and Training	5	2	2	-	1	-
Depreciation	214	43	220	13	55	112
	<b>1,732</b>	<b>967</b>	<b>1,307</b>	<b>202</b>	<b>635</b>	<b>263</b>
						<b>5,106</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

## 8. Employees and Remuneration

The average number of persons employed by the group during the financial year was 370 (2022/23: 389) and is analysed into the following categories:

	Group 2024 No.	Group 2023 No.	Company 2024 No.	Company 2023 No.
Clinical Care	221	242	221	242
Income Generation	31	31	31	31
Support	47	46	47	46
Retail	71	70	-	-
	<b>370</b>	<b>389</b>	<b>299</b>	<b>319</b>

Staff costs comprise:	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Salaries and wages	12,277	11,874	10,833	10,546
Social security costs	991	1,017	887	916
Pension – DHSS	822	778	817	773
Pension – NILGOSC	548	594	497	533
Pension – People's Pension	129	119	95	90
Redundancy costs	40	-	40	-
	<b>14,807</b>	<b>14,382</b>	<b>13,169</b>	<b>12,858</b>

Staff costs stated above were treated as an expense of the group in the financial year. No amount was capitalised into assets.

Included in group staff costs is £935K (2022/23: £1,281K) which was paid in relation to staff (mainly Clinical Care) on external contracts/ secondment to Hospice.

### Key management compensation

Key management includes Trustees and members of the Corporate Leadership Team. The total remuneration for key management personnel including employer pension contributions and employer's NIC for the financial year is shown below.

	2024 £'000	2023 £'000
Trustees	-	-
Corporate Leadership Team	514	528
<b>Total key management compensation</b>	<b>514</b>	<b>528</b>

There are no emoluments paid to the Trustees in either year.

**8. Employees And Remuneration (Continued)**

The Board of Trustees Remuneration Sub-Committee decides upon the salary remuneration made to the Chief Executive Officer and the four Directors. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with senior management and leadership remuneration paid in other healthcare charities and sectors.

**Employee benefits exceeding £60,000**

The number of employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears and excluding employer NI, employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards are as follows:

	Group 2024 No.	Group 2023 No.	Company 2024 No.	Company 2023 No.
Between £60,001 and £70,000	5	3	5	3
Between £70,001 and £80,000	1	1	1	1
Between £80,001 and £90,000	1	2	1	2
Between £90,001 and £100,000	3	2	3	2
Between £100,001 and £110,000		-		-
	<b>10</b>	<b>8</b>	<b>10</b>	<b>8</b>

The above figures include medical staff who are remunerated in line with National Consultant terms and conditions. The Chief Executive Officer's salary is within the £90K to £100K band.

**9. Net Income/ (Expenditure)**

The net income/ (expenditure) for the financial year is stated after charging the following:

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Trustees' remuneration	-	-	-	-
Staff pension contributions	1,500	1,491	1,410	1,396
Operating lease rentals	438	458	12	24
Depreciation (note 12)	657	657	531	545
Audit of the financial statements	25	25	17	17

**10. Subsidiary**

Northern Ireland Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) Limited. Details in respect of Northern Ireland Hospice (Trading) Limited are set out below:

Name of registered office	Country of Incorporation	Principal Activity
Northern Ireland Hospice (Trading) Limited	United Kingdom	Sale of donated goods and giftware

<b>Results for the year</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
Profit before taxation, net interest and covenanted donations	610	655
Covenanted donations (notes 3 and 23)	(605)	(662)
<b>Net (loss)/ profit for the year</b>	<b>5</b>	<b>(7)</b>
Fixed assets	630	634
Current assets	618	365
Current liabilities	(546)	(301)
Non-current liabilities	-	-
<b>Total net assets</b>	<b>703</b>	<b>698</b>

Covenanted donations, which are qualifying charitable donations under the company Gift Aid rules, of £605K (2022/23: £662k) were made from Northern Ireland Hospice (Trading) Limited to Northern Ireland Hospice during the year.

Donations of £452K (2022/23: £299K) received by Northern Ireland Hospice (Trading) Limited, where donors have gift aided their donations, have been accounted for in the books of Northern Ireland Hospice.

## 11. Intangible Assets

### COMPANY AND GROUP

	<b>Website Development (WIP)</b>	<b>Total</b>
	<b>£'000</b>	<b>£'000</b>
<b>Cost:</b>		
At 1 April 2023	58	58
Additions	2	2
Disposals	-	-
<b>At 31 March 2024</b>	<b>60</b>	<b>60</b>
<b>Amortisation:</b>		
At 1 April 2023	-	-
Charge for financial year	-	-
On disposals	-	-
<b>At 31 March 2024</b>	<b>-</b>	<b>-</b>
<b>Net Book Values:</b>		
At 31 March 2024	60	60
At 31 March 2023	58	58

## 12. Tangible Assets

COMPANY	Land & Buildings Freehold £'000	Land & Buildings Leasehold £'000	Furniture and Equipment £'000	IT Equipment £'000	Motor Vehicles £'000	Total £'000
<b>Cost:</b>						
At 1 April 2023	16,965	49	3,391	1,007	1	21,413
Additions	-	-	49	29	-	78
Disposals	-	-	-	-	-	-
<b>At 31 March 2024</b>	<b>16,965</b>	<b>49</b>	<b>3,440</b>	<b>1,036</b>	<b>1</b>	<b>21,491</b>
<b>Depreciation:</b>						
At 1 April 2023	2,817	40	2,832	989	1	6,679
Charge for financial year	330	1	182	18	-	531
On disposals	-	-	-	-	-	-
<b>At 31 March 2024</b>	<b>3,147</b>	<b>41</b>	<b>3,014</b>	<b>1,007</b>	<b>1</b>	<b>7,210</b>
<b>Net Book Values:</b>						
At 31 March 2024	13,818	8	426	29	-	14,281
At 31 March 2023	14,148	9	559	18	-	14,734

Northern Ireland Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility which was valued at 31 March 2018.

Included in Land and Buildings is land valued at £1,758K. This land is being carried at open market value and is not subject to depreciation.

**12. Tangible Assets (Continued)****GROUP**

	Land and Buildings Freehold	Land and Buildings Leasehold	Furniture and Equipment	IT Equipment	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost:</b>						
At 1 April 2023	17,240	1,261	4,033	1,007	134	23,675
Additions	-	75	100	28	-	203
Disposals	-	(15)	-	-	-	(15)
<b>At 31 March 2024</b>	<b>17,240</b>	<b>1,321</b>	<b>4,133</b>	<b>1,035</b>	<b>134</b>	<b>23,863</b>
<b>Depreciation:</b>						
At 1 April 2023	2,912	915	3,380	988	111	8,306
Charge for financial year	398	-	221	18	20	657
On disposals	(10)	-	(2)	-	-	(12)
<b>At 31 March 2024</b>	<b>3,300</b>	<b>915</b>	<b>3,599</b>	<b>1,006</b>	<b>131</b>	<b>8,951</b>

**Net Book Values:**

<b>At 31 March 2024</b>	<b>13,940</b>	<b>406</b>	<b>534</b>	<b>29</b>	<b>3</b>	<b>14,912</b>
<b>At 31 March 2023</b>	<b>14,328</b>	<b>346</b>	<b>53</b>	<b>19</b>	<b>23</b>	<b>15,369</b>

Northern Ireland Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility which was valued at 31 March 2018. Included in Land and Buildings is land valued at £1,758K. This land is being carried at open market value and is not subject to depreciation.

### 13. Investments - Fixed Assets

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Investment in subsidiary companies	-	-	300	300
Investments held at market value	5,300	5,980	5,300	5,980
	<u>5,300</u>	<u>5,980</u>	<u>5,600</u>	<u>6,280</u>

The Charity owns 300,000 ordinary shares of £1 each, being the whole of the issued ordinary share capital of Northern Ireland Hospice (Trading) Limited, a company registered in Northern Ireland, company number NI026976. The subsidiary is used for non-primary purpose trading activities.

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
<b>Investments held at market value comprised:</b>				
Fixed Interest	728	1,662	728	1,662
Equities	3,374	3,396	3,374	3,396
Commodity	180	94	180	94
Property	331	308	331	308
Alternatives	207	128	207	129
Multi Asset	300	298	300	298
Cash held within the investment portfolio	180	94	180	93
	<u>5,300</u>	<u>5,980</u>	<u>5,300</u>	<u>5,980</u>

#### Movement in fixed asset investments held at market value:

	2024 £'000	2023 £'000
Market value brought forward at 1 April	5,980	7,445
Additions to investments at cost	144	124
Disposals at carrying value	(1,035)	(1,333)
Net (loss) on revaluation	211	(256)
<b>Market value at 31 March</b>	<u>5,300</u>	<u>5,980</u>

There were no individual shareholdings or investments which are considered to be material with regard to their market values and proportion of the portfolio as at 31 March 2024.

**14. Stocks**

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Stock	95	89	37	37
	<u>95</u>	<u>89</u>	<u>37</u>	<u>37</u>

**15. Debtors****Amounts falling due within one year:**

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Income tax recoverable - gift aid	49	242	49	242
Value added tax recoverable	58	65	40	41
Other debtors	1,258	2,575	1,258	2,575
Prepayments and accrued income	364	303	334	277
Due from subsidiary companies (note 23)	-	-	481	237
	<u>1,729</u>	<u>3,185</u>	<u>2,162</u>	<u>3,372</u>

Other debtors include £750K (2022/23: £1,624K) of accrued income for legacies. All debtors are due within one year. All trade debtors are due within the company's normal terms, which is 30 days. Trade debtors are shown net of impairment in respect of doubtful debts.

**16. Creditors**

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
Amounts falling due within one year:				
Trade creditors	292	452	279	448
Other creditors and accruals	1,961	1,175	1,908	1,115
	<u>2,253</u>	<u>1,627</u>	<u>2,187</u>	<u>1,563</u>

The repayment terms of trade creditors vary between on-demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year-end date. The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**17. Note to the Statement of Cash Flows**

<b>COMPANY</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
<b>Net income/ (expenditure) for the reporting period (as per the Statement of Financial Activities)</b>	<b>(401)</b>	<b>(1,889)</b>
<b>Adjustments for:</b>		
Depreciation (note 12)	531	545
(Increase)/decrease in debtors	1,210	(557)
Increase/(decrease) in creditors	624	87
Movement in pension scheme deficit	1,979	(4,637)
<b>Net cash provided by/(used in) operating activities</b>	<b>3,943</b>	<b>(6,451)</b>
<b>GROUP</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>
<b>Net income/ (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)</b>	<b>(396)</b>	<b>(1,897)</b>
<b>Adjustments for:</b>		
Depreciation	657	657
(Increase)/decrease in stock	(6)	(17)
(Increase)/decrease in debtors	1,456	(1,167)
Increase/(decrease) in creditors	626	87
Movement in pension scheme deficit	1,979	(4,637)
<b>Net cash provided by/(used in) operating activities</b>	<b>4,316</b>	<b>(6,974)</b>

**18. Operating Lease Commitments**

Hospice is committed to making the following payments, in respect of operating leases:

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2024</b>	<b>2023*</b>	<b>2024</b>	<b>2023</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Payments within the next year	284	289	13	7
Payments within the next 2 to 5 years	974	807	19	11
Payments after 5 years	558	492	-	-
	<b>1,816</b>	<b>1,588</b>	<b>32</b>	<b>18</b>

\*Group operating lease commitments include Northern Ireland Hospice and Northern Ireland (Trading) Limited figures. Previous year figures have been restated to include Northern Ireland (Trading) Limited operating leases. This does not impact on the profit and loss previously presented.

## 19. Pension Scheme

Northern Ireland Hospice operates three pension schemes in respect of certain members of staff.

### Defined benefit schemes: NILGOSC and DHSS

The assets of the defined benefit pension schemes are held separately from those of Hospice and are administered by NILGOSC and DHSS respectively. Following a change in legislation in September 2005 there is a potential debt on an employer that could be levied by the Trustees of the Pension Schemes. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme with the assets of the Scheme.

Hospice understands that no potential employer debt figures, as at 31 March 2024, have been calculated for each employee participating in the DHSS Pension Scheme (also known as HSC Pensions'). Employer contributions to the DHSS scheme are 22.5% and employee contributions range between 5.1% and 13.5%. The contributions charged to the Statement of Financial Activities during the financial year amounted to £822K (2022/23: £778K).

A review of the NILGOSC pension scheme was carried out during 2014. After consulting with NILGOSC and affected staff, and taking professional advice, a decision was taken to close the scheme to new entrants, from August 2014, unless their pay grade was at Band 7 or above. In addition, a commitment was given to settle the net pension liability over the next 13 years, by making additional annual contributions – there was no additional payment required for 2023/24 (2022/23: £nil).

Hospice makes employer contributions to NILGOSC, which is a funded scheme of the defined-benefit type. NILGOSC is a final-salary contracted out occupational pension scheme. The fund is invested in suitable investments, managed by the Committee. For 2023/24, the contribution rates were 27% for employers and ranging between 5.5% and 8.5% for employees. The asset at the end of March 2024 was £3,556K, however this asset has not been recognized in line with the report (2023/24: asset of £1,979K).

### NILGOSC: COMPANY AND GROUP

19. Key Assumptions	31-Mar-24 % per annum	31-Mar-23 % per annum
Discount rate	4.80%	4.60%
CPI Inflation	2.60%	2.60%
Pension increases	2.60%	2.60%
Pension accounts revaluation rate	2.60%	2.60%
Salary increases	4.10%	4.10%

**Pension Scheme (Continued)****Mortality Assumption**

The mortality assumptions at the accounting date are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2019 Actuarial Valuation and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions is shown below:

<b>Mortality Assumption</b>	<b>31-Mar-24</b>	<b>31-Mar-23</b>
<i>Males</i>		
Pensioner Member aged 65 at accounting date	21.7	22.2
Active member aged 45 at accounting date	22.7	23.2
<i>Females</i>		
Pensioner Member aged 65 at accounting date	24.6	25
Active member aged 45 at accounting date	25.6	26

	<b>% at 31-Mar-24</b>	<b>Value at 31Mar-24</b>	<b>% at 31-Mar-23</b>	<b>Value at 31Mar-23</b>
<b>Asset Allocation</b>	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
Equities	39.70%	7,051	41.30%	6,555
Property	9.30%	1,652	10.50%	1,667
Government Bonds	15.00%	2,664	20.50%	3,254
Corporate Bonds	4.60%	817	2.70%	429
Multi Asset			13.10%	2,079
Credit	13.00%	2,309		
Cash	12.40%	2,202	5.90%	936
Other	6.00%	1,066	6.00%	952
<b>Total</b>	<b>100.00%</b>	<b>17,761</b>	<b>100.00%</b>	<b>15,872</b>

**Reconciliation of funded status to Balance Sheet**

	<b>Value at 31-Mar-24</b>	<b>Value at 31-Mar-23</b>
	<b>£'000</b>	<b>£'000</b>
Fair value of assets	17,761	15,872
Present value of funded defined benefit obligation	(14,205)	(13,893)
<b>Funded Status</b>	<b>3,556</b>	<b>1,979</b>
<b>Unrecognised Asset</b>	<b>(3,556)</b>	<b>-</b>
<b>Asset recognised on the Balance Sheet</b>	<b>-</b>	<b>1,979</b>

**19. Pension Scheme (Continued)**

Amount recognised in Statement of Financial Activities	Year Ended 31 Mar-24 £'000	Year Ended 31 Mar-23 £'000
<i>Operating Cost</i>		
Current Service cost	451	1,038
Past service cost	-	-
<i>Financing Cost</i>		
Interest on net defined benefit Liability/(asset)	(103)	64
Pension expense recognised in the Statement of Financial Activities	<b>348</b>	<b>1,102</b>

Allowance for administration expenses included in Current Service Costs £0.011m.

Amounts recognised in other recognised gains and losses	Year Ended 31 Mar 2024 £'000	Year Ended 31 Mar 2023 £'000
Asset gains/(losses) arising during the period	803	(1,680)
Actuarial gains/(losses) due to changes in financial assumptions	536	8,396
Actuarial gains/(losses) due to changes in demographic assumptions	213	(59)
Actuarial gains/(losses) due to liability experience	(172)	(1,506)
Liability (losses)/gains arising during the period	-	-
Adjustment gain/loss due to restriction of surplus	(3,556)	-
Total amount recognised in other recognised gains and losses	<b>(2,176)</b>	<b>5,151</b>
<b>Changes to the present value of the defined benefit obligation</b>	<b>Year Ended 31 Mar 2024 £'000</b>	<b>Year Ended 31 Mar 2023 £'000</b>
Opening defined benefit obligation	13,893	19,316
Current service cost	451	1,038
Interest expense on defined benefit obligation	635	520
Contributions by participants	138	157
Actuarial losses/(gains) on liabilities	-	-
Net benefits paid out	(536)	(307)
Actuarial gains/(losses) due to changes in financial assumptions	(213)	(8,396)
Actuarial gains/(losses) due to changes in demographic assumptions	172	59
Actuarial gains/(losses) due to liability experience	(335)	1,506
Settlements	-	-
Closing defined benefit obligation	<b>14,205</b>	<b>13,893</b>

## 19. Pension Scheme (Continued)

Changes to the fair value of assets	Year Ended	Year Ended
	31 Mar 2024	31 Mar 2023
	£'000	£'000
Opening fair value of assets	15,872	16,658
Interest income on assets	738	456
Re-measurement gains/(losses) on assets	803	(1,680)
Contributions by the employer	545	588
Contributions by participants	138	157
Net benefits paid out	(335)	(307)
Closing fair value of assets	<u>17,761</u>	<u>15,872</u>

### Actual return on assets

	Year Ended	Year Ended
	31 Mar 2024	31 Mar 2023
	£'000	£'000
Interest income on assets	738	456
Gain/(loss) on assets	803	(1,680)
Actual return on assets	<u>1,541</u>	<u>(1,224)</u>

### Estimated pension expense in future periods:

Analysis of amounts charged to Statement of Financial Activities	Year Ended	Year Ended
	31 Mar 2024	31 Mar 2023
	£'000	£'000
Current service cost	432	521
Interest on net defined benefit liability	(14)	(105)
Total estimated pension expense	<u>418</u>	<u>416</u>

### Defined contribution scheme: The People's Pension

The People's Pension (also known as the 'AE Pension') administers the auto-enrolment scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The contribution rates for the Peoples pension scheme is 3% for employer contribution and 5% for employees. The contributions charged to the Statement of Financial Activities by the company during the financial year amounted to £129K (2022/23: £119K).

**20. Contingent Asset**

At the year-end Hospice was aware of a small number of estates in which it was named as a beneficiary. Some of these have not been quantified as the values of the estates are subject to a number of potentially substantial variables. These variables include taxation, the rise and fall in stock market prices and the volatility of the housing market, as well as prospective litigation, which could affect the monies due to Hospice. These legacies have not been recognised as income in the year ended 31 March 2024 because no notification of impending distribution or approval of estate accounts has been received and the values are uncertain.

**21. Contingent Liabilities**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by Hospice. In the opinion of the Trustees the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

A Deed of Priorities has been signed by Northern Ireland Hospice, Belfast Health and Social Care Trust and Danske Bank to take account of this, and the security held by the Bank over the whole of Somerton House and surrounding property.

**22. Funds Of The Charity – Balances**

COMPANY	Opening Balance 1 April 2023 £'000	Income (incl. Gains) £'000	Expenditure (incl. Losses) £'000	Closing Balance 31 March 2024 £'000
<u>Restricted</u>				
Restricted Grant Funds	338	1,088	(1,119)	307
<u>Unrestricted</u>				
General fund	25,051	15,587	(17,922)	22,716
<b>Total</b>	<b>25,389</b>	<b>16,675</b>	<b>(19,041)</b>	<b>23,023</b>

GROUP	Opening Balance 1 April 2023 £'000	Income (incl. Gains) £'000	Expenditure (incl. Losses) £'000	Closing Balance 31 March 2024 £'000
<u>Restricted</u>				
Restricted Grant Funds	338	1,088	(1,119)	307
<u>Unrestricted</u>				
General fund	25,449	18,221	(20,551)	23,119
<b>Total</b>	<b>25,787</b>	<b>19,309</b>	<b>(21,670)</b>	<b>23,426</b>

## 22. Funds Of The Charity – Analysis Between Funds

COMPANY	Unrestricted - General Funds	Restricted Grant Funds	TOTAL
	2024 £'000	2024 £'000	2024 £'000
Intangible Fixed Assets	60	-	60
Tangible Fixed Assets	14,281	-	14,281
Fixed Asset - Investments	5,600	-	5,600
Cash	2,763	307	3,070
Other Current Assets	2,199	-	2,199
Current Liabilities	(2,187)	-	(2,187)
<b>Total</b>	<b>22,716</b>	<b>307</b>	<b>23,023</b>

GROUP	Unrestricted -	Restricted	TOTAL
	General Funds 2024 £'000	Grant Funds 2024 £'000	2024 £'000
Intangible Fixed Assets	60	-	60
Tangible Fixed Assets	14,912	-	14,912
Fixed Asset – Investments	5,300	-	5,300
Cash	3,276	307	3,583
Other Current Assets	1,824	-	1,824
Current Liabilities	(2,253)	-	(2,253)
<b>Total</b>	<b>23,119</b>	<b>307</b>	<b>23,426</b>

### 23. Related Party Transactions

Northern Ireland Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 24 retail shops and café in the local area and generates income for Hospice services.

The trading company donates qualifying charitable donations (covenanted donations) to the Northern Ireland Hospice under the company Gift Aid rules. In addition, gift aided donations made to the trading company are accounted for in the books of the Northern Ireland Hospice. For ease of operations, each company process income and expenditure (receipts and payments) on behalf of the related party as necessary. All transactions with related parties are conducted on an arm's length basis.

The company had the following related party transactions with the Northern Ireland Hospice Trading Limited (NIH Trading) during the year.

	2024 £'000	2023 £'000
<b>Opening Balance</b>	237	844
Bank Transfers	(1,767)	(1,826)
Covenanted Donation from NIH Trading paid during the year	(62)	(600)
Profits from NIH Trading	(400)	(600)
Income received by Northern Ireland Hospice on behalf of NIH Trading	(74)	(72)
Income received by NIH Trading on behalf of Northern Ireland Hospice	42	67
Salaries Expenditure by Northern Ireland Hospice on behalf of NIH Trading	1,641	1,515
Payments by Northern Ireland Hospice on behalf of NIH Trading	58	96
Payments by NIH Trading on behalf of Northern Ireland Hospice	(10)	(1)
Gift Aid sales balance - movement	20	10
Management Charge from Northern Ireland Hospice to NIH Trading	191	142
Covenanted Donation from NIH Trading due (note 10)	605	662
<b>Closing Balance</b> (notes 15 and 24)	<b>481</b>	<b>237</b>

**24. Financial Instruments**

	Group 2024 £'000	Group 2023 £'000	Company 2024 £'000	Company 2023 £'000
<i>Measured as undiscounted amounts receivable:</i>				
Income tax recoverable - gift aid (note 15)	49	242	49	242
Value added tax recoverable (note 15)	58	65	40	41
Other Debtors (note 15)	1,258	2,575	1,258	2,575
Due from subsidiary companies (notes 15 and 23)	-	-	481	237
	<b>1,365</b>	<b>2,882</b>	<b>1,828</b>	<b>3,095</b>
 <i>Financial liabilities</i>				
<i>Measured as undiscounted amounts payable:</i>				
Trade creditors (note 16)	292	452	279	448
	<b>292</b>	<b>452</b>	<b>279</b>	<b>448</b>

**25. Post Balance Sheet Events**

No circumstances have arisen, or events occurred, between the balance sheet date and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

**26. Approval of The Financial Statements**

The financial statements were approved by the Board of Trustees on

5/9/24.



**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Annual report

---



# Trustees Annual Report and Consolidated Financial Statements

for the Financial Year ending  
31<sup>st</sup> March 2024

[nihospice.org](http://nihospice.org)      Registered with  
FUNDRAISING  
REGULATOR

Head Office, 18 O'Neill Road, Newtownabbey, BT36 6WB

## Table of Contents

Message from Chair and CEO .....	3
Trustees and Other information .....	5
Report of the Board of Trustees.....	7
Our Future Plans .....	20
Financial Review .....	22
Independent Auditor's Report.....	36
Company Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024 .....	41
Consolidated Statement of Financial Activities (Including an Income and Expenditure Account) for Financial Year Ended 31 March 2024 .....	42
Company Balance Sheet as at 31 March 2024 .....	43
Consolidated Balance Sheet as at 31 March 2024.....	44
Company Statement of Cash Flows for the Financial Year Ended 31 March 2024 .....	45
Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2024.....	46
Note to Accounts .....	47

---

## Message from Chair and CEO

It is our great privilege to present the 2023/24 Annual Report.

This year, we celebrated a significant milestone: 40 years of delivering exceptional palliative care to our community. This achievement reflects the passion, commitment, and dedication of our staff, volunteers, and supporters, both past and present. We extend our deepest gratitude to everyone who has played a crucial role in providing specialist and compassionate care, making a real difference to patients and their families year after year.

Every year, Northern Ireland Hospice cares for more than 4,000 babies, children and adults living with life-limiting conditions or facing the end of their lives. Our care not only wraps around our patients but also their families and loved ones with services such as bereavement counselling and other aspects of social care. The nature of the demands served by our charity are also changing with increasing medical and social complexity, along with an ageing population and later diagnoses. This presents ongoing challenges that we have risen to by innovating and adapting our services to meet the needs of patients, their families and loved ones.

Our services are provided free at the point of use, yet unlike the NHS, we do not receive full state funding. While some government funding supports our work, most of our adult and children's services are funded by the generosity of our community, local businesses, trusts, foundations, and philanthropists locally and internationally. Reflecting on the past year and the previous four decades of remarkable progress, we must also acknowledge the challenges we have faced. The current cost-of-living crisis, an intricate economic and political landscape, and the reduction in statutory funding for our Children's Hospice services have made our work even more challenging.

In Northern Ireland, specialist palliative care can be difficult to access for both children and adults, resulting in considerable unmet need. Too many people are unable to receive the care they deserve. In Northern Ireland Hospice we are committed to advocating for change that ensures equity of access to specialist palliative care. We are engaging with local government and political parties to secure the recurring funding necessary to sustain our vital services.

To secure the sustainability of our Hospice services, we introduced a new five-year strategy in 2023/24, focusing on growing income and ensuring the long-term financial stability of the charity in order that we can continue to serve those who need our services. The first phase of this strategy is dedicated to achieving financial stability while maintaining our existing services and building the capacity for future development. Our plan outlines a path to transition into a more sustainable financial model that allows us to invest in improved and new services for those in need of palliative care. This will be achieved through a series of strategic interventions, including a cost transformation programme, clearer service definitions, and enhanced cost management. We are pleased to report that, as of March 31, 2024, we achieved our planned financial targets a year ahead of schedule, thanks to improved income and effective cost-saving measures.

To support our strategic goals, we embraced digital technologies to enhance our service delivery and improve patient outcomes. Our expanded retail business reflects our commitment to sustainability and community support and is a key enabler in our new strategy.

Our educational initiatives, research contributions, and partnerships, such as those with the All-Ireland Institute of Hospice and Palliative Care, further our mission. We are dedicated to sharing our expertise

and improving palliative care standards across the region.

As we review the financial outcomes of the past year, we want to address the de-recognition of a pension asset from our balance sheet, in compliance with updated accounting standards. This adjustment contributed to the operational deficit reported for 2023/24, but it was necessary to ensure our financial reporting remains accurate and transparent. By making this change, we are reinforcing the integrity of our financial position, allowing us to focus on our mission with renewed strength.

Looking ahead, we are filled with optimism. The strategic plan not only guides us toward financial stability and service growth but also reinforces our mission to provide exceptional care to more individuals in need. By leveraging our strengths, embracing innovation, and advocating for necessary change, we are confident in our ability to meet the growing needs of our community.

The success of Northern Ireland Hospice and Children's Hospice is a collective effort. It is made possible by our dedicated staff, volunteers, and the unwavering support of our donors and community partners. Your generosity and commitment enabled us to continue our vital work, and for this, we extend our heartfelt thanks.

As we move forward, we will remain steadfast in our dedication to enhancing the quality of life for our patients and their families. Thank you for being an integral part of our journey.

With sincere gratitude,

---

**Dr. Gerry Millar MBE, Chairman**  
**Trevor McCartney, Acting CEO.**

## Trustees and Other information

### Company Details

**Company Number:** NI014817      **Charity Number:** NIC102337  
**HMRC Number**      XN45696      **VAT Number:**      308367790  
**Registered Office:**      18 O'Neill Road, Newtownabbey, BT36 6WB

#### President

Paul Clark MBE

#### Board of Trustees

**Dr Gerry Millar MBE**

**Ian Sheppard**

**Garth Calow (Resigned 6 April 2024)**

**Martin Murphy**

**Alan Dickson**

**Dr Russell Houston**

**Janice Smyth**

**Andrew Talbot (Term ended 25 August 2023)**

**Adele Martin**

**Joanne Ramsay**

**Patrick O'Hagan**

**Steven Cockcroft**

**Paul Terrington CBE**

#### Chair

**Vice Chair (Chair Elect from 27 June 2024)**

**Treasurer (until 6 April 2024)**

**Treasurer (from 9 May 2024)**

**Three committees of the Board have been operational from April 2024.**

#### Finance & Business Committee (FBC)

Martin Murphy (Chair), Alan Dickson, Paddy O'Hagan

#### People and Culture Committee (PCC)

Adele Martin (Chair), Janice Smyth, Ian Sheppard

#### Care Quality Committee (CQC)

Dr Gerry Millar MBE (Chair), Dr Russell Houston, Janice Smyth, Joanne Ramsay

Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2024

### Company Secretary

Myles McKeown (until 31 July 2023)

Gillian Wright (1 August 2023 to 9 May 2024)

Michael Mawhinney (appointed 9 May 2024)

### Principal Bankers

Danske Bank, Donegall Square West, Belfast, BT1 6JS

### Solicitors

Edwards & Co Solicitors, 28 Hill Street, Belfast, BT1 2LA

### Auditors

Finegan Gibson Ltd, Chartered Accountants & Statutory Auditors, Causeway Tower, 9 James St S,  
Belfast, BT2 8DN

---

## Report of the Board of Trustees

The Board of Trustees presents this report together with the audited consolidated financial statements for the year ended 31 March 2024.

We are Northern Ireland Hospice

Northern Ireland Hospice is a local charity providing specialist palliative care to babies, children, and adults living with life limiting and life-threatening - illnesses. Our holistic approach focuses on enhancing quality of life, managing symptoms, and providing emotional and spiritual support – not just for patients, but also for their families.

We do this through:

### Our Hospices

We have two specialist Hospice units, Somerton House, our Adult In-Patient Unit and Horizon House, our Children's In-Patient Unit, which is the only children's hospice in Northern Ireland. Our multi-disciplinary teams provide high-quality patient-centered specialist palliative care as well as compassionate emotional and spiritual support, wrapping our care around the entire family unit.

### Our Community Services

We have seven teams of Specialist Community Nurses that deliver care across Northern Ireland. These nurses support children, adults, and their families by working closely with social workers, GPs, District Nurses and community pharmacies to identify each person's needs and develop personalised care plans which reflect individual choice.

Our Hospice at Home service provides one-to-one nursing care during the day, evening, or night to allow family members to have a break and look after their own well-being.

As the largest Hospice care provider in Northern Ireland, we deliver bespoke, high-quality education programmes and contribute to research as a member of the All-Ireland Institute of Hospice and Palliative Care and the Palliative Care Research Network Northern Ireland. This enables us to share our expertise for the betterment and furtherance of specialist palliative care for children and adults. Strategy 2023-2028.

Northern Ireland Hospice, like many UK hospices, faces significant challenges ahead. Increasing inflationary costs, particularly in wages and medical expenses, coupled with the intricate political and economic climate in Northern Ireland, places a strain on our finances. In 2004 the government committed in a written agreement to fund hospice services to at least 50% of their care costs. This agreement has never been met, exacerbating the financial challenges for hospice services.

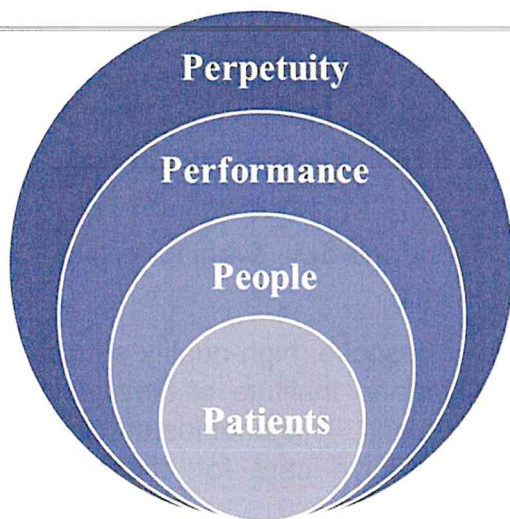
The demand for specialist palliative care services continues to increase, with the average age of a patient now under 65 and our patients are clinically more complex. There are many factors that have caused this shift, such as late diagnosis to name but one, however, unique specialist services in Northern Ireland have the skills, facilities and clinical expertise to deliver a service that meets these needs. Our services, however, remain undervalued as a key partner to our NHS here in Northern Ireland, particularly given the scale and diversity of our services, not least of which are the 13,833 community visits from our 7 specialist clinical community teams in the province who care for our patients

in their own homes. Our services are diverse, especially our children's service, which offers both respite and specialist end-of-life care. Furthermore, there has been a notable shift in the place of death, with more deaths occurring at home, accelerated by the Covid-19 pandemic but part of a longer-term trend. As already mentioned, this has increased the demand for home-based care from our community teams. The development of community and outreach services continues to be a key strategic intent for the charity.

In this context, we have developed a robust five-year strategic approach focused on sustainability and growth with a relentless focus on providing specialist palliative care across the province to everyone with a life limiting condition. The first two years aim to achieve financial break-even while retaining our capacity for future service expansion. Following this, a three-year growth phase will expand our services to meet the increasing demand for palliative care in a sustainable manner.

As always, we rely on the continued support of the communities we serve and our partners to advocate for and deliver sustainable palliative care services. Despite the challenges, we are dedicated to sustaining and growing our services for those who need us most.

## Our Strategic Intentions



<b>Perpetuity</b>	We will support the delivery of our services with reliable income streams that can grow in line with cost and we will ensure we govern and operate the charity in line with all compliance, legal and regulatory standards.
<b>Performance</b>	We will ensure our performance, both operational and financial, is explicitly described in order to deliver an insightful, and transparent view of our organisation.
<b>People</b>	We will ensure our people have the skills and support across the organisation to enable the delivery of this care whilst operating as efficiently as is possible.
<b>Patients</b>	It is our intention to continue to provide specialist palliative care to our patients within the funding available.

## Charitable Purpose

Northern Ireland Hospice provides specialist palliative care services and support at no cost to patients with life-threatening and life-limiting illnesses, their carers and families.

The objects of Hospice are:

- To promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units and community services.

- To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

As the largest provider of children's and adult's specialist palliative care in Northern Ireland we will continue to work across all available networks to influence funding and improve delivery of palliative care services.

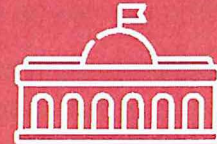
# Our Year in Numbers



# Our Challenges

1

**Government Funding:** Despite commitments since 2004 to fund at least 50% of hospice costs, this goal has never been fully realised. Inadequate government funding remains a significant challenge, covering only a small % of our overall charitable activities.



2

**Rising Costs:** Escalating costs, particularly in wages, continue to strain our finances. The current cost-of-living crisis further exacerbates these challenges, increasing operational costs and impacting the financial stability of our services.



3

**Sustaining Fundraising Efforts:** Maintaining and growing our fundraising efforts amidst economic instability is a continuous challenge. Innovative fundraising campaigns and community engagement are vital to bridging the financial gaps.



4

**Complex Medical Needs:** The demand for specialist palliative care services is rising, with patients presenting younger and with more complex cases. Delays in diagnosis and treatment contribute to the increasing complexity of medical and social needs among our patient population. In Children's Services, children are living longer with more complex healthcare needs.



5

**Staff Recruitment and Retention:** Recruiting and retaining skilled staff remains a challenge, particularly in the current economic climate. Ensuring we have the right people with the right skills is crucial to maintaining the high standards of care we provide.



## Adult Services

### Adult In-Patient Unit Services

Our 18-bed In-Patient Unit is based within Somerton House in Belfast. Here, we provide holistic and expert palliative care for people living with progressive life-limiting illnesses, and who require the help and expertise of our specialist multi-disciplinary team to get symptoms under control and return home, as well as people who are approaching their last days of life.

This year our consultant-led multi-disciplinary team facilitated 230 admissions and provided specialist end-of-life care for 151 people and their families.

Bed occupancy peaked at the highest level in four years and the average length of time that people stay in our In-patient unit increased, reflecting the increasingly difficult physical, social, and psychological needs of people in our care. The proportion of people admitted that are under 65 has increased significantly over the last five years, which has increased the demand and level of support required for multi-generational family members and the rising numbers of children and young people.

We were delighted to welcome inspection visits from the Regulation and Quality Improvement Authority (RQIA) and the Department of Health Pharmacy Inspection team. The findings from both agencies were commendable across a broad variety of inspection areas, with the RQIA summarising that the care provided and delivered by Hospice was of an excellent standard.

We have one chance to get it right and we are committed to continuously improving the care we provide. Our in-patient quality initiative highlights include an increased focus on staff huddles to optimise communication, patient safety and responsive care delivery, and a refresh of nursing record-keeping to improve patient-centred care plan recording and communication with team members.

We have focused on developing a flexible workforce to meet the changing needs of our population, patients, and service delivery by introducing Advanced Nurse Practitioner (ANP) roles, both qualified and in-training, and implementing non-medical prescribing practices. Having ANPs at Hospice increases continuity of support to both the nursing and medical teams.

### Adult Community Services

We know that most people we care for want to remain at home, in the comfort of familiar surroundings and the presence of loved ones. To help meet these wishes, our specialist community nursing teams provided specialist palliative care to 3,884 patients and their families, wherever they call home, across four Health & Social Care Trusts in Northern Ireland. We helped 1922 patients fulfil their wishes to die at home, supported by our specialist nurses in partnership with GPs and District Nursing, family members and carers and our Hospice at Home team. Our specialist nurses made 13,833 home visits and our Hospice at Home team provided 3,211 hours of direct care to people within their own home.

We enhanced cross-team working to help provide the most responsive care and introduced a quality initiative to improve focus on, and recording of, advance care plans to best capture patient wishes.

Following changes to service delivery during the COVID-19 pandemic, we have maintained our outreach services from Consultants, Doctors, Physiotherapy and Occupational Therapy responding to urgent need, preventing crises and avoidable admissions to hospital for those we care for at home.

We continued to advance our work to enhance holistic and specialist multi-disciplinary palliative care at home through funding from the Cancer Charities Support Fund up to March 2024. During this project we provided more encompassing care through a multi-disciplinary approach, at home, to improve the quality of life of people with cancer.

We increased Specialist Nursing and Medical care in addition to providing new Complementary Therapy and Social Work services, supporting families, carers including children and young people, to navigate the journey of dealing with death, dying and bereavement. Overall, this service enhancement delivered an additional 5,635 interventions from the team and provided valuable learning and service-user feedback to inform future care provision.

## Bereavement

Our Social Work team provided post-bereavement support services to families and carers through 589 individual and group sessions. This year, we introduced a new initiative – our Bereavement Café service, a monthly drop-in group aiming to connect people, provide mutual support and encouragement to anyone experiencing grief and loss. This safe space has provided people with an opportunity to talk openly about the pain of loss and find courage and strength knowing they are not alone.

## Learning and Development

We continue to develop a culture of continuous improvement across our services, learning from incidents, complaints, and service user feedback to shape what we do and how we do it.

In promoting sharing of knowledge, our adult care staff have supported the delivery of the European Certificate in Essential Palliative Care and advanced communication skills training. This training is delivered for all healthcare staff working in palliative care.

Across our in-patient and community services, we have helped improve others' knowledge and experience of palliative care by facilitating educational opportunities for pre- and post-graduate nursing students, doctors in training, Medical, Paramedic and Pharmacy students and specialist palliative care staff from external and partner organisations.

## Going the extra mile

We understand that how people truly live during their final weeks is paramount to them and the memories of those who live on. In addition to our specialised multi-disciplinary care, wherever possible, we strive to enhance the quality of life for our patients and their families by creating special experiences that bring joy, comfort, and lasting memories. This year, our Special Activities Team, comprised of staff working directly with patients, has facilitated weddings, anniversaries, vow renewals, and family movie nights, among other events. We are actively seeking sustainable funding opportunities from our local business community to ensure we can continue to offer and maximise this support.

## Engagement

We have continued to seek and build upon engagements with commissioners, government and key partners to effect change that develops and secures our service. We have clearly demonstrated the impact and benefit of our work and the need for sustainable investment in service delivery.

We continue to participate in the Belfast Palliative Care in Partnership locality boards, “Single Point of Access for Palliative Care Project”, moving towards a more seamless cross-provider approach to service delivery to best meet service user needs. Our Physiotherapy service has led the way in this project, participating in a pilot of collaborative provision of specialist palliative care physiotherapy services to community patients residing in the Belfast area.

## Children’s Services

At the Children's Hospice, we focus on providing the full remit of paediatric palliative care, providing physical, emotional, spiritual, and social support for the entire family unit. Our goal is to enhance quality of life by creating opportunities and experiences for each child and their family. We strive to meet these at the point of need with the appropriate care and support, at the right time.

We deliver our care in our 10-bed in-patient unit – Horizon House, and in the homes of our patients, through our Hospice at Home and Hub services.

2023/24 presented significant challenges for Children’s Hospice Services, impacting our operations and service delivery. One major challenge was the withdrawal of funding for our one-hour plus bed. This bed was specifically funded to support children living more than an hour away from our in-patient unit, allowing for extended stays that made the journey worthwhile for both the children and their families.

---

The loss of funding for the one-hour plus bed had a broader impact beyond just the financial aspect. It affected the duration of stays for all the children we care for, increased our overhead costs, and necessitated a review and adjustment of our service model and staffing arrangements.

In response to these challenges, we realigned our in-house service model to provide contracted nights only, at higher occupancy rates. During the 23/24 financial year this funding reduction resulted in our service running six beds from Monday to Friday and three beds on weekends.

This funding change runs contrary to the PHA 2023 review “Needs Assessment of Children with Life-Limiting and Life-Threatening Conditions in Northern Ireland” that clearly identifies there is a high level of unmet need in Northern Ireland and that the majority of this need is in fact met by The Northern Ireland Children’s Hospice. This becomes more counter intuitive given the Children’s Hospice has an additional four beds available that are not operating due to lack of government funding. If funded, these beds would allow us to distribute our fixed costs over more beds, making our service more cost effective, and thereby delivering more of the service that the report identifies as a significant unmet need.

We also reviewed the staffing model for both in-house and community services in detail. While in-house services now operate with a reduced daytime staffing establishment, changes to team structures ensure we maintain one-to-one care for children with higher needs and share care for less dependent children.

This transformation has been challenging, particularly impacting staffing requirements and leading to a redundancy process where six part-time staff moved on to new roles outside the organisation.

The media attention we received due to these changes provided an opportunity to showcase the importance of our service, highlighting our continued dedication, the essential care we provide, and the importance of a sustainable funding model in the future.

## Hub Services

Our community services have been evolving gradually, and in 2023, Northern Ireland Children's Hospice fully transitioned to a Hub caseload system. This system ensures a more streamlined and coordinated approach to care, with the Hub Nurse serving as a central point of contact, improving continuity and consistency in the care journey for families.

This approach reduces stress on families and provides a reliable support network, allowing for more personalised care plans, better resource allocation, and quicker response times to changes in a child's condition.

## Tiny Horizons Antenatal Service

We supported 21 antenatal mothers from across Northern Ireland who had received a diagnosis of a potentially life-limiting or life-threatening condition for their baby, an increase of 23.5%. Our Hub Nurse ensured that the care and support mothers, their babies, and their families received at diagnosis and through their antenatal care informed them about choices, advised them about the benefits and risks of each option, and assisted them, as a family, to plan for any possible outcomes.

## Hospice at Home.

In 2023, we provided 1,242 episodes of care and 6,221 hours of care to 50 children.

Feedback from parents tells us that this is an invaluable service helping them to manage daily life around their child with complex needs, this service is run in partnership with the trusts.

## Palliative and Life-Limited Service (PALLS)

Our PALLS team continues its vital support in the regional hospital for sick children with one PALLS Nurse based there. The PALLS Nurse has advanced this role to the Advanced Clinical Practitioner level, including non-medical prescribing and ensures that referrals are made early.

The PALLS role ensures that the acute services are supported in transitioning the focus of care by supporting breaking bad news, advanced care planning, and providing options around location of care.

## Family Support

At Children's Hospice, we understand the impact a life-limiting illness can have on everyone in the family circle. Our Family Support Team provides emotional, practical, and social support to the whole family, including siblings and grandparents. We also offer specialised bereavement support to families living with the loss of their child. While the challenges these families face are unimaginable, we are honoured to be a part of their journey, offering them essential support and care every step of the way.

## Horizon Bereavement Project

This project is also facilitated by the family support team providing bereavement support to families who have experienced the unexpected death of a child often in traumatic circumstance. In the 3rd year of this project as funded through helping hands charity and will run to Oct 2024.

## Commitment to Research and Strategic influence.

We continue to influence the region on broader issues surrounding paediatric palliative care by facilitating a research project on decision-making around end-of-life care and the location of death. As active members of the paediatric palliative care network, we review critical issues such as advanced care planning and 24-hour on-call cover for the region.

## Fundraising

Despite challenges like the cost-of-living crisis and economic instability, 2023/24 saw significant fundraising success. Income from donations and legacies grew by 7.4%, rising from £8 million in 2022/23 to £8.6 million in 2023/24. Donations saw a positive increase from £5.06 million to £5.69 million, a figure that includes £200,000 generated through the heightened media attention on our Children's Services. This increased visibility has brought greater awareness to our work, inspiring further support and enabling us to continue making a meaningful impact.

Managing the costs of generating income remains a challenge. In 2023/24, fundraising costs were £2.2 million, a significant decrease of £652K from the previous year. It should be noted that £301K of this difference was due to a one-off campaign in the prior year Elmer's Big Belfast Trail. Continued improvement in the return on investment for fundraising activities is crucial for long-term sustainability.

Our focused efforts on acquiring grants from Trusts and Foundations paid off, securing significant funding for specific projects and initiatives. These grants have been pivotal in supporting our specialised services and expanding our outreach.

Innovative campaigns like the Virtual Challenge Series allowed supporters to participate in virtual runs and walks, raising funds through social media. These efforts engaged existing supporters and attracted new donors.

Enhanced donor communication through personalised updates, Connect Magazine, and thank-you campaigns increased donor retention and encouraged higher donation levels, fostering a deeper connection to our mission.

In our 40th year, we continued staple campaigns like Big Coffee Break, Kindness Counts, Lights to Remember, and the return of the Dragon Boat Race. These events were successful in both fundraising and community engagement.

We enhanced donor communication with personalised updates, Connect Magazine, and thank-you campaigns, which increased donor retention and encouraged higher donation levels, fostering a deeper connection to our mission.

## Retail

We are delighted to report that our retail operation, with 24 Hospice Shops across Northern Ireland, generated an impressive £3.2 million in income in 2023/24. This remarkable achievement is due to the unwavering dedication and passion of our 532 staff and volunteers, who tirelessly work to generate vital funds for our care services.

Our commitment to growth and innovation is clear with the recent opening of new shops in Shankill and Finaghy in Belfast, and Enniskillen. This expansion highlights our dedication to enhancing our retail offerings to better serve our community.

## Retail Strategy 2023-2027

Northern Ireland Hospice has launched a retail strategy for 2023-2027, employing a Triple Bottom Line (TBL) methodology. This approach balances economic, social, and environmental goals to ensure sustainable growth and meaningful impact.

Our objectives align under the themes of People, Planet and Profit and in aligning our objectives to these, our strategy not only enhances retail operations and improves financial stability for our charitable cause, but also fosters community well-being and promotes environmental stewardship, perfectly aligning with our mission to effectively serve the local community.

## CARECYCLE Donation Stations

Additionally, we introduced our innovative CARECYCLE donation stations, strategically positioned across Northern Ireland. These stations aim to collect unwanted textile donations, promoting waste reduction and resource conservation while raising invaluable funds to support local people and their families.

Through these initiatives and our comprehensive strategy, Northern Ireland Hospice continues to support and serve our local community effectively, ensuring long-term sustainability and impactful growth.

## Corporate Services

Throughout 2023/24, our Corporate Services teams have played a crucial role in supporting and enhancing the operations of Northern Ireland Hospice. These teams, encompassing People and Organisational Development, Governance Risk and Performance Management, Estates and Facilities, IT, and Volunteer Services, have worked diligently to ensure the smooth and efficient running of our organisation.

We have made significant strides in streamlining our internal workflows to improve service delivery and performance. We are proud of our continued success in meeting statutory compliance and RQIA standards, while consistently implementing value-for-money initiatives across the organisation.

A key achievement this year was attaining cyber security accreditation, reflecting our commitment to safeguarding our digital infrastructure. In 2024, we will further strengthen our cyber security posture by achieving Cyber Essentials certification. This involves reviewing and upgrading our current systems and processes to incorporate best-in-class products and services that protect our organisation from cyber threats.

Additionally, we continue to review our IT estate to identify cost savings, ensuring our resources are used efficiently and effectively. Our commitment to sustainability is also reflected in our efforts to reduce our carbon footprint. We are actively working on a long-term plan to optimise the management and development of our estate, aligning it with the charity's service and business needs.

This includes our Estates Strategy, which focuses on managing risks related to compliance, statutory regulations, RQIA requirements, backlog maintenance, and capital expenditure. By addressing these areas, we aim to ensure that our facilities are not only safe and compliant but also environmentally responsible.

## Our People

Northern Ireland Hospice continues to recognise the professionalism, commitment and dedication of its people who are critical in its ability to deliver excellent care and are at the heart of the delivery of its objectives.

In support of this, a People Strategy was developed to set out key people priorities for the 5-year period from 2023 to 2028.

This strategy aims to ensure Northern Ireland Hospice has the right people with the right skills, the right experience and the right knowledge working collaboratively in a positive, supportive, and inclusive culture to deliver their best. Northern Ireland Hospice wants its people to feel they belong, are valued, empowered and where they are happy at work whilst responding adeptly to the external environmental challenges and supporting overall organisational performance.

The People Strategy focuses on five key interrelated, interdependent and complimentary themes, placing people firmly at the centre to support the full lifecycle.

- People Planning and Development
- Wellbeing Matters
- Shaping Culture
- Inspiring Leaders
- Engaging Volunteers

Northern Ireland Hospice, as part of its strategy over the last year, has developed a People and Culture Committee and working group supported by Trustees from our Board along with employee representatives across the organisation to help shape the culture of the organisation.

A Training Academy has also been set up to deliver face-to-face training for managers and staff on 15 different topics to support them in both career and personal development whilst also equipping them with the skills needed as managers. 324 employees have attended the training academy courses. Average compliance for the year for mandatory training is 72.11% and 2,885 courses completed.

One of our key initiatives was to review and implement a new Personal Development Review (PDR) process. Recognising the need for a more efficient and effective process, a streamlined approach was introduced to ensure PDRs were more focused, time-efficient, and aligned with the strategic goals of the organisation. This refinement of the PDR process supported our people and their managers to have regular meaningful conversations, ensuring that employees receive constructive feedback and support for their career growth and personal development.

Recognising the value of long-term commitment, Staff Long Service Awards were introduced. These awards celebrated and honoured employees who have dedicated many years to the organisation,

demonstrating the Northern Ireland Hospice's appreciation for the loyalty and hard work our people exhibit every day.

As part of our commitment to our people, Northern Ireland Hospice implemented a new Menopause Policy and Guidance, coupled with the introduction of a new Menopause Cafe which serves as a safe space for employees to share experiences and seek advice, fostering a supportive community within the workplace.

Building on the success of the previous year, this year has seen the conclusion of year one of our Wellbeing Strategy and the continuation into our second year with the introduction of a 2024 Wellbeing Calendar, offering a structured plan of activities and initiatives aimed at promoting physical, mental, and emotional wellbeing throughout the year.

## Volunteers

Our volunteers underpin all our work, enabling us to provide specialist palliative care to local patients and their families. We are immensely grateful for the support of over 700 passionate volunteers who dedicate more than 118,472 hours across the organisation. Their roles span the Children's Hospice, Adult Hospice, Reception Areas, Retail, Fundraising, Corporate Services, and our Hospice Café. The value of their time equates to over £1.35 million at the current minimum wage, a remarkable contribution to the charity as a whole.

In 2023/24 volunteer recruitment increased, thanks to a focused recruitment campaign, website updates, and an online application process. Enhancing our presence on social media and strengthening our networking with various stakeholders has also contributed to this success. These efforts would not have been possible without continued support and collaboration across the organisation.

In 2023/24, we received 245 online applications, with 185 volunteers progressing to support various services. Many volunteers now support multiple areas, allowing them to experience different aspects of volunteering within Northern Ireland Hospice. Post-COVID, roles such as hairdressing and complementary therapy for adults have returned. New roles, like fundraising drivers and increased support in reception, have been introduced to enhance our services. We were delighted to see the return of increasing numbers of volunteers to our in-patient unit, where their impact has been invaluable in supporting both patients and care teams.

The Patient Sitter Service in our Adult Hospice and the adapted Babysitting Role in the Children's Hospice have provided much-needed personal support to patients and their families.

At Northern Ireland Hospice, we recognise that our ability to provide these vital care services is primarily due to the support of our committed and loyal volunteers. These individuals bring dedication, passion, enthusiasm, and a genuine desire to make a real difference. We aim to develop a diverse range of volunteer roles, attracting and retaining individuals with various skills and experiences in a safe, supportive, and rewarding environment. Volunteers are integral to our organisation, and we fully appreciate the invaluable contributions they make to our service delivery and community reach.

## Celebrating Volunteers

To acknowledge the incredible support and contributions of our volunteers, we hosted long-service recognition celebrations during Volunteers Week (1-7 June). Volunteers were presented with certificates and badges, with some receiving recognition for up to 30 years of service.

This year, the prestigious League of Mercy Award for 2023/24 was awarded to Yvonne Fitzsimmons, a long-serving Children's Hospice reception volunteer. To date, Northern Ireland Hospice has nominated 11 volunteers for this award, with Yvonne being the 9th recipient.

By recognising and celebrating our volunteers, we affirm our gratitude for their unwavering support and contributions, ensuring Northern Ireland Hospice continues to provide exceptional care to those in need.

## Our Future Plans

As we navigate the challenges of 2024/25, our focus remains steadfast on delivering exceptional palliative care across Northern Ireland. The evolving landscape of healthcare, marked by financial pressures and increasing demand for our services, requires a strategic approach to ensure sustainability and growth.

### *Strategic Focus on Sustainability and Growth*

We have developed a robust five-year strategic plan to guide our efforts. The first two years concentrate on achieving financial sustainability, ensuring that we can continue to provide our essential services without compromising quality. Following this, we will enter a growth phase aimed at expanding our services to meet the well documented increasing demand for specialist palliative care across Northern Ireland.

### *Enhancing Service Delivery*

We are committed to continuously improving the care we provide. This includes the development of a flexible workforce, with initiatives such as the introduction of Advanced Nurse Practitioner (ANP) roles and non-medical prescribing practices. These roles will enhance the continuity and quality of care across our services. We will also continue to focus on integrating digital technologies into our operations. This will streamline service delivery, improve patient outcomes, and allow us to reach more individuals who need our care.

### *Adapting to Wage Increases*

Looking ahead, we are preparing for the potential financial impact of the anticipated 5.5% pay increase proposed by the new Labour Chancellor, Rachel Reeves. While this increase is important for supporting our dedicated staff, we are committed to carefully planning and implementing strategies to absorb this expense while still achieving our financial objectives. Our focus remains on maintaining the quality of our services and ensuring that we continue to meet our obligations without compromise.

### *Advocating for Fair Funding*

Securing sustainable funding remains a critical priority. We will continue to engage with local government, political parties, and key stakeholders to advocate for the essential role of hospice care in our community. Our goal is to secure recurrent funding that reflects the true value and impact of our services.

### *Expanding Community and Volunteer Engagement*

Our volunteers are the backbone of our organisation. In the coming year, we will focus on expanding our volunteer base and enhancing the roles available to them. This will not only support our service delivery but also strengthen our connection with the communities we serve.

### *Innovating Retail Operations*

Our retail operations have been a significant source of income, and we plan to build on this success. We will continue to expand our network of shops and introduce innovative initiatives like the CaReCycle donation stations. These efforts align with our commitment to sustainability and will contribute to the financial stability of our organisation.

### *Commitment to Education and Research*

We will further our role as a leader in palliative care by continuing to invest in education and research. Our partnerships with educational institutions and research networks will ensure that we remain at the forefront of palliative care innovation, sharing our knowledge and expertise to improve care standards regionally and nationally.

### *Building a Supportive Work Culture*

Our people are our greatest asset. Over the next five years, we will continue to implement our People Strategy, focusing on professional development, wellbeing, and fostering a positive and inclusive work culture. This will ensure that our staff are supported, valued, and empowered to deliver their best.

### *Shaping the Future of Palliative Care*

In the face of economic and social challenges, we are committed to shaping the future of palliative care in Northern Ireland. By focusing on sustainability, innovation, and community engagement, we aim to extend our reach and impact, ensuring that every individual who needs palliative care receives it with dignity, compassion, and respect.

With these plans in place, we are confident in our ability to navigate the challenges ahead and continue our mission of providing exceptional care to those who need it most.

We are deeply grateful for the continued support of our community, volunteers, and partners as we embark on this journey.

## Financial Review

The consolidated financial statements comprise the results of Northern Ireland Hospice and Northern Ireland Hospice (Trading) Limited, together they are known as the 'Group'.



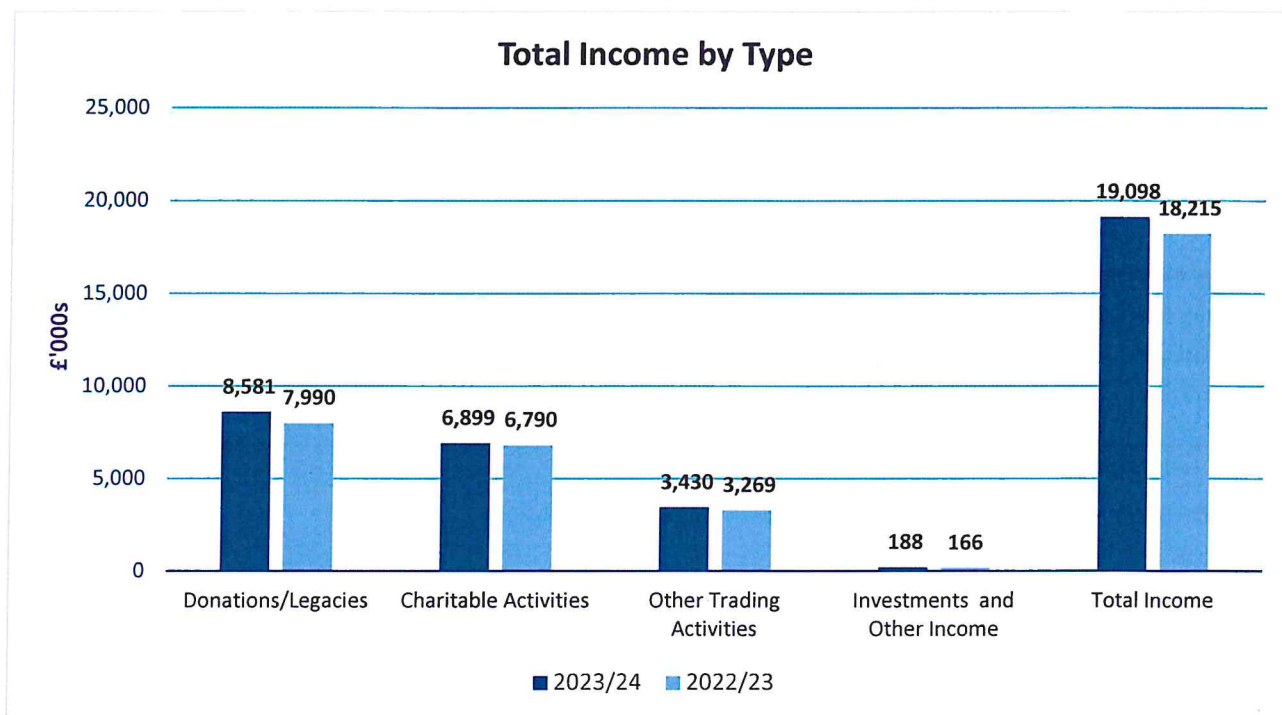
Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

The Consolidated Statement of Financial Activities for the financial year ended 31 March 2024 and the Consolidated Balance Sheet at that date are set out on pages 42 and 44, respectively. The net movement in funds for the financial year, after depreciation and other recognised gains and losses, amounted to a £2.4M net expenditure (2022/23: net income £3M). This arises due to a net expenditure of £0.4M coupled with the de-recognition of the prior year pension scheme asset valuation of £2.2M and gains on investments of £0.2M. Work continues to address the underlying net deficit.

### Income

The main sources of income are from donations and legacies and from statutory grants. Overall, Group Income has increased by 4.6% from £18.2M in 2022/23 to £19.1M in 2023/24, primarily due to a £0.6M increase in Donations.

	2024	2023	Change
	£'000	£'000	£'000
<b>Group Income</b>			
Donations and legacies	8,581	7,990	591
Charitable activities	6,899	6,790	109
Other trading activities - retail shops	3,430	3,269	161
Investment and other income	188	166	22
<b>Total Group Income</b>	<b>19,098</b>	<b>18,215</b>	<b>883</b>



## Donations and legacies

Income received from donations and legacies has increased by £0.6m or 7.4%, from £8m in 2022/23 to £8.6M in 2023/24. This is primarily due to an increase in Donations received from £5.06M in 2022/23 to £5.69M in 2023/24.

## Charitable activities

Income from charitable activities increased by £0.1M, from £6.8M in 2022/23 to £6.9M in 2023/24.

The £0.2M related to the statutory contracts and equated to a 3.5% increase, reflecting contract uplifts on the previous year, combined with over performance against targets and funding for cost pressures in year. This increase was partially offset by the cessation of two contracts (WHSCCT & DHSS), that led to a year-on-year decrease of £0.1M against the aforementioned contracts. As noted previously, current funding levels are not sustainable and we are working with our Health Service partners to address this.

## Other trading activities - Retail Shops

Northern Ireland Hospice (Trading) Limited's retail income increased £0.16M, from £3.27M in 2022/23 to £3.43M in 2023/24, driven by changes in consumer behaviour due to the Cost of Living crisis and ethical purchasing.

## Investment and other income

Other income increased in the year from £0.17M in 2022/23 to £0.19M in 2023/24. This is due to additional investment income in the year related to higher interest rates.

## Expenditure

Overall, Group Expenditure has decreased by £0.6M or 3%, from £20.1M in 2022/23 to £19.5M in 2023/24.

	2023/24 £'000	2022/23 £'000	Change £'000
<b>Group Expenditure</b>			
Raising funds	2,143	2,795	(652)
Charitable activities	14,531	14,693	(162)
Expenditure before retail shops*	16,674	17,488	(814)
Other - retail shops	2,820	2,624	196
<b>Total Group Expenditure</b>	<b>19,494</b>	<b>20,112</b>	<b>(618)</b>
<i>Further analysed as follows:</i>			
Pay costs	14,807	14,382	425
Operating costs	4,030	5,073	(1,043)
Depreciation	657	657	-
<b>Total Group Expenditure</b>	<b>19,494</b>	<b>20,112</b>	<b>(618)</b>

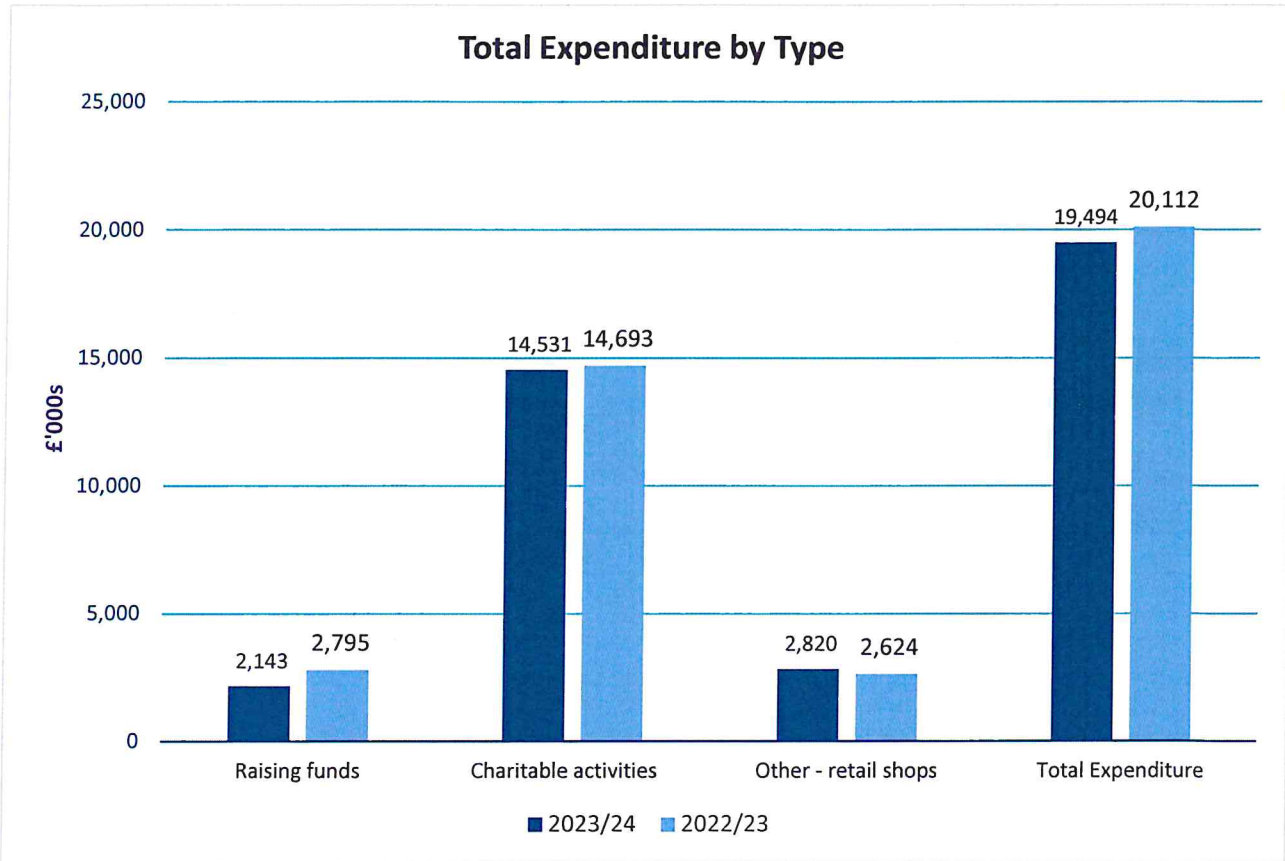
\*Excludes the intercompany management charge of £191K (2022/23: £142K)

It cost £19.5 million to operate the Hospice in 2023/24, a decrease of £0.6 million or 3% from the previous year. The reduction in operating costs by £1.043 million is primarily due to the de-recognition of the NILGOSC pension asset and related costs (£0.7 million) and the absence of the prior year's one-off Elmer campaign expenses in Fundraising (£0.33 million). However, this decrease was partially offset by an increase in pay costs of £0.4 million, driven by a 5% rise in Agenda for Change pay rates and a 9.8% increase in the National Living Wage.

The cost to operate the retail shops increased by £196K in 2023/24, primarily due to a £120K increase in pay costs related to the rise in the National Living Wage.

The net expenditure for 2023/24 was £0.4M, a £1.5M improvement on the 2022/23 net expenditure of £1.9M.

After considering the in-year one-off savings in operating costs, the risk of rising costs, primarily through wage pressures, continues to be of concern. Coupled with the constraints on statutory income contracts, via public sector budgetary cuts, has led to the deficit position in 2023/24. We continue to address this by cost controls, working with our Health Service partners on statutory contracts, exploring new fundraising avenues.



## Balance Sheet

The Group Balance Sheet is presented in the table below.

	2023/24 £'000	2022/23 £'000	Change £'000
Fixed assets	20,272	21,407	(1,135)
Net current assets	3,154	2,401	753
Non-current assets/(liabilities)	-	1,979	(1,979)
<b>Total</b>	<b>23,426</b>	<b>25,787</b>	<b>(2,361)</b>
Restricted funds	307	338	(31)
Unrestricted funds	23,119	25,449	(2330)
<b>Total</b>	<b>23,426</b>	<b>25,787</b>	<b>(2,361)</b>

## Fixed Assets

Tangible fixed assets have decreased by £457K in the year. Additions of £203K offset with depreciation of £657K and disposals of £15K. Investments have decreased by £680K to £5.3M primarily due to draw downs to facilitate operational cashflow. Intangible assets of £60K relate to website development work.

## Net Current Assets

Net current assets have increased by £753K from 2022/23. The main drivers of this increase are as follows:

- Increase in cash of £2.8M linked to the reduction in Trade Debtors & Legacies (noted below) and £1M drawdown from Close Brothers investment
- Decrease in legacies of £874K due to the settlement of a large legacy from March 2023
- Decrease in Trade Debtors of £419K relating to statutory funding
- Decrease in Gift Aid Recoverable £193K
- Increase in Prepayments and Accrued Income £57K
- Increase in Accruals £846K
- Decrease in Trade Creditors £156K

## Non-Current Assets/Liabilities

The Non-current asset relating to the NILGOSC pension scheme (£1.979M 2022/23) has been de-recognised in accordance with accounting standard FRS102 and has a nil value at 31 March 2024.

## Reserves Policy

The Board of Trustees recognises the requirement for reserves and aims to have a level of free reserves equivalent to three months' future running costs. At 31 March 2024, Northern Ireland Hospice has free reserves of £8.1m, which covers 5 months of our planned operating expenditure going forward. These reserves help to ensure that the finances of the hospice remain in a sustainable position.

Our reserve position is heavily impacted by our high asset base which includes specialist hospice properties which the Board have no intention of selling. The Trustees monitor our reserves position and the cash in bank balances on a regular basis to ensure there is no immediate risk to the Hospice.

## Investment Policy

Northern Ireland Hospice has invested in short-term bank deposits with Danske Bank during the year, in line with the organisation's operational cash flow requirements.

We have continued an investment portfolio with our investment advisors Close Brothers during 2023/24. Close Brothers have been instructed to maximise the return on the funds invested within the constraints of a medium risk portfolio.

The investment position of the organisation is reviewed by the Finance Committee on an ongoing basis throughout the year. Close Brothers report annually to the Board on the performance of the portfolio.

## Going Concern

The financial statements have been prepared on the going concern basis.

The Trustees have reviewed Northern Ireland Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Northern Ireland Hospice's ability to continue as a going concern.

## Risks and Uncertainties

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors. Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The Trustees have taken into consideration the existing and anticipated effects of these risks and uncertainties on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and have reviewed and updated our strategy and related plans to deliver the best outcomes possible within the available resources. Management continues to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

The Board therefore considers there is a reasonable expectation that Northern Ireland Hospice has adequate resources to continue in operational existence. The Board is aware that should circumstances

change service levels will have to be revised in line with the income available.

## Post Balance Sheet Events

There have been no significant events affecting Northern Ireland Hospice since the financial year end that would result in the adjustment of the financial statements or inclusion of a note therein.

## Principal Risks and Uncertainties

The Board of Trustees and Corporate Leadership and Management Team, through the corporate governance framework, identify and manage the risks to which the charity is exposed. Our Board and Corporate Leadership and Management Team have monitored the activity of the organisation both in terms of service delivery and quality as well as financial reporting. We are satisfied that our continued vision for the people we support is to provide comfort and quality of life for our patients, whilst supporting their families and relieving fear and suffering associated with loss. Our work, which is based on the values of respect and acceptance, compassion, courage, and integrity, and being pioneering, professional and accountable, is very much in evidence from our activities during the financial year.

The Board established our risk appetite. This identifies potential risk events that may affect the charity and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives. It is the role of Trustees and the Corporate Leadership and Management Team to assess the risk and define our operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Directors and senior staff are accountable for strategic risk management within areas under their control including the devolution of the risk management process to operational managers. Senior staff are accountable to the Chief Executive for implementation, annual reporting on the status of the Risk Register, ongoing maintenance of the Risk Register and ensuring compliance with risk assessment procedures. The Chief Executive is responsible for maintaining the Risk Register and for reviewing it bi-annually including proposing any changes to the Board for approval.

Risk Management is a standing agenda item for all Board meetings. A comprehensive planning process, together with established systems and procedures, enables Trustees to assess and address risks associated with governance, strategy, clinical, health and safety, reputation, finance, operations, other external factors, and the future capacity to deliver services.

## Operational Risks

Operational risk is the risk of loss resulting from inadequate or failed internal processes, systems, or human factors. Operational risk can manifest itself in various ways including shortage of key skills, clinical incidents, inappropriate behaviour of employees, failure to comply with applicable laws and regulations or failure to perform in line with contractual arrangements. These events could result in financial losses, litigation, and regulatory fines as well as other damage to the organisation.

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are noted below:

Operational Risk	Mitigating Actions
Staffing	<ul style="list-style-type: none"> <li>• Regular focused engagement with the Department of Health on regional workforce planning and recruitment.</li> <li>• 3-year workforce planning in development with greater focus on succession planning.</li> <li>• Future medical workforce planning reflects a hybrid model of trainee and non-trainee posts, reducing dependency on locums whilst retaining the Hospice status as a training centre.</li> </ul>
Finance	<ul style="list-style-type: none"> <li>• Finance committee established with particular focus on budget and control.</li> <li>• Regular management updates on budgetary position. Contingency planning scenarios developed with a focus on financing.</li> <li>• Fundraising communications focused on online events, moving away from traditional fundraising activities.</li> <li>• Ongoing discussions with SPPG and Department of Health on financial and material support through government grants and contract reviews.</li> <li>• Ongoing planning of strategic income initiatives.</li> </ul>
Technology	<ul style="list-style-type: none"> <li>• Development of Cyber Essentials to provide assurance on Hospice IT Security and compliance of standards.</li> <li>• UPS configuration upgraded in main server room (Horizon) to include all IT infrastructure, phones and switches. Key software servers also upgraded.</li> <li>• Engagement with staff on cyber risks has increased with improved vigilance.</li> <li>• Telephone system development.</li> </ul>
Clinical Incidents	<ul style="list-style-type: none"> <li>• Policies and procedures in place to prevent incidents as well as management of incidents and implementation of learning.</li> <li>• Bi-monthly reporting of incidents to Board as well as the ability to report serious incidents immediately if required.</li> <li>• Risk and Dashboards monitored by clinical teams and Governance Committee.</li> <li>• Incident reporting software now embedded and development continues to maximise use of analytic features.</li> <li>• Quality audit of incident reporting completed by Governance Team.</li> <li>• Adherence to regulatory requirements (RQIA and Charity Commission).</li> </ul>

The principal operational risks identified by NI Ireland Hospice and the mitigating actions are continued below:

<p>Governance and Hospice Reputation</p>	<ul style="list-style-type: none"> <li>• <b>Effective policies and procedures put in place to ensure compliance with health and safety and other regulatory requirements.</b></li> <li>• <b>Corporate Quality Governance Committee continues with active Board oversight.</b></li> <li>• <b>Review of risk register process with established format and presentation of Strategic Corporate Risk Register. Engagement with external regulatory bodies around service delivery and performance (e.g., NIPSO, RQIA, Fundraising regulator, Charities Commission).</b></li> <li>• <b>Achievement of ISO Standards 9001 and 45001 for Estates department Quality Management and Safety Management activities including capital works, maintenance and asset management.</b></li> <li>• <b>Development and roll-out of risk management software ongoing.</b></li> </ul>
<p>Data Analysis &amp; Management</p>	<ul style="list-style-type: none"> <li>• <b>Review of systems available to ensure data is managed effectively and to improve report functionality.</b></li> <li>• <b>Consideration of internal Quality Improvement Programme to regularly review data accuracy and systems to ensure that the data is SMART.</b></li> <li>• <b>Independent assessment of data including analysis of statistical information.</b></li> <li>• <b>Quality Indices reports completion and review.</b></li> </ul>

## Management and Governance

### Board Members and Structure

As Trustees of a charitable company, all Trustees are the company directors. Trustees are from diverse backgrounds in health, business, and professional life. This ensures a broad range of experience and skills are brought to Board deliberations.

A minimum of eight to a maximum of fourteen Trustees can be on the Board. Six members of the Board are elected from and by the members of the charitable company. Up to six Trustees are invited by the Board. The Board has the option to co-opt up to a further two Trustees. Both 'elected' and 'invited' Trustees may serve for a maximum of two terms of four years each, following which, they must stand down for a minimum of two years.

The office bearers of Chair, Vice-Chair and Treasurer are chosen from within the Board. The office bearers can remain in office for up to three years and this can be extended for a further three years.

Induction is provided to new Trustees and training is provided as required in areas such as risk, safeguarding, child protection, and other relevant charity governance matters. Trustees adhere to a Code of Conduct and a Declaration of Interest is completed annually.

Trustees are not in receipt of any remuneration for their services to Northern Ireland Hospice but are reimbursed for any incidental expenses claimed. There were no expenses claimed in this financial period.

The Board is responsible for the strategic direction and governance of Northern Ireland Hospice. The Board's principal responsibilities include determining the overall strategy, policies, direction, and goals of Northern Ireland Hospice; protecting and promoting the identity and values of Hospice; fulfilling their statutory responsibilities.

A scheme of delegation is in place and the Board delegates the day-to-day operation of the organisation to the Chief Executive Officer (CEO) supported by the Director of Care and Quality Governance, the Director of Corporate Services, the Director of Finance and the Director of Commercial and Brand Development. Together they form the membership of the Corporate Leadership Team. The Corporate Leadership Team and the medical lead(s) attend Board meetings but have no voting rights.

There are clear distinctions between the role of the Board and the Corporate Leadership Team. The Corporate Leadership Team is responsible for preparing policy, strategic planning, budgets, financial reports, and risk registers, which are approved by the Board. The Corporate Leadership Team implements the policy, plans, and budgets and leads all operational aspects of the charity with the Board continually monitoring these.

The Corporate Leadership and Management Team, comprising of the Corporate Leadership Team and Department Heads, work collectively to lead and manage the various functions of Hospice with an emphasis on effective engagement, working in partnership, and valuing the contribution of all of our people in a supportive environment.

In the 2023/2024 financial year, the Board was supported by five Committees, in the areas of Finance, Remuneration and Board Governance, Corporate Quality Governance, IT & Digital Governance, and People and Culture. Following a comprehensive governance review this was streamlined to three committees effective from 1<sup>st</sup> April 2024 (details of the current structure can be found on page 5).

## NORTHERN IRELAND HOSPICE BOARD GOVERNANCE STRUCTURE

Board of Trustees and Company Directors:		Andrew Talbot, Invited Trustee (term ended 25 August 2023) Alan Dickson, Invited Trustee Janice Smyth, Invited Trustee Adele Martin, Invited Trustee Paddy O'Hagan, Invited Trustee Steven Cockcroft, Invited Trustee	
Chair - Dr Gerry Millar MBE, Elected Trustee Vice Chair - Ian Sheppard, Elected Trustee Garth Calow, Elected Trustee (Treasurer) (resigned 6 April 2024) Dr Russell Houston, Elected Trustee Martin Murphy, Elected Trustee (Treasurer from 9 May 2024) Joanne Ramsay, Elected Trustee			
<b>Finance Committee:</b> Chair – Garth Calow	<b>Remuneration and Board Governance Committee:</b> Chair – Dr Gerry Millar MBE	<b>Corporate Quality Governance Committee:</b> Co-Chairs – Dr Russell Houston & Heather Weir	<b>IT &amp; Digital Governance Committee:</b> Chair – Patrick O'Hagan
<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>
Dr Gerry Millar MBE – Chair & Elected Trustee Garth Calow – Treasurer (Chair of Committee) & Elected Trustee Alan Dickson – Invited Trustee Martin Murphy – Elected Trustee	Dr Gerry Millar MBE – Chair & Elected Trustee Andrew Talbot – Invited Trustee Joanne Ramsay – Elected Trustee Garth Calow – Treasurer & Elected Trustee Janice Smyth – Invited Trustee	Dr Russell Houston – Co-Chair & Elected Trustee	Adele Martin – Invited Trustee Janice Smyth – Invited Trustee Helen Lockhart – Independent Advisor
<b>Staff In attendance:</b> Chief Executive Officer Director of Corporate Services Finance Director Director of Commercial & Brand Development Director of Care & Quality Governance Head of Finance	<b>Staff In attendance:</b> Chief Executive Officer Director of Corporate Services Finance Director	<b>Staff In attendance:</b> Chief Executive Officer (Co-Chair) Director of Corporate Services Finance Director Director of Commercial & Brand Development Director of Care & Quality Governance Head of Adult Services Head of Children's Services Head of Governance, Risk & Performance Management Head of Estates	<b>Staff In attendance:</b> Head of People & Organisational Development Head of Retail Finance Manager Team Leader (IPU) Hospice Nurse Specialist Care Team Manager (Childrens IPU)
<b>Secretariat:</b> Executive Office	<b>Secretariat:</b> Executive Office	<b>Secretariat:</b> Executive Office	<b>Secretariat:</b> Executive Office

## Finance Committee

The Finance Committee (FC) is responsible, on behalf of the Board for ensuring that all the finances of Northern Ireland Hospice are appropriately applied in securing the objects and strategic objectives of the charity and that its assets are properly safeguarded.

The Committee is made up of at least two Trustees with relevant financial experience. The Chair of the Committee is also the Treasurer and reports to the Board at the subsequent Board meeting.

## Remuneration and Board Governance Committee

The Remuneration and Board Governance Committee (RBGC) is responsible for ensuring the appropriate composition of the Board of Trustees and that appropriate governance procedures are in place in Northern Ireland Hospice. The Committee keeps under review a skills matrix and a succession timetable for Trustees plus a succession process for the Corporate Leadership Team roles.

## Corporate Quality Governance Committee

Corporate Quality Governance Committee (CQGC) is responsible, on behalf of the Board for ensuring all functions in the Charity are compliant with legislation and regulations. The committee focuses on ensuring a culture of quality improvement and learning in the Charity, providing assurance, and escalating risks to quality when necessary to the Board, Regulatory Bodies and Commissioners.

## People and Culture Committee

The People and Culture Committee is responsible on behalf of the Board to ensure the culture, values and employee experience are upheld with a focus on health, well-being, and personal growth. The Committee shall consist of not less than two Trustees appointed by the Board. This can include the Chairperson.

## IT and Digital Governance Committee

The IT and Digital Governance Committee is responsible for reviewing the IT and Digital Services that currently operate within the organisation and for making recommendations to the Board on changes and improvements that meet the needs of Hospice now and in the future.

## Remuneration Policy

Clinical staff remuneration is in line with Agenda for Change pay scales. Medical staff employed or engaged as consultants in Hospice are remunerated in line with National Consultant Terms and Conditions.

Non-clinical staff remuneration is set within a policy that is appropriate for each specific role. This allows Northern Ireland Hospice to be externally competitive and internally fair in how it rewards its staff for non-clinical roles. The remuneration framework establishes an appropriate and relevant market-informed salary range for each role. This is in keeping with relevant industry benchmarks. It does however seek to promote development and encourage and reward excellence where performance is exceptional.

The Corporate Leadership Team remuneration is recommended to the Remuneration and Board Governance Committee by the CEO. The CEO remuneration is reviewed by the Chair and recommended to the Board Governance and Remuneration Committee. The Committee considers a

number of matters in arriving at its decisions, including performance and benchmarks with other healthcare charities and sectors.

Northern Ireland Hospice operates an equal opportunities policy.

## Regulatory Environment

In addition to all legal requirements, Northern Ireland Hospice operates in a regulatory environment, governed by the Regulation and Quality Improvement Authority (RQIA) and the Charity Commission for Northern Ireland. Northern Ireland Hospice also voluntarily subscribes to the requirements of the Fundraising Regulator.

## Subsidiaries

### Northern Ireland Hospice (Trading) Limited

Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 24 retail shops in the local area and the Old Schoolhouse Cafe and generates income for Hospice services. The Trading Company donates qualifying charitable donations (covenanted donations) to Hospice under company gift aid rules.

In addition, gift aided donations made to the Trading Company are accounted for in the books of Northern Ireland Hospice.

### Related Parties

In addition to a register of interests held, declaration of conflicts of interest is a standing item on the agenda for all Northern Ireland Hospice Board, and Board Sub-Committee meetings. There were no conflicts identified that required further action.

### Ex-Gratia Payments

There were no ex-gratia payments made during the financial year ended 31 March 2024 or prior financial year ended 31 March 2023.

## Public Benefit

In setting our objectives and planning our activities for the year, the Trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

## Directors' Responsibilities in Relation to the Financial Statements

Company law requires the Board of Trustees (the Board) to prepare financial statements for each year which give a true and fair view of the state of affairs of the Hospice, and of its profit and loss and cash flows for that year. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe the methods and principles in the Charities SORP,
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Hospice will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Hospice and to enable it to confirm that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Hospice and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Disclosure of information to auditors

In the case of each of the persons who are Trustees at the time the Trustee's Report and Financial Statements are approved:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the Trustees, having made enquiries of fellow Trustees and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

### Auditors

The auditors, Finegan Gibson, has indicated its willingness to continue in office, and a resolution that the firm be re-appointed will be proposed at the Annual General Meeting.

Approved by the Board of Trustees and signed on its behalf by:

  
Dr Gerry Millar MBE (Chair)

Date: 5/9/24.

**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Annual return

---

## Independent Auditor's Report

### Opinion

We have audited the financial statements of the Group and Charitable Company for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent 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;
- 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 Charity 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 these 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions On Other Matters Prescribed By The Companies Act 2006**

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

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

## Independent Auditor's Report (continued)

### Matters On Which We Are Required To Report By Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities For The Audit Of The Financial Statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets.
- results of our enquiries of management about their own identification and assessment of the risks of irregularities.
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether management

were aware of any instances of non-compliance.

- detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud.
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the

planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Use of our report**

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PAUL DOLAN FCA  
(Senior Statutory Auditor)

Date:

For and on behalf of  
FINEGAN GIBSON LTD  
Chartered Accountants & Statutory Auditors  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

---

**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Accounts

---



**Trustees Annual Report and  
Consolidated Financial Statements**  
for the Financial Year ending  
31<sup>st</sup> March 2023

# Table of Contents

Message from Chairman - .....	2 - 3
Message from Acting Chief Executive Officer .....	4
Trustee and Other Information.....	5
Report of the Board of Trustees.....	6 - 46
Independent Auditor's Report.....	47 - 51
Company Statement of Financial Activities .....	52
Consolidated Statement of Financial Activities .....	53
Company Balance Sheet As At 31 March 2023 .....	54
Consolidated Balance Sheet As At 31 <sup>st</sup> March 2023 .....	55
Company Statement of Cash Flows for the Financial Year Ended 31 <sup>st</sup> March 2023 .....	56
Consolidated Statement of Cash Flows for the Financial Year 31 <sup>st</sup> March 2023 .....	57
Notes to the Consolidated Financial Statements for the Financial Year Ended 31 <sup>st</sup> March 2023 ..	58 - 88

## Message from Chairman

When friends and colleagues heard I was considering volunteering as Chairman, they expressed some concerns and advised careful consideration given the scale of challenges facing the sector. The perfect storm of an economic crisis, extraordinary inflationary increases across food, fuel, and utility costs, combined with a depreciating level of funding from government and increasing demand for our services, made them understandably worried. Some were more blunt! When I asked my wife, who knows me best, she smiled, “Of course you will do it.” she said. “You cannot help yourself!”

Likewise, this is not just a job for our dedicated and talented staff and not just a hobby for our brilliant volunteers, fundraisers and Trustees, there is something inside all of them which they cannot help. This suits me. I just like working with good people who make a difference for our community.

And what a difference! NI Hospice proudly delivers invaluable specialist palliative care and support to local individuals and their families during their greatest time of need. For almost forty years the NI Hospice staff, volunteers and trustees have shown (along with our NHS brothers and sisters) what our often divided and broken community could and should be like - our Hospice family has only one label...“anyone who needs our care”

You may not know that our care extends well beyond the walls of Hospice and Childrens Hospice and into the homes of people across Northern Ireland. We have seven dedicated Specialist Community Nursing Teams who, in 2022/23, provided care and support for a total of 2,698 patients and their families right within their communities. Our Specialist Community Nurses enable people to receive dignity maintaining care in the comfort of their own homes, surrounded by their loved ones.

In 2022/23, it took over £20.1m – an increase of £1.8m from the previous year - to run Northern Ireland Hospice. We cared for over 4,200 babies, children and adults in total, all living with life limiting and life-threatening illnesses, significantly alleviating the demands on our already overstretched NHS service. All this thanks to our staff and the wonderful people who support us with their time, skills and donations.

The majority of NI Hospice funding comes from the generosity and kindness of the local community. We only receive about 34% of our costs from the Government. This year, like all charities, we are facing severe financial challenges due to the current economic and political climate. Our energy costs have increased by 41% and the cost-of-living crisis has increased costs of staff salaries as well as clinical supplies, housekeeping supplies, catering etc. In effect this means the funding needed to maintain our services is not enough to keep pace with costs and increasing demand. That is a sobering thought given the demand for our care services is predicted to double in the next 10 years.

## **Message from Chairman (continued)**

Despite these major challenges it is with great pleasure that we share the recognition we have received from the Regulation and Quality Improvement Authority (RQIA) for the excellent standard of our care services. The RQIA's acknowledgement of the high morale and commitment demonstrated by our care teams is testament to the unwavering dedication and passion they bring to their work each day.

**I extend my sincerest appreciation to all our incredible staff and volunteers for their ongoing commitment to excellence.**

In 2022/23, NI Childrens Hospice cared for over 317 babies and children as well as their parents, siblings, grandparents, and extended family. Our Children's Services is a key part of our specialist palliative care services. We are the only Children's Hospice in Northern Ireland, and we provide specialist palliative for babies and children with life-limiting illnesses. We support children and their families with specialist clinical care, practical nursing care, and emotional and psychological support, both in our In-Patient Unit in Horizon House and in family homes across Northern Ireland.

Northern Ireland Hospice has 700 dedicated volunteers who generously invest their time and enthusiasm into a variety of fulfilling roles across the organisation. Our volunteers are the backbone of Hospice, and we could not provide our services without them.

NI Hospice also has a thriving retail operation with 24 Hospice Shops located throughout Northern Ireland, packed with quality pre-loved goods donated by the public. The fantastic work they do raises £1.25 million per year to directly fund care provision.

Our NI Hospice and Children's Hospice family will always have our arms outstretched ready to wrap them around babies, little children, adults and their families who need our help. Within those arms, their symptoms will be controlled, their fears allayed, allowing them, with their dignity maintained in a place of peace, to make lasting memories with their families, as themselves, their real selves, not defined by their illness.

"What do we live for if not to make life less difficult for each other?" George Eliot  
This is what we do, we think it is the best thing that we do.

With kind regards,

Gerry

A handwritten signature in black ink that reads "Dr. Gerry Millar". The signature is written in a cursive style with a horizontal line underneath the name.

**Dr Gerry Millar MBE,  
Chair, NI Hospice and NI Childrens Hospice.**

## Message from Acting Chief Executive Officer

As Acting Chief Executive of Northern Ireland Hospice and Children's Hospice, it is with great pleasure that I welcome you to our Annual Report. I am honoured to present a comprehensive overview of our organisation's achievements and milestones, as well as the challenges we have navigated over the past year.

Over the course of the last year, our teams have worked tirelessly to deliver care to individuals and families in need of our vital services. The demand for palliative care services is ever-increasing and our teams have surpassed themselves in delivering exceptional quality care and in supporting patients and families to have the best quality of life, right through to the end of their lives. Our teams have also continued to provide essential support to bereaved families, helping them to adjust to life in the absence of their loved one and ensuring care continues for as long as that support may be needed.

I couldn't be more proud of the entire Northern Ireland Hospice family for consistently going above and beyond the call of duty in their support for our patients and their families.

Last year was a momentous year for our Children's services as we marked 21 years of Children's Hospice care at Horizon House. To commemorate this significant milestone, we brought Elmer's Big Belfast Trail, a family-friendly ten-week public art trail, to Belfast. The event saw over 70 eye-catching and colourful elephant sculptures displayed in iconic locations across Belfast City Centre, uniquely designed by local artists, schools, and community groups. The event generated huge footfall and economic benefits to Belfast, attracting a phenomenal 241,935 visitors, with a total event economic impact of £12.5m.

We also co-hosted the All-Island Children's Palliative Care Conference to mark 21 years of Children's Hospice care gathering like-minded individuals and experts around the world to explore and shape the future of children's hospice care. We are very appreciative of the generous support we have received from our local community over the past two decades who have helped to fund the continued delivery of our services and enabled us to be there for children and families when they need us most.

Looking ahead, I am hopeful for the future of Northern Ireland Hospice, despite the obvious challenges we face. As an organisation, we remain committed to enhancing our fundraising efforts, forging and strengthening our community and corporate partnerships, and exploring innovative avenues to secure the necessary funds to sustain and develop our services. We also remain committed to investing in our staff and their well-being through greater communication, appropriate resources, and training.

None of our achievements would be possible without the continued support and generosity of our supporters, volunteers, corporate partners, board members, and our staff. Together, we have achieved remarkable milestones and positively impacted the lives of thousands of families in need. With your ongoing support, I am confident that we can overcome the financial and economic challenges ahead and continue to provide exceptional palliative care to those who need us.



**Trevor McCartney**

**Acting Chief Executive**

**Northern Ireland Hospice**

## Trustees and Other information

Company Number:	NI014817	Charity Number:	NIC102337
HMRC Number:	XN45696	VAT Number:	308367790
Registered Office:	18 O'Neill Road, Newtownabbey, BT36 6WB		

### President

Paul Clark MBE

### Board of Trustees

Dr Gerry Millar	Chair
Ian Sheppard (Appointed 5 May 2022)	Vice Chair
Garth Calow	Treasurer
Alan Dickson	
Dr Russell Houston	
Janice Smyth	
Andrew Talbot (Term ended 25 August 2023)	
Adele Martin	
Martin Murphy	
Joanne Ramsay	
Patrick O'Hagan (Appointed 7 July 2022)	
Steven Cockcroft (Appointed 2 March 2023)	
David Clements (Term ended 25 November 2022)	

### Finance Sub-Committee (FSC)

Garth Calow (Chair), Dr Gerry Millar, Alan Dickson and Martin Murphy

### Nominations and Board Governance Committee (NBGC)

Dr Gerry Millar (Chair), Joanne Ramsay and Andrew Talbot

### Remuneration Committee (RemCo)

Dr Gerry Millar (Chair), Janice Smyth and Garth Calow

### IT Governance Committee

Patrick O'Hagan

### Corporate Quality Governance Committee

Dr Russell Houston

### Company Secretary

Myles McKeown (until 31 July 2023)

Gillian Wright (appointed 1 August 2023)

### Corporate Leadership Team

Heather Weir	Chief Executive Officer
Trevor McCartney	Director of Corporate Services
Mary McCall	Director of Commercial and Brand Development (until Feb 23)
Deborah Burns	Director of Care and Quality Governance
Gillian Wright	Director of Finance

**Principal Bankers** Danske Bank, Donegall Square West, Belfast, BT1 6JS

**Solicitors** Edwards & Co Solicitors, 28 Hill Street, Belfast, BT1 2LA

**Auditors** Finegan Gibson Ltd, Causeway Tower, 9 James St S, Belfast, BT2 8DN

# **Northern Ireland Hospice**

## **Trustees Report and Consolidated Financial Statements**

### **For the Financial Year Ended 31 March 2023**

#### **Report of the Board of Trustees**

The Board of Trustees presents this report together with the audited consolidated financial statements for the year ended 31 March 2023.

#### ***WE ARE NORTHERN IRELAND HOSPICE***

We provide specialist palliative care to improve the lives of and provide comfort to babies, children, and adults with life-limiting and life-threatening illnesses throughout their lives. We support our patients to have the best quality of life, from diagnosis to the end of their lives, delivering holistic and specialist palliative care which is life affirming and which supports anyone who is affected by a palliative diagnosis including patients, families and health and social care professionals.

#### **We do this through:**

##### **Our Hospices**

We have two specialist Hospice units, Somerton House, our Adult In-Patient Unit and Horizon House, our Children's In-Patient Unit, which is the only children's hospice in Northern Ireland. Our multi-disciplinary teams provide high quality patient-centred specialist palliative care as well as compassionate emotional and spiritual support, wrapping our approach to caring around the entire family.

##### **Our Community Services**

We have eight teams of Specialist Community Nurses that deliver care across Northern Ireland. These nurses support children, adults, and their families by working closely with social workers, GPs, District Nurses and community pharmacy to identify each person's needs and develop personalised care plans which reflect individual choice.

Our Hospice at Home service provides one-to-one nursing care during the day, evening, or night to allow family members to have a break and look after their own wellbeing.

As the largest Hospice care provider in Northern Ireland, we deliver bespoke, high-quality education programmes and contribute to research as a member of the All-Ireland Institute of Hospice and Palliative Care and the Palliative Care Research Network Northern Ireland. This enables us to share our expertise for the betterment and furtherance of specialist palliative care for children and adults.

## **Report of the Board of Trustees (continued)**

### **MISSION VISION AND VALUES**

#### **Our Vision**

Is that infants, children and adults with life-limiting and life-threatening illnesses and their families, receive palliative care of the highest standards, thereby maximising their quality of life.

#### **Our Mission**

Is to inspire and deliver excellent and compassionate specialist palliative care via effective service models underpinned by exemplary education, innovation, and research.

#### **Our Values**

We believe in:

- A culture of respect and acceptance without distinction or judgement, where everyone can belong.
- Acting with courage, compassion, and integrity to add value to all that we do.
- Being pioneering, professional and accountable to deliver our very best.

### **CHARITABLE PURPOSE**

Northern Ireland Hospice (Hospice) provides specialist palliative care services and support at no cost to patients with life-threatening and life-limiting illnesses, their carers, and families.

#### **The objectives of Hospice are:**

- To promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual, and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units and community services.
- To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers, and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

## **Report of the Board of Trustees (continued)**

### **OUR STRATEGY**

The Northern Ireland Hospice Strategic Plan was developed as a roadmap for Hospice from 2018 to 2021. This was extended through to 2022/23 due to the impact of the COVID-19 pandemic and a new strategy is being developed.

The four objectives of the Strategic Plan were to:

1. Deliver World Class Palliative Care Services in Northern Ireland, supporting infants, children, and adults to live and die well in comfort and safety, surrounded by those most important to them.
2. Demonstrate the impact and value of our vital services, raising awareness of the charity.
3. Live the values of Hospice, making the care of others our motivation to continually learn and grow.
4. Demonstrate organizational excellence in all our activities, at the bedside and in the boardroom.

Keeping our purpose central to decision making and through the advancement of these objectives the Hospice has demonstrated its ability to be agile, resilient, ready to respond and thrive in times of challenge.

In this Annual Report, our focus is on our impact in 2022/23.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **OUR YEAR IN FOCUS**

Over the next pages we set out in summary and then in more detail our impact and challenges over the course of this year.

# Our Year in Numbers

**2153**

Children's  
bed-nights occupied



**441**

adult in-patient  
unit Referrals

**3876**

referrals to  
community services



**315**

Accepted into the  
Hospice at home  
service

Provided 6,204.5 hours of  
Hospice at Home care to

**51**

children



**700+**

volunteers gave 126,000  
hours to Hospice

**811**

Children's inpatient  
admissions



**285**

Increase in admission  
from 281 to the adult  
in-patient unit

It took more than

**£20.1m**

to run NI Hospice



**133**

families were able to  
stay with their children  
in Horizon House



We celebrated

**21**  
YEARS  
OF CARE

Children's Hospice  
Services



Six children were admitted for  
end of life care staying for

**31**

nights



# Our Challenges

The historic structure of statutory income continues to be a challenge for NI Hospice, as with many hospices across the UK. Our funding from the Health Service through various bodies (see note 4), is only 34% of costs, a level which is not sustainable and increases our dependence on the support of individuals and companies in order to deliver these vital services.

Government funding equates to only 34% of costs, down from 35% in the previous year



Pressures on HSC funding



The wider Northern Ireland political context renders it increasingly difficult to influence the funding cuts that are being made in the Health Service, particularly in the absence of legislation giving a right to palliative care here, in contrast to the position in England. Fundraising in the current economic context of rising inflation and pressures on household expenditure is a challenge. Whilst, thanks to our amazing donors we have seen a 5.3% increase in donations against the previous year, there are increased costs in paper and postage, contributing to an overall increase in fundraising costs. We continue to review how we fundraise to ensure the best possible return on investment.



Right to Palliative Care not in legislation in Northern Ireland



Absence of NI Assembly making it difficult to influence decisions on funding cuts

We work in a highly regulated environment which whilst ensuring that we can prove the excellent quality of care we provide, also carries a financial burden. Additionally, to attract the best quality staff we pay Agenda for Change rates in line with the wider health service in Northern Ireland and this means that cost of living uplifts are outside of our direct control. Combined with wider inflationary price pressures and the ending of favourable contracts, we have seen significant increases in areas such as heat, light and power (41%). We continue to work diligently to manage these costs.

Increases of 4-7% in salary bands in line with Agenda for change



Heat Light and Power costs increased by almost £99k/41%



## Northern Ireland Hospice

### Trustees Report and Consolidated Financial Statements

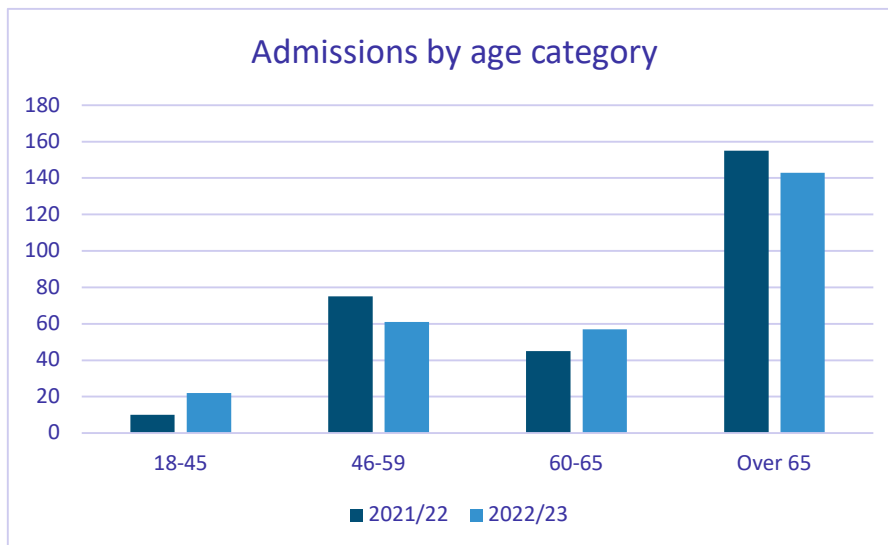
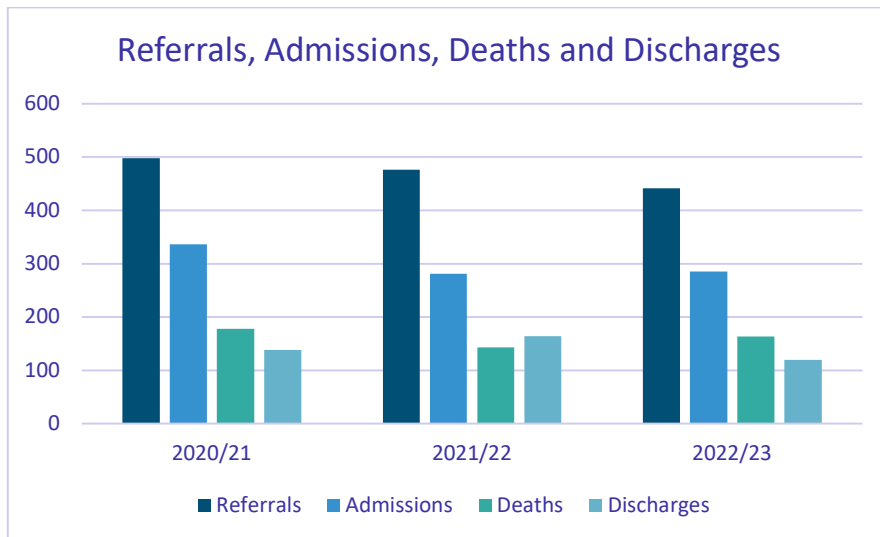
#### For the Financial Year Ended 31 March 2023

##### Adult In-Patient Unit Services

The In-Patient Unit in Somerton House is a holistic care facility for patients who require palliative care for complex symptoms. We provide highly-trained specialist doctors, nurses, physiotherapists, social workers and volunteers to ensure the patient and family needs are fully supported. The Inpatient Unit is not simply a place where patients are cared for at the end of life, often patients come to the IPU for symptom management so that they can return home to enjoy time with their precious loved ones.

We admitted 285 patients into Somerton House, our In-Patient Unit to be cared for by our multi-disciplinary team.

The average length of stay within our In-Patient Unit was 19.3 nights, again an increase in the length of stay from the previous year with occupancy levels remaining high at over 80%. For many of the patients admitted with complex symptoms and diagnoses late in their illness, it has meant that it has not been possible to discharge these patients to return home but to prioritise their comfort and quality of life within the unit. This is highlighted in the referrals, admissions, deaths and discharges data below:



We have also seen an increase in the youngest age category of admissions, the under 45s, as well as in the 60-65 age category, again this confirms the pattern of complex symptoms and late diagnoses.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

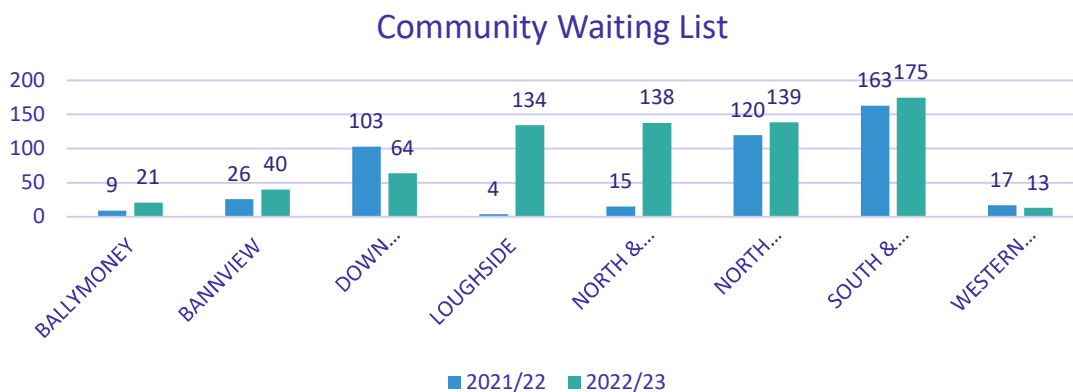
## Adult In-Patient Unit Services (continued)

We were delighted to have an inspection visit from the Regulation and Quality Improvement Authority (RQIA) in our In-Patient Unit in December 2022. RQIA review of performance and the findings from external regulatory reviews have been commendable this year, which is a positive achievement considering the continuing impact of the pandemic coupled with the effect of the cost-of-living crisis on our services.

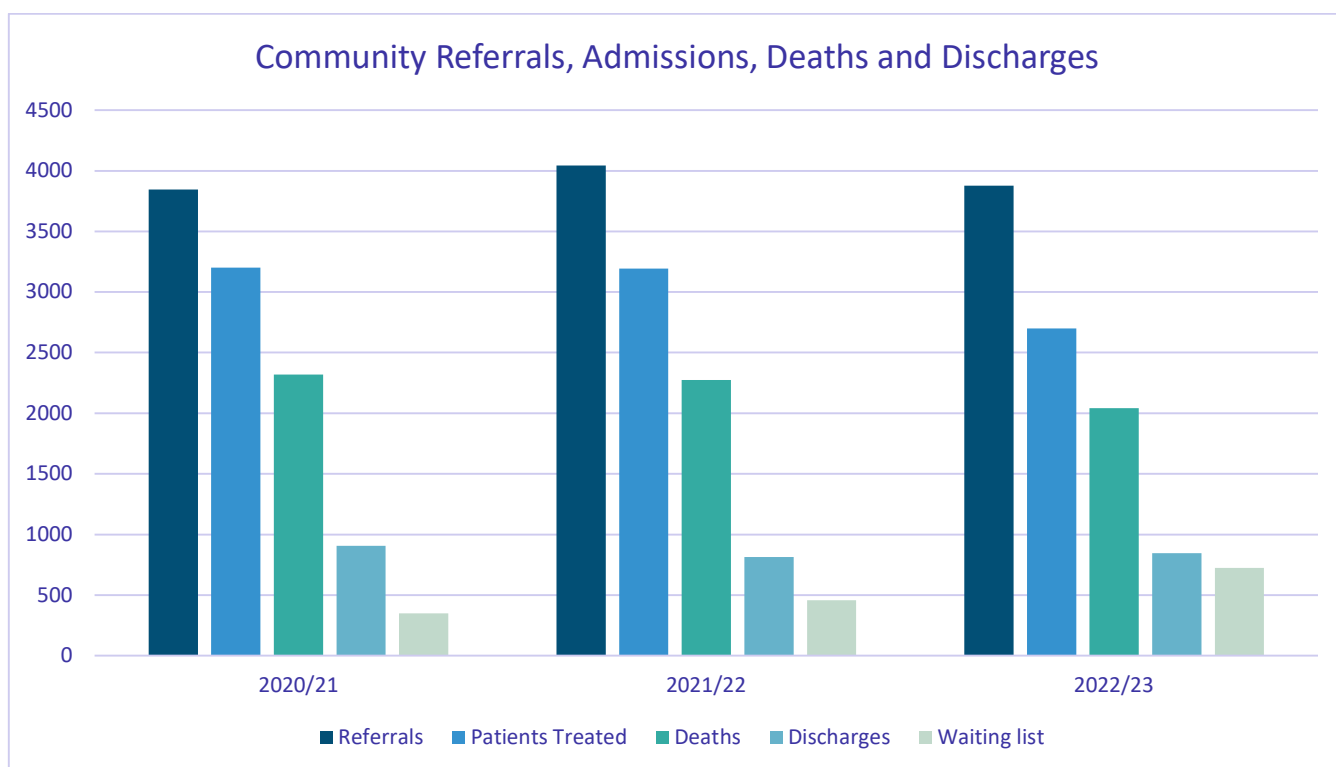
The RQIA inspection reports for Adults and Children’s services, indicate that NIH’s governance structures, policies and processes are fit for purpose, the charity is well led and the oversight and accountability from the Board is working well.

## Adult Community Services

In the community, our eight specialist nursing teams cared for 2,698 patients and their families across the Health & Social Care Trusts in Northern Ireland. With commissioned services for each Trust area, NI Hospice demonstrated overperformance in each area, providing an excellent level of palliative care in the home. We helped 2,041 patients to fulfil their wishes to die at home, supported by our specialist nurses who developed a person-centred health plan for each patient. We are however seeing an increase in waiting lists as the levels of demand grow. Some provision has been put in place in year to begin to address this in the Belfast and South Eastern Trust areas through partnership funding with the Strategic Planning and Performance Group of the Department of Health. Negotiations are ongoing in other trust areas.



**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Adult Community Services (Continued)**



We have continued our work in the community that has been ongoing since October 2020, with a Specialist Palliative Care Clinical Nurse who is working in partnership with the REACH team to deliver enhanced care in care homes in East Antrim. A similar project has also been piloted on a part-time basis in the mid-Ulster region.

In 2022/23, we continued to advance our work to enhance holistic and specialist palliative care at home through funding from the Cancer Charities Support fund. The work that has been funded until 2024 aims to increase the number of people Northern Ireland Hospice cares for each year alongside GP and District Nursing Key Worker partners and in collaboration with Health & Social Care Trusts. It will provide more encompassing care through a multi-disciplinary approach to community Specialist Palliative Care that includes Hospice Specialist Nursing, Hospice Social Work and Complementary Therapy when appropriate to improve the quality of life of people with cancer in their own homes. The service aims to reduce avoidable hospital attendance and admissions and supports not only the patient but the wider family.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**



## Joanne's Hospice Story



Joanne's mum Beth and her close friend Tina talked about their experience with Hospice care when Joanne came to stay at the In-Patient Unit, Somerton House.

Beth and Tina described 44-year-old Joanne as a bubbly, outgoing and fun loving woman who would liven up any room that she went into. "She loved karaoke" laughed Tina, "her 'go-to' songs were Gina G, ooh ahh, just a little bit and Rose Garden. She didn't care if she could sing or not, she just gave it everything!" That was how Joanne approached life, she didn't want to miss a second and she put her children first. "She was a very loving, good mum and she always wanted to help people", remembers Beth. Joanne met her husband Graeme on a blind date and fell in love, Graeme and Joanne went on to have two children, Brodie and Faye.

When their first child Brodie was born, Joanne was first diagnosed with melanoma cancer. She fought bravely and beat the disease but tragically in 2009 her husband Graeme fell sick and died. Joanne kept going, focused on her children, family and friends and in 2015 she began a relationship with Gavin and was very happy. Tragedy struck again and in 2017 Gavin was killed in a road traffic accident. Two weeks after Gavin's death the family suffered a further trauma when Elaine, Joanne's sister, also died. "They were more than sisters, they were really close friends", said Beth, "it was a devastating time for Joanne and us all."

After this terrible time, Joanne discovered a large lump in 2019. When it was investigated, she was told that, after 14 years of good health, the cancer had returned and it had spread throughout her body and into her brain. Beth remembers receiving the phone call from her daughter, "she just said, the cancer is back mum, you'll have to move in with me". Tina was at work when she got a text from Joanne asking if she was free, "I just had a feeling that something wasn't right. I called immediately and she just told me that it was back and asked me to tell our friends. I was completely unprepared for that news - I just felt shattered."

Beth moved in with Joanne to help her because the consultant had told her that Joanne only had weeks to live. There were many days Joanne was too exhausted to leave her chair but she retained her passion for life and planned a 'cancer party'. Her event raised £7,500 for a cancer charity. She talked to her mum about her funeral plans and planned everything down to the smallest detail – including her eulogy and her sparkly red coffin!

One morning Beth wasn't able to get Joanne to wake up, so they called an ambulance to take her to hospital. When the consultant examined Joanne, he immediately referred her for specialist palliative care at NI Hospice.

Beth spoke about coming to Hospice, "We raced here in an ambulance and when she was admitted into Hospice, the sense of relief was unbelievable. I felt like a weight had been lifted off me and I knew I didn't have to do this without help. I really can't explain how that felt to me. When you know your daughter is going to die, to have people that will share the care burden is priceless, it's the one memory that stays with me - the overwhelming feeling of relief."

Even her room in Hospice was great, with her own bathroom, it meant that I could stay with Joanne and get washed without having to go home. The room had its own entrance which led out to the garden, it was lovely to have that space. The team at Hospice even gave us our own room so we could stay over, they got us coffee and food in the evening. It sounds like just little things but when you are waiting and sitting in the room, those things mean the world to a family."

Tina remembers the different levels of care and attention that they received at Hospice, "In my work I would have been coming to Hospice as a salesperson – I never thought I would be coming into the building as a visitor. But coming into the Old Schoolhouse Café for a break from the waiting was amazing, you were immediately given space, comfort and understanding by the staff and volunteers – it was a real haven for me."

"The care Joanne received was just amazing," Beth commented, "I was a care assistant and I would be very critical of the standards of care but I couldn't fault the quality of care that Joanne received. The Healthcare Assistants came and changed Joanne, making her comfortable and looking nice and pretty. Because Joanne wasn't conscious, their efforts made all the difference to me – she looked comfortable and like herself which made the situation a little easier for us."

"Joanne was admitted on Monday and on the Saturday the doctor said to me, don't go too far today. I was just in the room and my husband decided to go out into the garden, the sun was shining and the garden was beautiful, it was a very peaceful moment. With the rays of the sun coming into the room, I was able to spend a quiet moment with Joanne and say my goodbyes.

I will never forget that moment.

The Hospice team worked together to make life comfortable for my daughter and it allowed me to be with her. If Joanne had remained at home, I would have been washing her, turning her and changing the bedclothes, I would have had some help but that's what my last days with Joanne would have been focused on – instead of having the time when she wasn't in pain, was comfortable and I could simply just be with her."

**Joanne passed away on  
Saturday 12<sup>th</sup> October 2019.**

**Rest in Peace.**



 **Northern  
Ireland  
Hospice**



## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Children's Services**

In 2022, we celebrated 21 years of care provided by Horizon House, our purpose-built paediatric In-Patient Unit. Throughout the year we celebrated with a range of activities and developed a '21 Years of Care' campaign that ran throughout all children's activities and messaging.

In May, in partnership with the Antrim & Newtownabbey Council, we hosted a special Tea Party in Antrim Castle Grounds. We invited children and families that have received care since Horizon House opened in 2001, as well as staff, volunteers, trustees and key supporters of the service. The event provided the opportunity to show our appreciation to everyone that has supported our children's services over the years and to celebrate the level of excellence in our clinical service.

Following a year of planning in October, the 5th All Island Children's Palliative Care Conference was held in Belfast for the first time, this was due to the commitment and hard work of the Head of Children's Services, Grace Stewart as co-chair on the Conference Committee. The conference's overarching theme "Communication: compassion and common ground" explored the aspect of clinical capacity in order to appreciate all the perspectives at play, thinking about the hard questions, when and how they need to be asked and encouraged attendees to examine dignity in life. The conference proved very successful with a full turnout and helped to raise awareness around the vital issue of paediatric palliative care across Ireland.

NI Hospice played a pivotal role in the development and implementation of the first antenatal pathway for Northern Ireland. Following the launch of the pathway by the Regional Paediatric & Palliative Care Network, NI Hospice focused on embedding the 'Tiny Horizons' service as a key element within the pathway. For the first time parents will now receive consistent support when they receive the terrible diagnosis that their child has a condition that means they will have a shorter life.

In 2022- 23, Children's Hospice supported 317 children and their families as well as 107 bereaved families and 15 antenatal mothers from across Northern Ireland.

At our 10-bedded Children's In-Patient unit (Horizon House) we provide specialist short breaks and palliative care to babies, children and young people with life-limiting and life-threatening conditions from across Northern Ireland. Our team of skilled staff provide pain and symptom control, respite care, stepped discharge from hospital, end-of-life care and care after death. We strive to address not just a child's physical needs, but their emotional and spiritual needs too. Our aim is to ensure children with palliative care needs have an improved quality of life and provide a supportive environment at the end of their life. We also understand the impact an illness has on the whole family and offer wide-ranging support for family members.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## Children’s Services (cont’d)

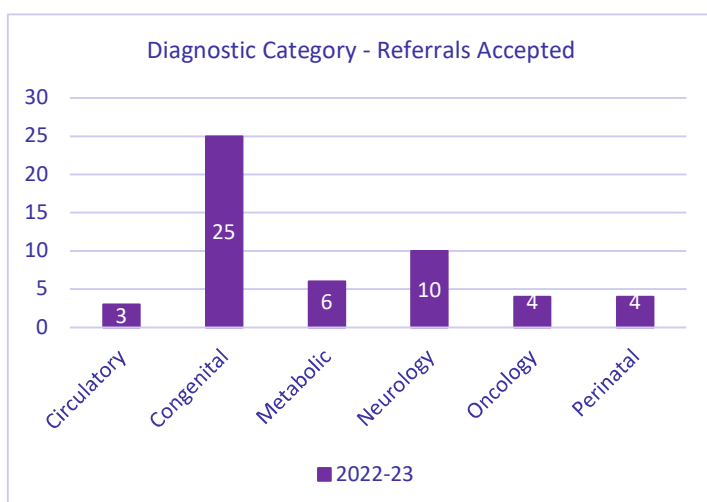
Children staying with us can benefit from a range of activities such as: sensory play, soft play, music therapy and arts and crafts. The whole family can enjoy time together making memories.

Our care is delivered by a specialist in-house team of registered children’s nurses, health care assistants, physiotherapists, and social workers. We have a team of local GPs who have been working with Children’s Hospice for many years and are available for all children as necessary 24 hours a day as well as visiting or contacting the hospice every day. We seek to work in partnership with medical teams already providing care to the child and family.

Last year:

- 811 inpatient admissions, a six per cent increase since 2021-22.
- 2153 bed-nights were occupied during the year.
- The average length of stay was 2.6 nights.
- Six children were admitted for end of life care staying for 31 nights.
- 17 nights care after death was provided.
- 133 families were able to stay with their children in Horizon House, despite the changing covid-19 visiting rules.

Bed	KPI (Nights)	Achieved 2022-23 (Nights)	Occupancy (%)
Core	1,500	1,522	106%
I’m Coming Home	310	310	100%
1Hour +	300	300	100%
Funded	-	21	-
<b>TOTAL</b>	<b>2,110</b>	<b>2,153</b>	

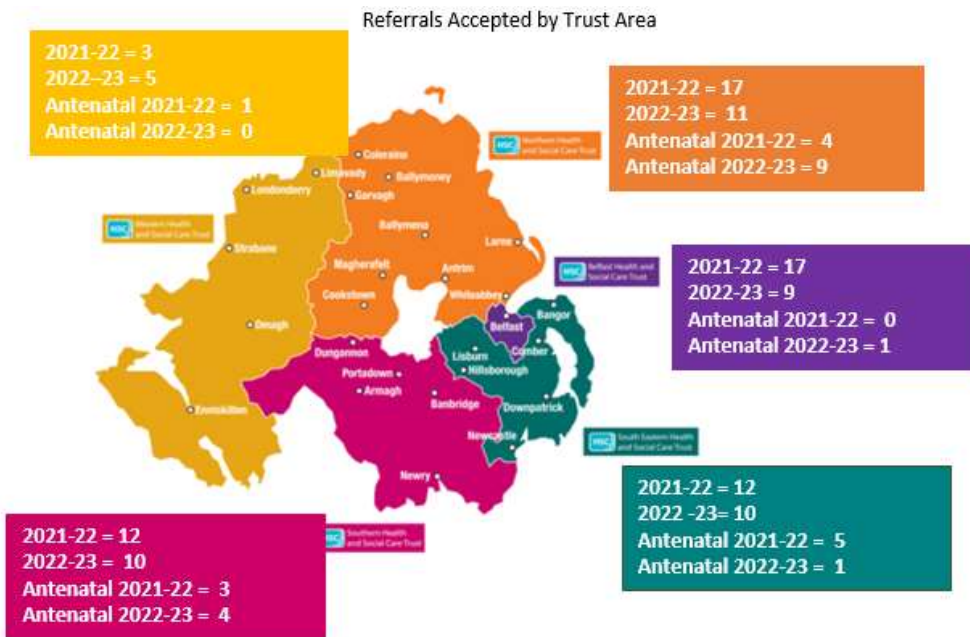


## Referrals

58 referrals were made to Children’s Services in the period and 52 referrals accepted. Of these referrals, 30 were for babies aged under one year (seven were neonates). Details of the diagnostic categories of children that were accepted to the service in 2022-23 are given in the graph to the left.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023 Children's Services (cont'd)

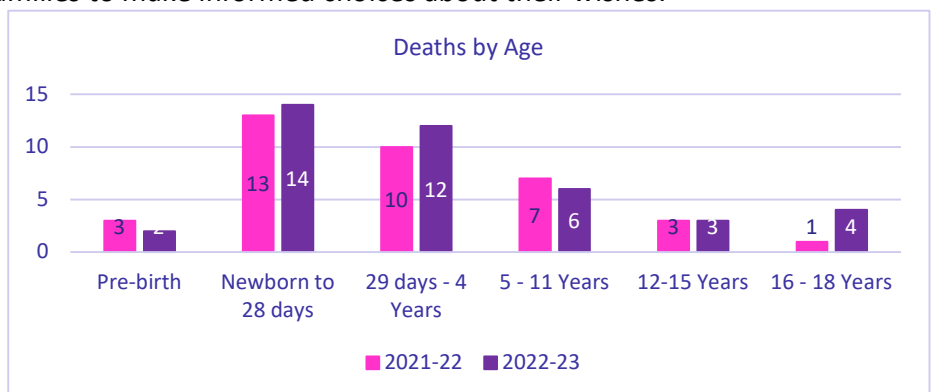
15 antenatal mothers from across Northern Ireland who had received an antenatal diagnosis of a potentially life limiting or life threatening condition for their baby, were supported (an increase of 25%). Our Children's Hospice Nurse Specialists ensured that the care and support mothers, their babies and their families received at diagnosis and through their antenatal care informed them about choices, advised them about benefits and risks of each option and assisted them, as a family, to plan for any of the possible outcomes for mothers and their babies.



## Deaths

We know that every family's experience of losing a child is unique and always devastating. Some will care for a child with a life-limiting illness for years, others only hours. Whatever the situation, Children's Hospice provides families with care, support and practical information at the most unbearable of times and helps families to make informed choices about their wishes.

On average, three babies/children that Children's Hospice cared for died each month (41 in the period), an increase of 11% on the previous year. Over half (54%) were babies aged under one year (14 were neonates).



Four children who passed away in 2022-2023 were cared for and died in Horizon House. 27% (11 children) were supported by NICH community services to die at home.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Children's Services (cont'd)**

**Discharges**

57 children/young people, bereaved families and antenatal mothers were discharged from the service in 2022-23, compared to 78 in 2021-22.

During the period, 15 children were discharged. 28 bereaved families were also discharged following a minimum period of two years' bereavement support and 14 antenatal mothers were discharged from antenatal care but supported as family members during their post-natal period.

**Family Support**

At Children's Hospice we are committed to providing services for the whole family. Our Family Support team offer 1-1 support to parents, siblings and grandparents and extended family members who require support – we aim to bring families together. Families benefit from peer support via coffee mornings, parent support groups, Mums and Dad's days, family days and bereavement support groups.

During 2022-2023, our team of qualified Social Workers and our counsellor provided complex and specialist therapeutic support via 264 face to face contacts and 316 virtual contacts, this included 30 one-to-one counselling sessions. Additionally, 19 events were organised and attended by 263 family members.

**Community Services**

Children's Hospice Nurse Specialist (CHNSs) are community-based and provide 24-hour support to families at home, working alongside other health and care providers.

In 2022-2023, CHNSs made 302 face to face interactions and 611 virtual contacts with children and their families. They also worked in conjunction with NHS colleagues making 309 contacts with them in the period.

**Hospice at Home**

Our registered Hospice at Home nurses and healthcare assistants provide care and respite in a child's home allowing parents/carers to take some time out knowing their child is being cared for by our highly trained and experienced team.

Last year, we provided over 6200 hours of Hospice at Home care to 51 children who reside in the Northern, South Eastern and Southern Health & Social Care Trust areas.



**Four-year-old Eilinora – also known as Nora – lives with a rare genetic condition and has been cared for by Hospice since she was two. Her mum, Grace, tells us the story of Nora.**

Nora is very bold – she loves her brother and sister but loves to hear them getting told off! She loves it when people talk and sing to her, music, and stories. She loves lights, getting out for walks and going in the hot tub and the bath.

Nora developed normally for her first three or four months and then started to have seizures which they initially thought were infantile spasms. Then we got the diagnosis she had SCN8A, a rare genetic condition that can cause a whole spectrum of things that she suffers with – seizures, developmental delays, feeding issues, respiratory issues – all sorts of issues.

She is non-verbal but definitely tells you when she doesn't like something! We also get squeaks and smiles, a lot more smiles this year. Fingers crossed they last. She's always got a little smile for her daddy!

When Nora was about two, we had some serious feeding issues and were in hospital for a long time. That was when Hospice got involved. We met Rosie, the palliative care nurse linked with the Royal Hospital. A hospital nurse told me, *"The palliative care team are coming to meet you"*. Immediately I was thinking, *"They know something I don't. This is really bad. Why are we meeting the palliative care team?"*

I was scared and really resisted it. I probably wasn't the nicest to Rosie! But they were really patient with us, persistent and respectful as they talked us through it. We realised that it's not just about caring for Nora at the end of her life, it has been much more than that. I'm so glad I stopped resisting!

Hospice has done a lot for us. Our community care hospice nurse, Bethany McCracken, became our guardian angel. She couldn't have done any more for us. We've had Hospice at Home where Hospice nurses have come here and sat with Nora, which was great – especially when Eilinora's younger brother Fionn was a little baby – so I could nap or do the dishes.



We missed the assisted short breaks in the Children's Hospice during COVID. We all visited before the pandemic kicked in – Fionn was a month old at that point – so it was full on, but great. Edie has done the Hospice's summer schemes. It's good for her just being around other siblings that have sisters or brothers like Nora.

We've been able to stay more recently at Hospice. For us, there's nothing better than being able to go and put your head on the pillow and get a full night's sleep, knowing that Nora's safe with people you can trust.

Nora loves it! She's pampered like a princess when she's there. They do massage, painting and music therapy. We arrived back one day, and she was on the water bed in the sensory room with someone playing guitar and singing to her. A lovely way to spend an afternoon!

When we go there, they set up the den and we can all sit together stress-free as a family and watch a movie. And if Nora needs suctioned or has a seizure halfway through, they can take care of that.

There are little things that people take for granted that are so important. It doesn't happen very often, but Hospice's support makes those things possible for me and my husband, Gerard. It is just really, really important to us and makes life more bearable. Whenever you live a life like this, it's hard. But when there's people that help you and care about you and genuinely will do anything they can to help you, there's nothing like it.



**Northern Ireland Children's Hospice**

Northern Ireland Children's Hospice  
18 O'Neill Road  
Newtownabbey  
BT36 6WB  
Tel: 028 9078 1836  
[www.nihospice.org/littlestars](http://www.nihospice.org/littlestars)

**Little Stars**

Registered with  
**FUNDRAISING REGULATOR**

Charity Number: NIC102337

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## **Fundraising**

The lingering effects of COVID-19 and the current economic climate continue to pose significant financial challenges for our Fundraising Teams as we navigate our way through an unprecedented cost-of-living crisis, combined with cost pressures associated with the rise in inflation, soaring energy bills, and a fall in donations.

Despite the challenges presented, we remained steadfast and committed to our efforts in generating vital income through new and innovative fundraising campaigns and events. Staple campaigns such as Hospice Walks, Big Coffee Break, Kindness Counts and Lights to Remember continued to be the foundation of our fundraising efforts.

2022 was also a year of reflection and celebration as we celebrated 21 years of care in Horizon House, our Children's In-Patient Unit. To mark this significant milestone, we hosted Elmer's Big Belfast Trail, a ten-week public art trail throughout Belfast City Centre which saw 250,000 people actively engage with the trail and generating a total event economic impact of £12.5m.

**Here are some of our key fundraising highlights throughout the year;**

### **Lights to Remember**

The easing of lockdown restrictions enabled us to facilitate our popular in-person Lights to Remember event, following a two-year hiatus. There was a huge demand for the ticketed service with over 600 guests coming together to remember and honour their special loved ones. The online service was supported by the creation of our online virtual Christmas tree where people could leave dedications for their special loved ones. The feedback from the in-person event was overwhelmingly positive with many families finding mutual support, comfort, and hope from our special service.

### **Kindness Counts**

Partnering with local primary and secondary schools across Northern Ireland, we continued to champion the Kindness Counts message through our targeted Schools campaign, Kindness Counts. The campaign was hugely successful with 43 schools taking part, collectively raising a phenomenal £30,151.95. This is an increase of 20 schools from the previous year and a 348% increase in donations from 20/21. Relationship building and networking throughout the campaign were fundamental to its success. Pharmacy Plus came on board as our official campaign sponsor which helped to drive campaign recruitment, greater brand awareness and visibility, and delivered a greater return on investment.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Fundraising (cont'd)**

#### **Hospice Walks**

Community-led events such as our annual Hospice Walks proved to be a hit with the general public. 2022 saw the return of our in-person walks with 7 scenic walks and 3 challenge walks taking place across the country. Hundreds of supporters came together and joined in the fun to walk in memory or in support of their special loved ones – raising an incredible £65,000 for Hospice.

#### **Elmer's Big Belfast Trail**

To celebrate 21 years of care at Northern Ireland Children's Hospice, we partnered with Anderson Press and Wild in Art to bring Elmer's Big Belfast Trail – a ten-week public art trail to Belfast. The event saw over 70 elephant sculptures dotted across Belfast city centre, many of which were painted by local schools as part of the Elmer Learning Programme, and the remainder by renowned artists.

Relationship building and networking for the campaign were key with many leading companies coming on board to support the trail, including Belfast City Council, Antrim and Newtownabbey Council, Ulster University, O'Neill's Sportswear, Lost City Adventure Golf, and more. The event generated huge footfall and economic benefits to Belfast with 241,935 visitors with a total event economic impact of £12.5m.

#### **Business of Caring**

We received magnificent support from businesses and organisations across Northern Ireland who responded positively to our new Business of Caring Corporate Partnership programme. In return, companies were able to strengthen their brand image with a positive association to Northern Ireland Hospice and boost staff morale with various team-building activities, and much more. Thank you to all our business partners for their ongoing support.

#### **Fundraising in the community**

It is only through the outstanding support, generosity, and commitment of our wonderful supporters that we can continue to provide our much-needed services to patients and families across Northern Ireland. Here are some fundraising highlights of events which our amazing supporters organised throughout 2022/23.

#### ***Livingstone Tractor Run***

The Livingstone Christmas Tractor Run returned for the first time since the COVID-19 pandemic and took place on Saturday, December 31, 2022. 754 tractors participated in the 2022 run, making it the biggest one to date. In total, an incredible £153,415 was raised from the event and between the Southern Area Hospice, NI Children's Hospice and NI Air Ambulance with Northern Ireland Children's Hospice receiving £51,138.40. The Livingstone family said: "This was a great year, and we are delighted to raise this amount this year with the fantastic support of Ben Sergeant, local businesses and the public."

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Fundraising (cont'd)**

#### **Fundraising in the community (cont'd)**

##### ***Madison Wright's Gala Ball***

Our 16-year-old Youth Ambassador, Madison Wright swapped the classroom for the ballroom and hosted a black-tie gala ball to mark 21 years of the Northern Ireland Children's Hospice in the Titanic Hotel, Belfast. The kind-hearted teenager raised £38,000 to help support Northern Ireland Children's Hospice and continues to fundraise extensively for Hospice.

##### ***Bob & Berts***

Our charity partners, Bob & Berts stepped up to the plate once again and continued to show their commitment to Northern Ireland Hospice by raising a phenomenal £22k for Northern Ireland Hospice. Staff across all Bob & Berts cafés organised a variety of fun-filled fundraising activities to raise much-needed funds for Hospice and encouraged customers to make an optional £1 donation on every purchase. The continued support of Bob & Berts is helping us make a huge difference to local people and families who depend on our lifeline services.

##### ***Danielle Short***

Danielle Short, family and friends strutted their way to raising a 'fab-u-lous' £17K for the Children's Hospice by hosting a Strictly Come Dancing event in memory of her beloved son, Michael. The event was a huge success with hundreds of people attending the sold-out event at the Devenish on the night to support the Children's Hospice.

##### **Retail**

Northern Ireland Hospice has a thriving retail operation with 24 Hospice Shops located across Northern Ireland. Our fantastic retail staff and volunteers helped deliver a record-breaking £1.2m in sales and processed 600,000 sales transactions. This was only made possible thanks to the hard work, passion, and commitment of our staff and 532 volunteers who go above and beyond to help raise much-needed funds to support the continued delivery of our services.

We continued to expand and modernise our retail offering by refurbishing our Finaghy Hospice Shop to enable a greater shopping experience for both new and existing customers.

Keeping up-to-date with the ever-changing consumer shopping habits, we identified a demand for an economical yet high-quality, wedding dress shop. In 2022, we brought this innovative idea to life and opened a dedicated wedding shop in our Glengormley flagship store selling a range of exquisite wedding gowns and suits, alongside party dresses, bridesmaids dresses, mother-of-the-bride outfits, shoes and accessories.

Despite the challenges presented post-COVID, and the current cost of living crisis, our staff and volunteers remain agile and receptive to new ways of raising income. For example, we recently partnered with HARU, a local e-commerce company, helping us to sell high-quality and designer clothing items competitively on the marketplace.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Volunteers**

Underpinning all of our work and our ability to provide specialist palliative care to local patients and their families, is our volunteers. We are incredibly grateful to have the support of over 700 committed and passionate volunteers working across the organisation, providing over 126,000 hours of their time to enhance the quality of care and support that Northern Ireland Hospice provides to those who need it. This amounts to over £1.2m of hours at current minimum wage and carries even greater value for the organisation.

Our volunteers donate their time in so many incredible ways across our organisation – from volunteering in our shops to offering support to patients and their families and helping in our hospice gardens and offices.

The impact of our volunteers cannot be understated. They make a significant contribution, both in time and cost savings, enabling us to be even more efficient and direct more funds to the provision of our vital care service.

To acknowledge the important contribution and long-standing service volunteers gave to Hospice in 2022, we hosted a special celebratory event for our Support Group volunteers and those working across our Adult and Children's Hospice services. We are thankful to have so many wonderful and dedicated volunteers who have volunteered at Hospice for many years, some have even been with us from the start of Hospice services!

Volunteer recruitment remains a key priority for us as a charity as our volunteer numbers reduced dramatically throughout COVID-19. Whilst they have started to improve, we hope to build on this with a dedicated volunteer recruitment campaign throughout the summer months.

### **Corporate Services**

Throughout 2022/23 the Corporate Services teams continued to work on a hybrid basis, whilst ensuring compliance with best practice and all relevant regulations.

We have developed and implemented Business Continuity plans across all areas and streamlined internal work flows to enhance service delivery and performance. In order to reduce our carbon footprint we have enhanced our performance on emissions reporting. We have commenced a Digital Futures project in order to make effective use of digital technology critical for NI Hospice to deliver on our key objectives.

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## ***OUR PEOPLE***

NI Hospice recognises that its people and their passion, commitment and dedication are key to its success in providing excellent care to our patients and support to their families across Northern Ireland.

As we recover from the impact of the COVID-19 pandemic, the continued development and wellbeing of our staff have remained our main priorities.

### **We will continue to:**

- Attract and retain key talent - we have successfully recruited our first IT higher level apprentice and nurse through sponsorship.
- Introduce channels for two-way engagement and feedback across the NI Hospice for management and staff of all levels.
- Implement wellbeing initiatives through our Wellbeing Strategy.
- Recognise our people and reward their performance and dedicated service.
- Develop our people professionally and personally in a supportive, diverse and inclusive environment where we can empower them to be their best.
- Strive to be an employer of choice.

Following on from last year's Best Companies survey, where we received a “one to watch” rating, we have listened to the feedback from our teams, and this has enabled us to empower our staff to share their feedback. We have been able to implement initiatives to promote engagement, two-way communication, and inclusion, to give our people a “voice” in the organisation and to nurture the feelings of being valued.

We want our people to perform to their best and in support of this we have adopted a more flexible approach, where possible, to enable the balance between work life and home life whilst meeting service needs.

### **We have introduced our Wellbeing Strategy where the focus has been on 4 key areas:**

- Mental health
- Physical health
- Financial wellbeing
- Social wellbeing

A series of Wellbeing Cafes were hosted to give staff the opportunity to give their feedback on their wellbeing and tell us what was important to them. This feedback has formed our three-year wellbeing action plan. A number of initiatives across all four pillars have already been introduced in which staff engaged, and feedback has been positive.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

***OUR FUTURE PLANS***

In the context of the significant reductions in Health and Social Care budgets for 2023/24 and the ongoing cost of living crisis, the Board and Leadership Team are reviewing the strategy of the organization and it is expected that this will be completed in 2023/24.

Our focus continues to be on the delivery of excellent palliative care across Northern Ireland and we will continue to develop and shape services to be as effective and impactful as possible.

Work continues to raise the profile of our work in specialist palliative care, and to advocate for access to these services for all citizens in Northern Ireland, and for fair funding from government for this work. We work closely to support the Health Service in Northern Ireland, freeing up GP time and beds in hospital wards.

As the largest provider of children's and adult's specialist palliative care in Northern Ireland we will continue to work across all available networks to influence funding and improve delivery of palliative care services.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Report of the Board of Trustees (continued)**

**FINANCIAL REVIEW**

The consolidated financial statements comprise the results of Northern Ireland Hospice and Northern Ireland Hospice (Trading) Limited, together they are known as the 'Group'.



Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

The Consolidated Statement of Financial Activities for the financial year ended 31 March 2023 and the Consolidated Balance Sheet at that date are set out on pages 53 and 55, respectively. The net movement in funds for the financial year, after depreciation and other recognised gains and losses, amounted to a £3m income (2021/22: net expenditure £0.1m). This arises due to a net expenditure of £1.9m offset by gains on the pension scheme valuation of £5.2m and losses on investments of £0.3m. Work continues to address the underlying net deficit.

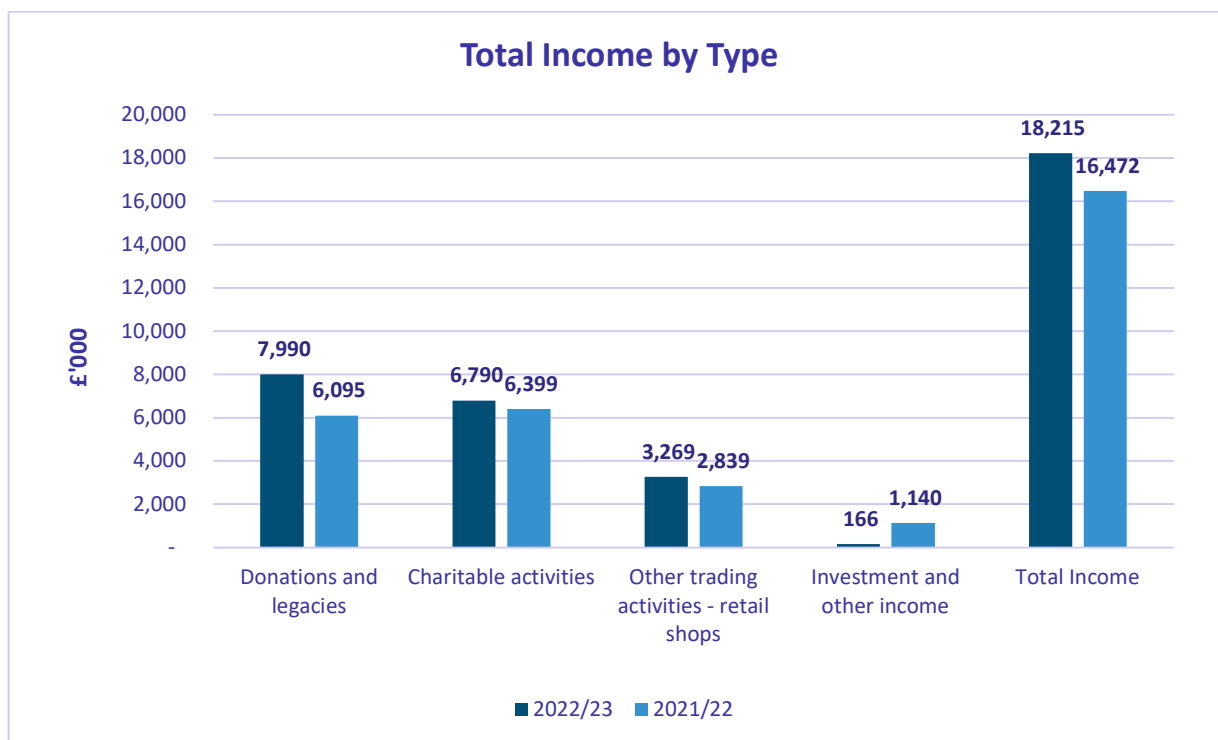
**Income**

The main sources of income are from donations and legacies and from statutory grants. Overall, Group Income has increased by 10.6% from £16.5m in 2021/22 to £18.2m in 2022/23, mainly due to a £1.6m increase in Legacies.

	<b>2023</b>	<b>2022</b>	Change
	<b>£'000</b>	<b>£'000</b>	£'000
<b>Group Income</b>			
Donations and legacies	7,990	6,095	1,895
Charitable activities	6,790	6,398	392
Other trading activities - retail shops	3,269	2,839	430
Investment and other income	166	1,139	(973)
<b>Total Group Income</b>	<b>18,215</b>	<b>16,471</b>	<b>1,744</b>
Less: Charitable Activities – COVID funding	-	(224)	224
<b>Total Group Income excluding COVID funding</b>	<b>18,215</b>	<b>16,247</b>	<b>1,968</b>

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Report of the Board of Trustees (continued)**

**FINANCIAL REVIEW (Continued)**



**Donations and legacies**

Income received from donations and legacies has increased by £1.9m or 31%, from £6.1m in 2021/22 to £8m in 2022/23. This is mainly a result of an increase in legacy income received from £1.3m in 2021/22 to £2.9m in 2022/23.

**Charitable activities**

Income from charitable activities increased by £0.4m, from £6.4m in 2021/22 to £6.8m in 2022/23. The £0.4m related to the statutory contracts and equated to a 6% increase, reflecting contract uplifts on the previous year, combined with over performance against targets and funding for cost pressures in year. The remaining increase relates mainly to funding for specific projects including funding for the Department of Health special recognition payment to staff and education initiatives. As noted in challenges above, this Health Service funding, whilst increasing, is not at a sustainable level, and the absence of local decision making powers is impacting our ability to influence funding allocations.

**Other trading activities - retail shops**

Hospice (Trading) retail shops were fully operational in 2022-23 versus only 11 months in the prior year, resulting in an increase in income of £0.4m, from £2.8m in 2021/22 to £3.2m in 2022/23.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

**Investment and other income**

Other income decreased in the year from £1.1m in 2021/22 to £0.3m in 2022/23, a decrease of £0.8m. This was primarily driven by prior year profit on sale of property and pandemic related income. These were partially offset by additional income from investments in the year.

**Expenditure**

Overall, Group Expenditure has increased by £1.8m or 9.7%, from £18.3m in 2021/22 to £20.1m in 2022/23.

	<b>2022/23</b>	<b>2021/22</b>	<b>Change</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Group Expenditure</b>			
Raising funds	2,795	2,097	698
Charitable activities	14,693	13,925	768
Expenditure before retail shops*	17,488	16,022	1,466
Other - retail shops	2,624	2,321	303
<b>Total Group Expenditure</b>	<b>20,112</b>	<b>18,343</b>	<b>1,769</b>
<i>Further analysed as follows:</i>			
Pay costs	14,382	13,257	1,125
Operating costs	5,073	4,559	514
Depreciation	657	527	130
<b>Total Group Expenditure</b>	<b>20,112</b>	<b>18,343</b>	<b>1,769</b>

\*Excludes the intercompany management charge of £142k (2021/22: £142k)

It cost £20.1m in 2022/23 to operate Hospice, an increase of £1.8m or 9.6%. This is largely from increases in pay costs of £1.1m due to headcount and Agenda for Change pay rates. Operating costs have increased due to the one-off Elmer campaign in Fundraising and continued rise utilities. These are partially offset by a decrease in the current service cost of the pension scheme.

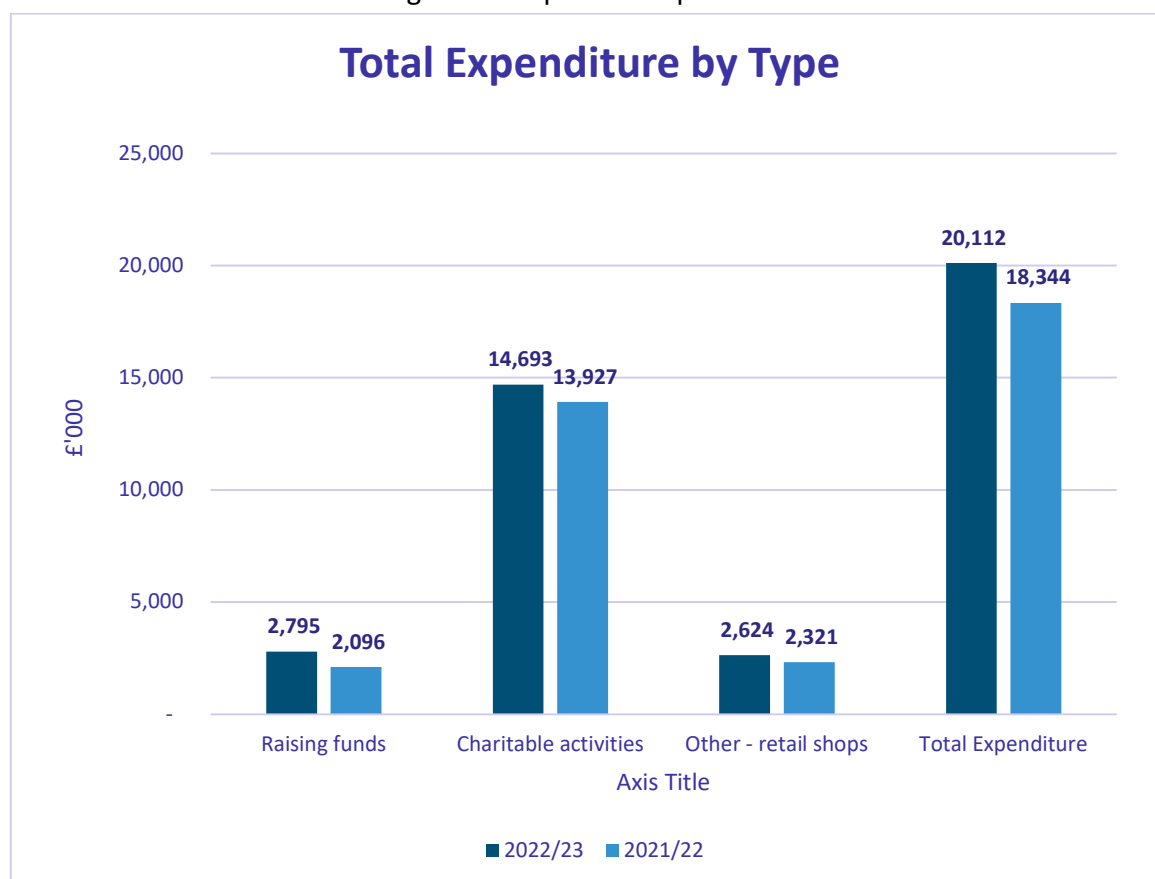
The cost to operate the retail shops increased by £303k in 2022/23, primarily due to a £214k increase in pay costs.

The net expenditure for 2022/23 was £1.9m, in line with a net expenditure of £1.9m in 2021/22.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

The Trustees are concerned about the risks of increasing costs, impact of external factors, and how the statutory income has historically been structured which leads to an underlying deficit. Significant work to address these challenges and improve this position continues.



**Balance Sheet**

The Group Balance Sheet is presented in the table below.

	<b>2022/23</b>	<b>2021/22</b>	<b>Change</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Fixed assets	21,407	23,158	(1,751)
Net current assets	2,401	2,290	111
Non-current assets/(liabilities)	1,979	(2,658)	4,637
<b>Total</b>	<b>25,787</b>	<b>22,790</b>	<b>2,997</b>
Restricted funds	338	482	(144)
Unrestricted funds	25,449	22,308	3,141
<b>Total</b>	<b>25,787</b>	<b>22,790</b>	<b>2,997</b>

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## FINANCIAL REVIEW (Continued)

### Fixed assets

Tangible fixed assets have decreased by £317k in the year. Additions of £340k offset with depreciation of £657k. Investments have decreased by £1.46m to £6m primarily due to draw downs to facilitate cashflow. Intangible assets of £58k relate to website development work.

### Net current assets

Net current assets have increased by £111k in the year. The main drivers of this increase are as follows:

- Increase in legacies of £1.1m due to a large notification in March 23
- Decrease in trade debtors of £277k relating to statutory funding
- Increase in prepayments and accrued income £292k
- Decrease in cash of £1m.

### Non-current assets/liabilities

Non-current liabilities relating to the NILGOSC pension scheme (£2.658m FY21-22) have become an asset of £1.979m in current year due to changes in actuarial financial assumptions.

### Reserves Policy

The Board of Trustees recognises the requirement for reserves and aims to have a level of free reserves equivalent to three months' future running costs. At 31 March 2023, Hospice has free reserves of £10m, which covers 6 months of our planned operating expenditure going forward. These reserves help to ensure that the finances of the hospice remain in a sustainable position.

Our reserve position is heavily impacted by our high asset base which includes specialist hospice properties which the Board have no intention of selling. The trustees monitor our reserves position and the cash in bank balances on a regular basis to ensure there is no immediate risk to the Hospice.

### Investment Policy

Investments are usually made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions.

During the year, Hospice invested in a portfolio investment with our investment advisors Close Brothers, who have been instructed to maximise the return on the funds invested within the constraints of a medium risk portfolio.

The investment position of the organisation is reviewed by the Finance Sub-Committee on an ongoing basis throughout the year. Close Brothers report annually to the Board on the performance of the portfolio.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

**Going Concern**

The financial statements have been prepared on the going concern basis.

The trustees have reviewed Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Hospice's ability to continue as a going concern.

*Risks and Uncertainties*

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors, including the ongoing impact of the COVID-19 pandemic on costs and ways of working, Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The trustees have taken into consideration the existing and anticipated effects of these risks and uncertainties on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and are reviewing our strategy and related plans to deliver the best outcomes possible within the available resources. Management continue to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

The Board therefore considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence. The Board is aware that should circumstances change service levels will have to be revised in line with the income available.

**Post Balance Sheet Events**

There have been no significant events affecting Hospice since the financial year end that would result in the adjustment of the financial statements or inclusion of a note therein.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Report of the Board of Trustees (continued)**

***PRINCIPAL RISKS AND UNCERTAINTIES***

The Board of Trustees and Corporate Leadership and Management Team, through the corporate governance framework, identify and manage the risks to which the charity is exposed. Our Board and Corporate Leadership and Management Team have assiduously monitored the activity of the organisation both in terms of service delivery and quality as well as financial reporting. We are satisfied that our continued vision for the people we support to provide comfort and quality of life for our patients, whilst supporting their families and relieving fear and suffering associated with loss. Our work, which is based on the values of the respect and acceptance, compassion, courage, and integrity, and being pioneering, professional and accountable, is very much in evidence from our activities during the financial year.

The Board established our risk appetite. This identifies potential risk events that may affect the charity and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives.

It is the role of Trustees, the Corporate Leadership and Management Team to assess the risk and define our operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Directors and senior staff are accountable for strategic risk management within areas under their control including the devolution of the risk management process to operational managers. Senior staff are accountable to the Chief Executive for implementation, annual reporting on the status of the Risk Register, on-going maintenance of the Risk Register and ensuring compliance with risk assessment procedures. The Chief Executive is responsible for maintaining the Risk Register and for reviewing it bi-annually including proposing any changes to the Board for approval.

Risk Management is a standing agenda item for all Board meetings. A comprehensive planning process, together with established systems and procedures, enables trustees to assess and address risks associated with governance, strategy, clinical, health and safety, reputation, finance, operations, other external factors, and the future capacity to deliver services. These systems have also enabled the charity to adjust to serious and significant events such as our ability to consider the effect of Covid-19 and our ability to continue to provide a primary service during extreme circumstances.

**Operational Risks**

Operational risk is the risk of loss resulting from inadequate or failed internal processes, systems, or human factors. Operational risk can manifest itself in various ways including shortage of key skills, clinical incidents, inappropriate behaviour of employees, failure to comply with applicable laws and regulations or failure to perform in line with contractual arrangements. These events could result in financial losses, litigation, and regulatory fines as well as other damage to the organisation.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are noted below:

<b>Operational Risk</b>	<b>Mitigating Actions</b>
<b>Staffing</b>	<ul style="list-style-type: none"> <li>• Regular focused engagement with the Department of Health on regional workforce planning and recruitment.</li> <li>• 3-year work force planning in development with greater focus on succession planning.</li> <li>• Future medical workforce planning reflects a hybrid model of trainee and non-trainee posts, reducing dependency on locums whilst retaining the Hospice status as a training centre.</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>• Finance sub-committee established with particular focus on budget and control</li> <li>• Regular management updates on budgetary position. Contingency planning scenarios developed with a focus on financing.</li> <li>• Fundraising communications focused on online events, moving away from traditional fundraising activities.</li> <li>• Ongoing discussions with SPPG and Department on financial and material support through government grants</li> <li>• Ongoing planning of strategic income initiatives</li> </ul>
<b>Technology</b>	<ul style="list-style-type: none"> <li>• Development of Cyber Essentials to provide assurance on Hospice IT Security and compliance of standards.</li> <li>• UPS configuration upgraded in main server room (Horizon) to include all IT infrastructure, phones and switches. Key software servers also upgraded.</li> <li>• Engagement with staff on cyber risks has increased with improved vigilance.</li> <li>• Telephone system development</li> </ul>
<b>Clinical Incidents</b>	<ul style="list-style-type: none"> <li>• Policies and procedures in place to prevent incidents as well as management of incidents and implementation of learning.</li> <li>• Bi-monthly reporting of incidents to Board as well as ability to report serious incidents immediately if required.</li> <li>• Risk and Dashboards monitored by clinical teams and Governance Committee.</li> <li>• Incident reporting software now embedded</li> <li>• Adherence to regulatory requirements (RQIA and Charity Commission).</li> </ul>

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are continued below:

<p><b>Governance and Hospice Reputation</b></p>	<ul style="list-style-type: none"> <li>• Effective policies and procedures put in place to ensure compliance with health and safety and other regulatory requirements.</li> <li>• Corporate Quality Governance Committee established with Board oversight.</li> <li>• Review of risk register process with established format and presentation of Strategic Corporate Risk Register. Engagement with external regulatory bodies around service delivery and performance (e.g., NIPSO, RQIA, Fundraising regulator, Charities Commission).</li> <li>• Achievement of ISO Standards 9001 and 45001 for Estates department Quality Management and Safety Management activities including capital works, maintenance and asset management.</li> <li>• Development and roll-out of risk management software ongoing.</li> </ul>
<p><b>Data Analysis &amp; Management</b></p>	<ul style="list-style-type: none"> <li>• Review of systems available to ensure data managed effectively and to improve report functionality.</li> <li>• Consideration of internal Quality Improvement Programme to regularly review data accuracy and systems for ensuring that the data is SMART.</li> <li>• Independent assessment of data including analysis of statistical information.</li> <li>• Quality Indices reports completion and review.</li> </ul>
<p><b>COVID 19 Pandemic</b> (risk downgraded post year, but still being monitored)</p>	<p>The NIH Board and senior management have taken steps to ensure that the risks faced by Covid-19 have been mitigated, as far as possible. These steps have included:</p> <ul style="list-style-type: none"> <li>• Constant review and update of position regarding adult services, children’s and community activity including assessment of financial position and impact of Covid on budget</li> <li>• Liaison with Departmental authorities on procedures to be followed</li> <li>• Scenario plans established to ensure contingency for multiple options</li> <li>• Staff encouraged to work from home where possible and supported with IT</li> <li>• Restrictions imposed for visiting the office</li> </ul>

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## Report of the Board of Trustees (continued)

### *STRUCTURE, MANAGEMENT AND GOVERNANCE*

#### **Board Members and Structure**

As trustees of a charitable company, all trustees are the company directors. Trustees are from diverse backgrounds in health, business, and professional life. This ensures a broad range of experience and skills are brought to Board deliberations.

A minimum of eight to a maximum of fourteen trustees can be on the Board. Six members of the Board are elected from and by the members of the charitable company. Up to six trustees are invited by the Board. The Board has the option to co-opt up to a further two trustees. Both 'elected' and 'invited' trustees may serve for a maximum of two terms of four years each, following which, they must stand down for a minimum of two years.

The office bearers of Chair, Vice-Chair and Treasurer are chosen from within the Board. The office bearers can remain in office for up to three years and this can be extended for a further three years.

Induction is provided to new trustees and training is provided as required in areas such as risk, safeguarding, child protection, and other relevant charity governance matters. Trustees adhere to a Code of Conduct and a Declaration of Interests is completed annually.

Trustees are not in receipt of any remuneration for their services to Hospice but are reimbursed for any incidental expenses claimed. There were no expenses claimed in this financial period.

The Board is responsible for the strategic direction and governance of Hospice. The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of Hospice; protecting and promoting the identity and values of Hospice; and fulfilling their statutory responsibilities.

A scheme of delegation is in place and the Board delegates the day-to-day operation of the organisation to the Chief Executive Officer (CEO) supported by the Director of Care and Quality Governance, the Director of Corporate Services, the Director of Finance and the Director of Commercial and Brand Development. Together they form the membership of the Corporate Leadership Team. The Corporate Leadership Team and the medical lead(s) attend Board meetings but have no voting rights.

There are clear distinctions between the role of the Board and the Corporate Leadership Team. The Corporate Leadership Team is responsible for preparing policy, strategic planning, budgets, financial reports, and risk registers, which are approved by the Board. The Corporate Leadership Team implements the policy, plans, budgets and leads all operational aspects of the charity with the Board continually monitoring these.

The Corporate Leadership and Management Team, comprising of the Corporate Leadership Team and Department Heads, works collectively to lead and manage the various functions of Hospice with an emphasis on effective engagement, working in partnership, and valuing the contribution of all of our people in a supportive **environment**.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**STRUCTURE, MANAGEMENT AND GOVERNANCE (continued)**

The Board is supported by Sub-Committees, in the areas of Finance, Nominations and Board Governance, Remuneration, IT Governance, and Corporate Quality Governance.

**NORTHERN IRELAND HOSPICE BOARD GOVERNANCE STRUCTURE**

<b>Board of Trustees and Company Directors:</b>					
<b>Chair - Dr Gerry Millar, Elected Trustee</b>					
<b>Garth Calow, Elected Trustee (Treasurer) Dr Russell Houston, Elected Trustee Ian Sheppard, Elected Trustee Martin Murphy, Elected Trustee Joanne Ramsay, Elected Trustee</b>			<b>Andrew Talbot, Invited Trustee Alan Dickson, Invited Trustee Janice Smyth, Invited Trustee Adele Martin, Invited Trustee Paddy O'Hagan, Invited Trustee</b>		
<b>Finance Committee: Chair – Garth Calow</b>	<b>Board Governance &amp; Nominations Committee: Chair – Dr Gerry Millar</b>	<b>Remuneration Committee: Chair – Dr Gerry Millar</b>	<b>Corporate Quality Governance Committee: Co-Chairs – Dr Russell Houston &amp; Heather Weir</b>	<b>IT &amp; Digital Governance Committee: Chair – Paddy O'Hagan</b>	<b>People &amp; Culture Committee: Chair – Adele Martin</b>
<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee/Independent Advisor Membership</b>	<b>Trustee Membership</b>
<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Garth Calow</b> – Treasurer (Chair or Committee) & Elected Trustee <b>Alan Dickson</b> – Invited Trustee <b>Martin Murphy</b> – Elected Trustee	<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Andrew Talbot</b> – Invited Trustee <b>Joanne Ramsay</b> – Elected Trustee	<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Garth Calow</b> – Treasurer & Elected Trustee <b>Janice Smyth</b> – Invited Trustee	<b>Dr Russell Houston</b> – Co-Chair & Elected Trustee	<b>Paddy O'Hagan</b> – Invited Trustee <b>Johnny Graham</b> – Independent Advisor <b>Dave Vincent</b> – Independent Advisor	<b>Adele Martin</b> – Invited Trustee <b>Janice Smyth</b> – Invited Trustee <b>Helen Lockhart</b> – Independent Advisor
<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>
Chief Executive Officer Finance Director Director of Corporate Services Director of Commercial & Brand Development Director of Care & Quality Governance	Chief Executive Officer Director of Corporate Services	Chief Executive Officer Director of Corporate Services Finance Director	Chief Executive Officer Director of Care & Quality Governance Director of Corporate Services Finance Director Director of Commercial & Brand Development Head of Adult Services Head of Children's Services Head of Governance, Risk & Performance Management Head of Estates	Director of Corporate Services Director of Commercial & Brand Development Finance Director Head of People & Organisational Development Head of Adult Services Head of Children's Services Head of Commercial Marketing & Support Head of Governance, Risk & Performance Management Head of Transformation & ICT Head of Corporate Communications Executive Office Manager	Head of People & Organisational Development Head of Corporate Communications

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Finance Sub-Committee**

The Finance Sub-Committee (FSC) is responsible, on behalf of the Board for ensuring that all the finances of Hospice are appropriately applied in securing the objects and strategic objectives of the charity and that its assets are properly safeguarded.

The Committee meets at least seven times a year or as required and is made up of at least two trustees with relevant financial experience. The Chair of the Committee is also the Treasurer and reports to the Board at the subsequent Board meeting.

The FSC operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing financial strategies and policies.
- Ensuring adequate income is available to deliver the organisation's objectives.
- Ensuring adequate financial and management controls are in place.
- Monitoring the finance risk register and the arrangements for managing financial risk.
- Ensuring the Annual Report and Consolidated Financial Statements are prepared in line with all relevant requirements, guidelines, and agreeing the choice of key accounting policies and principles and advising the Board on whether the annual report is fair, balanced, and understandable and provides the information necessary for users to assess the company's performance, business model and strategy.
- Managing Hospice's relationship with the external auditors (including monitoring and reviewing the external auditor's independence, objectivity, and effectiveness annually).
- Reviewing the recommendations contained within audit reports and ensuring an appropriate implementation process is in place.

### **Nomination and Board Governance Committee**

The Nomination and Board Governance Committee (NBGC) is responsible for ensuring the appropriate composition of the Board of Trustees and that appropriate governance procedures are in place in Hospice. The Committee keeps under review a skills matrix and a succession timetable for Trustees plus a succession process for the Corporate Leadership Team roles. The Committee meets at least twice a year. The NBGC operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing the structure, size and composition of the Board and its sub-committees and recommending necessary changes to the Board.
- Reviewing the skills, knowledge and experience on the Board and identifying gaps to be filled.
- Nominating potential candidates and overseeing selection of new appointments
- Ensuring adequate balances of skills, knowledge experience and diversity on the Board.
- Reviewing appointment procedures and documentation and making any relevant recommendations.
- Ensuring trustees are eligible to act under company law and ensuring Trustees complete appropriate paperwork (including 'Fit and Proper Persons Declaration' and 'Declaration of Interests').

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Nomination and Board Governance Committee (continued)**

- Ensuring the effectiveness of governance arrangements and compliance with charity and company law
  - Ensuring the trustees receive suitable training on governance, and that safeguards and confirmations are in place in respect of conflicts of interest and eligibility of candidates to act as trustees.
  - Developing and recommending to the Board, the governance principles that apply to the Hospice, having regard to the Articles of Association and changes to applicable laws and regulation, as appropriate.
  - Reviewing the major Board governance risks on a regular basis.
  - Reviewing the selection and succession planning process for the appointment of trustees.
  - Recommending to the Board on a timely basis the succession plan for the positions of Chair of the Board and the CEO of Hospice.
  - Ensuring the Board's decision-making is not dominated by any one individual or small group of individuals that is detrimental to the interest of Hospice as a whole.
  - Reviewing and assessing on an annual basis the adequacy of the Hospice's corporate governance arrangements and recommending any changes to the Board.
  - Reviewing and managing the process by which an evaluation of the Board and its sub-committees is conducted. At a minimum a self-assessment should be performed every two years.
  - Conducting an annual appraisal of the Chair of the Board.
- Reviewing governance disclosures within the Annual Report and Consolidated Financial Statements.

**Corporate Quality Governance Committee**

Corporate Quality Governance Committee (CQGC) is responsible, on behalf of the Board for ensuring all functions in the Charity are compliant with legislation and regulations. The committee focuses on ensuring a culture of quality improvement and learning in the Charity, providing assurance, and escalating risks to quality when necessary to the Board, Regulatory Bodies and Commissioners. The Committee meets at least four times a year and produces an annual quality governance report.

**People and Culture Committee**

The People & Culture Committee is responsible on behalf of the Board to ensure the culture, values and employee experience are upheld with a focus on health, wellbeing, and personal growth. The Committee will meet four times a year and additionally as may be necessary to ensure the effective implementation of agreed deliverables. The Committee shall consist of not less than two trustees appointed by the Board. This can include the Chairperson.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023 People and Culture Committee (continued)**

The People & Culture Committee operates under a Terms of Reference and assists the Board in their responsibility for:

- Ensuring there is a systematic approach to assessing and addressing culture, engagement, relationships and behaviours across the Hospice.
- Overseeing the development of a consistent culture where people feel safe and able to raise concerns and have them addressed.
- Ensuring the Hospice's values and associated behaviours are being practiced throughout the organisation and where issues are identified, there are suitable action plans in place.
- Ensuring the Hospice's activities are systematically and effectively promoting health, wellbeing and psychological safety.
- Shaping, approving and driving improvements through effective programme management arising from feedback from employee surveys, focus groups, exit interviews, employee forums and any other sources deemed appropriate.
- Determining the KPIs that will inform the priorities and progress for both the Committee and the Board.
- Receiving at least annually an assessment of the Hospice Culture with input from a range of sources (both internal and external)
- Overseeing the effective programme management in place to drive the definition and execution of the key projects
- Agreeing relevant sections of the annual report on all culture and employee engagement matters within the scope of the TOR ensuring they are accurately reflected.
- Approving a statement in the annual report about the culture and employee engagement in the Hospice.

### **Remuneration Committee**

The Remuneration Committee (RemCo) is responsible, on behalf of the Board for ensuring that there are adequate processes and policies in place to determine executive remuneration, reward and performance management, which are in line with the Powers outlined in the Articles of Association of Hospice. The Committee meets at least once a year. RemCo operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing and approving the level of remuneration and payments to be made in relation to salary, pensions or superannuation schemes for the CEO and the Corporate Leadership Team (informed through benchmarking).
- Reviewing and approving the processes of appraisal for the CEO and the Corporate Leadership Team.
- Agreeing appropriate pay scales and other terms of remuneration for all employees in relation to cost of living increases, pensions or superannuation schemes.
- Agreeing the relevant sections of the annual report in relation to remuneration and expenses ensuring that they meet best practice requirements.
- Providing assurance to the Board that appropriate processes are in place to determine executive remuneration, reward and performance management are appropriate.
- Considering the implications of how the Committee's work contributes to Hospice's ability to fulfil its duties under the Equality Act and other relevant legislation.

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## **IT and Digital Governance Committee**

The IT and Digital Governance Committee formally commenced in January 2021. The Committee is responsible for reviewing the IT and Digital Services that currently operate within the organisation and for making recommendations to the Board on changes and improvements that meet the needs of Hospice now and in the future. The Committee meets at least four times a year. The IT and Digital Governance Committee operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing the IT and Digital Transformation Strategy for the organisation, ensuring it is at all times fit for purpose and that the associated outcomes meet the needs of the organisation.
- Satisfy itself that appropriate cost-effective budgets are in place to deliver required IT activity as authorized by the Board.
- Reviewing information security protocols.
- Reviewing contingency planning and fallback procedures to ensure these are fit for purpose and provide appropriate continuity for the organisation.
- Ensuring that all expenditure is properly applied in the interests of Hospice and that the organisation obtains value for money in IT spend.
- Reviewing and managing risk associated with IT operations and delivery of new initiatives and to provide assurance to the Board as appropriate.
- Developing and producing an agreed reporting structure that describes IT activity and performance.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Board and Committee attendance**

The Board and the Board Sub-Committees met on several occasions in 2022/23. Attendance by each board member at these meetings is set out in the table below. Attendance is shown for each Trustee out of the number of meetings held during each Trustee's tenure.

Name	Board	FSC	N&BG	RemCo	CQGC	ITGov	Culture & People
David Clements (Chair until Nov 22)	4/4	4/4	2/2	1/1			
Dr Gerry Millar (Vice Chair until Nov 22 then Chair)	6/6	2/3	2/2		1/1		
Garth Calow (Treasurer)	5/6	6/6		1/1			
Ian Sheppard	5/6						
Alan Dickson	5/6	4/6					
Dr Russell Houston	6/6				3/4		
Janice Smyth	4/6			1/1			3/4
Andrew Talbot	5/6		2/2				
Adele Martin	3/6						4/4
Martin Murphy	6/6	5/6					
Joanne Ramsay	5/6		1/2				
Paddy O'Hagan	4/5					2/2	
Steven Cockcroft	1/1						
Johnny Graham (Independent advisor)						2/3	

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Remuneration Policy**

Clinical staff remuneration is in line with Agenda for Change pay scales. Medical staff employed or engaged as consultants in Hospice are remunerated in line with National Consultant Terms and Conditions.

Non-clinical staff remuneration is set within a policy that is appropriate for each specific role. This allows Hospice to be externally competitive and internally fair in how it rewards its staff for non-clinical roles. The remuneration framework establishes an appropriate and relevant market-informed salary range for each role. This is in keeping with relevant industry benchmarks. It does however seek to promote development and encourage and reward excellence where performance is exceptional.

The Corporate Leadership Team remuneration is recommended to the Remuneration Board Sub-Committee by the CEO. The CEO remuneration is reviewed by the Chair and recommended to the Remuneration Board Sub-Committee. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with other health care charities and sectors.

Hospice operates an equal opportunities policy.

### **Regulatory Environment**

In addition to all legal requirements, Hospice operates in a regulatory environment, governed by the Regulation and Quality Improvement Authority (RQIA) and the Charity Commission for Northern Ireland. Hospice also voluntarily subscribes to the requirements of the Fundraising Regulator.

### **Subsidiaries**

#### **Northern Ireland Hospice (Trading) Limited**

Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 24 retail shops in the local area and the Old Schoolhouse Cafe and generates income for Hospice services. The Trading Company donates qualifying charitable donations (covenanted donations) to Hospice under company gift aid rules.

In addition, gift aided donations made to the Trading Company are accounted for in the books of Hospice.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Related Parties**

In addition to a register of interests held, declaration of conflicts of interest is a standing item on the agenda for all Hospice Board, and Board Sub-Committee meetings. There were no conflicts identified that required further action.

**Ex-Gratia Payments**

There were two ex-gratia payments made during the financial year ended 31/3/2022 totaling £4,455 (2022/23 NIL). Both payments related to refunds to donors following transcription errors. In both cases consent was received from the Charity Commission for Northern Ireland (Orders 0285 and 0286).

**PUBLIC BENEFIT**

In setting our objectives and planning our activities for the year, the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## Directors' Responsibilities in Relation to the Financial Statements

Company law requires the Board of Trustees (the Board) to prepare financial statements for each year which give a true and fair view of the state of affairs of the Hospice, and of its profit and loss and cash flows for that year. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe the methods and principles in the Charities SORP,
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Hospice will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Hospice and to enable it to confirm that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Hospice and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure of information to auditors

In the case of each of the persons who are trustees at the time the Trustee's Report and Financial Statements are approved:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow trustees and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## Auditors

The auditors, Finegan Gibson, has indicated its willingness to continue in office, and a resolution that the firm be re-appointed will be proposed at the Annual General Meeting.

Approved by the Board of Trustees on 7 September 2022 and signed on its behalf by:



Dr Gerry Millar (Chairman)

## Independent Auditor's Report



### Opinion

We have audited the financial statements of the Group and Charitable Company for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent 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;
- 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 Charity 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 these 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 charity'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.

Finegan Gibson Ltd, Chartered Accountants & Registered Auditors

Causeway Tower, 9 James Street South, Belfast BT2 8DN

t: 028 9032 5822 www.fgibson.co.uk info@fgibson.co.uk

@finegangibson

Registered to carry on audit work and regulated for a range of investment business activities by Chartered Accountants Ireland



#### DIRECTORS

C A Dolan BSc FCA  
P B Dolan BSc FCA

Company Reg. No. NI 613810

47

### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions On Other Matters Prescribed By The Companies Act 2006

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

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

### Matters On Which We Are Required To Report By Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities For The Audit Of The Financial Statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

## Independent Auditor's Report (continued)

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Independent Auditor's Report (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PAUL DOLAN FCA  
(Senior Statutory Auditor)  
Date:

For and on behalf of  
FINEGAN GIBSON LTD  
Chartered Accountants & Statutory  
Auditors  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

### DIRECTORS

C A Dolan BSc FCA  
P B Dolan BSc FCA

Company Reg. No. NI 613810

51

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Company Statement of Financial Activities (Incl an Income and Expenditure Account) for Financial Year Ended 31 Mar 2023**

		2023	2023	2023	2022	2022	2022
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds		Funds	Funds	
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income from:</b>							
Donations and legacies	3	745	7,907	8,652	570	6,145	6,715
Charitable activities	4	-	6,790	6,790	-	6,399	6,399
Investment and other income	6	-	308	308	-	1,074	1,074
<b>Total Income</b>		<b>745</b>	<b>15,005</b>	<b>15,750</b>	<b>570</b>	<b>13,618</b>	<b>14,188</b>
<b>Expenditure on:</b>							
Raising funds	7	-	2,813	2,813	-	2,114	2,114
Charitable activities	7	889	13,937	14,826	645	13,408	14,052
<b>Total Expenditure</b>		<b>889</b>	<b>16,750</b>	<b>17,639</b>	<b>645</b>	<b>15,521</b>	<b>16,166</b>
<b>Net Income/ (Expenditure)</b>		<b>(144)</b>	<b>(1,745)</b>	<b>(1,889)</b>	<b>(75)</b>	<b>(1,904)</b>	<b>(1,978)</b>
<b>Other Recognised Gains and Losses</b>							
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	5,151	5,151	-	1,866	1,866
Other Unrealised Gains/(Losses)	13	-	(256)	(256)	-	(151)	(151)
<b>Net Movement in Funds</b>		<b>(144)</b>	<b>3,150</b>	<b>3,006</b>	<b>(75)</b>	<b>(188)</b>	<b>(263)</b>
<b>Reconciliation of Funds:</b>							
Total funds brought forward		<b>482</b>	<b>21,901</b>	<b>22,383</b>	<b>557</b>	<b>22,089</b>	<b>22,646</b>
<b>Total funds carried forward</b>		<b>338</b>	<b>25,051</b>	<b>25,389</b>	<b>482</b>	<b>21,901</b>	<b>22,383</b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derive from continuing activities. The notes on pages 58 to 88 form part of these financial statement.

# Northern Ireland Hospice

## Notes to the Consolidated Financial Statements

For The Financial Year Ended 31 March 2023

### Consolidated Statement of Financial Activities (Incl an Income and Expenditure Account) for Financial Year Ended 31 Mar 2023

		2023	2023	2023	2022	2022	2022
		Restricted	Unrestricted	Total	Restricted	Unrestricted	Total
		Funds	Funds		Funds	Funds	
	Notes	£'000	£'000	£'000	£'000	£'000	£'000
<b>Income from:</b>							
Donations and legacies	3	745	7,245	7,990	570	5,525	6,095
Charitable activities*	4	-	6,790	6,790	-	6,398	6,398
Other trading activities	5	-	3,269	3,269	-	2,839	2,839
Investments and other income*	6	-	166	166	-	1,139	1,139
<b>Total Income</b>		<b>745</b>	<b>17,470</b>	<b>18,215</b>	<b>570</b>	<b>15,901</b>	<b>16,471</b>
<b>Expenditure on:</b>							
Raising funds	7	-	2,795	2,795	-	2,097	2,097
Charitable activities	7	889	13,804	14,693	645	13,280	13,925
Other	7	-	2,624	2,624	-	2,321	2,321
<b>Total Expenditure</b>		<b>889</b>	<b>19,223</b>	<b>20,112</b>	<b>645</b>	<b>17,698</b>	<b>18,343</b>
<b>Net Income/ (Expenditure)</b>		<b>(144)</b>	<b>(1,753)</b>	<b>(1,897)</b>	<b>(75)</b>	<b>(1,797)</b>	<b>(1,872)</b>
<b>Other Recognised Gains and Losses</b>							
Actuarial gain/(loss) on the market value of the defined benefits scheme's assets and liabilities	19	-	5,151	5,151	-	1,866	1,866
Other unrealised gains/(losses)	13	-	(256)	(256)	-	(150)	(150)
<b>Net movement in funds</b>		<b>(144)</b>	<b>3,142</b>	<b>2,998</b>	<b>(75)</b>	<b>(81)</b>	<b>(156)</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		<b>482</b>	<b>22,307</b>	<b>22,789</b>	<b>557</b>	<b>22,389</b>	<b>22,946</b>
<b>Total funds carried forward</b>		<b>338</b>	<b>25,449</b>	<b>25,787</b>	<b>482</b>	<b>22,308</b>	<b>22,790</b>

There are no other recognised gains or losses other than those listed above. All income and expenditure derives from continuing activities. The notes on pages 58 to 88 form part of these financial statements.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Company Balance Sheet As At 31 March 2023**

	<i>Notes</i>	<b>2023 £'000</b>	<b>2022 £'000</b>
Intangible assets	11	58	27
Tangible assets	12	14,734	15,041
Investments	13	6,280	7,745
		<b>21,072</b>	<b>22,813</b>
<b>Current Assets</b>			
Stocks	14	37	37
Debtors	15	3,372	2,815
Cash at bank and in hand		492	852
		<b>3,901</b>	<b>3,704</b>
<b>Creditors: Amounts falling due within one year</b>	16	(1,563)	(1,476)
		<b>2,338</b>	<b>2,228</b>
<b>Net Current Assets</b>		<b>23,410</b>	<b>25,041</b>
<b>Total Assets Less Current Liabilities</b>			
<b>Creditors: Amounts falling due after more than one year</b>	16	-	-
		<b>23,410</b>	<b>25,041</b>
<b>Net assets excluding pension liability</b>			
Defined benefit pensions asset /(liability)	19	1,979	(2,658)
<b>Net Assets</b>		<b>25,389</b>	<b>22,383</b>
<b>REPRESENTED BY:</b>			
Restricted funds	21	338	482
Unrestricted funds	21	25,051	21,901
<b>Total Charity Funds</b>		<b>25,389</b>	<b>22,383</b>

The notes on pages 58 to 88 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



Dr Gerry Millar (Chairperson)

Date: 7/9/23

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Consolidated Balance Sheet As At 31 March 2023**

	<i>Notes</i>	<b>2023</b> <b>£'000</b>	<b>2022</b> <b>£'000</b>
<b>Fixed Assets</b>			
Intangible assets	11	58	27
Tangible assets	12	15,369	15,686
Investments	13	5,980	7,445
		<b>21,407</b>	<b>23,158</b>
<b>Current Assets</b>			
Stocks	14	89	72
Debtors	15	3,185	2,018
Cash at bank and in hand		754	1,739
		<b>4,028</b>	<b>3,829</b>
<b>Creditors: Amounts falling due within one year</b>	16	(1,627)	(1,539)
		<b>2,401</b>	<b>2,290</b>
<b>Net Current Assets</b>		<b>2,401</b>	<b>2,290</b>
<b>Total Assets Less Current Liabilities</b>		<b>23,808</b>	<b>25,448</b>
<b>Creditors: Amounts falling due after more than one year</b>	16	-	-
		<b>23,808</b>	<b>25,448</b>
<b>Net assets excluding pension liability</b>		<b>23,808</b>	<b>25,448</b>
Defined benefit pensions asset/(liability)	19	1,979	(2,658)
		<b>25,787</b>	<b>22,790</b>
<b>Net Assets</b>		<b>25,787</b>	<b>22,790</b>
<b>REPRESENTED BY:</b>			
Restricted funds	22	338	482
Unrestricted funds	22	25,449	22,308
<b>Total Charity Funds</b>		<b>25,787</b>	<b>22,790</b>

The notes on pages 58 to 88 form part of these financial statements.

The statutory financial statements were approved and authorised for issue by the Board of Trustees and signed on its behalf by:



Dr Gerry Millar (Chairperson)

Date: 7/9/23

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Company Statement of Cash Flows for the Financial Year Ended 31 March 2023**

	<i>Notes</i>	2023 £'000	2022 £'000
<b>Net cash provided by/(used in) operating activities</b>	17	<u>(6,451)</u>	<u>(2,575)</u>
<b>Cash flows from investing activities</b>			
Proceeds from sale of fixed assets	12	-	-
Sale of investments (held for re-sale)		-	450
Sale of investments	13	1,589	-
Purchase of investments	13	(124)	(7,445)
Purchase of intangible fixed assets	11	(31)	(27)
Purchase of fixed assets	12	(238)	(347)
<b>Net cash flows from investing activities</b>		<u>1,196</u>	<u>(7,369)</u>
<b>Cash flows from financing activities</b>			
Repayment of capital on bank loans		-	-
Gain/(loss) on pension scheme	19	5,151	1,866
Other gains/ (losses)	13	(256)	(150)
<b>Net cash flows from financing activities</b>		<u>4,895</u>	<u>1,716</u>
<b>Change in cash and cash equivalents in the year</b>		<b>(360)</b>	<b>(8,228)</b>
<b>Cash and cash equivalents at beginning of financial year</b>		852	9,080
<b>Cash and cash equivalents at end of financial year</b>		<u>492</u>	<u>852</u>

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Consolidated Statement of Cashflows for the Financial Year Ended 31 March 2023**

	<i>Notes</i>	<b>2023 £'000</b>	<b>2022 £'000</b>
Net cash provided by/(used in) operating activities	<i>17</i>	<b><u>(6,974)</u></b>	<b><u>(3,263)</u></b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of fixed assets	<i>12</i>	-	-
Sale of investments (held for re-sale)		-	450
Sale of investments (held for re-sale)	<i>13</i>	1,589	-
Purchase of investments	<i>13</i>	(124)	(7,445)
Purchase of intangible fixed assets	<i>11</i>	(31)	(27)
Purchase of fixed assets	<i>12</i>	(340)	(481)
<b>Net cash flows from investing activities</b>		<b><u>1,094</u></b>	<b><u>(7,503)</u></b>
<b>Cash flows from financing activities</b>			
Repayment of capital on bank loans		-	(70)
Gain/(loss) on pension scheme	<i>19</i>	5,151	1,866
Other gains/ (losses)	<i>13</i>	(256)	(150)
<b>Net cash flows from financing activities</b>		<b><u>4,895</u></b>	<b><u>1,646</u></b>
<b>Change in cash and cash equivalents in the year</b>		<b><u>(985)</u></b>	<b><u>(9,120)</u></b>
<b>Cash and cash equivalents at beginning of financial year</b>		<b>1,739</b>	<b>10,859</b>
<b>Cash and cash equivalents at end of financial year</b>		<b><u>754</u></b>	<b><u>1,739</u></b>

# **Northern Ireland Hospice**

## **Notes to the Consolidated Financial Statements**

### **For the Financial Year Ended 31 March 2023**

#### **1. Accounting Policies**

##### **General Information**

Northern Ireland Hospice is a company limited by guarantee not having a share capital and has its registered office at 18 O'Neill Road, Newtownabbey, BT36 6WB.

Northern Ireland Hospice ('Hospice') provides specialist palliative care service and support (including but not limited to physical, social, spiritual, and psychological support) in Northern Ireland at its in-patient hospice units, hospice outpatient clinics and in the community. The nature of the organisation's operations and its principal activities are set out in the Trustees' Report on pages 6 to 47.

The organisation is governed by its Articles of Association and provide for member-based organisation's limited by guarantee. Hospice is a public benefit entity as defined by FRS 102.

The principal accounting policies are summarised below. They have all been applied consistently throughout the financial year and the preceding year.

##### **Basis of Preparation**

The financial statements have been prepared on the going concern basis and on an accrual basis, in accordance with the historical cost convention as modified by the revaluation of fixed asset investments and premises, and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements are presented in Pounds Sterling £.

##### **Basis of Consolidation**

Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation. Hospice also owns the entire issued share capital of Northern Ireland Hospice (Promotions) Limited which ceased activities in November 2001.

##### **Going Concern**

The financial statements have been prepared on the going concern basis.

The trustees have reviewed Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Hospice's ability to continue as a going concern.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**1. Accounting Policies (Continued)**

**Going Concern (continued)**

*Risk and Uncertainties*

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors, including the ongoing impact of the COVID-19 pandemic on costs and ways of working, Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The trustees have taken into consideration the existing and anticipated effects of these risks on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape, and are reviewing our strategy and related plans to deliver the best outcomes possible within the available resources. Management continue to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

**Income Recognition**

Income is recognised in the Statement of Financial Activities in accordance with SORP which is based on three criteria being met, which are entitlement, measurement, and probability. The following specific policies are applied to particular categories of income:

- (i) Donation income received by way of grants, donations and gifts is included in full in the Statement of Financial Activities when receivable.
- (ii) Donation income from major events is recognised in the period in which the event takes place. Income received in advance is included in deferred income.
- (iii) Legacy income is recognised when it is probable that it will be received. Pecuniary legacies are recognised when probate is granted. Residuary legacies are recognised when either probate has been granted, the estate accounts have been approved and any conditions have been fulfilled or if notification from executors has been received of their intention to make a distribution.
- (iv) Gifts in kind are valued at their realised amount, or the amount equivalent to an alternative commercial supply and are included in the Statement of Financial Activities when sold. In accordance with Charities SORP, volunteer time is not recognised in the financial statements.
- (v) Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.
- (vi) Income from investments is included in the year in which it is receivable, and the amount can be measured reliably.
- (vii) Education income is recognised in the period in which the education programme is delivered.
- (viii) Statutory Grants received and receivable from the Trusts is accounted for on the basis of the allocated amount notified for that financial year.
- (iv) Income from all other sources is recognised when received.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**1. Accounting Policies (Continued)**

**Expenditure (continued)**

Expenditure is recognised when there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis and allocated to the appropriate heading in the financial statements. Irrecoverable VAT is charged as a cost against the related activity.

Direct costs are those costs incurred specifically on the core services provided by Hospice in accordance with its objects. Support costs are those costs, which are incurred centrally in support of expenditure on the objects of Hospice. The following specific policies are applied to particular categories of expenditure:

- (i) Fundraising costs are costs incurred in generating the voluntary income of the Hospice, and as such include the costs of producing advertising and publicity materials, the direct costs of fundraising events and postal appeals as well as salary costs, commercial trading expenditure and an appropriate allocation of support costs.
- (ii) Expenditure on charitable activities includes the costs incurred in undertaking the various activities which are performed for the benefit of Hospice's beneficiaries including support costs and costs relating to the charity apportioned to charitable activities.
- (iii) Governance costs are costs relating to the infrastructure and general running of Hospice as opposed to direct management functions. These costs include audit and professional fees and costs associated with constitutional and statutory requirements. These costs are allocated across the costs of generating funds and charitable activities.
- (iv) Other expenditure represents items not falling under the above headings such as loan interest costs. These costs are allocated across the costs of generating funds and charitable activities.
- (v) Rental costs payable under operating leases are charged on a straight-line basis over the lease term to the Statement of Financial Activities.

Allocation of Support Costs

Support costs are those functions that assist the work of Hospice but do not directly undertake charitable activities. Support costs include corporate services costs, estates, finance, personnel, payroll and governance costs which support Hospice's programmes and activities. The basis on which support costs have been allocated is set out in note 7.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**1. Accounting Policies (Continued)**

**Funds of the Charity**

All transactions of Hospice have been recorded and reported as income into or expenditure from funds of the charity which are classified as 'restricted' or 'unrestricted'.

Restricted Funds

Income is restricted where by the donor or grant making institution has specified that it must be used for a particular purpose or where it has been raised for a particular purpose. Expenditure is treated as being made out of restricted funds to the extent that it meets the criteria specified by the donor or grant making institution.

Unrestricted Funds

All other income is treated as unrestricted. Unrestricted funds represent amounts which are expendable at the discretion of the Board of Trustees in furtherance of the objectives of Hospice.

**Foreign Currency**

The functional currency of Hospice is considered to be Pounds Sterling (£) because that is the currency of the primary economic environment in which the company operates.

Transactions in foreign currency are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the Statement of Financial Activities.

**Tangible Fixed Assets**

Tangible fixed assets are stated at cost or valuation, net of depreciation and any allowance for impairment. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost or valuation, less estimated residual value, of each asset on a straight-line basis over its estimated useful life, as follows:

Property	2% - 4%
Furniture and equipment	5 years
IT equipment	over 3 years
Motor vehicles	5 years

Individual fixed assets, usually costing £5,000 or more with a working life of more than 1 year, are capitalised at cost. Freehold land is not depreciated.

*Carrying value of land and buildings*

Hospice freehold properties were professionally valued at 31 March 2012, other than the Somerton facility which was valued at 31 March 2018. All properties have been included in the Financial Statements on a depreciated replacement cost basis.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**1. Accounting Policies (Continued)**

**Impairment of Assets**

Assets, other than those measured at fair value, are assessed for indicators of impairment at each balance sheet date. If there is objective evidence of impairment, an impairment loss is recognised in the Statement of Financial Activities as described below.

An asset is impaired where there is objective evidence that, as a result of one or more events that occurred after initial recognition, the estimated recoverable value of the asset has been reduced to below its carrying amount. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Where indicators exist for a decrease in impairment loss, the prior impairment loss is tested to determine reversal. An impairment loss is reversed on an individual impaired asset to the extent that the revised recoverable value does not lead to a revised carrying amount higher than the carrying value had no impairment been recognised.

**Financial Instruments**

Hospice only holds basic financial instruments and has chosen to adopt Section 11 of FRS 102 in respect of financial instruments.

Financial assets and financial liabilities are recognised when the company becomes a party to the contractual provisions of the instrument. Financial liabilities are classified according to the substance of the contractual arrangements entered into. All financial assets and liabilities are initially measured at transaction price (including transaction costs) unless the arrangement constitutes a financing transaction. If an arrangement constitutes a finance transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument. Financial assets include debtors and cash at bank and in hand. Financial liabilities include creditors (excluding Social Security - NI costs).

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial assets expire or are settled, b) the company transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the company, despite having retained some significant risks and rewards of ownership, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party and is able to exercise the ability unilaterally and without needing to impose additional restrictions on the transfer.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled, or expires.

Balances that are classified as payable or receivable within one year on initial recognition are measured at the undiscounted amount of the cash or other consideration expected to be paid or received, net of impairment.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**1. Accounting Policies (Continued)**

**Taxation**

Hospice's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

**Legal Status of the Charity**

Northern Ireland Hospice is a registered charity and a company limited by guarantee. Each of the members of the company has guaranteed to contribute to the assets of the company, in the event of the same being wound up, to the extent of £5.

**Investments**

Where investment properties are held, these will be professionally valued at the Balance Sheet date on an open market value basis. Impairment will be considered on an annual basis, with the resulting surplus or deficit arising being reflected in the Statement of Financial Activities.

Investments are stated at market value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals during the year.

**Stocks**

Stocks of bought in goods are stated at the lower of cost and net realisable value. As it is not practical to value items donated for resale on receipt because of the volume of low value items, they are not recognised in the financial statements until they are sold.

**Cash and cash equivalents**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

**Employee benefits accrual**

A liability is recognised to the extent of any unused holiday pay entitlement, which is accrued at the Balance Sheet date and carried forward to future periods. This is measured at the undiscounted salary cost of the future holiday entitlement and accrued at the Balance Sheet date.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**1.Accounting Policies (Continued)**

**Pensions**

Hospice operates three pension schemes (two defined benefit and one defined contribution) in respect of certain members of staff. The assets of the various pension schemes are administered separately from Hospice's affairs.

Defined Benefit Schemes

*NILGOSC and DHSS*

For the defined benefit schemes, the amounts charged in expenditure are the current service costs, gains, and losses on settlements and curtailments. Past-service costs are recognised immediately in the income and expenditure account if the benefits have vested. If the benefits have not vested immediately, the costs are recognised over the period until vesting occurs. The interest losses are recognised in the 'Other recognised gains and losses'.

The defined benefit schemes are funded, with the assets of the scheme held separately from those of Hospice, in Trustee-administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent currency and term to the scheme liabilities.

The actuarial valuations are obtained every three years and are updated at each balance sheet date. The resulting defined benefit asset or liability is presented separately after other net assets on the face of the balance sheet.

Defined Contribution Scheme

*The Peoples' Pension*

For the defined contribution scheme, the amount charged to the Statement of Financial Activities in respect of pension costs and other post-retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**2. Critical Accounting Judgements And Key Sources Of Estimation Uncertainty**

In the application of Hospice's accounting policies, which are described in note 1, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

**Critical judgements in applying Hospice's accounting policies**

The following are the critical judgements that the trustees have made in the process of applying the accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

- a) Legacy Income  
Legacy income requires judgement about the probability of receipt, which affects the timing of income recognition. As at 31 March 2023, the amount accrued for legacy income was £1,624k.
- b) Cost allocation  
Support costs are allocated to charitable activities. Judgement is required in determining and applying the cost drivers appropriate for each support activity.
- c) Carrying Value of Debtors  
Hospice makes an estimate of the carrying value of all debtors, including Gift Aid receivable. Hospice uses estimates based on historical experience in determining the carrying value of debtors.
- d) Actuarial Assumptions  
A qualified independent actuary has valued the NILGOSC defined-benefit pension scheme in accordance with FRS 102. Significant judgement is required in a number of areas, including future changes in salaries and inflation, mortality rates and the selection of appropriate discount rates.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**3. Donations And Legacies**

COMPANY			2023	2022
	Restricted £'000	Unrestricted £'000	Total £'000	Total £'000
Donation income	745	4,318	5,063	4,807
Covenanted donations (note 23)	-	662	662	620
Legacies	-	2,927	2,927	1,288
	<b>745</b>	<b>7,907</b>	<b>8,652</b>	<b>6,715</b>

GROUP			2023	2022
	Restricted £'000	Unrestricted £'000	Total £'000	Total £'000
Donation income	745	4,318	5,063	4,807
Legacies	-	2,927	2,927	1,288
	<b>745</b>	<b>7,245</b>	<b>7,990</b>	<b>6,095</b>

**4. Charitable Activities**

Restricted Grant Income falls within the donation income category.

COMPANY AND GROUP			2023	2022
	Restricted £'000	Unrestricted £'000	Total £'000	Total £'000
<b>Statutory Funding</b>				
HSCB	-	5,362	5,362	4,740
HSCB SRP	-	-	-	144
SEHSCT	-	16	16	15
NHSCT	-	712	712	634
WHSCT	-	97	97	147
BHSCT	-	27	27	56
DHSS & PS	-	100	100	100
Medical SUMDE	-	61	61	32
Cancer Fund Community Grant	-	337	337	84
	-	<b>6,712</b>	<b>6,712</b>	<b>5,952</b>
<b>Covid Funding</b>				
Department of Health	-	-	-	224
WHSCT	-	-	-	-
	-	-	-	224
Education Income*	-	78	78	222
<b>Total</b>	-	<b>6,790</b>	<b>6,790</b>	<b>6,398</b>

*\*Education Income has been reclassified into 'Charitable Activities' in line with Hospice's Charitable Objects.*

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**4. Charitable Activities (Continued)**

**Covid Funding**

During the 2021/22 year Hospice received support funding from statutory bodies in order to help the charity cope with the impacts of the pandemic in this year and beyond. This included support for additional costs that were incurred as a result of the pandemic as well as mitigation of a range of anticipated income losses.

**5. Other Trading Activities**

GROUP ONLY	Restricted	Unrestricted	2023	2022
	£'000	£'000	Total £'000	Total £'000
Retail sale of donated and purchased goods	-	3,269	3,269	2,839
	-	3,269	3,269	2,839

**6. Investment And Other Income**

Company	Restricted	Unrestricted	2023	2022
	£'000	£'000	Total £'000	Total £'000
Investment Income	-	124	124	100
Management charge (note 22)	-	142	142	143
Covid - Furlough income	-	-	-	28
Other income	-	42	42	803
	-	308	308	1,074

GROUP	Restricted	Unrestricted	2023	2022
	£'000	£'000	Total £'000	Total £'000
Investment Income	-	124	124	100
Covid - Furlough income	-	-	-	142
Covid - LRSS grants	-	-	-	94
Other income	-	42	42	803
	-	166	166	1,139

As part of its response to the COVID-19 pandemic the government introduced the Coronavirus Job Retention Scheme (Furlough Scheme). This allowed all UK employers with employees on a PAYE scheme to designate some or all of employees as 'furloughed workers' and receive government support for this – included above as Furlough income. This scheme closed during the 2021/22 year and there is therefore no income for the 2022/23 year. LRSS provides financial support to certain businesses which have been required to close or severely limit operations at their premises, this was granted to the Trading company due to the closure of the shops for part of the financial year and ended once the shops opened, early in the 2021/22 year.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**7. Expenditure**

COMPANY		Direct Costs Pay Costs £'000	Direct Costs Non Pay Costs £'000	Direct Costs Total £'000	Support Costs £'000	2023 Total £'000
<b>ACTIVITY:</b>	<b>CATEGORY:</b>					
Adult Hospice	Charitable activity	3,339	257	3,596	1,774	5,370
Adult Community	Charitable activity	3,041	209	3,250	1,009	4,259
Children's Service	Charitable activity	3,336	197	3,533	1,348	4,881
Education	Charitable activity	94	12	106	210	316
Fundraising	Raising funds	1,130	1,030	2,160	653	2,813
		10,940	1,705	12,645	4,994	17,639
<b>ANALYSIS OF SUPPORT COSTS:</b>	<b>Adult Hospice</b>	<b>Adult Community</b>	<b>Children's Service</b>	<b>Education</b>	<b>Fundraising</b>	<b>2023 Total</b>
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Pay Costs:</b>						
Management and Administration	475	470	467	94	261	1,767
Support	101	33	-	-	17	151
<b>Non-Pay Costs:</b>						
Governance and Overhead Costs	376	362	374	69	247	1,428
Facilities and Maintenance	431	67	256	23	65	842
Catering and Catering Supplies	172	32	29	11	7	251
Education and Training	5	2	2	-	1	10
Depreciation	214	43	220	13	55	545
	1,774	1,009	1,348	210	653	4,994

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**7. Expenditure (Continued)**

COMPANY		Direct Costs	Direct Costs	Direct Costs	Support	2022
		Pay Costs	Non Pay Costs	Total	Costs	Total
		£'000	£'000	£'000	£'000	£'000
<b>ACTIVITY:</b>	<b>CATEGORY:</b>					
Adult Hospice	Charitable activity	3,008	320	3,328	1,618	4,946
Adult Community	Charitable activity	2,790	212	3,002	954	3,956
Children's Service	Charitable activity	3,249	161	3,410	1,321	4,731
Education	Charitable activity	213	8	221	198	419
Fundraising	Raising funds	925	548	1,473	641	2,114
		<b>10,185</b>	<b>1,249</b>	<b>11,434</b>	<b>4,732</b>	<b>16,166</b>
<b>ANALYSIS OF SUPPORT COSTS:</b>	<b>Adult Hospice</b>	<b>Adult Community</b>	<b>Children's Service</b>	<b>Education</b>	<b>Fundraising</b>	<b>Total</b>
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Pay Costs:</b>						
Management and Administration	436	429	428	86	232	1,611
Support	92	30	12	-	15	149
<b>Non Pay Costs:</b>						
Governance and Overhead Costs	390	371	384	71	267	1,483
Facilities and Maintenance	381	59	289	21	74	824
Catering and Catering Supplies	160	30	23	10	6	229
Education and Training	7	3	3	1	2	16
Depreciation	152	32	182	9	45	420
	<b>1,618</b>	<b>954</b>	<b>1,321</b>	<b>198</b>	<b>641</b>	<b>4,732</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**7. Expenditure (Continued)**

GROUP	ACTIVITY:	CATEGORY:	Direct Costs	Direct Costs	Direct Costs	Support	2023	
			Pay Costs	Non Pay Costs	Total	Costs	Total	
			£'000	£'000	£'000	£'000	£'000	
	Adult Hospice	Charitable activity	3,339	257	3,596	1,732	5,328	
	Adult Community	Charitable activity	3,041	209	3,250	967	4,217	
	Children's Service	Charitable activity	3,336	197	3,533	1,307	4,840	
	Education	Charitable activity	94	12	106	202	308	
	Fundraising	Raising funds	1,130	1,030	2,160	635	2,795	
	Retail Shops	Other	1,524	837	2,361	263	2,624	
			12,464	2,542	15,006	5,106	20,112	
<b>ANALYSIS OF SUPPORT COSTS: Adult</b>			<b>Adult</b>	<b>Children's</b>				
	Adult Hospice	Community	Service	Education	Fundraising	Retail	Total	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
<b>Pay Costs:</b>								
	Management and Administration	445	440	438	88	249	107	1,767
	Support	101	33	-	-	17	-	151
<b>Non Pay Costs:</b>								
	Governance and Overhead Costs	364	350	362	67	241	44	1,428
	Facilities and Maintenance	431	67	256	23	65	-	842
	Catering and Catering Supplies	172	32	29	11	7	-	251
	Education and Training	5	2	2	-	1	-	10
	Depreciation	214	43	220	13	55	112	657
		1,732	967	1,307	202	635	263	5,106

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**7. Expenditure (Continued)**

GROUP	Direct Costs		Direct Costs Total £'000	Support Costs £'000	2022 Total £'000		
	Pay Costs	Non Pay Costs					
	£'000	£'000					
<b>ACTIVITY:</b>	<b>CATEGORY:</b>						
Adult Hospice	Charitable activity	3,008	320	3,328	1,578	4,906	
Adult Community	Charitable activity	2,790	212	3,002	914	3,916	
Children's Service	Charitable activity	3,249	161	3,410	1,282	4,692	
Education	Charitable activity	213	8	221	190	411	
Fundraising	Raising funds	925	548	1,473	624	2,097	
Retail Shops	Other	1,311	760	2,071	250	2,321	
		<b>11,496</b>	<b>2,009</b>	<b>13,505</b>	<b>4,838</b>	<b>18,343</b>	
<b>ANALYSIS OF SUPPORT COSTS:</b>							
<b>Adult</b>	<b>Adult Hospice</b>	<b>Adult Community</b>	<b>Children's Service</b>	<b>Education</b>	<b>Fundraising</b>	<b>Retail</b>	<b>Total</b>
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
<b>Pay Costs:</b>							
Management and Administration	408	400	400	81	220	103	1,612
Support	92	30	11	-	15	-	148
<b>Non Pay Costs:</b>							
Governance and Overhead Costs	379	360	374	69	261	39	1,482
Facilities and Maintenance	382	59	289	20	74	-	824
Catering and Catering Supplies	160	30	23	10	6	-	229
Education and Training	6	3	3	1	2	1	16
Depreciation	151	32	182	9	46	107	527
	<b>1,578</b>	<b>914</b>	<b>1,282</b>	<b>190</b>	<b>624</b>	<b>250</b>	<b>4,838</b>

Where costs are not directly attributable to an individual service, the shared cost is allocated between the activities on the basis of the time spent for pay costs and the utilisation of maintenance and overhead related expenditure by activities

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**8. Employees And Remuneration**

The average number of persons employed by the group during the financial year was 389 (2022: 375) and is analysed into the following categories:

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>No.</b>	<b>No.</b>	<b>No.</b>	<b>No.</b>
<b>Clinical Care</b>	<b>242</b>	<b>236</b>	<b>242</b>	<b>236</b>
<b>Income Generation</b>	<b>31</b>	<b>27</b>	<b>31</b>	<b>27</b>
<b>Support</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b>Retail</b>	<b>70</b>	<b>66</b>	<b>-</b>	<b>-</b>
	<b>389</b>	<b>375</b>	<b>319</b>	<b>309</b>

<b>Staff costs comprise:</b>	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Salaries and wages</b>	<b>11,874</b>	<b>10,882</b>	<b>10,546</b>	<b>9,734</b>
<b>Social security costs</b>	<b>1,017</b>	<b>916</b>	<b>916</b>	<b>837</b>
<b>Pension – DHSS</b>	<b>778</b>	<b>745</b>	<b>773</b>	<b>740</b>
<b>Pension – NILGOSC</b>	<b>594</b>	<b>594</b>	<b>533</b>	<b>537</b>
<b>Pension – People’s Pension</b>	<b>119</b>	<b>104</b>	<b>90</b>	<b>82</b>
<b>Redundancy costs</b>	<b>-</b>	<b>16</b>	<b>-</b>	<b>16</b>
	<b>14,382</b>	<b>13,257</b>	<b>12,858</b>	<b>11,946</b>

Staff costs stated above were treated as an expense of the group in the financial year. No amount was capitalised into assets.

Included in group staff costs is £1,281k (2021/22: £990k) which was paid in relation to staff (mainly Clinical Care) on external contracts/ secondment to Hospice

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**8. Employees And Remuneration (Continued)**

**Key management compensation**

Key management includes trustees and members of the Corporate Leadership Team. The total remuneration for key management personnel including employer pension contributions and employer's NI for the financial year is shown below.

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Trustees</b>	-	-
<b>Corporate Leadership Team</b>	<b>528</b>	<b>418</b>
<b>Total key management compensation</b>	<b>528</b>	<b>418</b>

There are no emoluments paid to the trustees in either year.

The Board of Trustees Remuneration Sub-Committee decides upon the salary remuneration made to the Chief Executive Officer and the three Directors. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with senior management and leadership remuneration paid in other healthcare charities and sectors.

**Employee benefits exceeding £60,000**

The number of employees whose total employee benefits (including basic pay, allowances, overtime, night duty, weekends, on-call, arrears and excluding employer NI, employer pension costs) for the reporting period fell within each band of £10,000 from £60,000 upwards are as follows:

	<b>Group</b>	Group	<b>Company</b>	Company
	<b>2023</b>	2022	<b>2023</b>	2022
	<b>No.</b>	No.	<b>No.</b>	No.
Between £60,001 and £70,000	<b>3</b>	1	<b>3</b>	1
Between £70,001 and £80,000	<b>1</b>	4	<b>1</b>	4
Between £80,001 and £90,000	<b>2</b>	1	<b>2</b>	1
Between £90,001 and £100,000	<b>2</b>	-	<b>2</b>	-
Between £100,001 and £110,000	-	1	-	1
	<b>8</b>	7	<b>8</b>	7

The above figures include medical staff who are remunerated in line with National Consultant terms and conditions. The Chief Executive Officer's salary is within the £90k to £100k ban.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**9. Net Income/ (Expenditure)**

The net income/ (expenditure) for the financial year is stated after charging the following:

	Group 2023 £'000	Group 2022 £'000	Company 2023 £'000	Company 2022 £'000
Trustees' remuneration	-	-	-	-
Staff pension contributions	1,491	1,443	1,396	1,359
Ex Gratia Payments*	-	4	-	4
Operating lease rentals	24	45	24	45
Depreciation (note 12)	657	528	545	421
<b>Audit of the financial statements</b>	<b>25</b>	<b>25</b>	<b>17</b>	<b>17</b>

\*Relates to 2 partial refund payments made to donors who inadvertently over donated, following approval from the Charity Commission for Northern Ireland.

**10. Subsidiary**

The Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) Limited. Details in respect of Northern Ireland Hospice (Trading) Limited are set out below:

Name of registered office	Country of Incorporation	Principal Activity
Northern Ireland Hospice (Trading) Limited	United Kingdom	Sale of donated goods and giftware

Results for the year	2023 £'000	2022 £'000
Profit before taxation, net interest and covenanted donations	655	727
Covenanted donations (notes 3 and 23)	(662)	(620)
<b>Net (loss)/ profit for the year</b>	<b>(7)</b>	<b>107</b>
Fixed assets	634	644
Current assets	365	970
Current liabilities	(301)	(908)
Non-current liabilities	-	-
<b>Total net assets</b>	<b>698</b>	<b>706</b>

Covenanted donations, which are qualifying charitable donations under the company Gift Aid rules, of £662k (2021/22: £620k) were made from Northern Ireland Hospice (Trading) Limited to Northern Ireland Hospice during the year.

Donations of £299k (2021/22: £111k) received by Northern Ireland Hospice (Trading) Limited, where donors have gift aided their donations, have been accounted for in the books of Northern Ireland Hospice.

Hospice also owns the entire issued share capital of Northern Ireland Hospice (Promotions) Limited, which ceased activities in November 2001.

**Northern Ireland Hospice  
Notes to the Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**11. Intangible Assets**

<b>COMPANY AND GROUP</b>	<b>Website Development (WIP) £'000</b>	<b>Total £'000</b>
<b>Cost:</b>		
<b>At 1 April 2022</b>	27	27
<b>Additions</b>	31	31
<b>Disposals</b>	-	-
<b>At 31 March 2023</b>	<u>58</u>	<u>58</u>
<b>Amortisation:</b>		
<b>At 1 April 2022</b>	-	-
<b>Charge for financial year</b>	-	-
<b>On disposals</b>	-	-
<b>At 31 March 2023</b>	<u>-</u>	<u>-</u>
<b>Net Book Values:</b>		
<b>At 31 March 2023</b>	<u>58</u>	<u>58</u>
<b>At 31 March 2022</b>	<u>27</u>	<u>27</u>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**12. Tangible Assets**

COMPANY	Freehold	Leasehold	Furniture and Equipment	IT Equipment	Motor Vehicles	Total
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost:</b>						
<b>At 1 April 2022</b>	<b>16,965</b>	<b>49</b>	<b>3,156</b>	<b>1,004</b>	<b>1</b>	<b>21,175</b>
<b>Additions</b>	<b>-</b>	<b>-</b>	<b>235</b>	<b>3</b>	<b>-</b>	<b>238</b>
<b>Disposals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2023</b>	<b>16,965</b>	<b>49</b>	<b>3,391</b>	<b>1,007</b>	<b>1</b>	<b>21,413</b>
<b>Depreciation:</b>						
<b>At 1 April 2022</b>	<b>2,488</b>	<b>38</b>	<b>2,651</b>	<b>956</b>	<b>1</b>	<b>6,134</b>
<b>Charge for financial year</b>	<b>329</b>	<b>2</b>	<b>181</b>	<b>33</b>	<b>-</b>	<b>545</b>
<b>On disposals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2023</b>	<b>2,817</b>	<b>40</b>	<b>2,832</b>	<b>989</b>	<b>1</b>	<b>6,679</b>
<b>Net Book Values:</b>						
<b>At 31 March 2023</b>	<b>14,148</b>	<b>9</b>	<b>559</b>	<b>18</b>	<b>-</b>	<b>14,734</b>
<b>At 31 March 2022</b>	<b>14,477</b>	<b>11</b>	<b>505</b>	<b>48</b>	<b>-</b>	<b>15,041</b>

Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility which was valued at 31 March 2018.

Included in Land and Buildings is land valued at £1,758K. This land is being carried at open market value and is not subject to depreciation.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**12. Tangible Assets (Continued)**

GROUP	Land and Buildings	Land and Buildings	Furniture and Equipment	IT Equipment	Motor Vehicles	Total
	Freehold	Leasehold				
	£'000	£'000	£'000	£'000	£'000	£'000
<b>Cost:</b>						
<b>At 1 April 2022</b>	<b>17,240</b>	<b>1,213</b>	<b>3,745</b>	<b>1,003</b>	<b>134</b>	<b>23,335</b>
<b>Additions</b>	<b>-</b>	<b>48</b>	<b>288</b>	<b>4</b>	<b>-</b>	<b>340</b>
<b>Disposals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2023</b>	<b>17,240</b>	<b>1,261</b>	<b>4,033</b>	<b>1,007</b>	<b>134</b>	<b>23,675</b>
<b>Depreciation:</b>						
<b>At 1 April 2022</b>	<b>2,571</b>	<b>860</b>	<b>3,171</b>	<b>955</b>	<b>92</b>	<b>7,649</b>
<b>Charge for financial year</b>	<b>341</b>	<b>55</b>	<b>209</b>	<b>33</b>	<b>19</b>	<b>657</b>
<b>On disposals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>At 31 March 2023</b>	<b>2,912</b>	<b>915</b>	<b>3,380</b>	<b>988</b>	<b>111</b>	<b>8,306</b>
<b>Net Book Values:</b>						
<b>At 31 March 2023</b>	<b>14,328</b>	<b>346</b>	<b>653</b>	<b>19</b>	<b>23</b>	<b>15,369</b>
<b>At 31 March 2022</b>	<b>14,669</b>	<b>353</b>	<b>574</b>	<b>48</b>	<b>42</b>	<b>15,686</b>

Hospice freehold properties were professionally valued at 31 March 2012 by Saville (NI) Limited, other than the Somerton facility which was valued at 31 March 2018. Included in Land and Buildings is land valued at £1,758K. This land is being carried at open market value and is not subject to depreciation.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**13. Investments - Fixed Assets**

	Group 2023 £'000	Group 2022 £'000	Company 2023 £'000	Company 2022 £'000
Investment in subsidiary companies	-	-	300	300
Investments held at market value	5,980	7,445	5,980	7,445
	<b>5,980</b>	<b>7,445</b>	<b>6,280</b>	<b>7,745</b>

The Charity owns 300,000 ordinary shares of £1 each, being the whole of the issued ordinary share capital of Northern Ireland Hospice (Trading) Limited, a company registered in Northern Ireland, company number NI026976. The subsidiary is used for non-primary purpose trading activities.

It also owns 2 ordinary shares of £1 each being the whole of the issued ordinary share capital of Northern Ireland Hospice (Promotions) Limited, a company registered in Northern Ireland. This company has been dormant since November 2001.

	Group 2023 £'000	Group 2022 £'000	Company 2023 £'000	Company 2022 £'000
<b>Investments held at market value comprised:</b>				
Fixed Interest	1,662	1,088	1,662	1,088
UK Equities	1,132	1,206	1,132	1,206
Overseas Equities	2,264	2,167	2,264	2,167
Commodity	94	194	94	194
Property	308	321	308	321
Alternatives	128	102	129	102
Multi Asset	298	278	298	278
Cash held within the investment portfolio	94	2,089	93	2,089
	<b>5,980</b>	<b>7,445</b>	<b>5,980</b>	<b>7,445</b>

**Movement in fixed asset investments held at market value:**

	£'000
Market value brought forward at 1 April 2022	7,445
Additions to investments at cost	124
Disposals at carrying value	(1,333)
Net (loss) on revaluation	(256)
Market value at 31 March 2023	<b>5,980</b>

There were no individual shareholdings or investments which are considered to be material with regard to their market values and proportion of the portfolio as at 31 March 2023.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**14. Stocks**

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Stock</b>	<b>89</b>	<b>72</b>	<b>37</b>	<b>37</b>
	<b>89</b>	<b>72</b>	<b>37</b>	<b>37</b>

**15. Debtors**

**Amounts falling due within one year:**

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Income tax recoverable - gift aid</b>	<b>242</b>	<b>173</b>	<b>242</b>	<b>173</b>
<b>Value added tax recoverable</b>	<b>65</b>	<b>79</b>	<b>41</b>	<b>54</b>
<b>Other debtors</b>	<b>2,575</b>	<b>1,645</b>	<b>2,575</b>	<b>1,645</b>
<b>Prepayments and accrued income</b>	<b>303</b>	<b>121</b>	<b>277</b>	<b>99</b>
<b>Due from subsidiary companies (note 23)</b>		<b>-</b>	<b>237</b>	<b>844</b>
	<b>3,185</b>	<b>2,018</b>	<b>3,372</b>	<b>2,815</b>

Other debtors include £1,624K (2021/22: £481K) of accrued income for legacies.

All debtors are due within one year. All trade debtors are due within the company's normal terms, which is 30 days. Trade debtors are shown net of impairment in respect of doubtful debts.

**16. Creditors**

	<b>Group</b>	<b>Group</b>	<b>Company</b>	<b>Company</b>
	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Amounts falling due within one year:</b>				
<b>Trade creditors</b>	<b>452</b>	<b>372</b>	<b>448</b>	<b>364</b>
<b>Other creditors and accruals</b>	<b>1,175</b>	<b>977</b>	<b>1,115</b>	<b>922</b>
<b>Taxation and social security</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Deferred income</b>	<b>-</b>	<b>190</b>	<b>-</b>	<b>190</b>
	<b>1,627</b>	<b>1,539</b>	<b>1,563</b>	<b>1,476</b>

The repayment terms of trade creditors vary between on demand and ninety days. No interest is payable on trade creditors. Tax and social insurance are subject to the terms of the relevant legislation. Interest accrues on late payment. No interest was due at the financial year end date. The terms of the accruals are based on the underlying contracts. Other amounts included within creditors not covered by specific note disclosures are unsecured, interest free and repayable on demand.

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**17. Note To The Statement Of Cash Flows Company**

	2023	2022
	£'000	£'000
Net income/ (expenditure) for the reporting period (as per the Statement of Financial Activities)	(1,889)	(1,978)
<b>Adjustments for:</b>		
Depreciation	545	421
(Increase)/decrease in debtors	(557)	352
Increase/(decrease) in creditors	87	(176)
Movement in pension scheme deficit	(4,637)	(1,194)
Net cash provided by/(used in) operating activities	<u>(6,451)</u>	<u>(2,575)</u>

	2023	2022
	£'000	£'000
<b>GROUP</b>		
Net income/ (expenditure) for the reporting period (as per the Consolidated Statement of Financial Activities)	(1,897)	(1,872)
<b>Adjustments for:</b>		
Depreciation	657	527
(Increase)/decrease in stock	(17)	-
(Increase)/decrease in debtors	(1,167)	(545)
Increase/(decrease) in creditors	87	(179)
Movement in pension scheme deficit	(4,637)	(1,194)
Net cash provided by/(used in) operating activities	<u>(6,974)</u>	<u>(3,263)</u>

**18. Operating Lease Commitments**

Hospice is committed to making the following payments, in respect of operating leases:

	Group	Group	Company	Company
	2023	2022	2023	2022
	£'000	£'000	£'000	£'000
Payments within the next year	7	18	7	18
Payments within the next 2 to 5 years	11	2	11	2
Payments after 5 years	-	-	-	-
	<u>18</u>	<u>20</u>	<u>18</u>	<u>20</u>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**19. Pension Scheme**

The Hospice operates three pension schemes in respect of certain members of staff.

Defined benefit schemes: NILGOSC and DHSS

The assets of the defined benefit pension schemes are held separately from those of Hospice and are administered by NILGOSC and DHSS respectively. Following a change in legislation in September 2005 there is a potential debt on an employer that could be levied by the Trustees of the Pension Schemes. The debt is due in the event of the employer ceasing to participate in the Scheme or the Scheme winding up. The debt for the Scheme as a whole is calculated by comparing the liabilities for the Scheme with the assets of the Scheme.

Hospice understands that no potential employer debt figures, as at 31 March 2023, have been calculated for each employee participating in the DHSS Pension Scheme (also known as HSC Pensions'). Employer contributions to the DHSS scheme are 22.5% and employee contributions range between 5.1% and 13.5%. The contributions charged to the Statement of Financial Activities during the financial year amounted to £778k (2021/22: £744k).

A review of the NILGOSC pension scheme was carried out during 2014. After consulting with NILGOSC and affected staff, and taking professional advice, a decision was taken to close the scheme to new entrants, from August 2014, unless their pay grade was at Band 7 or above. In addition, a commitment was given to settle the net pension liability over the next 13 years, by making additional annual contributions – there was no additional payment required for 2022/23 (2021/22: £nil).

Hospice makes employer contributions to NILGOSC, which is a funded scheme of the defined-benefit type. NILGOSC is a final-salary contracted out occupational pension scheme. The fund is invested in suitable investments, managed by the Committee. For 2022/23, the contribution rates were 26.1% for employers and ranging between 5.5% and 8.5% for employees. The asset at the end of March 2023 was £1,979k (2021/22: liability of £2,658k).

**NILGOSC: GROUP AND COMPANY**

<b>Key Assumptions</b>	<b>31-Mar-23</b>	<b>31-Mar-22</b>
	<b>% per annum</b>	<b>% per annum</b>
<b>Discount rate</b>	<b>4.60%</b>	<b>2.70%</b>
<b>CPI Inflation</b>	<b>2.60%</b>	<b>3.00%</b>
<b>Pension increases</b>	<b>2.60%</b>	<b>3.00%</b>
<b>Pension accounts revaluation rate</b>	<b>2.60%</b>	<b>3.00%</b>
<b>Salary increases</b>	<b>4.10%</b>	<b>4.50%</b>

**Northern Ireland Hospice  
Notes to the Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**19. Pension Scheme (Continued)**

**Mortality Assumption**

The mortality assumptions at the accounting date are based on actual mortality experience of members within the Fund based on analysis carried out as part of the 2019 Actuarial Valuation, and allow for expected future mortality improvements. Sample life expectancies at age 65 in normal health resulting from these mortality assumptions is shown below:

<b>Mortality Assumption</b>	<b>31-Mar-23</b>	<b>31-Mar-22</b>
<i>Males</i>		
Pensioner Member aged 65 at accounting date	22.2	21.8
Active member aged 45 at accounting date	23.2	23.2
<i>Females</i>		
Pensioner Member aged 65 at accounting date	25	25.0
Active member aged 45 at accounting date	26	26.4

	<b>% at 31-Mar-23</b>	<b>Value at 31Mar-23</b>	<b>% at 31-Mar-22</b>	<b>Value at 31Mar-22</b>
<b>Asset Allocation</b>	<b>%</b>	<b>£'000</b>	<b>%</b>	<b>£'000</b>
Equities	41.30%	6,555	40.60%	6,762
Property	10.50%	1,667	10.90%	1,816
Government Bonds	20.50%	3,254	24.10%	4,015
Corporate Bonds	2.70%	429	1.80%	300
Multi Asset Credit	13.10%	2,079	12.90%	2,149
Cash	5.90%	936	6.20%	1,033
Other	6.00%	952	3.50%	583
<b>Total</b>	<b>100.00%</b>	<b>15,872</b>	<b>100.00%</b>	<b>16,658</b>

<b>Reconciliation of funded status to Balance Sheet</b>	<b>Value at 31-Mar-23</b>	<b>Value at 31-Mar-22</b>
	<b>£'000</b>	<b>£'000</b>
Fair value of assets	15,872	16,658
Present value of funded defined benefit obligation	(13,893)	(19,316)
<b>Funded Status</b>	<b>1,979</b>	<b>(2,658)</b>
<b>Liability recognised on the Balance Sheet</b>	<b>1,979</b>	<b>(2,658)</b>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For the Financial Year Ended 31 March 2023**

**19. Pension Scheme (Continued)**

Amount recognised in Statement of Financial Activities	Year Ended 31Mar-23 £'000	Year Ended 31Mar-22 £'000
<i>Operating Cost</i>		
Current Service cost	1,038	1,189
Past service cost	-	-
<i>Financing Cost</i>		
Interest on net defined benefit Liability/(asset)	64	75
<b>Pension expense recognised in the Statement of Financial Activities</b>	<b>1,102</b>	<b>1,264</b>

Allowance for administration expenses included in Current Service Costs £0.011m.

Amounts recognised in other recognised gains and losses	Year Ended 31 Mar 2023	Year Ended 31 Mar 2022 £'000
Asset gains/(losses) arising during the period	(1,680)	306
Actuarial gains/(losses) due to changes in financial assumptions	8,396	-
Actuarial gains/(losses) due to changes in demographic assumptions	(59)	-
Actuarial gains/(losses) due to liability experience	(1,506)	-
Liability (losses)/gains arising during the period	-	1,560
<b>Total amount recognised in other recognised gains and losses</b>	<b>5,151</b>	<b>1,866</b>
Changes to the present value of the defined benefit obligation	Year Ended 31 Mar 2023 £'000	Year Ended 31 Mar 2022 £'000
Opening defined benefit obligation	19,316	19,359
Current service cost	1,038	1,189
Interest expense on defined benefit obligation	520	406
Contributions by participants	157	155
Actuarial losses/(gains) on liabilities	-	(1,560)
Net benefits paid out	(307)	(233)
Actuarial gains/(losses) due to changes in financial assumptions	(8,396)	-
Actuarial gains/(losses) due to changes in demographic assumptions	59	-
Actuarial gains/(losses) due to liability experience	1,506	-
Settlements	-	-
<b>Closing defined benefit obligation</b>	<b>13,893</b>	<b>19,316</b>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**19. Pension Scheme (Continued)**

	<b>Year Ended 31 Mar 2023</b>	<b>Year Ended 31 Mar 2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Changes to the fair value of assets</b>		
Opening fair value of assets	16,658	15,507
Interest income on assets	456	331
Re-measurement gains/(losses) on assets	(1,680)	306
Contributions by the employer	588	592
Contributions by participants	157	155
Net benefits paid out	(307)	(233)
Net increase in assets from disposals/acquisitions		-
Settlements		-
Closing fair value of assets	<b>15,872</b>	<b>16,658</b>
<b>Actual return on assets</b>	<b>Year Ended 31 Mar 2023</b>	<b>Year Ended 31 Mar 2022</b>
	<b>£'000</b>	<b>£'000</b>
Interest income on assets	456	331
Gain/(loss) on assets	(1,680)	306
Actual return on assets	<b>(1,224)</b>	<b>637</b>
<i>Estimated pension expense in future periods:</i>	<b>Year Ended 31 Mar 2023</b>	<b>Year Ended 31 Mar 2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Analysis of amounts charged to Statement of Financial Activities</b>		
Current service cost	<b>521</b>	<b>1,115</b>
Interest on net defined benefit liability	<b>(105)</b>	<b>63</b>
Total estimated pension expense	<b>416</b>	<b>1,178</b>

Defined contribution scheme: The People's Pension

The People's Pension (also known as the 'AE Pension') administers the auto-enrolment scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The contribution rates for the Peoples pension scheme is 3% for employer contribution and 5% for employees. The contributions charged to the Statement of Financial Activities by the company during the financial year amounted to £119k (2021/22: £104k).

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**20. Contingent Asset**

At the year-end Hospice was aware of a small number of estates in which it was named as a beneficiary. Some of these have not been quantified as the values of the estates are subject to a number of potentially substantial variables. These variables include taxation, the rise and fall in stock market prices and the volatility of the housing market, as well as prospective litigation, which could affect the monies due to Hospice. These legacies have not been recognised as income in the year ended 31 March 2023 because no notification of impending distribution or approval of estate accounts has been received and the values are uncertain.

**21. Contingent Liabilities**

A contingent liability exists to repay grants received should certain conditions not be fulfilled by Hospice. In the opinion of the Trustees the terms of the Letters of Offer have been, or will be, complied with and no liability is expected.

A Deed of Priorities has been signed by Northern Ireland Hospice, Belfast Health and Social Care Trust and Danske Bank to take account of this, and the security held by the Bank over the whole of Somerton House and surrounding property.

**22. Funds Of The Charity – Balances**

<b>COMPANY</b>	<b>Opening Balance 1 April 2022 £'000</b>	<b>Income (incl. Gains) £'000</b>	<b>Expenditure (incl. Losses) £'000</b>	<b>Closing Balance 31 March 2023 £'000</b>
<b>Restricted</b>				
<b>Restricted Grant Funds</b>	<b>482</b>	<b>745</b>	<b>(889)</b>	<b>338</b>
<b>Unrestricted</b>				
<b>General fund</b>	<b>21,901</b>	<b>20,157</b>	<b>(17,007)</b>	<b>25,051</b>
<b>Total</b>	<b>22,383</b>	<b>20,902</b>	<b>(17,896)</b>	<b>25,389</b>
<hr/>				
<b>GROUP</b>	<b>Opening Balance 1 April 2022 £'000</b>	<b>Income (incl. Gains) £'000</b>	<b>Expenditure (incl. Losses) £'000</b>	<b>Closing Balance 31 March 2023 £'000</b>
<b>Restricted</b>				
<b>Restricted Grant Funds</b>	<b>482</b>	<b>745</b>	<b>(889)</b>	<b>338</b>
<b>Unrestricted</b>				
<b>General fund</b>	<b>22,308</b>	<b>22,621</b>	<b>(19,480)</b>	<b>25,449</b>
<b>Total</b>	<b>22,790</b>	<b>23,366</b>	<b>(20,369)</b>	<b>25,787</b>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**22. Funds Of The Charity – Analysis Between Funds**

	Unrestricted - General Funds 2023	Restricted Grant Funds 2023	TOTAL 2023
COMPANY	2023 £'000	2023 £'000	2023 £'000
Intangible Fixed Assets	58	-	58
Tangible Fixed Assets	14,734	-	14,734
Fixed Asset - Investments	6,280	-	6,280
Cash	154	338	492
Other Current Assets	3,409	-	3,409
Current Liabilities	(1,563)	-	(1,563)
Loans	-	-	-
Pension Asset/(Liability)	1,979	-	1,979
<b>Total</b>	25,051	338	25,389

	Unrestricted General Funds 2023	Restricted Grant Funds 2023	TOTAL 2023
GROUP	£'000	£'000	£'000
Intangible Fixed Assets	58	-	58
Tangible Fixed Assets	15,369	-	15,369
Fixed Asset – Investments	5,980	-	5,980
Cash	416	338	754
Other Current Assets	3,274	-	3,274
Current Liabilities	(1,627)	-	(1,627)
Loans	-	-	-
Pension Asset/(Liability)	1,979	-	1,979
<b>Total</b>	25,449	338	25,787

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**23. Related Party Transactions**

Northern Ireland Hospice owns the entire issued share capital of Northern Ireland Hospice (Trading) limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 26 retail shops in the local area and generates income for Hospice services.

The trading company donates qualifying charitable donations (covenanted donations) to the Northern Ireland Hospice under the company Gift Aid rules. In addition, gift aided donations made to the trading company are accounted for in the books of the Northern Ireland Hospice. For ease of operations, each company process income and expenditure (receipts and payments) on behalf of the related party as necessary. All transactions with related parties are conducted on an arm's length basis.

The company had the following related party transactions with the Northern Ireland Hospice Trading Limited (NIH Trading) during the year.

	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>
<b>Opening Balance</b>	<b>844</b>	<b>1,799</b>
Bank Transfers	<b>(1,826)</b>	<b>(2,390)</b>
Covenanted Donation from NIH Trading paid during the year	<b>(600)</b>	<b>(495)</b>
Profits from NIH Trading	<b>(600)</b>	<b>-</b>
Income received by NI Hospice on behalf of NIH Trading	<b>(72)</b>	<b>(221)</b>
Income received by NIH Trading on behalf of NI Hospice	<b>67</b>	<b>34</b>
Salaries Expenditure by NI Hospice on behalf of NIH Trading	<b>1,515</b>	<b>1,305</b>
Payments by NI Hospice on behalf of NIH Trading	<b>96</b>	<b>52</b>
Payments by NIH Trading on behalf of NI Hospice	<b>(1)</b>	<b>(9)</b>
Gift Aid Sales balance - movement	<b>10</b>	<b>6</b>
Management Charge from NI Hospice to NIH Trading	<b>142</b>	<b>143</b>
Covenanted Donation from NIH Trading due	<b>662</b>	<b>-</b>
<b>Closing Balance (notes 15 and 23)</b>	<b>237</b>	<b>224</b>

**Northern Ireland Hospice**  
**Notes to the Consolidated Financial Statements**  
**For The Financial Year Ended 31 March 2023**

**24. Financial Instruments**

	<b>2023</b>	<b>2022</b>	<b>2023</b>	<b>2022</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<i>Measured as undiscounted amounts receivable:</i>				
Income tax recoverable - gift aid (note 15)	<b>242</b>	173	<b>242</b>	173
Value added tax recoverable (note 15)	<b>65</b>	79	<b>41</b>	54
Other Debtors (note 15)	<b>2,575</b>	1,645	<b>2,575</b>	1,645
Due from subsidiary companies (notes 15 and 23)		-	<b>237</b>	844
	<b>2,882</b>	1,898	<b>3,095</b>	2,716
<b>Financial liabilities</b>				
<i>Measured as undiscounted amounts payable:</i>				
Trade creditors (note 16)	<b>452</b>	372	<b>448</b>	364
Bank loan (note 16)		-		-
	<b>452</b>	372	<b>448</b>	364

**25. Post Balance Sheet Events**

No circumstances have arisen or events occurred, between the balance sheet date and the date of approval of the financial statements by the Board, which would require adjustment or disclosure in the financial statements.

**26. Approval of The Financial Statements**

The financial statements were approved by the Board of Trustees on 7<sup>th</sup> September 2023.



[nihospice.org](http://nihospice.org)      Registered with  
FUNDRAISING  
REGULATOR

Head Office 18 O'Neill Road, Newtownabbey, BT36 6WB

**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Annual report

---



**Trustees Annual Report and  
Consolidated Financial Statements**  
for the Financial Year ending  
31<sup>st</sup> March 2023

# Table of Contents

Message from Chairman - .....	2 - 3
Message from Acting Chief Executive Officer .....	4
Trustee and Other Information.....	5
Report of the Board of Trustees.....	6 - 46
Independent Auditor's Report.....	47 - 51
Company Statement of Financial Activities .....	52
Consolidated Statement of Financial Activities .....	53
Company Balance Sheet As At 31 March 2023 .....	54
Consolidated Balance Sheet As At 31 <sup>st</sup> March 2023 .....	55
Company Statement of Cash Flows for the Financial Year Ended 31 <sup>st</sup> March 2023 .....	56
Consolidated Statement of Cash Flows for the Financial Year 31 <sup>st</sup> March 2023 .....	57
Notes to the Consolidated Financial Statements for the Financial Year Ended 31 <sup>st</sup> March 2023 ..	58 - 88

## **Message from Chairman**

When friends and colleagues heard I was considering volunteering as Chairman, they expressed some concerns and advised careful consideration given the scale of challenges facing the sector. The perfect storm of an economic crisis, extraordinary inflationary increases across food, fuel, and utility costs, combined with a depreciating level of funding from government and increasing demand for our services, made them understandably worried. Some were more blunt! When I asked my wife, who knows me best, she smiled, “Of course you will do it.” she said. “You cannot help yourself!”

Likewise, this is not just a job for our dedicated and talented staff and not just a hobby for our brilliant volunteers, fundraisers and Trustees, there is something inside all of them which they cannot help. This suits me. I just like working with good people who make a difference for our community.

And what a difference! NI Hospice proudly delivers invaluable specialist palliative care and support to local individuals and their families during their greatest time of need. For almost forty years the NI Hospice staff, volunteers and trustees have shown (along with our NHS brothers and sisters) what our often divided and broken community could and should be like - our Hospice family has only one label...“anyone who needs our care”

You may not know that our care extends well beyond the walls of Hospice and Childrens Hospice and into the homes of people across Northern Ireland. We have seven dedicated Specialist Community Nursing Teams who, in 2022/23, provided care and support for a total of 2,698 patients and their families right within their communities. Our Specialist Community Nurses enable people to receive dignity maintaining care in the comfort of their own homes, surrounded by their loved ones.

In 2022/23, it took over £20.1m – an increase of £1.8m from the previous year - to run Northern Ireland Hospice. We cared for over 4,200 babies, children and adults in total, all living with life limiting and life-threatening illnesses, significantly alleviating the demands on our already overstretched NHS service. All this thanks to our staff and the wonderful people who support us with their time, skills and donations.

The majority of NI Hospice funding comes from the generosity and kindness of the local community. We only receive about 34% of our costs from the Government. This year, like all charities, we are facing severe financial challenges due to the current economic and political climate. Our energy costs have increased by 41% and the cost-of-living crisis has increased costs of staff salaries as well as clinical supplies, housekeeping supplies, catering etc. In effect this means the funding needed to maintain our services is not enough to keep pace with costs and increasing demand. That is a sobering thought given the demand for our care services is predicted to double in the next 10 years.

## **Message from Chairman (continued)**

Despite these major challenges it is with great pleasure that we share the recognition we have received from the Regulation and Quality Improvement Authority (RQIA) for the excellent standard of our care services. The RQIA's acknowledgement of the high morale and commitment demonstrated by our care teams is testament to the unwavering dedication and passion they bring to their work each day.

**I extend my sincerest appreciation to all our incredible staff and volunteers for their ongoing commitment to excellence.**

In 2022/23, NI Childrens Hospice cared for over 317 babies and children as well as their parents, siblings, grandparents, and extended family. Our Children's Services is a key part of our specialist palliative care services. We are the only Children's Hospice in Northern Ireland, and we provide specialist palliative for babies and children with life-limiting illnesses. We support children and their families with specialist clinical care, practical nursing care, and emotional and psychological support, both in our In-Patient Unit in Horizon House and in family homes across Northern Ireland.

Northern Ireland Hospice has 700 dedicated volunteers who generously invest their time and enthusiasm into a variety of fulfilling roles across the organisation. Our volunteers are the backbone of Hospice, and we could not provide our services without them.

NI Hospice also has a thriving retail operation with 24 Hospice Shops located throughout Northern Ireland, packed with quality pre-loved goods donated by the public. The fantastic work they do raises £1.25 million per year to directly fund care provision.

Our NI Hospice and Children's Hospice family will always have our arms outstretched ready to wrap them around babies, little children, adults and their families who need our help. Within those arms, their symptoms will be controlled, their fears allayed, allowing them, with their dignity maintained in a place of peace, to make lasting memories with their families, as themselves, their real selves, not defined by their illness.

"What do we live for if not to make life less difficult for each other?" George Eliot  
This is what we do, we think it is the best thing that we do.

With kind regards,

Gerry

A handwritten signature in black ink that reads "Dr. Gerry Millar". The signature is written in a cursive style with a horizontal line underneath the name.

**Dr Gerry Millar MBE,  
Chair, NI Hospice and NI Childrens Hospice.**

## Message from Acting Chief Executive Officer

As Acting Chief Executive of Northern Ireland Hospice and Children's Hospice, it is with great pleasure that I welcome you to our Annual Report. I am honoured to present a comprehensive overview of our organisation's achievements and milestones, as well as the challenges we have navigated over the past year.

Over the course of the last year, our teams have worked tirelessly to deliver care to individuals and families in need of our vital services. The demand for palliative care services is ever-increasing and our teams have surpassed themselves in delivering exceptional quality care and in supporting patients and families to have the best quality of life, right through to the end of their lives. Our teams have also continued to provide essential support to bereaved families, helping them to adjust to life in the absence of their loved one and ensuring care continues for as long as that support may be needed.

I couldn't be more proud of the entire Northern Ireland Hospice family for consistently going above and beyond the call of duty in their support for our patients and their families.

Last year was a momentous year for our Children's services as we marked 21 years of Children's Hospice care at Horizon House. To commemorate this significant milestone, we brought Elmer's Big Belfast Trail, a family-friendly ten-week public art trail, to Belfast. The event saw over 70 eye-catching and colourful elephant sculptures displayed in iconic locations across Belfast City Centre, uniquely designed by local artists, schools, and community groups. The event generated huge footfall and economic benefits to Belfast, attracting a phenomenal 241,935 visitors, with a total event economic impact of £12.5m.

We also co-hosted the All-Island Children's Palliative Care Conference to mark 21 years of Children's Hospice care gathering like-minded individuals and experts around the world to explore and shape the future of children's hospice care. We are very appreciative of the generous support we have received from our local community over the past two decades who have helped to fund the continued delivery of our services and enabled us to be there for children and families when they need us most.

Looking ahead, I am hopeful for the future of Northern Ireland Hospice, despite the obvious challenges we face. As an organisation, we remain committed to enhancing our fundraising efforts, forging and strengthening our community and corporate partnerships, and exploring innovative avenues to secure the necessary funds to sustain and develop our services. We also remain committed to investing in our staff and their well-being through greater communication, appropriate resources, and training.

None of our achievements would be possible without the continued support and generosity of our supporters, volunteers, corporate partners, board members, and our staff. Together, we have achieved remarkable milestones and positively impacted the lives of thousands of families in need. With your ongoing support, I am confident that we can overcome the financial and economic challenges ahead and continue to provide exceptional palliative care to those who need us.



**Trevor McCartney**

**Acting Chief Executive**

**Northern Ireland Hospice**



# **Northern Ireland Hospice**

## **Trustees Report and Consolidated Financial Statements**

### **For the Financial Year Ended 31 March 2023**

#### **Report of the Board of Trustees**

The Board of Trustees presents this report together with the audited consolidated financial statements for the year ended 31 March 2023.

#### ***WE ARE NORTHERN IRELAND HOSPICE***

We provide specialist palliative care to improve the lives of and provide comfort to babies, children, and adults with life-limiting and life-threatening illnesses throughout their lives. We support our patients to have the best quality of life, from diagnosis to the end of their lives, delivering holistic and specialist palliative care which is life affirming and which supports anyone who is affected by a palliative diagnosis including patients, families and health and social care professionals.

#### **We do this through:**

##### **Our Hospices**

We have two specialist Hospice units, Somerton House, our Adult In-Patient Unit and Horizon House, our Children's In-Patient Unit, which is the only children's hospice in Northern Ireland. Our multi-disciplinary teams provide high quality patient-centred specialist palliative care as well as compassionate emotional and spiritual support, wrapping our approach to caring around the entire family.

##### **Our Community Services**

We have eight teams of Specialist Community Nurses that deliver care across Northern Ireland. These nurses support children, adults, and their families by working closely with social workers, GPs, District Nurses and community pharmacy to identify each person's needs and develop personalised care plans which reflect individual choice.

Our Hospice at Home service provides one-to-one nursing care during the day, evening, or night to allow family members to have a break and look after their own wellbeing.

As the largest Hospice care provider in Northern Ireland, we deliver bespoke, high-quality education programmes and contribute to research as a member of the All-Ireland Institute of Hospice and Palliative Care and the Palliative Care Research Network Northern Ireland. This enables us to share our expertise for the betterment and furtherance of specialist palliative care for children and adults.

## **Report of the Board of Trustees (continued)**

### **MISSION VISION AND VALUES**

#### **Our Vision**

Is that infants, children and adults with life-limiting and life-threatening illnesses and their families, receive palliative care of the highest standards, thereby maximising their quality of life.

#### **Our Mission**

Is to inspire and deliver excellent and compassionate specialist palliative care via effective service models underpinned by exemplary education, innovation, and research.

#### **Our Values**

We believe in:

- A culture of respect and acceptance without distinction or judgement, where everyone can belong.
- Acting with courage, compassion, and integrity to add value to all that we do.
- Being pioneering, professional and accountable to deliver our very best.

### **CHARITABLE PURPOSE**

Northern Ireland Hospice (Hospice) provides specialist palliative care services and support at no cost to patients with life-threatening and life-limiting illnesses, their carers, and families.

#### **The objectives of Hospice are:**

- To promote comfort and relieve the suffering caused by illness of children, young people and adults living with advancing progressive conditions and their families by delivering specialist palliative care services and support (including but not limited to physical, social, spiritual, and psychological support) in Northern Ireland in particular, but not exclusively, through a range of facilities including in-patient hospice units and community services.
- To advance health and well-being, in particular palliative care services and support, through the provision of training for healthcare professionals as well as staff, volunteers, and others, and to conduct, or promote or encourage evaluation and research into the care and treatment of persons suffering from advancing progressive conditions in Northern Ireland and in any part of the world and to disseminate the results thereof.

## **Report of the Board of Trustees (continued)**

### **OUR STRATEGY**

The Northern Ireland Hospice Strategic Plan was developed as a roadmap for Hospice from 2018 to 2021. This was extended through to 2022/23 due to the impact of the COVID-19 pandemic and a new strategy is being developed.

The four objectives of the Strategic Plan were to:

1. Deliver World Class Palliative Care Services in Northern Ireland, supporting infants, children, and adults to live and die well in comfort and safety, surrounded by those most important to them.
2. Demonstrate the impact and value of our vital services, raising awareness of the charity.
3. Live the values of Hospice, making the care of others our motivation to continually learn and grow.
4. Demonstrate organizational excellence in all our activities, at the bedside and in the boardroom.

Keeping our purpose central to decision making and through the advancement of these objectives the Hospice has demonstrated its ability to be agile, resilient, ready to respond and thrive in times of challenge.

In this Annual Report, our focus is on our impact in 2022/23.

### **ACHIEVEMENTS AND PERFORMANCE**

#### **OUR YEAR IN FOCUS**

Over the next pages we set out in summary and then in more detail our impact and challenges over the course of this year.

# Our Year in Numbers

**2153**

Children's  
bed-nights occupied



**441**

adult in-patient  
unit Referrals

**3876**

referrals to  
community services



**315**

Accepted into the  
Hospice at home  
service

Provided 6,204.5 hours of  
Hospice at Home care to

**51**

children



**700+**

volunteers gave 126,000  
hours to Hospice

**811**

Children's inpatient  
admissions



**285**

Increase in admission  
from 281 to the adult  
in-patient unit

It took more than

**£20.1m**

to run NI Hospice



**133**

families were able to  
stay with their children  
in Horizon House



We celebrated

**21**  
YEARS  
OF CARE

Children's Hospice  
Services



Six children were admitted for  
end of life care staying for

**31**

nights



# Our Challenges

The historic structure of statutory income continues to be a challenge for NI Hospice, as with many hospices across the UK. Our funding from the Health Service through various bodies (see note 4), is only 34% of costs, a level which is not sustainable and increases our dependence on the support of individuals and companies in order to deliver these vital services.

Government funding equates to only 34% of costs, down from 35% in the previous year



Pressures on HSC funding



The wider Northern Ireland political context renders it increasingly difficult to influence the funding cuts that are being made in the Health Service, particularly in the absence of legislation giving a right to palliative care here, in contrast to the position in England. Fundraising in the current economic context of rising inflation and pressures on household expenditure is a challenge. Whilst, thanks to our amazing donors we have seen a 5.3% increase in donations against the previous year, there are increased costs in paper and postage, contributing to an overall increase in fundraising costs. We continue to review how we fundraise to ensure the best possible return on investment.



Right to Palliative Care not in legislation in Northern Ireland



Absence of NI Assembly making it difficult to influence decisions on funding cuts

We work in a highly regulated environment which whilst ensuring that we can prove the excellent quality of care we provide, also carries a financial burden. Additionally, to attract the best quality staff we pay Agenda for Change rates in line with the wider health service in Northern Ireland and this means that cost of living uplifts are outside of our direct control. Combined with wider inflationary price pressures and the ending of favourable contracts, we have seen significant increases in areas such as heat, light and power (41%). We continue to work diligently to manage these costs.

Increases of 4-7% in salary bands in line with Agenda for change



Heat Light and Power costs increased by almost £99k/41%



## Northern Ireland Hospice

### Trustees Report and Consolidated Financial Statements

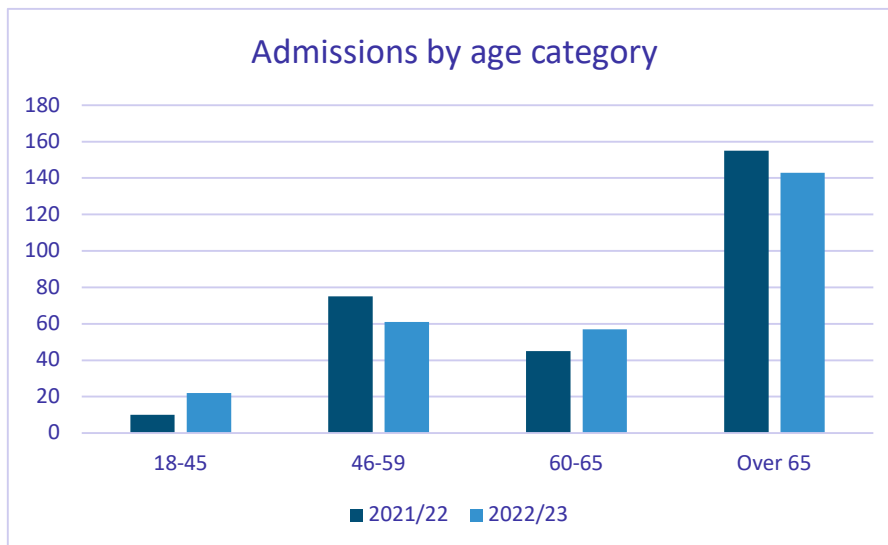
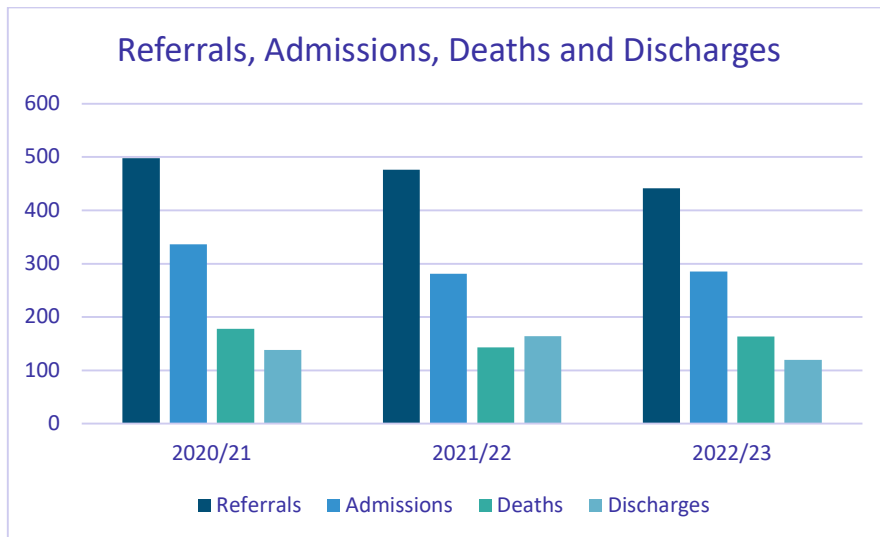
#### For the Financial Year Ended 31 March 2023

##### Adult In-Patient Unit Services

The In-Patient Unit in Somerton House is a holistic care facility for patients who require palliative care for complex symptoms. We provide highly-trained specialist doctors, nurses, physiotherapists, social workers and volunteers to ensure the patient and family needs are fully supported. The Inpatient Unit is not simply a place where patients are cared for at the end of life, often patients come to the IPU for symptom management so that they can return home to enjoy time with their precious loved ones.

We admitted 285 patients into Somerton House, our In-Patient Unit to be cared for by our multi-disciplinary team.

The average length of stay within our In-Patient Unit was 19.3 nights, again an increase in the length of stay from the previous year with occupancy levels remaining high at over 80%. For many of the patients admitted with complex symptoms and diagnoses late in their illness, it has meant that it has not been possible to discharge these patients to return home but to prioritise their comfort and quality of life within the unit. This is highlighted in the referrals, admissions, deaths and discharges data below:



We have also seen an increase in the youngest age category of admissions, the under 45s, as well as in the 60-65 age category, again this confirms the pattern of complex symptoms and late diagnoses.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

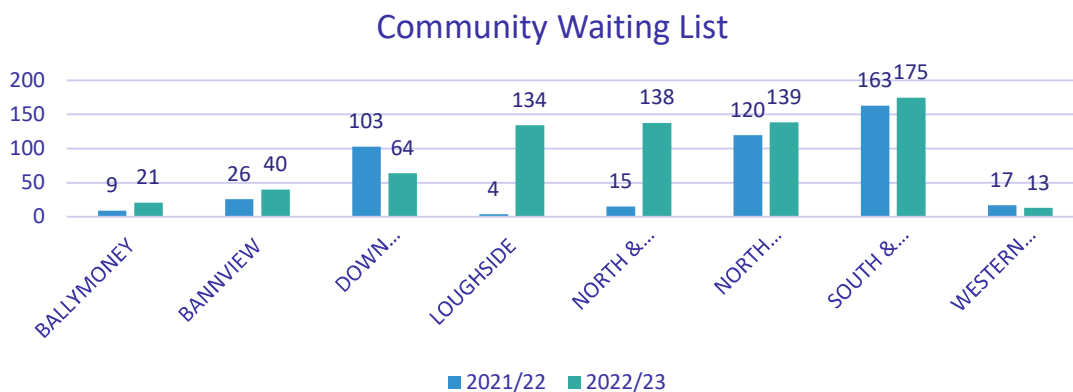
## Adult In-Patient Unit Services (continued)

We were delighted to have an inspection visit from the Regulation and Quality Improvement Authority (RQIA) in our In-Patient Unit in December 2022. RQIA review of performance and the findings from external regulatory reviews have been commendable this year, which is a positive achievement considering the continuing impact of the pandemic coupled with the effect of the cost-of-living crisis on our services.

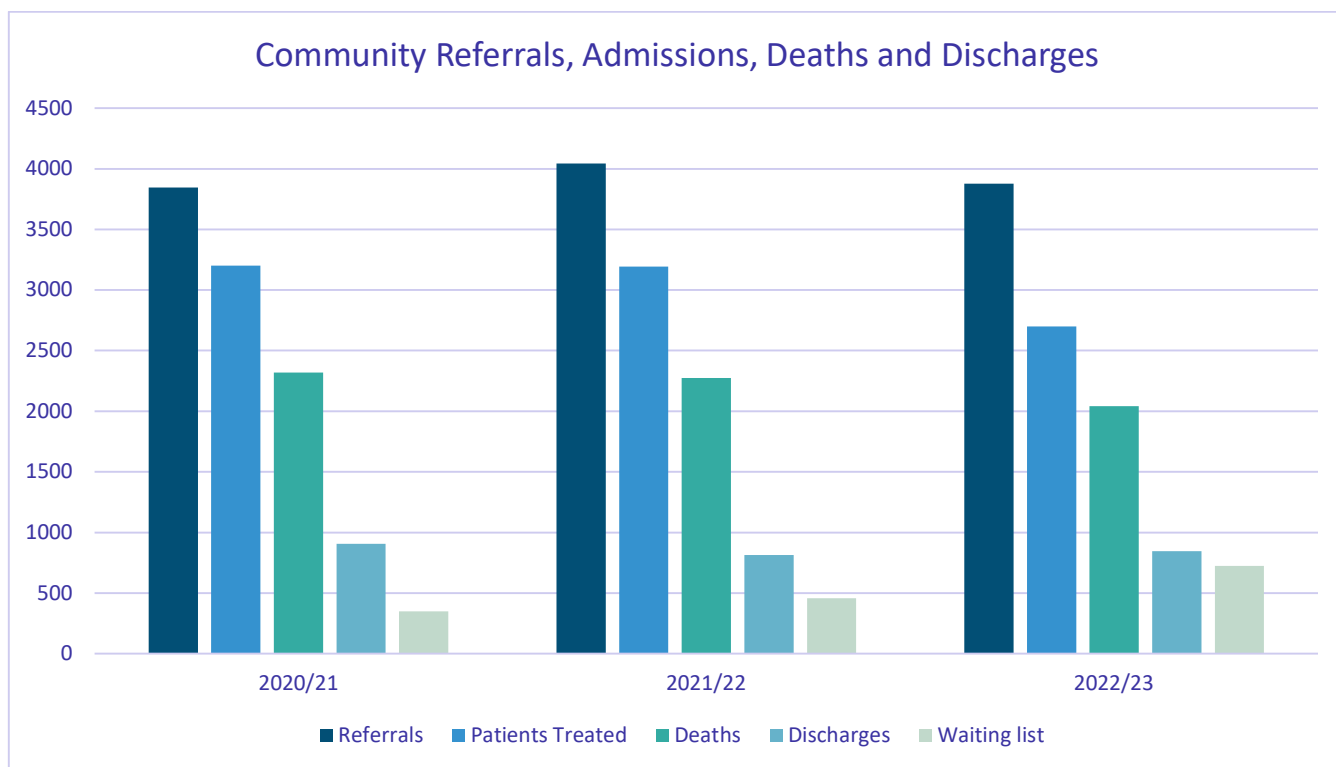
The RQIA inspection reports for Adults and Children’s services, indicate that NIH’s governance structures, policies and processes are fit for purpose, the charity is well led and the oversight and accountability from the Board is working well.

## Adult Community Services

In the community, our eight specialist nursing teams cared for 2,698 patients and their families across the Health & Social Care Trusts in Northern Ireland. With commissioned services for each Trust area, NI Hospice demonstrated overperformance in each area, providing an excellent level of palliative care in the home. We helped 2,041 patients to fulfil their wishes to die at home, supported by our specialist nurses who developed a person-centred health plan for each patient. We are however seeing an increase in waiting lists as the levels of demand grow. Some provision has been put in place in year to begin to address this in the Belfast and South Eastern Trust areas through partnership funding with the Strategic Planning and Performance Group of the Department of Health. Negotiations are ongoing in other trust areas.



**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Adult Community Services (Continued)**



We have continued our work in the community that has been ongoing since October 2020, with a Specialist Palliative Care Clinical Nurse who is working in partnership with the REACH team to deliver enhanced care in care homes in East Antrim. A similar project has also been piloted on a part-time basis in the mid-Ulster region.

In 2022/23, we continued to advance our work to enhance holistic and specialist palliative care at home through funding from the Cancer Charities Support fund. The work that has been funded until 2024 aims to increase the number of people Northern Ireland Hospice cares for each year alongside GP and District Nursing Key Worker partners and in collaboration with Health & Social Care Trusts. It will provide more encompassing care through a multi-disciplinary approach to community Specialist Palliative Care that includes Hospice Specialist Nursing, Hospice Social Work and Complementary Therapy when appropriate to improve the quality of life of people with cancer in their own homes. The service aims to reduce avoidable hospital attendance and admissions and supports not only the patient but the wider family.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**



## Joanne's Hospice Story



Joanne's mum Beth and her close friend Tina talked about their experience with Hospice care when Joanne came to stay at the In-Patient Unit, Somerton House.

Beth and Tina described 44-year-old Joanne as a bubbly, outgoing and fun loving woman who would liven up any room that she went into. "She loved karaoke" laughed Tina, "her 'go-to' songs were Gina G, ooh ahh, just a little bit and Rose Garden. She didn't care if she could sing or not, she just gave it everything!" That was how Joanne approached life, she didn't want to miss a second and she put her children first. "She was a very loving, good mum and she always wanted to help people", remembers Beth. Joanne met her husband Graeme on a blind date and fell in love, Graeme and Joanne went on to have two children, Brodie and Faye.

When their first child Brodie was born, Joanne was first diagnosed with melanoma cancer. She fought bravely and beat the disease but tragically in 2009 her husband Graeme fell sick and died. Joanne kept going, focused on her children, family and friends and in 2015 she began a relationship with Gavin and was very happy. Tragedy struck again and in 2017 Gavin was killed in a road traffic accident. Two weeks after Gavin's death the family suffered a further trauma when Elaine, Joanne's sister, also died. "They were more than sisters, they were really close friends", said Beth, "it was a devastating time for Joanne and us all."

After this terrible time, Joanne discovered a large lump in 2019. When it was investigated, she was told that, after 14 years of good health, the cancer had returned and it had spread throughout her body and into her brain. Beth remembers receiving the phone call from her daughter, "she just said, the cancer is back mum, you'll have to move in with me". Tina was at work when she got a text from Joanne asking if she was free, "I just had a feeling that something wasn't right. I called immediately and she just told me that it was back and asked me to tell our friends. I was completely unprepared for that news - I just felt shattered."

Beth moved in with Joanne to help her because the consultant had told her that Joanne only had weeks to live. There were many days Joanne was too exhausted to leave her chair but she retained her passion for life and planned a 'cancer party'. Her event raised £7,500 for a cancer charity. She talked to her mum about her funeral plans and planned everything down to the smallest detail – including her eulogy and her sparkly red coffin!

One morning Beth wasn't able to get Joanne to wake up, so they called an ambulance to take her to hospital. When the consultant examined Joanne, he immediately referred her for specialist palliative care at NI Hospice.

Beth spoke about coming to Hospice, "We raced here in an ambulance and when she was admitted into Hospice, the sense of relief was unbelievable. I felt like a weight had been lifted off me and I knew I didn't have to do this without help. I really can't explain how that felt to me. When you know your daughter is going to die, to have people that will share the care burden is priceless, it's the one memory that stays with me - the overwhelming feeling of relief."

Even her room in Hospice was great, with her own bathroom, it meant that I could stay with Joanne and get washed without having to go home. The room had its own entrance which led out to the garden, it was lovely to have that space. The team at Hospice even gave us our own room so we could stay over, they got us coffee and food in the evening. It sounds like just little things but when you are waiting and sitting in the room, those things mean the world to a family."

Tina remembers the different levels of care and attention that they received at Hospice, "In my work I would have been coming to Hospice as a salesperson – I never thought I would be coming into the building as a visitor. But coming into the Old Schoolhouse Café for a break from the waiting was amazing, you were immediately given space, comfort and understanding by the staff and volunteers – it was a real haven for me."

"The care Joanne received was just amazing," Beth commented, "I was a care assistant and I would be very critical of the standards of care but I couldn't fault the quality of care that Joanne received. The Healthcare Assistants came and changed Joanne, making her comfortable and looking nice and pretty. Because Joanne wasn't conscious, their efforts made all the difference to me – she looked comfortable and like herself which made the situation a little easier for us."

"Joanne was admitted on Monday and on the Saturday the doctor said to me, don't go too far today. I was just in the room and my husband decided to go out into the garden, the sun was shining and the garden was beautiful, it was a very peaceful moment. With the rays of the sun coming into the room, I was able to spend a quiet moment with Joanne and say my goodbyes.

I will never forget that moment.

The Hospice team worked together to make life comfortable for my daughter and it allowed me to be with her. If Joanne had remained at home, I would have been washing her, turning her and changing the bedclothes, I would have had some help but that's what my last days with Joanne would have been focused on – instead of having the time when she wasn't in pain, was comfortable and I could simply just be with her."

**Joanne passed away on  
Saturday 12<sup>th</sup> October 2019.**

**Rest in Peace.**



 **Northern  
Ireland  
Hospice**



## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Children's Services**

In 2022, we celebrated 21 years of care provided by Horizon House, our purpose-built paediatric In-Patient Unit. Throughout the year we celebrated with a range of activities and developed a '21 Years of Care' campaign that ran throughout all children's activities and messaging.

In May, in partnership with the Antrim & Newtownabbey Council, we hosted a special Tea Party in Antrim Castle Grounds. We invited children and families that have received care since Horizon House opened in 2001, as well as staff, volunteers, trustees and key supporters of the service. The event provided the opportunity to show our appreciation to everyone that has supported our children's services over the years and to celebrate the level of excellence in our clinical service.

Following a year of planning in October, the 5th All Island Children's Palliative Care Conference was held in Belfast for the first time, this was due to the commitment and hard work of the Head of Children's Services, Grace Stewart as co-chair on the Conference Committee. The conference's overarching theme "Communication: compassion and common ground" explored the aspect of clinical capacity in order to appreciate all the perspectives at play, thinking about the hard questions, when and how they need to be asked and encouraged attendees to examine dignity in life. The conference proved very successful with a full turnout and helped to raise awareness around the vital issue of paediatric palliative care across Ireland.

NI Hospice played a pivotal role in the development and implementation of the first antenatal pathway for Northern Ireland. Following the launch of the pathway by the Regional Paediatric & Palliative Care Network, NI Hospice focused on embedding the 'Tiny Horizons' service as a key element within the pathway. For the first time parents will now receive consistent support when they receive the terrible diagnosis that their child has a condition that means they will have a shorter life.

In 2022- 23, Children's Hospice supported 317 children and their families as well as 107 bereaved families and 15 antenatal mothers from across Northern Ireland.

At our 10-bedded Children's In-Patient unit (Horizon House) we provide specialist short breaks and palliative care to babies, children and young people with life-limiting and life-threatening conditions from across Northern Ireland. Our team of skilled staff provide pain and symptom control, respite care, stepped discharge from hospital, end-of-life care and care after death. We strive to address not just a child's physical needs, but their emotional and spiritual needs too. Our aim is to ensure children with palliative care needs have an improved quality of life and provide a supportive environment at the end of their life. We also understand the impact an illness has on the whole family and offer wide-ranging support for family members.

## Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

### Children's Services (cont'd)

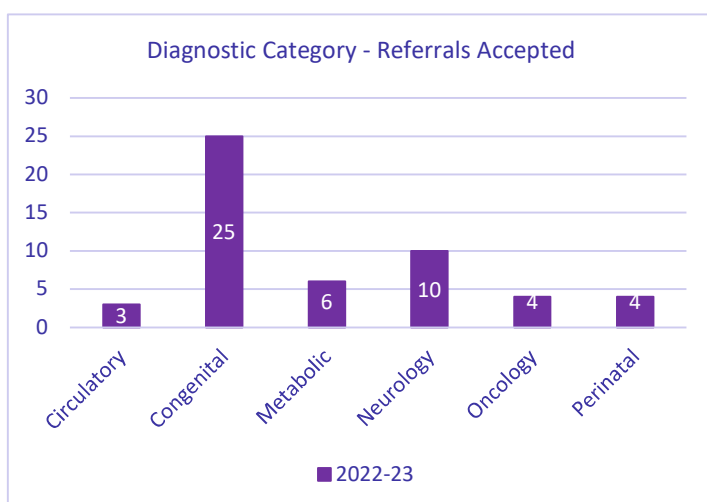
Children staying with us can benefit from a range of activities such as: sensory play, soft play, music therapy and arts and crafts. The whole family can enjoy time together making memories.

Our care is delivered by a specialist in-house team of registered children's nurses, health care assistants, physiotherapists, and social workers. We have a team of local GPs who have been working with Children's Hospice for many years and are available for all children as necessary 24 hours a day as well as visiting or contacting the hospice every day. We seek to work in partnership with medical teams already providing care to the child and family.

Last year:

- 811 inpatient admissions, a six per cent increase since 2021-22.
- 2153 bed-nights were occupied during the year.
- The average length of stay was 2.6 nights.
- Six children were admitted for end of life care staying for 31 nights.
- 17 nights care after death was provided.
- 133 families were able to stay with their children in Horizon House, despite the changing covid-19 visiting rules.

Bed	KPI (Nights)	Achieved 2022-23 (Nights)	Occupancy (%)
Core	1,500	1,522	106%
I'm Coming Home	310	310	100%
1Hour +	300	300	100%
Funded	-	21	-
<b>TOTAL</b>	<b>2,110</b>	<b>2,153</b>	

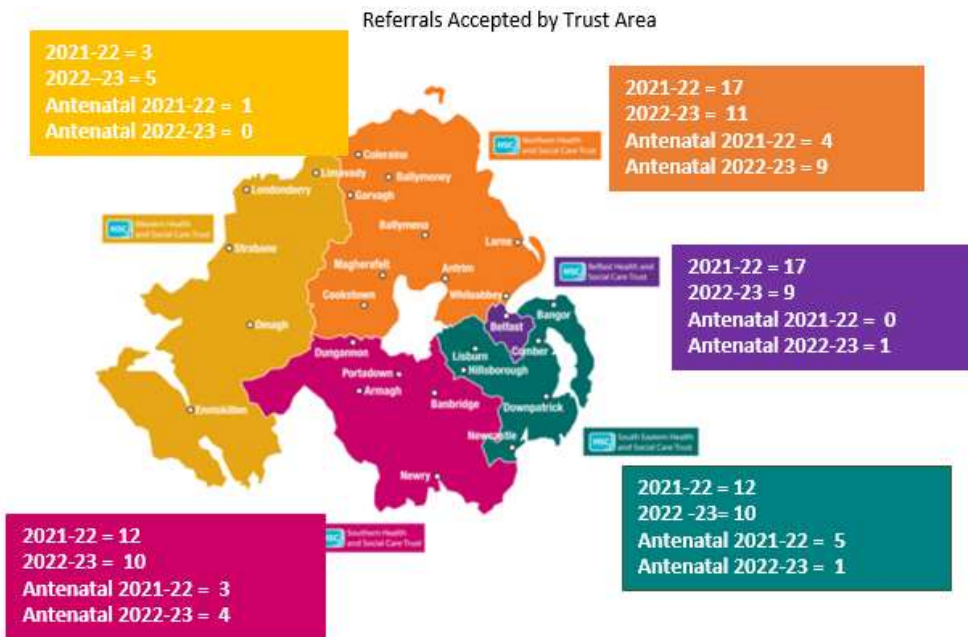


### Referrals

58 referrals were made to Children's Services in the period and 52 referrals accepted. Of these referrals, 30 were for babies aged under one year (seven were neonates). Details of the diagnostic categories of children that were accepted to the service in 2022-23 are given in the graph to the left.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023 Children's Services (cont'd)

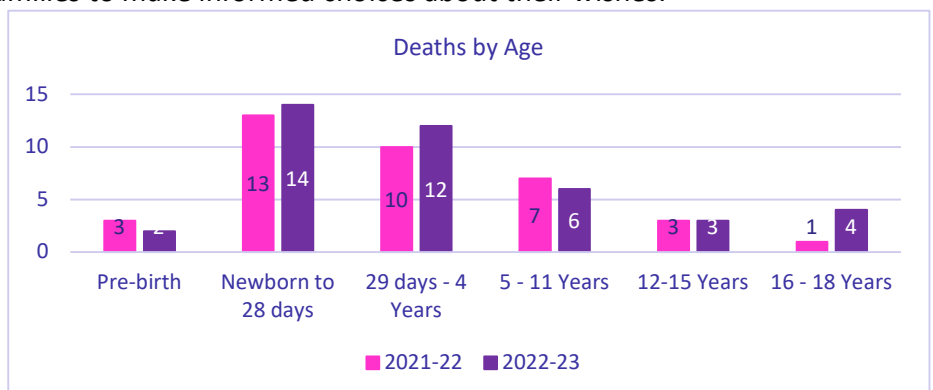
15 antenatal mothers from across Northern Ireland who had received an antenatal diagnosis of a potentially life limiting or life threatening condition for their baby, were supported (an increase of 25%). Our Children's Hospice Nurse Specialists ensured that the care and support mothers, their babies and their families received at diagnosis and through their antenatal care informed them about choices, advised them about benefits and risks of each option and assisted them, as a family, to plan for any of the possible outcomes for mothers and their babies.



## Deaths

We know that every family's experience of losing a child is unique and always devastating. Some will care for a child with a life-limiting illness for years, others only hours. Whatever the situation, Children's Hospice provides families with care, support and practical information at the most unbearable of times and helps families to make informed choices about their wishes.

On average, three babies/children that Children's Hospice cared for died each month (41 in the period), an increase of 11% on the previous year. Over half (54%) were babies aged under one year (14 were neonates).



Four children who passed away in 2022-2023 were cared for and died in Horizon House. 27% (11 children) were supported by NICH community services to die at home.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Children's Services (cont'd)**

**Discharges**

57 children/young people, bereaved families and antenatal mothers were discharged from the service in 2022-23, compared to 78 in 2021-22.

During the period, 15 children were discharged. 28 bereaved families were also discharged following a minimum period of two years' bereavement support and 14 antenatal mothers were discharged from antenatal care but supported as family members during their post-natal period.

**Family Support**

At Children's Hospice we are committed to providing services for the whole family. Our Family Support team offer 1-1 support to parents, siblings and grandparents and extended family members who require support – we aim to bring families together. Families benefit from peer support via coffee mornings, parent support groups, Mums and Dad's days, family days and bereavement support groups.

During 2022-2023, our team of qualified Social Workers and our counsellor provided complex and specialist therapeutic support via 264 face to face contacts and 316 virtual contacts, this included 30 one-to-one counselling sessions. Additionally, 19 events were organised and attended by 263 family members.

**Community Services**

Children's Hospice Nurse Specialist (CHNSs) are community-based and provide 24-hour support to families at home, working alongside other health and care providers.

In 2022-2023, CHNSs made 302 face to face interactions and 611 virtual contacts with children and their families. They also worked in conjunction with NHS colleagues making 309 contacts with them in the period.

**Hospice at Home**

Our registered Hospice at Home nurses and healthcare assistants provide care and respite in a child's home allowing parents/carers to take some time out knowing their child is being cared for by our highly trained and experienced team.

Last year, we provided over 6200 hours of Hospice at Home care to 51 children who reside in the Northern, South Eastern and Southern Health & Social Care Trust areas.



**Four-year-old Eilinora – also known as Nora – lives with a rare genetic condition and has been cared for by Hospice since she was two. Her mum, Grace, tells us the story of Nora.**

Nora is very bold – she loves her brother and sister but loves to hear them getting told off! She loves it when people talk and sing to her, music, and stories. She loves lights, getting out for walks and going in the hot tub and the bath.

Nora developed normally for her first three or four months and then started to have seizures which they initially thought were infantile spasms. Then we got the diagnosis she had SCN8A, a rare genetic condition that can cause a whole spectrum of things that she suffers with – seizures, developmental delays, feeding issues, respiratory issues – all sorts of issues.

She is non-verbal but definitely tells you when she doesn't like something! We also get squeaks and smiles, a lot more smiles this year. Fingers crossed they last. She's always got a little smile for her daddy!

When Nora was about two, we had some serious feeding issues and were in hospital for a long time. That was when Hospice got involved. We met Rosie, the palliative care nurse linked with the Royal Hospital. A hospital nurse told me, *"The palliative care team are coming to meet you"*. Immediately I was thinking, *"They know something I don't. This is really bad. Why are we meeting the palliative care team?"*

I was scared and really resisted it. I probably wasn't the nicest to Rosie! But they were really patient with us, persistent and respectful as they talked us through it. We realised that it's not just about caring for Nora at the end of her life, it has been much more than that. I'm so glad I stopped resisting!

Hospice has done a lot for us. Our community care hospice nurse, Bethany McCracken, became our guardian angel. She couldn't have done any more for us. We've had Hospice at Home where Hospice nurses have come here and sat with Nora, which was great – especially when Eilinora's younger brother Fionn was a little baby – so I could nap or do the dishes.



We missed the assisted short breaks in the Children's Hospice during COVID. We all visited before the pandemic kicked in – Fionn was a month old at that point – so it was full on, but great. Edie has done the Hospice's summer schemes. It's good for her just being around other siblings that have sisters or brothers like Nora.

We've been able to stay more recently at Hospice. For us, there's nothing better than being able to go and put your head on the pillow and get a full night's sleep, knowing that Nora's safe with people you can trust.

Nora loves it! She's pampered like a princess when she's there. They do massage, painting and music therapy. We arrived back one day, and she was on the water bed in the sensory room with someone playing guitar and singing to her. A lovely way to spend an afternoon!

When we go there, they set up the den and we can all sit together stress-free as a family and watch a movie. And if Nora needs suctioned or has a seizure halfway through, they can take care of that.

There are little things that people take for granted that are so important. It doesn't happen very often, but Hospice's support makes those things possible for me and my husband, Gerard. It is just really, really important to us and makes life more bearable. Whenever you live a life like this, it's hard. But when there's people that help you and care about you and genuinely will do anything they can to help you, there's nothing like it.



**Northern Ireland Children's Hospice**

Northern Ireland Children's Hospice  
18 O'Neill Road  
Newtownabbey  
BT36 6WB  
Tel: 028 9078 1836  
[www.nihospice.org/littlestars](http://www.nihospice.org/littlestars)

**Little Stars**

**FR** Registered with FUNDRAISING REGULATOR  
Charity Number: NIC102337

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## **Fundraising**

The lingering effects of COVID-19 and the current economic climate continue to pose significant financial challenges for our Fundraising Teams as we navigate our way through an unprecedented cost-of-living crisis, combined with cost pressures associated with the rise in inflation, soaring energy bills, and a fall in donations.

Despite the challenges presented, we remained steadfast and committed to our efforts in generating vital income through new and innovative fundraising campaigns and events. Staple campaigns such as Hospice Walks, Big Coffee Break, Kindness Counts and Lights to Remember continued to be the foundation of our fundraising efforts.

2022 was also a year of reflection and celebration as we celebrated 21 years of care in Horizon House, our Children's In-Patient Unit. To mark this significant milestone, we hosted Elmer's Big Belfast Trail, a ten-week public art trail throughout Belfast City Centre which saw 250,000 people actively engage with the trail and generating a total event economic impact of £12.5m.

**Here are some of our key fundraising highlights throughout the year;**

### **Lights to Remember**

The easing of lockdown restrictions enabled us to facilitate our popular in-person Lights to Remember event, following a two-year hiatus. There was a huge demand for the ticketed service with over 600 guests coming together to remember and honour their special loved ones. The online service was supported by the creation of our online virtual Christmas tree where people could leave dedications for their special loved ones. The feedback from the in-person event was overwhelmingly positive with many families finding mutual support, comfort, and hope from our special service.

### **Kindness Counts**

Partnering with local primary and secondary schools across Northern Ireland, we continued to champion the Kindness Counts message through our targeted Schools campaign, Kindness Counts. The campaign was hugely successful with 43 schools taking part, collectively raising a phenomenal £30,151.95. This is an increase of 20 schools from the previous year and a 348% increase in donations from 20/21. Relationship building and networking throughout the campaign were fundamental to its success. Pharmacy Plus came on board as our official campaign sponsor which helped to drive campaign recruitment, greater brand awareness and visibility, and delivered a greater return on investment.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Fundraising (cont'd)**

#### **Hospice Walks**

Community-led events such as our annual Hospice Walks proved to be a hit with the general public. 2022 saw the return of our in-person walks with 7 scenic walks and 3 challenge walks taking place across the country. Hundreds of supporters came together and joined in the fun to walk in memory or in support of their special loved ones – raising an incredible £65,000 for Hospice.

#### **Elmer's Big Belfast Trail**

To celebrate 21 years of care at Northern Ireland Children's Hospice, we partnered with Anderson Press and Wild in Art to bring Elmer's Big Belfast Trail – a ten-week public art trail to Belfast. The event saw over 70 elephant sculptures dotted across Belfast city centre, many of which were painted by local schools as part of the Elmer Learning Programme, and the remainder by renowned artists.

Relationship building and networking for the campaign were key with many leading companies coming on board to support the trail, including Belfast City Council, Antrim and Newtownabbey Council, Ulster University, O'Neill's Sportswear, Lost City Adventure Golf, and more. The event generated huge footfall and economic benefits to Belfast with 241,935 visitors with a total event economic impact of £12.5m.

#### **Business of Caring**

We received magnificent support from businesses and organisations across Northern Ireland who responded positively to our new Business of Caring Corporate Partnership programme. In return, companies were able to strengthen their brand image with a positive association to Northern Ireland Hospice and boost staff morale with various team-building activities, and much more. Thank you to all our business partners for their ongoing support.

#### **Fundraising in the community**

It is only through the outstanding support, generosity, and commitment of our wonderful supporters that we can continue to provide our much-needed services to patients and families across Northern Ireland. Here are some fundraising highlights of events which our amazing supporters organised throughout 2022/23.

#### ***Livingstone Tractor Run***

The Livingstone Christmas Tractor Run returned for the first time since the COVID-19 pandemic and took place on Saturday, December 31, 2022. 754 tractors participated in the 2022 run, making it the biggest one to date. In total, an incredible £153,415 was raised from the event and between the Southern Area Hospice, NI Children's Hospice and NI Air Ambulance with Northern Ireland Children's Hospice receiving £51,138.40. The Livingstone family said: "This was a great year, and we are delighted to raise this amount this year with the fantastic support of Ben Sergeant, local businesses and the public."

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Fundraising (cont'd)**

#### **Fundraising in the community (cont'd)**

##### ***Madison Wright's Gala Ball***

Our 16-year-old Youth Ambassador, Madison Wright swapped the classroom for the ballroom and hosted a black-tie gala ball to mark 21 years of the Northern Ireland Children's Hospice in the Titanic Hotel, Belfast. The kind-hearted teenager raised £38,000 to help support Northern Ireland Children's Hospice and continues to fundraise extensively for Hospice.

##### ***Bob & Berts***

Our charity partners, Bob & Berts stepped up to the plate once again and continued to show their commitment to Northern Ireland Hospice by raising a phenomenal £22k for Northern Ireland Hospice. Staff across all Bob & Berts cafés organised a variety of fun-filled fundraising activities to raise much-needed funds for Hospice and encouraged customers to make an optional £1 donation on every purchase. The continued support of Bob & Berts is helping us make a huge difference to local people and families who depend on our lifeline services.

##### ***Danielle Short***

Danielle Short, family and friends strutted their way to raising a 'fab-u-lous' £17K for the Children's Hospice by hosting a Strictly Come Dancing event in memory of her beloved son, Michael. The event was a huge success with hundreds of people attending the sold-out event at the Devenish on the night to support the Children's Hospice.

##### **Retail**

Northern Ireland Hospice has a thriving retail operation with 24 Hospice Shops located across Northern Ireland. Our fantastic retail staff and volunteers helped deliver a record-breaking £1.2m in sales and processed 600,000 sales transactions. This was only made possible thanks to the hard work, passion, and commitment of our staff and 532 volunteers who go above and beyond to help raise much-needed funds to support the continued delivery of our services.

We continued to expand and modernise our retail offering by refurbishing our Finaghy Hospice Shop to enable a greater shopping experience for both new and existing customers.

Keeping up-to-date with the ever-changing consumer shopping habits, we identified a demand for an economical yet high-quality, wedding dress shop. In 2022, we brought this innovative idea to life and opened a dedicated wedding shop in our Glengormley flagship store selling a range of exquisite wedding gowns and suits, alongside party dresses, bridesmaids dresses, mother-of-the-bride outfits, shoes and accessories.

Despite the challenges presented post-COVID, and the current cost of living crisis, our staff and volunteers remain agile and receptive to new ways of raising income. For example, we recently partnered with HARU, a local e-commerce company, helping us to sell high-quality and designer clothing items competitively on the marketplace.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Volunteers**

Underpinning all of our work and our ability to provide specialist palliative care to local patients and their families, is our volunteers. We are incredibly grateful to have the support of over 700 committed and passionate volunteers working across the organisation, providing over 126,000 hours of their time to enhance the quality of care and support that Northern Ireland Hospice provides to those who need it. This amounts to over £1.2m of hours at current minimum wage and carries even greater value for the organisation.

Our volunteers donate their time in so many incredible ways across our organisation – from volunteering in our shops to offering support to patients and their families and helping in our hospice gardens and offices.

The impact of our volunteers cannot be understated. They make a significant contribution, both in time and cost savings, enabling us to be even more efficient and direct more funds to the provision of our vital care service.

To acknowledge the important contribution and long-standing service volunteers gave to Hospice in 2022, we hosted a special celebratory event for our Support Group volunteers and those working across our Adult and Children's Hospice services. We are thankful to have so many wonderful and dedicated volunteers who have volunteered at Hospice for many years, some have even been with us from the start of Hospice services!

Volunteer recruitment remains a key priority for us as a charity as our volunteer numbers reduced dramatically throughout COVID-19. Whilst they have started to improve, we hope to build on this with a dedicated volunteer recruitment campaign throughout the summer months.

### **Corporate Services**

Throughout 2022/23 the Corporate Services teams continued to work on a hybrid basis, whilst ensuring compliance with best practice and all relevant regulations.

We have developed and implemented Business Continuity plans across all areas and streamlined internal work flows to enhance service delivery and performance. In order to reduce our carbon footprint we have enhanced our performance on emissions reporting. We have commenced a Digital Futures project in order to make effective use of digital technology critical for NI Hospice to deliver on our key objectives.

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## ***OUR PEOPLE***

NI Hospice recognises that its people and their passion, commitment and dedication are key to its success in providing excellent care to our patients and support to their families across Northern Ireland.

As we recover from the impact of the COVID-19 pandemic, the continued development and wellbeing of our staff have remained our main priorities.

### **We will continue to:**

- Attract and retain key talent - we have successfully recruited our first IT higher level apprentice and nurse through sponsorship.
- Introduce channels for two-way engagement and feedback across the NI Hospice for management and staff of all levels.
- Implement wellbeing initiatives through our Wellbeing Strategy.
- Recognise our people and reward their performance and dedicated service.
- Develop our people professionally and personally in a supportive, diverse and inclusive environment where we can empower them to be their best.
- Strive to be an employer of choice.

Following on from last year's Best Companies survey, where we received a “one to watch” rating, we have listened to the feedback from our teams, and this has enabled us to empower our staff to share their feedback. We have been able to implement initiatives to promote engagement, two-way communication, and inclusion, to give our people a “voice” in the organisation and to nurture the feelings of being valued.

We want our people to perform to their best and in support of this we have adopted a more flexible approach, where possible, to enable the balance between work life and home life whilst meeting service needs.

### **We have introduced our Wellbeing Strategy where the focus has been on 4 key areas:**

- Mental health
- Physical health
- Financial wellbeing
- Social wellbeing

A series of Wellbeing Cafes were hosted to give staff the opportunity to give their feedback on their wellbeing and tell us what was important to them. This feedback has formed our three-year wellbeing action plan. A number of initiatives across all four pillars have already been introduced in which staff engaged, and feedback has been positive.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

***OUR FUTURE PLANS***

In the context of the significant reductions in Health and Social Care budgets for 2023/24 and the ongoing cost of living crisis, the Board and Leadership Team are reviewing the strategy of the organization and it is expected that this will be completed in 2023/24.

Our focus continues to be on the delivery of excellent palliative care across Northern Ireland and we will continue to develop and shape services to be as effective and impactful as possible.

Work continues to raise the profile of our work in specialist palliative care, and to advocate for access to these services for all citizens in Northern Ireland, and for fair funding from government for this work. We work closely to support the Health Service in Northern Ireland, freeing up GP time and beds in hospital wards.

As the largest provider of children's and adult's specialist palliative care in Northern Ireland we will continue to work across all available networks to influence funding and improve delivery of palliative care services.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Report of the Board of Trustees (continued)**

**FINANCIAL REVIEW**

The consolidated financial statements comprise the results of Northern Ireland Hospice and Northern Ireland Hospice (Trading) Limited, together they are known as the 'Group'.



Northern Ireland Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited, the results of which have been consolidated with the financial statements of Hospice on the basis of net profit before taxation.

The Consolidated Statement of Financial Activities for the financial year ended 31 March 2023 and the Consolidated Balance Sheet at that date are set out on pages 53 and 55, respectively. The net movement in funds for the financial year, after depreciation and other recognised gains and losses, amounted to a £3m income (2021/22: net expenditure £0.1m). This arises due to a net expenditure of £1.9m offset by gains on the pension scheme valuation of £5.2m and losses on investments of £0.3m. Work continues to address the underlying net deficit.

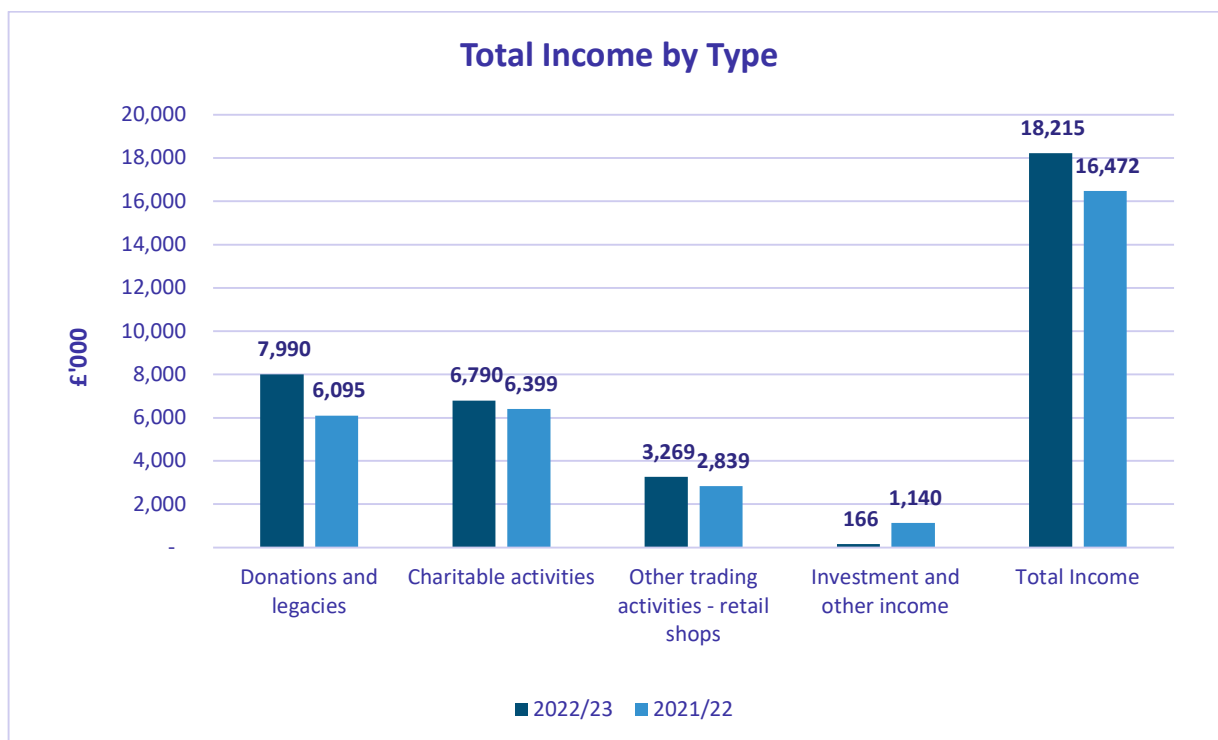
**Income**

The main sources of income are from donations and legacies and from statutory grants. Overall, Group Income has increased by 10.6% from £16.5m in 2021/22 to £18.2m in 2022/23, mainly due to a £1.6m increase in Legacies.

	<b>2023</b>	<b>2022</b>	Change
	<b>£'000</b>	<b>£'000</b>	£'000
<b>Group Income</b>			
Donations and legacies	7,990	6,095	1,895
Charitable activities	6,790	6,398	392
Other trading activities - retail shops	3,269	2,839	430
Investment and other income	166	1,139	(973)
<b>Total Group Income</b>	<b>18,215</b>	<b>16,471</b>	<b>1,744</b>
Less: Charitable Activities – COVID funding	-	(224)	224
<b>Total Group Income excluding COVID funding</b>	<b>18,215</b>	<b>16,247</b>	<b>1,968</b>

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Report of the Board of Trustees (continued)**

**FINANCIAL REVIEW (Continued)**



**Donations and legacies**

Income received from donations and legacies has increased by £1.9m or 31%, from £6.1m in 2021/22 to £8m in 2022/23. This is mainly a result of an increase in legacy income received from £1.3m in 2021/22 to £2.9m in 2022/23.

**Charitable activities**

Income from charitable activities increased by £0.4m, from £6.4m in 2021/22 to £6.8m in 2022/23. The £0.4m related to the statutory contracts and equated to a 6% increase, reflecting contract uplifts on the previous year, combined with over performance against targets and funding for cost pressures in year. The remaining increase relates mainly to funding for specific projects including funding for the Department of Health special recognition payment to staff and education initiatives. As noted in challenges above, this Health Service funding, whilst increasing, is not at a sustainable level, and the absence of local decision making powers is impacting our ability to influence funding allocations.

**Other trading activities - retail shops**

Hospice (Trading) retail shops were fully operational in 2022-23 versus only 11 months in the prior year, resulting in an increase in income of £0.4m, from £2.8m in 2021/22 to £3.2m in 2022/23.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

**Investment and other income**

Other income decreased in the year from £1.1m in 2021/22 to £0.3m in 2022/23, a decrease of £0.8m. This was primarily driven by prior year profit on sale of property and pandemic related income. These were partially offset by additional income from investments in the year.

**Expenditure**

Overall, Group Expenditure has increased by £1.8m or 9.7%, from £18.3m in 2021/22 to £20.1m in 2022/23.

	<b>2022/23</b>	<b>2021/22</b>	<b>Change</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
<b>Group Expenditure</b>			
Raising funds	2,795	2,097	698
Charitable activities	14,693	13,925	768
Expenditure before retail shops*	17,488	16,022	1,466
Other - retail shops	2,624	2,321	303
<b>Total Group Expenditure</b>	<b>20,112</b>	<b>18,343</b>	<b>1,769</b>
<i>Further analysed as follows:</i>			
Pay costs	14,382	13,257	1,125
Operating costs	5,073	4,559	514
Depreciation	657	527	130
<b>Total Group Expenditure</b>	<b>20,112</b>	<b>18,343</b>	<b>1,769</b>

\*Excludes the intercompany management charge of £142k (2021/22: £142k)

It cost £20.1m in 2022/23 to operate Hospice, an increase of £1.8m or 9.6%. This is largely from increases in pay costs of £1.1m due to headcount and Agenda for Change pay rates. Operating costs have increased due to the one-off Elmer campaign in Fundraising and continued rise utilities. These are partially offset by a decrease in the current service cost of the pension scheme.

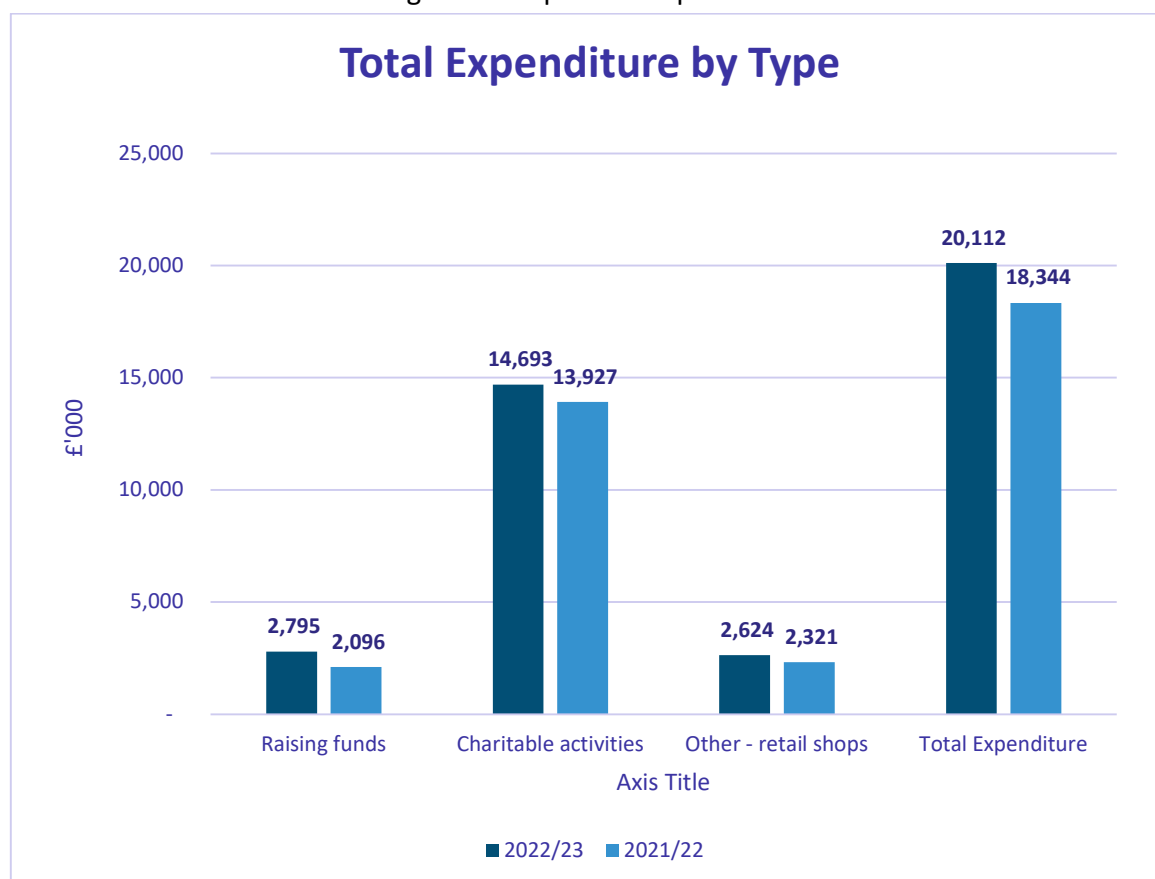
The cost to operate the retail shops increased by £303k in 2022/23, primarily due to a £214k increase in pay costs.

The net expenditure for 2022/23 was £1.9m, in line with a net expenditure of £1.9m in 2021/22.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

The Trustees are concerned about the risks of increasing costs, impact of external factors, and how the statutory income has historically been structured which leads to an underlying deficit. Significant work to address these challenges and improve this position continues.



**Balance Sheet**

The Group Balance Sheet is presented in the table below.

	<b>2022/23</b>	<b>2021/22</b>	<b>Change</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Fixed assets	21,407	23,158	(1,751)
Net current assets	2,401	2,290	111
Non-current assets/(liabilities)	1,979	(2,658)	4,637
<b>Total</b>	<b>25,787</b>	<b>22,790</b>	<b>2,997</b>
Restricted funds	338	482	(144)
Unrestricted funds	25,449	22,308	3,141
<b>Total</b>	<b>25,787</b>	<b>22,790</b>	<b>2,997</b>

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## FINANCIAL REVIEW (Continued)

### Fixed assets

Tangible fixed assets have decreased by £317k in the year. Additions of £340k offset with depreciation of £657k. Investments have decreased by £1.46m to £6m primarily due to draw downs to facilitate cashflow. Intangible assets of £58k relate to website development work.

### Net current assets

Net current assets have increased by £111k in the year. The main drivers of this increase are as follows:

- Increase in legacies of £1.1m due to a large notification in March 23
- Decrease in trade debtors of £277k relating to statutory funding
- Increase in prepayments and accrued income £292k
- Decrease in cash of £1m.

### Non-current assets/liabilities

Non-current liabilities relating to the NILGOSC pension scheme (£2.658m FY21-22) have become an asset of £1.979m in current year due to changes in actuarial financial assumptions.

### Reserves Policy

The Board of Trustees recognises the requirement for reserves and aims to have a level of free reserves equivalent to three months' future running costs. At 31 March 2023, Hospice has free reserves of £10m, which covers 6 months of our planned operating expenditure going forward. These reserves help to ensure that the finances of the hospice remain in a sustainable position.

Our reserve position is heavily impacted by our high asset base which includes specialist hospice properties which the Board have no intention of selling. The trustees monitor our reserves position and the cash in bank balances on a regular basis to ensure there is no immediate risk to the Hospice.

### Investment Policy

Investments are usually made in short term bank deposits in conjunction with cash flow requirements for the organisation. These deposits are placed only with reputable institutions.

During the year, Hospice invested in a portfolio investment with our investment advisors Close Brothers, who have been instructed to maximise the return on the funds invested within the constraints of a medium risk portfolio.

The investment position of the organisation is reviewed by the Finance Sub-Committee on an ongoing basis throughout the year. Close Brothers report annually to the Board on the performance of the portfolio.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**FINANCIAL REVIEW (Continued)**

**Going Concern**

The financial statements have been prepared on the going concern basis.

The trustees have reviewed Hospice's financial position and consequently believe there are sufficient resources to manage any operational or financial risks. The Board considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence for at least 12 months from the date of signing of the accounts and the Board are unaware of any additional material uncertainties related to events or conditions that may cast significant doubt upon Hospice's ability to continue as a going concern.

*Risks and Uncertainties*

Due to the historic structure of statutory income and the pressure of increasing costs, the group has been incurring an underlying deficit. Exacerbated by current economic and other external factors, including the ongoing impact of the COVID-19 pandemic on costs and ways of working, Trustees are concerned about the underlying deficit risks and significant work to address these challenges and improve this position continues.

The trustees have taken into consideration the existing and anticipated effects of these risks and uncertainties on the organisation's activities and finances in its assessment of the appropriateness of the use of the going concern basis. We continue to adapt our fundraising plan to take account of the changing landscape and are reviewing our strategy and related plans to deliver the best outcomes possible within the available resources. Management continue to carefully monitor the situation and evaluate its options during this time. No adjustments have been made to these financial statements as a result of this uncertainty.

The Board therefore considers there is a reasonable expectation that Hospice has adequate resources to continue in operational existence. The Board is aware that should circumstances change service levels will have to be revised in line with the income available.

**Post Balance Sheet Events**

There have been no significant events affecting Hospice since the financial year end that would result in the adjustment of the financial statements or inclusion of a note therein.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Report of the Board of Trustees (continued)**

***PRINCIPAL RISKS AND UNCERTAINTIES***

The Board of Trustees and Corporate Leadership and Management Team, through the corporate governance framework, identify and manage the risks to which the charity is exposed. Our Board and Corporate Leadership and Management Team have assiduously monitored the activity of the organisation both in terms of service delivery and quality as well as financial reporting. We are satisfied that our continued vision for the people we support to provide comfort and quality of life for our patients, whilst supporting their families and relieving fear and suffering associated with loss. Our work, which is based on the values of the respect and acceptance, compassion, courage, and integrity, and being pioneering, professional and accountable, is very much in evidence from our activities during the financial year.

The Board established our risk appetite. This identifies potential risk events that may affect the charity and seeks to manage those risks. It also seeks to provide reasonable assurance regarding the achievement of our strategic objectives.

It is the role of Trustees, the Corporate Leadership and Management Team to assess the risk and define our operational objectives, assigning responsibility throughout the organisation to each manager and employee responsible for the appropriate management of risk.

Directors and senior staff are accountable for strategic risk management within areas under their control including the devolution of the risk management process to operational managers. Senior staff are accountable to the Chief Executive for implementation, annual reporting on the status of the Risk Register, on-going maintenance of the Risk Register and ensuring compliance with risk assessment procedures. The Chief Executive is responsible for maintaining the Risk Register and for reviewing it bi-annually including proposing any changes to the Board for approval.

Risk Management is a standing agenda item for all Board meetings. A comprehensive planning process, together with established systems and procedures, enables trustees to assess and address risks associated with governance, strategy, clinical, health and safety, reputation, finance, operations, other external factors, and the future capacity to deliver services. These systems have also enabled the charity to adjust to serious and significant events such as our ability to consider the effect of Covid-19 and our ability to continue to provide a primary service during extreme circumstances.

**Operational Risks**

Operational risk is the risk of loss resulting from inadequate or failed internal processes, systems, or human factors. Operational risk can manifest itself in various ways including shortage of key skills, clinical incidents, inappropriate behaviour of employees, failure to comply with applicable laws and regulations or failure to perform in line with contractual arrangements. These events could result in financial losses, litigation, and regulatory fines as well as other damage to the organisation.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are noted below:

<b>Operational Risk</b>	<b>Mitigating Actions</b>
<b>Staffing</b>	<ul style="list-style-type: none"> <li>• Regular focused engagement with the Department of Health on regional workforce planning and recruitment.</li> <li>• 3-year work force planning in development with greater focus on succession planning.</li> <li>• Future medical workforce planning reflects a hybrid model of trainee and non-trainee posts, reducing dependency on locums whilst retaining the Hospice status as a training centre.</li> </ul>
<b>Finance</b>	<ul style="list-style-type: none"> <li>• Finance sub-committee established with particular focus on budget and control</li> <li>• Regular management updates on budgetary position. Contingency planning scenarios developed with a focus on financing.</li> <li>• Fundraising communications focused on online events, moving away from traditional fundraising activities.</li> <li>• Ongoing discussions with SPPG and Department on financial and material support through government grants</li> <li>• Ongoing planning of strategic income initiatives</li> </ul>
<b>Technology</b>	<ul style="list-style-type: none"> <li>• Development of Cyber Essentials to provide assurance on Hospice IT Security and compliance of standards.</li> <li>• UPS configuration upgraded in main server room (Horizon) to include all IT infrastructure, phones and switches. Key software servers also upgraded.</li> <li>• Engagement with staff on cyber risks has increased with improved vigilance.</li> <li>• Telephone system development</li> </ul>
<b>Clinical Incidents</b>	<ul style="list-style-type: none"> <li>• Policies and procedures in place to prevent incidents as well as management of incidents and implementation of learning.</li> <li>• Bi-monthly reporting of incidents to Board as well as ability to report serious incidents immediately if required.</li> <li>• Risk and Dashboards monitored by clinical teams and Governance Committee.</li> <li>• Incident reporting software now embedded</li> <li>• Adherence to regulatory requirements (RQIA and Charity Commission).</li> </ul>

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

The principal operational risks identified by Northern Ireland Hospice and the mitigating actions are continued below:

<p><b>Governance and Hospice Reputation</b></p>	<ul style="list-style-type: none"> <li>• Effective policies and procedures put in place to ensure compliance with health and safety and other regulatory requirements.</li> <li>• Corporate Quality Governance Committee established with Board oversight.</li> <li>• Review of risk register process with established format and presentation of Strategic Corporate Risk Register. Engagement with external regulatory bodies around service delivery and performance (e.g., NIPSO, RQIA, Fundraising regulator, Charities Commission).</li> <li>• Achievement of ISO Standards 9001 and 45001 for Estates department Quality Management and Safety Management activities including capital works, maintenance and asset management.</li> <li>• Development and roll-out of risk management software ongoing.</li> </ul>
<p><b>Data Analysis &amp; Management</b></p>	<ul style="list-style-type: none"> <li>• Review of systems available to ensure data managed effectively and to improve report functionality.</li> <li>• Consideration of internal Quality Improvement Programme to regularly review data accuracy and systems for ensuring that the data is SMART.</li> <li>• Independent assessment of data including analysis of statistical information.</li> <li>• Quality Indices reports completion and review.</li> </ul>
<p><b>COVID 19 Pandemic</b> (risk downgraded post year, but still being monitored)</p>	<p>The NIH Board and senior management have taken steps to ensure that the risks faced by Covid-19 have been mitigated, as far as possible. These steps have included:</p> <ul style="list-style-type: none"> <li>• Constant review and update of position regarding adult services, children’s and community activity including assessment of financial position and impact of Covid on budget</li> <li>• Liaison with Departmental authorities on procedures to be followed</li> <li>• Scenario plans established to ensure contingency for multiple options</li> <li>• Staff encouraged to work from home where possible and supported with IT</li> <li>• Restrictions imposed for visiting the office</li> </ul>

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## Report of the Board of Trustees (continued)

### *STRUCTURE, MANAGEMENT AND GOVERNANCE*

#### **Board Members and Structure**

As trustees of a charitable company, all trustees are the company directors. Trustees are from diverse backgrounds in health, business, and professional life. This ensures a broad range of experience and skills are brought to Board deliberations.

A minimum of eight to a maximum of fourteen trustees can be on the Board. Six members of the Board are elected from and by the members of the charitable company. Up to six trustees are invited by the Board. The Board has the option to co-opt up to a further two trustees. Both 'elected' and 'invited' trustees may serve for a maximum of two terms of four years each, following which, they must stand down for a minimum of two years.

The office bearers of Chair, Vice-Chair and Treasurer are chosen from within the Board. The office bearers can remain in office for up to three years and this can be extended for a further three years.

Induction is provided to new trustees and training is provided as required in areas such as risk, safeguarding, child protection, and other relevant charity governance matters. Trustees adhere to a Code of Conduct and a Declaration of Interests is completed annually.

Trustees are not in receipt of any remuneration for their services to Hospice but are reimbursed for any incidental expenses claimed. There were no expenses claimed in this financial period.

The Board is responsible for the strategic direction and governance of Hospice. The Board's principal responsibilities include determining the overall strategy, policies, direction and goals of Hospice; protecting and promoting the identity and values of Hospice; and fulfilling their statutory responsibilities.

A scheme of delegation is in place and the Board delegates the day-to-day operation of the organisation to the Chief Executive Officer (CEO) supported by the Director of Care and Quality Governance, the Director of Corporate Services, the Director of Finance and the Director of Commercial and Brand Development. Together they form the membership of the Corporate Leadership Team. The Corporate Leadership Team and the medical lead(s) attend Board meetings but have no voting rights.

There are clear distinctions between the role of the Board and the Corporate Leadership Team. The Corporate Leadership Team is responsible for preparing policy, strategic planning, budgets, financial reports, and risk registers, which are approved by the Board. The Corporate Leadership Team implements the policy, plans, budgets and leads all operational aspects of the charity with the Board continually monitoring these.

The Corporate Leadership and Management Team, comprising of the Corporate Leadership Team and Department Heads, works collectively to lead and manage the various functions of Hospice with an emphasis on effective engagement, working in partnership, and valuing the contribution of all of our people in a supportive **environment**.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**STRUCTURE, MANAGEMENT AND GOVERNANCE (continued)**

The Board is supported by Sub-Committees, in the areas of Finance, Nominations and Board Governance, Remuneration, IT Governance, and Corporate Quality Governance.

**NORTHERN IRELAND HOSPICE BOARD GOVERNANCE STRUCTURE**

<b>Board of Trustees and Company Directors:</b>					
<b>Chair - Dr Gerry Millar, Elected Trustee</b>					
<b>Garth Calow, Elected Trustee (Treasurer) Dr Russell Houston, Elected Trustee Ian Sheppard, Elected Trustee Martin Murphy, Elected Trustee Joanne Ramsay, Elected Trustee</b>			<b>Andrew Talbot, Invited Trustee Alan Dickson, Invited Trustee Janice Smyth, Invited Trustee Adele Martin, Invited Trustee Paddy O'Hagan, Invited Trustee</b>		
<b>Finance Committee: Chair – Garth Calow</b>	<b>Board Governance &amp; Nominations Committee: Chair – Dr Gerry Millar</b>	<b>Remuneration Committee: Chair – Dr Gerry Millar</b>	<b>Corporate Quality Governance Committee: Co-Chairs – Dr Russell Houston &amp; Heather Weir</b>	<b>IT &amp; Digital Governance Committee: Chair – Paddy O'Hagan</b>	<b>People &amp; Culture Committee: Chair – Adele Martin</b>
<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee Membership</b>	<b>Trustee/Independent Advisor Membership</b>	<b>Trustee Membership</b>
<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Garth Calow</b> – Treasurer (Chair or Committee) & Elected Trustee <b>Alan Dickson</b> – Invited Trustee <b>Martin Murphy</b> – Elected Trustee	<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Andrew Talbot</b> – Invited Trustee <b>Joanne Ramsay</b> – Elected Trustee	<b>Dr Gerry Millar</b> – Chairman & Elected Trustee <b>Garth Calow</b> – Treasurer & Elected Trustee <b>Janice Smyth</b> – Invited Trustee	<b>Dr Russell Houston</b> – Co-Chair & Elected Trustee	<b>Paddy O'Hagan</b> – Invited Trustee <b>Johnny Graham</b> – Independent Advisor <b>Dave Vincent</b> – Independent Advisor	<b>Adele Martin</b> – Invited Trustee <b>Janice Smyth</b> – Invited Trustee <b>Helen Lockhart</b> – Independent Advisor
<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>	<b>Staff In attendance:</b>
Chief Executive Officer Finance Director Director of Corporate Services Director of Commercial & Brand Development Director of Care & Quality Governance	Chief Executive Officer Director of Corporate Services	Chief Executive Officer Director of Corporate Services Finance Director	Chief Executive Officer Director of Care & Quality Governance Director of Corporate Services Finance Director Director of Commercial & Brand Development Head of Adult Services Head of Children's Services Head of Governance, Risk & Performance Management Head of Estates	Director of Corporate Services Director of Commercial & Brand Development Finance Director Head of People & Organisational Development Head of Adult Services Head of Children's Services Head of Commercial Marketing & Support Head of Governance, Risk & Performance Management Head of Transformation & ICT Head of Corporate Communications Executive Office Manager	Head of People & Organisational Development Head of Corporate Communications

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Finance Sub-Committee**

The Finance Sub-Committee (FSC) is responsible, on behalf of the Board for ensuring that all the finances of Hospice are appropriately applied in securing the objects and strategic objectives of the charity and that its assets are properly safeguarded.

The Committee meets at least seven times a year or as required and is made up of at least two trustees with relevant financial experience. The Chair of the Committee is also the Treasurer and reports to the Board at the subsequent Board meeting.

The FSC operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing financial strategies and policies.
- Ensuring adequate income is available to deliver the organisation's objectives.
- Ensuring adequate financial and management controls are in place.
- Monitoring the finance risk register and the arrangements for managing financial risk.
- Ensuring the Annual Report and Consolidated Financial Statements are prepared in line with all relevant requirements, guidelines, and agreeing the choice of key accounting policies and principles and advising the Board on whether the annual report is fair, balanced, and understandable and provides the information necessary for users to assess the company's performance, business model and strategy.
- Managing Hospice's relationship with the external auditors (including monitoring and reviewing the external auditor's independence, objectivity, and effectiveness annually).
- Reviewing the recommendations contained within audit reports and ensuring an appropriate implementation process is in place.

### **Nomination and Board Governance Committee**

The Nomination and Board Governance Committee (NBGC) is responsible for ensuring the appropriate composition of the Board of Trustees and that appropriate governance procedures are in place in Hospice. The Committee keeps under review a skills matrix and a succession timetable for Trustees plus a succession process for the Corporate Leadership Team roles. The Committee meets at least twice a year. The NBGC operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing the structure, size and composition of the Board and its sub-committees and recommending necessary changes to the Board.
- Reviewing the skills, knowledge and experience on the Board and identifying gaps to be filled.
- Nominating potential candidates and overseeing selection of new appointments
- Ensuring adequate balances of skills, knowledge experience and diversity on the Board.
- Reviewing appointment procedures and documentation and making any relevant recommendations.
- Ensuring trustees are eligible to act under company law and ensuring Trustees complete appropriate paperwork (including 'Fit and Proper Persons Declaration' and 'Declaration of Interests').

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023  
Nomination and Board Governance Committee (continued)**

- Ensuring the effectiveness of governance arrangements and compliance with charity and company law
  - Ensuring the trustees receive suitable training on governance, and that safeguards and confirmations are in place in respect of conflicts of interest and eligibility of candidates to act as trustees.
  - Developing and recommending to the Board, the governance principles that apply to the Hospice, having regard to the Articles of Association and changes to applicable laws and regulation, as appropriate.
  - Reviewing the major Board governance risks on a regular basis.
  - Reviewing the selection and succession planning process for the appointment of trustees.
  - Recommending to the Board on a timely basis the succession plan for the positions of Chair of the Board and the CEO of Hospice.
  - Ensuring the Board's decision-making is not dominated by any one individual or small group of individuals that is detrimental to the interest of Hospice as a whole.
  - Reviewing and assessing on an annual basis the adequacy of the Hospice's corporate governance arrangements and recommending any changes to the Board.
  - Reviewing and managing the process by which an evaluation of the Board and its sub-committees is conducted. At a minimum a self-assessment should be performed every two years.
  - Conducting an annual appraisal of the Chair of the Board.
- Reviewing governance disclosures within the Annual Report and Consolidated Financial Statements.

**Corporate Quality Governance Committee**

Corporate Quality Governance Committee (CQGC) is responsible, on behalf of the Board for ensuring all functions in the Charity are compliant with legislation and regulations. The committee focuses on ensuring a culture of quality improvement and learning in the Charity, providing assurance, and escalating risks to quality when necessary to the Board, Regulatory Bodies and Commissioners. The Committee meets at least four times a year and produces an annual quality governance report.

**People and Culture Committee**

The People & Culture Committee is responsible on behalf of the Board to ensure the culture, values and employee experience are upheld with a focus on health, wellbeing, and personal growth. The Committee will meet four times a year and additionally as may be necessary to ensure the effective implementation of agreed deliverables. The Committee shall consist of not less than two trustees appointed by the Board. This can include the Chairperson.

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023 People and Culture Committee (continued)**

The People & Culture Committee operates under a Terms of Reference and assists the Board in their responsibility for:

- Ensuring there is a systematic approach to assessing and addressing culture, engagement, relationships and behaviours across the Hospice.
- Overseeing the development of a consistent culture where people feel safe and able to raise concerns and have them addressed.
- Ensuring the Hospice's values and associated behaviours are being practiced throughout the organisation and where issues are identified, there are suitable action plans in place.
- Ensuring the Hospice's activities are systematically and effectively promoting health, wellbeing and psychological safety.
- Shaping, approving and driving improvements through effective programme management arising from feedback from employee surveys, focus groups, exit interviews, employee forums and any other sources deemed appropriate.
- Determining the KPIs that will inform the priorities and progress for both the Committee and the Board.
- Receiving at least annually an assessment of the Hospice Culture with input from a range of sources (both internal and external)
- Overseeing the effective programme management in place to drive the definition and execution of the key projects
- Agreeing relevant sections of the annual report on all culture and employee engagement matters within the scope of the TOR ensuring they are accurately reflected.
- Approving a statement in the annual report about the culture and employee engagement in the Hospice.

### **Remuneration Committee**

The Remuneration Committee (RemCo) is responsible, on behalf of the Board for ensuring that there are adequate processes and policies in place to determine executive remuneration, reward and performance management, which are in line with the Powers outlined in the Articles of Association of Hospice. The Committee meets at least once a year. RemCo operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing and approving the level of remuneration and payments to be made in relation to salary, pensions or superannuation schemes for the CEO and the Corporate Leadership Team (informed through benchmarking).
- Reviewing and approving the processes of appraisal for the CEO and the Corporate Leadership Team.
- Agreeing appropriate pay scales and other terms of remuneration for all employees in relation to cost of living increases, pensions or superannuation schemes.
- Agreeing the relevant sections of the annual report in relation to remuneration and expenses ensuring that they meet best practice requirements.
- Providing assurance to the Board that appropriate processes are in place to determine executive remuneration, reward and performance management are appropriate.
- Considering the implications of how the Committee's work contributes to Hospice's ability to fulfil its duties under the Equality Act and other relevant legislation.

# **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

## **IT and Digital Governance Committee**

The IT and Digital Governance Committee formally commenced in January 2021. The Committee is responsible for reviewing the IT and Digital Services that currently operate within the organisation and for making recommendations to the Board on changes and improvements that meet the needs of Hospice now and in the future. The Committee meets at least four times a year. The IT and Digital Governance Committee operates under a Terms of Reference and assists the Board in their responsibility for:

- Reviewing the IT and Digital Transformation Strategy for the organisation, ensuring it is at all times fit for purpose and that the associated outcomes meet the needs of the organisation.
- Satisfy itself that appropriate cost-effective budgets are in place to deliver required IT activity as authorized by the Board.
- Reviewing information security protocols.
- Reviewing contingency planning and fallback procedures to ensure these are fit for purpose and provide appropriate continuity for the organisation.
- Ensuring that all expenditure is properly applied in the interests of Hospice and that the organisation obtains value for money in IT spend.
- Reviewing and managing risk associated with IT operations and delivery of new initiatives and to provide assurance to the Board as appropriate.
- Developing and producing an agreed reporting structure that describes IT activity and performance.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Board and Committee attendance**

The Board and the Board Sub-Committees met on several occasions in 2022/23. Attendance by each board member at these meetings is set out in the table below. Attendance is shown for each Trustee out of the number of meetings held during each Trustee's tenure.

Name	Board	FSC	N&BG	RemCo	CQGC	ITGov	Culture & People
David Clements (Chair until Nov 22)	4/4	4/4	2/2	1/1			
Dr Gerry Millar (Vice Chair until Nov 22 then Chair)	6/6	2/3	2/2		1/1		
Garth Calow (Treasurer)	5/6	6/6		1/1			
Ian Sheppard	5/6						
Alan Dickson	5/6	4/6					
Dr Russell Houston	6/6				3/4		
Janice Smyth	4/6			1/1			3/4
Andrew Talbot	5/6		2/2				
Adele Martin	3/6						4/4
Martin Murphy	6/6	5/6					
Joanne Ramsay	5/6		1/2				
Paddy O'Hagan	4/5					2/2	
Steven Cockcroft	1/1						
Johnny Graham (Independent advisor)						2/3	

## **Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023**

### **Remuneration Policy**

Clinical staff remuneration is in line with Agenda for Change pay scales. Medical staff employed or engaged as consultants in Hospice are remunerated in line with National Consultant Terms and Conditions.

Non-clinical staff remuneration is set within a policy that is appropriate for each specific role. This allows Hospice to be externally competitive and internally fair in how it rewards its staff for non-clinical roles. The remuneration framework establishes an appropriate and relevant market-informed salary range for each role. This is in keeping with relevant industry benchmarks. It does however seek to promote development and encourage and reward excellence where performance is exceptional.

The Corporate Leadership Team remuneration is recommended to the Remuneration Board Sub-Committee by the CEO. The CEO remuneration is reviewed by the Chair and recommended to the Remuneration Board Sub-Committee. The Committee considers a number of matters in arriving at its decisions, including performance and benchmarks with other health care charities and sectors.

Hospice operates an equal opportunities policy.

### **Regulatory Environment**

In addition to all legal requirements, Hospice operates in a regulatory environment, governed by the Regulation and Quality Improvement Authority (RQIA) and the Charity Commission for Northern Ireland. Hospice also voluntarily subscribes to the requirements of the Fundraising Regulator.

### **Subsidiaries**

#### **Northern Ireland Hospice (Trading) Limited**

Hospice owns 100% of the issued share capital of Northern Ireland Hospice (Trading) Limited. The principal activity of Northern Ireland Hospice (Trading) Limited is the sale of donated goods and giftware. It operates a network of 24 retail shops in the local area and the Old Schoolhouse Cafe and generates income for Hospice services. The Trading Company donates qualifying charitable donations (covenanted donations) to Hospice under company gift aid rules.

In addition, gift aided donations made to the Trading Company are accounted for in the books of Hospice.

**Northern Ireland Hospice  
Trustees Report and Consolidated Financial Statements  
For the Financial Year Ended 31 March 2023**

**Related Parties**

In addition to a register of interests held, declaration of conflicts of interest is a standing item on the agenda for all Hospice Board, and Board Sub-Committee meetings. There were no conflicts identified that required further action.

**Ex-Gratia Payments**

There were two ex-gratia payments made during the financial year ended 31/3/2022 totaling £4,455 (2022/23 NIL). Both payments related to refunds to donors following transcription errors. In both cases consent was received from the Charity Commission for Northern Ireland (Orders 0285 and 0286).

**PUBLIC BENEFIT**

In setting our objectives and planning our activities for the year, the trustees have considered the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the Charity's purposes and provide a benefit to the beneficiaries.

# Northern Ireland Hospice Trustees Report and Consolidated Financial Statements For the Financial Year Ended 31 March 2023

## Directors' Responsibilities in Relation to the Financial Statements

Company law requires the Board of Trustees (the Board) to prepare financial statements for each year which give a true and fair view of the state of affairs of the Hospice, and of its profit and loss and cash flows for that year. In preparing those financial statements, the Board is required to:

- select suitable accounting policies and apply them consistently,
- make judgements and estimates that are reasonable and prudent,
- observe the methods and principles in the Charities SORP,
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts, and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Hospice will continue in business.

The Board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Hospice and to enable it to confirm that the accounts comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Hospice and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

## Disclosure of information to auditors

In the case of each of the persons who are trustees at the time the Trustee's Report and Financial Statements are approved:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow trustees and the Group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take, as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

## Auditors

The auditors, Finegan Gibson, has indicated its willingness to continue in office, and a resolution that the firm be re-appointed will be proposed at the Annual General Meeting.

Approved by the Board of Trustees on 7 September 2022 and signed on its behalf by:



Dr Gerry Millar (Chairman)

**Northern Ireland Hospice**

Northern Ireland - Charity number 102337

---

# Annual return

---

## Independent Auditor's Report



### Opinion

We have audited the financial statements of the Group and Charitable Company for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, 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 FRS 102, the Financial Reporting Standard applicable in the UK and Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent 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;
- 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 Charity 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 these 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 charity'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.

Finegan Gibson Ltd, Chartered Accountants & Registered Auditors

Causeway Tower, 9 James Street South, Belfast BT2 8DN

t: 028 9032 5822 www.fgibson.co.uk info@fgibson.co.uk

@finegangibson

Registered to carry on audit work and regulated for a range of investment business activities by Chartered Accountants Ireland



#### DIRECTORS

C A Dolan BSc FCA  
P B Dolan BSc FCA

Company Reg. No. NI 613810

47

### Other Information

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### Opinions On Other Matters Prescribed By The Companies Act 2006

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

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

### Matters On Which We Are Required To Report By Exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in 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 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 Charity'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 Charity or to cease operations, or have no realistic alternative but to do so.

### Auditor's Responsibilities For The Audit Of The Financial Statements

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

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

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

## Independent Auditor's Report (continued)

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

## Independent Auditor's Report (continued)

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### Use of our report

This report is made solely to the charity'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 charity'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 charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



PAUL DOLAN FCA  
(Senior Statutory Auditor)  
Date:

For and on behalf of  
FINEGAN GIBSON LTD  
Chartered Accountants & Statutory  
Auditors  
Causeway Tower  
9 James Street South  
Belfast  
BT2 8DN

### DIRECTORS

C A Dolan BSc FCA  
P B Dolan BSc FCA

Company Reg. No. NI 613810

51