



# **Trustees' Report and Financial Statements**

**For the year ended 31 March 2022**



**St John's Hospice North Lancashire and South Lakes is a charitable incorporated organisation registered in England with charity number 1157030**

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### BACKGROUND TO THE CHARITY

St John's Hospice North Lancashire and South Lakes ("the Charity") was founded on 1 April 2014 as a charitable incorporated organisation ("CIO") and registered with the Charity Commission on 13 May 2014 with Charity Number 1157030. The CIO was formed to take over the assets and undertakings of North Lancashire and Lakeland Continuing Care Trust, an unincorporated charity with charity number 510667 that was founded in 1980 to establish a hospice for residents of North Lancashire and the South Lakes. These assets and undertakings were transferred on 1 October 2014. The objectives and trading name of the new CIO are identical to those of the unincorporated charity, which was removed from the Register of Charities. The Charity is known as St John's Hospice ("the Hospice").

The principal object of St John's Hospice, which opened its doors to patients in December 1985, is the relief and care of persons of either sex (without regard to race or creed) who are suffering from any chronic or terminal illness or from any disability or disease. These aims are achieved by inpatient care, outpatient clinics, day hospice (suspended during the Covid-19 pandemic), domiciliary care and associated educational initiatives.

The running costs of the Hospice are met by discretionary grants from the local Clinical Commissioning Group and by funds raised by the Charity supported by the remarkable generosity of the local community.

The Hospice places great value on its connections with a number of public sector and voluntary organisations that cooperate with it and at times provide joint services.

### Our Vision

Putting local patients and families at the heart of everything we do will ensure that on the journey towards the end of life, we provide the right care, in the right place, at the right time.

### Our Mission

Ensuring our services are clearly understood and accessible to those in need where and when required.



# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Our Values

**Care** – We will provide first class care, delivered by competent, committed people who put the patient at the heart of all we do

**Compassion** – We will treat everyone with respect, dignity and empathy

**Collaboration** – We will work with others to ensure that patients and families receive the best end of life care possible

**Charity** – We will provide care free of charge to patients and families and will connect with our local communities so that they continue to finance our present and our future

**Celebration** – We will celebrate the abilities of the people we care for, however limited they may be. When people are bereaved we will support them to celebrate the lives of people they have lost

*“St John’s Hospice - Built by the people for the people”*

### LEGAL STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity's official name is St John's Hospice North Lancashire and South Lakes, though it is better known as St John's Hospice. The Charity is a charitable incorporated organisation governed by a Foundation Model Constitution dated 1 April 2014 under the terms of which the Trustees operate. Its charity registration number is 1157030. The Charity has 3 wholly owned subsidiaries. St John's Hospice Lancaster Limited (company number 7216444) was established to promote the sale of Hospice goods. St John's Hospice Shops Limited (company number 2490956) operates charity shops in the area selling donated goods and furniture. St John's Hospice Catering Limited (company number 10911525) runs the café at the Hospice and provides event catering.

### Trustees

Governance of the Charity is the responsibility of the Board of Trustees. Trustees who have served in office from 1 April 2021 until the date of signing this report are set out below.

Mrs C Heginbotham - Chair	Mrs C Redhead
Mr M Cullinan - Vice Chair (up until 7 <sup>th</sup> June 2022)	Dr N Sayer
Mrs E Bales	Mr J Sharples
Mr K Essa	Mrs S Smith (Vice-Chair from 7 <sup>th</sup> June 2022)
Mr R Gaskell	Mrs J Spencer
Ms F Inglis	Mrs F Ward
Mrs D Mace Resigned December 2021	Dr J Yarnall
Alison Bargh Appointed April 2022	

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

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In accordance with the Constitution, new Trustees are appointed by the existing Trustees and for a term of four years by Board resolution. In selecting new Trustees, the existing Trustees have regard to the skills, knowledge and experience needed for the effective administration of the Charity. On appointment new Trustees complete an induction programme that includes familiarisation with the purposes and operations of the Charity, appreciation of current issues and guidance on relevant policies. All Trustees are encouraged to attend seminars and training days as appropriate.

The Board ordinarily meets every three months and has two additional strategy meetings per annum to review the strategy and operation of the Charity including a rigorous review of the corporate risks affecting the Charity. Three regular sub-committees are in place to review specific areas of activity. These comprise Finance and Resources; Care, Quality and Services; and Fundraising and Communications. These sub-committees each meet every three months and report to the full Board meetings. A Remuneration sub-committee meets annually. Trustees are encouraged to take an interest in individual areas of Hospice activity. Performance of Trustees is subject to periodic review by the Chair. Trustees also communicate with each other and the Senior Management Team in the event that consideration of any issue is required between Board and/or sub-committee meetings. The Hospice is an active participant in the North West Hospices Network Group.

### CHARITY DETAILS

<b>Principal Office</b>	St John's Hospice, Slyne Road, Lancaster
<b>Bankers</b>	Barclays Bank plc, Market Street, Lancaster
<b>Auditors</b>	MHA Moore and Smalley, Priory Close, Lancaster
<b>Investment Managers</b>	Smith & Williamson Limited, London Sanlam UK Limited, London

### OPERATIONAL MANAGEMENT

The general operation of Hospice matters is devolved to the Senior Management Team which during the year comprised of Ms S McGraw (*Chief Executive Officer*), Dr S Edgecombe (*Medical Director*), Mrs M Bass (*Director of Nursing and Quality*), Mrs T Scott (*Director of Finance and Resources*), Mrs C Butterworth (*Director of Income Generation*) and Mrs S Horner (*Director of Marketing, Communications & Engagement*).

The Senior Management Team reports to the Board of Trustees and attends regular meetings of the Board.

Operational risk is managed through the Senior Management Team, with key reference to the Care, Quality and Services sub-committee. The Senior Management Team meets weekly.

Pay for the Senior Management Team is set by the Trustees having regard to the job scoring matrix used throughout the Hospice to evaluate pay for all jobs and having regard to market salary rates.

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

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### VOLUNTEER SUPPORT AT ST JOHN'S HOSPICE



The Charity is heavily dependent on, and very thankful for, the support it receives from volunteers, who work to support the operation of the Hospice in a wide variety of ways, from helping to provide direct care, supporting income generation by fundraising or working in the charity shops, serving as Trustees, or in a host of other capacities. Sadly, due to the pandemic the involvement of volunteers at the Hospice has been severely curtailed as we have limited footfall to the Hospice to minimise the risk of spreading Covid-19. As restrictions eased throughout the year, we have been pleased to welcome back our volunteers.

During 2021/2022 the number of volunteer hours in the hospice increased compared with 2020/21, due to the opening up of some services after the pandemic. Compared with 2020/2021 when we received the support of almost 28,000 volunteer hours, this year it was closer to 40,000 hours. This would suggest an economic value of some £529k to the Charity when calculated using the average staff cost of the department in which the volunteer works compared to £361k last year.

There are many more informal volunteers who help out with numerous fundraising and publicity events. The value of this support is incalculable but could easily double the calculated value of the input of the more formal volunteers.

### OBJECTIVES AND ACTIVITIES INCLUDING PUBLIC BENEFIT

The Charities Act 2011 requires charities to report on the public benefit of their activities. The Trustees have had regard to the Charity Commission's guidance on public benefit and believe that an appreciation of the Charity's public benefit can be obtained from the following review of its achievements and performance.

### ACHIEVEMENTS AND PERFORMANCE 2021/2022

During the year we reviewed the Strategic Plan for 2020-2023. Our Vision & Strategy for 2020-2023 was the result of conversations with our community, health and social care partners and volunteers and staff at the Hospice. It was clear from these conversations that Hospice care in our community is valued, it is also clear that the price of providing increasingly costly services to more and more people is simply unsustainable in the long-term and that the challenges we face require a courageous response.

We believe that a successful future for St John's demands a balance between stability and agility. Stability comes from the ethos of hospice care – what we are known for and the things we will not compromise such as excellence, compassion and dignity. However, we must also have the agility to respond to new opportunities in an innovative and progressive way, actively seeking out partnerships, trying out new ideas and being creative and compelling with our fundraising and communication messages.

The Strategic Plan has been updated during a year when we have had to continue responding to the Covid-19 pandemic however at the heart of the plan is for the Hospice to continue to provide for the needs of those facing life limiting illnesses in the locality.



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The Vision and Strategy also identified the following six priorities in support of that mission.

- Develop and deliver high quality end of life care services with the professional competence and unique ethos that make us outstanding
- Proactively seek opportunities for collaborative working where appropriate
- Be an employer and volunteer base of choice
- Develop innovative, ethical and sustainable levels of resource to meet the service needs of our community
- Ensure St John's is the charity of choice for our local community
- Ensure St John's is the end of life charity of choice for providers.

This year we have continued to face unparalleled challenges as we adapted daily to the on-going challenges of Covid-19.

Social distancing restrictions meant that we had to limit the number of patients accessing our inpatient unit. Many patients who stayed with us presented with complex holistic multi-faceted issues and with a variety of different medical, emotional and psychological needs and complexities.



Whilst we have continued to allow visitors to the inpatient unit we have been required to limit the number of visitors. It is not therefore surprising that many of our population have sought to be supported to die at home. This has meant that our Hospice at Home team and our Clinical Nurse Specialist team have received additional referrals.

Sadly, social distancing meant that our Day Hospice remained closed as it was not safe to bring vulnerable patients together at the Hospice. Day Hospice staff were redeployed to provide a much needed Respite service to our Hospice at Home patients.

The pandemic highlighted the need to adapt our way of working and we continued to improve our digital capability and capacity so we could operate in a more agile way.

To support the delivery of the 7 strategic priorities, we are required each year to produce a Quality Account outlining three key areas for improvement in the coming year. These have been developed in conjunction with feedback from our Valued Opinions in Clinical Excellence (VOICE) group. The VOICE group is made up of patients, family members and volunteers, all of whom have had recent experience of Hospice services.

The three key priorities for improvement were:

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

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### ***Priority 1 – Develop a Digital Strategy for the Charity***

The Development of a Digital Strategy for St John's Hospice has been one of the success stories of the past two years. Having worked closely with NHS colleagues and an external consultant.

We have also established a Digital Transformation Working Group. A poster about our digital transformation was accepted for display at the Hospice UK 2021 Conference.

A phased approach was adopted, intended to establish and manage the process of digital transformation in a transparent and controlled way whilst creating the conditions for realising longer term benefits of digital working.

Phase one outputs were as follows:

- Digital Strategic Context Summary Document
- St John's Hospice Digital Infrastructure & Resource Summary Document
- Draft Digital Transformation Strategy
- Final Draft Digital Transformation Strategy

Phase two built on the progress made in phase one and developed the digital transformation structure and governance framework to facilitate delivery of the Digital Transformation Strategy aims. Outputs were as follows:

- Digital Transformation Working Group Terms of Reference
- Structure and Governance Framework Summary Document
- Identification of Programme Level Key Performance Indicators
- Programme Monitoring Template
- Activities/Project Reporting Template

Phase three work focused on developing a prioritised plan of digital activities and projects using the information gathered and documents produced during phase one and two. High priority projects like the Microsoft 365 migration and the replacement of the Hospice's telephone system were scoped and initiated to address identified risks. The key output from phase three was the Digital Transformation Delivery Plan (the Delivery Plan), which initially set out 22 activities/projects which have continued into 2022.

The Hospice now has a Digital Strategy with clear objectives around the use of digital technology, which are to improve:

- Access – the right technology will allow staff, patients and families increased access, input and communication about their care to better meet patient and family needs and experience e.g. the Hospice has invested in Office 365, which has enabled integrative MDT Teams meetings within and outside of the Hospice. St John's has also purchased Virtual Reality equipment to improve the patient and visitor experience.
  - Ability – staff to have the tools and support to use new digital solutions to become more agile, and adaptable to continue to deliver great care e.g. staff now have access to an increased number of laptops and smart phones to enable offsite working.
  - Advantageous - improve employee performance and productivity by reducing the administrative burden and reducing unnecessary costs e.g., we have invested in EMIS improvements, which have reduced the administrative workload through the use of templates and speedier admissions processes. The investment in a new telephony system has also improved efficiency and effectiveness for the reception team, other departments as well as the service experienced by callers to the Hospice.
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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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- Assurance – create safe systems and practices that comply with data security and maintain our excellent governance procedures requirements e.g. the investment in Office 365 has improved our digital security.
- Alliance – make use of opportunities to work collaboratively with health and social care partners, and share resources and information digitally for the benefit of patients, their families, staff and the wider health and social care community e.g. moving to Cloud based systems means that information can be more easily shared across sites and when staff need to work from home or in the community. Our Digital Transformation Manager works with NHS colleagues one day a week to encourage cross collaboration, and knowledge transfer.

In November 2021, the Hospice recruited its first Digital Transformation Manager and work with the IT Consultant ceased.

#### ***Priority 2 – Evaluate and Implement the findings of our engagement with Primary Care and the Public***

Despite the pandemic we have made significant inroads into the recommendations we set out, as follows:

1. We have strengthened our communications about our community services to clinical audiences via MDT working, virtual attendance at Integrated Care Community meetings, the Palliative Care Forum and GSF meetings etc. Communications to the general public have included attending Dementia Forum meetings, featuring community services in the annual newsletter and purchasing branded Patient Information folders for community staff to give to patients.
2. We have differentiated the role of the community teams to primary care colleagues and the public through the development and distribution of new literature about the different community services of Hospice at Home, Clinical Nurse Specialists and the Day & Night Respite teams, clarifying what is in scope and how our services marry with other health agencies. Again, MDT meetings with colleagues are helping to clarify what is in and out of scope.
3. Plans to carry out additional public facing engagement have naturally been hampered by the pandemic. Nonetheless we have worked hard to engage communities with palliative care via press releases, podcasts, short films, social media, the annual newsletter, mailings and appeals etc.
4. The community teams have seen additional investment with the award by Morecambe Bay Clinical Commissioning Group of the night sitting contract for the North Lancashire area to St John's Hospice. We now have a total of 9 staff and are recruiting two more staff, in addition to strengthening our co-ordinator and admin support for this service. A story written by a Hospice night sitter about her work was shared on social media to great effect.
5. The referral system continues to be clarified by staff whenever the opportunity arises e.g. MDT, GSF and Palliative Care Forum meetings with health and social care system colleagues. We will be carrying out additional efforts in this area via the new website and internally so that staff can easily describe the referral process to stakeholders for access to the ward or community services.
6. St John's has continued to engage with clinical colleagues outside the Hospice. Examples of this include the visits made by St John's staff, the helpline and the series of short films to support care and nursing home staff. Indeed, one of the films has been viewed over 58,000 times.

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7. Our approach to Compassionate Communities has seen St John's develop a new course for members of the public with an interest in end of life – 'Last Days Matter'. The course has been piloted, stakeholders engaged, and NHS North West is supporting the making of a supplementary film to align with the course being rolled out more widely. We are also looking forward to working with different faith groups to ensure the programme is inclusive to different communities. A poster about 'Last Days Matter' was accepted for display at the Hospice UK 2021 Conference.

### ***Priority 3 – Develop facilities to support Children & Families through Bereavement***

Running a major capital project through a global pandemic has been challenging. The "Forget Me Not Centre" (FMNC) was due to open in 2021, the hospice's 35<sup>th</sup> anniversary year. Due to a shortage of materials and labour this has been significantly delayed. It looks likely that the building will open in June 2022.

The building will house our Family Support team and the FMNC Engagement Officer. We anticipate that a range of 1 to 1 therapy sessions, group sessions and social events will take place in there. Our Trustees have not defined how the centre must be run, they have allowed the team the latitude to learn and grow in the first year. We are currently advertising to recruit a full time Family Support Team coordinator, and a sessions Family therapies, the first Family Therapist the hospice has contracted. We then anticipate "pulling expertise" as we need it eg Counsellors, specialist CAMHS support etc.

With a generous donation of £750,000 for the build and grant funding for all the furniture, therapy materials such as books and toys and outside landscaping, the FMNC will be a wonderful addition to the Hospice's offer and a remarkable community asset for the future.

## **FINANCIAL REVIEW**

When we set the budget for the current financial year we were very aware of the difficulties in trying to quantify the effect the pandemic would have on the finances of the Hospice. Whilst we fully appreciate that the Trustees' have the ongoing objective of running balanced budgets year on year, we recognised that this was a year we would need to draw on our reserves to fund anticipated shortfalls in income. This meant that we budgeted to make a deficit of £355,130.

When we set the budget, we were unsure as to whether NHSE funding would continue. The initial funding finished in March 2021, however, with the rise of the Omicron variant and the fear that bed capacity in the NHS would be swamped, another tranche of NHSE funding was made available to all Hospices from December 2021 to the end of March 2022.

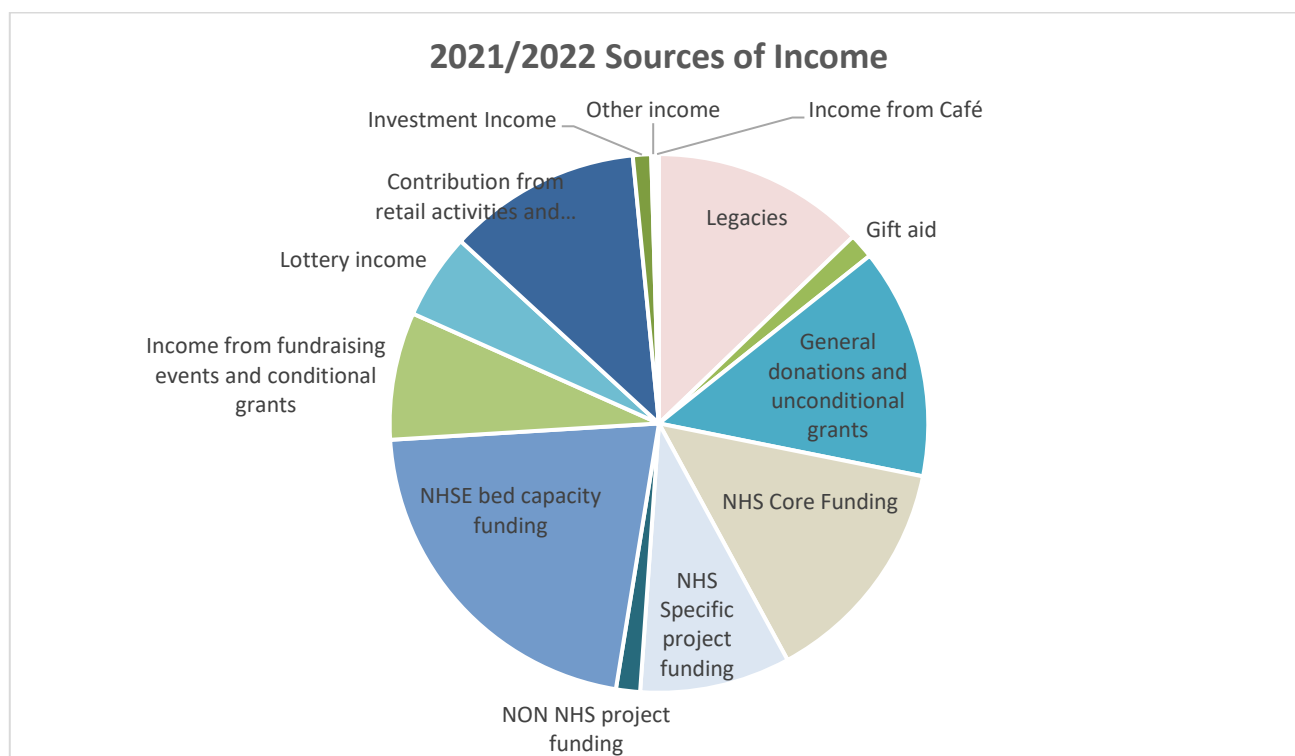
As a result of this unprecedented support we have recorded consolidated net income of £2,477,018 before investment gains and other losses, and £2,408,624 post investment gains and other losses.

Set out below is an analysis of the main sources of charity income.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022



Consolidated income for the year totalled £8,226,189 with the local CCG providing £1,145,304 to fund our core work and a further £862,712 to fund specific project initiatives. In addition, NHSE supported us with £1,766,105 of bed capacity monies whilst as a group we also received just over £20,000 of furlough monies. The remaining £4.4m was generated from our loyal supporters, specific funding initiatives and our investments.

Consolidated expenditure for the year totalled £5,749,171. Expenditure on charitable activities totalled £4,359,527 of which 83% was spent on staffing costs. The remaining £1,389,644 has been spent on raising funds.

Consolidated net income for the year was £2,477,018 pre investment gains and other losses, and £2,408,624 after these adjustments. Our investment portfolio benefited from an increase in the stock and financial markets around the world with gains of £170,511, but this has been offset by a loss on disposal of the Lodge on the building of the new Forget Me Not Centre of £238,905.

Full details of the Charity's financial position and of its income and expenditure are set out in the Statements of Financial Activities, Balance Sheets and related notes which form part of these financial statements.

The continued uncertainty around the pandemic and the Government's response to the easing of lockdown has meant that setting a budget for 2022/2023 has also been challenging. Funding remains uncertain and this has been reflected in the deficit budget that has been set of £494,400 for the year which includes £340,500 of compelling projects. The Trustees are committed to using reserves to fund this deficit and the Senior Management Team is working closely with the Board to generate new funding streams and manage costs in line with anticipated future revenues.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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We are indebted again to our grant funders who have supported us during the financial year, many of whom have supported us in the past. All funds received have been spent on the projects they were intended for. For those projects where grant funding has been received in advance but the costs have not yet been incurred, any grant monies received have been carried forward to the coming financial year.

During the year ended 31 March 2022 we have received the following grants:

- NHSE awarded £1.766m of funding to allow the Hospice to make available bed capacity and community support from December 2021 to March 2022 to provide bed capacity in the context of the Covid-19 situation.
- Cadent Gas donated monies for syringe drivers
- Yorkshire Building Society also donated monies for syringe drivers
- DN Smith donated monies towards electrical equipment for the Forget Me Not Centre and also monies for the Inpatient Unit
- Medicash Limited donated monies for a new mattress for the Inpatient Unit
- The Storth Community Co-operative donated monies for bedding and linen on the Inpatient Unit
- HSBC Group donated monies for the furniture for the Forget Me Not Centre
- Kendal Lions donated monies for books for the Forget Me Not Centre
- Mr & Mrs Scholes kindly donated monies to build the Forget Me Not Centre
- Morecambe Men's Committee donated monies for bedding and linen for the Inpatient Unit

## RISK MANAGEMENT

The Trustees consider and assess on an on-going basis the major risks to which the Charity may be exposed. All risks identified are set out and monitored using the corporate risk register. Systems are in place to mitigate those risks. Where they are financial it is believed that the reserves policy and financial controls minimise the potential risks. In non-financial matters there are reviews, appraisals and regulatory procedures in place.

By far the biggest risk to the Hospice has been the on-going impact of the Covid-19 pandemic. We remained a Covid-19 Secure Organisation. As a result, a complete risk management strategy was developed and implemented. This strategy comprised:

- The establishment of a Covid-19 Risk Assessment process which has been shared with our colleagues
  - The convening of additional Senior Management Team meetings
  - Taking measures to reduce the financial impact on the Hospice by furloughing non-essential staff and suspending non-essential services
  - Taking advantage of additional Government funding where available
  - Increasing the review of the Corporate Risk Register
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## TRUSTEES' ANNUAL REPORT (CONTINUED)

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- Setting up regular staff briefings to include and support furloughed and non-furloughed staff
- Supporting staff to be able to work at home by investing in technology
- Establishment of cleaning, handwashing and hygiene procedures in line with guidance
- Taken steps to manage the risk of transmission of the virus including ensuring compliance with physical distancing measures in the workplace
- The establishment of a Covid-19 Task Group which met bi-weekly to monitor and implement actions required.

Staff receive appropriate annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, safeguarding, information confidentiality and infection control. This has now been supplemented with a module on Coronavirus (Covid-19) staff support toolkit.

During the pandemic the Trustees were unable to visit the hospice. In order to mitigate any risks that could arise from this Trustees met more frequently than the quarterly board meetings all via Teams and regular updates were received from the Chief Executive Officer and all members of the Senior Management Team.

Along with all charitable organisations, the Hospice has a number of regulators, the principal two being the Charity Commission and the Care Quality Commission (CQC). The Hospice complies with all Charity Commission requirements. The Care Quality Commission regularly inspects the operations of the Hospice, either through self-assessment or visits and their last routine unannounced inspection visit was on 26 July 2016 when the Hospice was rated overall as "Outstanding". The overview given by the inspectors was as follows:

*"We spoke with people who used the service, relatives, staff and other professionals during this inspection. They told us the service provided an exemplary level of care and the leadership was exceptional. They spoke extremely highly of staff. One person told us, 'From being in despair I am now able to focus on what matters. All with the help from the staff.' A relative said, 'The support from the hospice staff exceeded anything we had hoped for. It was fantastic.'*

*Care planning was extremely flexible, person centred and proactive. People and their families told us staff championed people's right to choose how, where and when they wanted their care provided. They said staff were especially proactive and 'made things happen' in order to provide exceptional care for people. We saw staff had to support people to attend special family events with staff support and helped patients with arrangements to marry in the hospice.*

*People said staff were extremely caring and respectful, listened to them and assisted them promptly. They told us staff always 'went that extra mile and beyond'. We saw end of life care plans were informative and personalised and staff were remarkable in their determination to help people to carry out their final wishes. This included providing advice, support and staff at a person's home so they could remain in the comfort of their home with loved ones.*

*Families told us staff were extremely competent and compassionate in the way they assisted people to have control of illness symptoms and pain. They commended staff for the practical, emotional and spiritual support provided and outstanding care that enabled their relative to have a dignified, peaceful and pain free death. Written comments from families included, 'Thank you for making the end of [family member's] life so calm and dignified and filled with love'. And 'You worked miracles and [person] died serenely and comfortably. Thank you.'*

*The management team and trustees worked collaboratively with other agencies to develop best practice, excellent partnership work and support for people. They carried out innovative research with local and*

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

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*national organisations and influenced best practice and policy-making. This further improved care practices and helped develop innovative support in the hospice and the community.*

*The management team set up numerous forums and support groups to seek people's views, provide support and information and ensure people received person centred flexible care that fully met their needs. One comment we saw stated, 'Nothing needs changing the care is superb.' Another person had written, 'Your wonderful, warm personalities create such a lovely friendly atmosphere. You are amazing and do a fantastic job.' The management team used multiple ways of monitoring and auditing care and seeking the views of people who used the service, their families, other professionals and staff. This assisted staff to provide care that was personalised and exceptionally flexible.*

*Other professionals were extremely complimentary about St John's Hospice, the staff attitudes and their competence. Staff demonstrated a highly sensitive and compassionate understanding of protecting and respecting people's human rights. We found staff were passionate about providing a non-discriminatory and tremendously supportive service. People who used the service, their families and staff were supported throughout their 'journey'. They were provided with complementary therapies such as reflexology and massage to assist with relaxation and reduce anxiety and distress. The care by hospice staff did not end when a person died; the hospice team continued to support families after their family member's death. They were offered bereavement counselling and support groups for emotional well-being.*

*Recruitment and selection was carried out safely with appropriate checks made before new staff were appointed. There were enough staff to provide safe, personalised and timely care. The provider had an extremely positive and constructive response to complaints and carried out their duty of candour with an open and transparent approach. People told us they knew how to raise a concern or complaint and staff encouraged them to express any ideas or concerns. The registered manager had systems to monitor and manage accidents and incidents to maintain everyone's safety. One person confirmed, 'I feel safe and supported here and not worried.'"*



Full details of the Charity Commission Report and Care Quality Commission's inspection can be found on the respective organisation's website.

It should be noted that our next inspection will be as a provider of independent healthcare which will use different key lines of enquiry to those used in the 2016 inspection. Whilst the last full inspection was in 2016, we have regular update and review meetings with our CQC Relationship Manager, the latest review meeting took place in July 2022 and the CQC confirmed there are no areas of risk or concern

at the Hospice.

The Hospice takes the role of clinical governance very seriously and monitors all areas to ensure clinical effectiveness; patient safety and patient experience are at the forefront of care. Our corporate and clinical governance structures ensure that we have both the systems and processes in place to maintain a viable and

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

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responsible operation, whilst ensuring that our services are of the highest quality and meet the aspirations of our vision.

The Integrated Governance Committee, which comprises all members of the Senior Management Team, oversees the development, implementation and monitoring of the Hospice's integrated governance arrangements. In addition it looks at the systems and processes by which the Hospice leads, directs and controls its functions in order to achieve strategic organisational objectives, assure safety and optimise quality of service. The Committee also seeks to ensure that all statutory responsibilities of the Hospice are covered appropriately and all requirements of our various regulators are met. The Committee reports directly to the relevant Board sub-committees.

The annual Data Security & Protection Toolkit was completed in line with the NHS's extended deadline of the 30<sup>th</sup> June 2022.

### **Serious Incidents**

There are no serious incidents to report.

### **FUNDRAISING**

With less than one third of our funding being received from our local CCG, fundraising is an integral part of the work we do at the Hospice to ensure that our services can continue to be provided free of charge. We are grateful for the support of the very many people and organisations within our community who raise funds on our behalf.

We take our responsibilities towards fundraising very seriously and are committed to ensuring that the standards we adopt for fundraising mirror our vision and values treating everyone with care and compassion.

The Director of Income Generation and the Director of Marketing and Communications are responsible for devising and delivering the annual Income Generation, Communications and Engagement strategy.

Income Generation fundraising activities cover:

- Individual giving
- Community and corporate fundraising
- Fundraising events organised by the Hospice
- Sourcing of grants
- Legacy fundraising
- Operation of a lottery
- Selling second hand goods through our charity shops
- Operating a café within the Hospice.

The Trustees are ultimately responsible for our fundraising activity and so review and approve the strategy and budget each year. The Director of Income Generation reports to the Board of Trustees through the quarterly Fundraising and Communications sub-committee and at the full Board meetings on performance and any relevant issues.

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

As well as fundraisers who are either employed by, or volunteer for, the Hospice we currently have arrangements with the following commercial participators/professional fundraisers:

Organisation	Type	Nature of relationship	How we oversee and monitor their work
Furness Building Society	Commercial participator	Charity Affinity account	Contract in place. Regular monitoring and reviews.
Integrated Promotions	Professional fundraiser	Provision of canvassing services	Contract in place. Licenced and regulated by the Gambling Commission. Bound by the Code of Practice of the Fundraising Regulator. Regular training and updates for canvassers. Regular communication, feedback and meetings. Quality monitoring. Complaints procedure in situ.
Skyline	Commercial participator	Provider of Overseas Events	Contract in place. Regular communication, feedback and meetings. ATOL Protection 10069.
Global Adventure Challenges	Commercial participator	Provider of Overseas treks	Contract in place. Regular communication, feedback and meetings. ATOL Protection 6506.

To ensure that we protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches, and undue pressure to donate:

- We are registered with the Fundraising Regulator and committed to adhering to all recognised standards in relation to our fundraising activity
- Staff ensure that all fundraising activity complies with the Fundraising Regulator's Code of Fundraising Practice and the Fundraising Promise
- Staff are trained in their responsibilities in relation to fundraising regulation and legislation upon induction and periodically thereafter as required. Volunteers are also trained in compliance where necessary for their role

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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- In line with GDPR and the Fundraising Preference Service we promptly action any requests for removal from our mailing lists by amending their contact preferences.
- We do not sell or pass on the data of any of our donors and supporters to any third parties under any circumstances
- We comply with all the fundraising requirements of the General Data Protection Regulation
- We only use professional fundraising agencies who can demonstrate a track record of best practice in the sector and compliance with the Fundraising Regulator's code of conduct.

In addition we have a Risk Management Policy so as to minimise or, as far as it reasonably practicable, eliminate any risks to patients, staff, volunteers, supporters, members of the public or the organisation's reputation in relation to our fundraising activity. Staff identify and assess risks and put any necessary preventative controls in place.



### PLANS FOR THE FUTURE

The pandemic has not stopped the Board of Trustees making plans for the Hospice's future. In the past 12 months, Trustees have conducted a skills gap analysis of the Board and recruited a new Trustee with relevant skills and knowledge that will support our strategic aims. Our three strategic projects for the current year are:

#### **Investing in Staff Retention**

Like many people, our staff have worked tirelessly throughout the pandemic, working with vulnerable people: giving and supporting care when many others couldn't. Staff have invested their personal and work lives to support the community through one of the most difficult times of their lives and it is therefore important that we continue to invest in them.

The pandemic led a number of staff to make life changing decisions such as take early retirement or choose a very different work path. Following engagement with staff, St John's has set itself the priority of investing in staff retention to thank staff for all that they have given and still give, and to encourage them to stay with the St John's family.

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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We will therefore invest in programmes that will support staff retention such as:

- Continued staff engagement about proven routes to wellbeing and resilience
- Staff engagement about preferred benefits
- Continued opportunities for staff voices to be heard e.g. staff surveys, face-to-face briefings by the CE and staff forum etc.
- Wellbeing activities
- A staff wellbeing directory including healthy life choices information
- Continuous Professional Development opportunities e.g. management and team leader training to provide support for managers and show clear career progression paths
- Interventions such as "Rest and Restore" sessions
- Mental Health First Aid training
- The encouragement of mentoring, buddying and coaching for personal growth and support
- Provision of cross departmental working/awareness opportunities
- Supporting managers to support their team's wellbeing
- Reintroduce health checks and health MOTs, when safe and where appropriate

The Board of Trustees, Senior Management Team and Management Team are committed to supporting staff to support their wellbeing and resilience. The board has agreed that funding will be made available to support this deserving and ongoing programme.

### A New Model for Bereavement Support



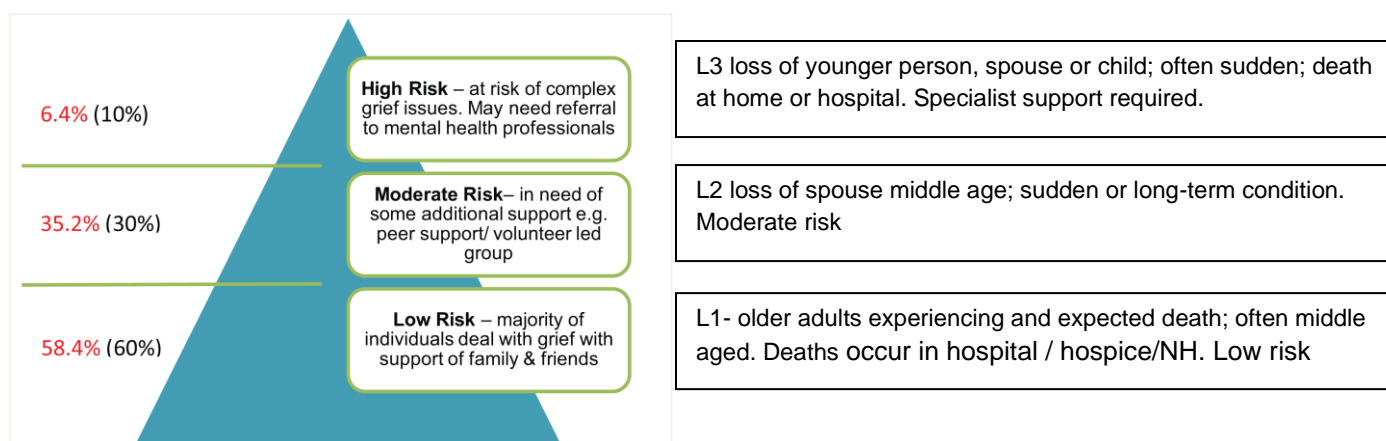
Ready for the new Forget Me Not Centre (FMNC) completion in 2022, we appointed a Forget Me Not Centre Engagement Officer (FMNC EO) in the autumn of 2021 to explore what works best locally for children and young people's bereavement services. This is in line with the family therapy approach outlined by a research project led for us by Lancaster University in 2019-2020.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

Research shows that only a small group (10%) of all adults who experience bereavement through death will require specialist support (Aoun et al 2015), yet our current model of support offers only 1-1 support, rather than assessing who needs this before it is offered. Our model needs to reflect this research and move to supporting more people at a fundamental level and a smaller percentage only through 1-1s. Therefore, we have set our services to follow the research, and inverted the triangle of support to match the triangle of need:



*Offering more support at psychological levels 1-2 (NICE, 2004).*

Examples of this include

- memories on the ward and through our community respite services (offering memory boxes, hand casting, letter writing for family members, and books to support children and young people).
- We have set up a Grief café, which people can attend before and immediately after death, reducing delays in accessing support from us preventing gaps in support after death. Those attending the café are supported by nursing staff from our services as well as the bereavement team and FMNC EO.
- Going forward we will train volunteers to lead a mixture of wellbeing activities such as walking, gardening, crafts to build a more sustainable, and more normal, peer support model.

Much of our support will be based in our state-of-the-art bereavement centre, allowing families to remove themselves from the intense ward or home environments when they can.

We recognise that some children and young people will require more specialist support as 1-1s initially, before assessing them to access group activities or drop ins.

The service will be managed by a Family Support Team Coordinator, a trained counsellor, to oversee the whole of our bereavement services, ensuring family therapy is commenced as soon as assessment shows it is needed, reducing any duplication through 1-1 separate adult and children's services.

### Creating one Community Team

As we emerge from the Covid 19 pandemic, the work we have undertaken with our community teams during this difficult period has helped us to plan and shape our new service, in particular how it can best meet the needs of our community. We realise that our patient's conditions can change rapidly and have improved our ability to respond with the most appropriate member of staff, at the right time.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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This has been done by amalgamating the Community teams into one. This includes the Clinical Nurse Specialists, the Hospice at Home team (which includes nurses and healthcare assistants) and our existing night sitting team. During the pandemic, we have expanded our night sitting service and introduced a successful and popular daytime respite service. These services have enabled us to provide much more supportive care in people's homes which has allowed people to remain in their own homes, if this is where they wish to be and avoid unnecessary hospital admissions.

Further work has been done through Task and Finish groups to ensure that the Hospice at Home and Clinical Nurse Specialists can start to work seamlessly. Staff in patient facing roles have been able to share their experience and ideas in order to provide a clear vision of what our patient's in the community need most.

This means that:

- Patients will be triaged once they have been accepted onto the community caseload, enabling those who are the highest priority to be seen first and by the member of staff who has the necessary skills needed at that time.
- Senior staff will be offering specialist advice, enabling both the patients and our internal and external colleagues to benefit from their knowledge and expertise.
- Health care assistants will be able to visit patients alone. This will allow patients to be supported by our staff and these valuable reviews will help us to monitor patients and to act quickly when a patient deteriorates.
- We are developing a robust plan to improve remote working. In order to increase efficiency and as part of our digital transformation, all nurses will have a laptop to provide them with real-time access to a patient's medical records. This will also reduce travel time and will allow our nurses and health care assistants to see more patients in the same amount of time.
- Our Heads of Community Services will continue to attend the Operational Group meeting, held virtually with the District Nursing Team Leaders, which promotes St John's Hospice services and highlights the ways in which our services can meet the needs of their patients in the community.
- Our Heads of Community Services have set up a Palliative Care Forum for all district nursing teams which has already been a great success, highlighting learning from difficult situations and raising the profile of all our Hospice services.
- All registered nursing staff have been enrolled onto a development course, led by one of our Advanced Nurse Practitioners and our Medical Director. This course has been designed to enhance the skills of our staff, to allow our patients to have the best care possible, based on the best available evidence.
- EMIS (our IT system for medical records) is undergoing audit and review to allow us to produce accurate and rich data which will allow us to monitor, evaluate and improve our services in future.

Ongoing review of all of the changes detailed above will inform us how our service may need to change in the future to meet the changing needs of community end of life care in the North Lancashire and South Lakes area.



# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### FINANCIAL REVIEW

#### Reserves policy

At 31 March 2022 the Hospice's reserves comprise: -

<b>Total funds</b>	<b>£15,247,391</b>
<b>Of which:</b>	
Tangible fixed assets	£5,129,376
Designated funds	£4,266,000
Restricted income funds (excluding FMNC centre within Tangible assets above)	£5,281
<b>Unallocated free reserves</b>	<b>£5,846,734</b>

The Hospice could not do what it does without its dedicated team of around 200 skilled and professional staff. The Hospice seeks to employ managers and staff that have both the necessary skills and experience and the right values and attitudes to provide its very special service and it is their employment costs that make up the vast majority of the Hospice's running costs.

This year with so much uncertainty the Trustees have remained very mindful of the need to maintain sufficient reserves to meet the working capital needs of the Charity, fund unexpected expenditure and shortfalls in income and to allow appropriate and monitored service expansion. Furthermore to ensure the financial security of the Charity no new service developments are introduced unless the Trustees are confident that they are both affordable and sustainable. In addition we always consider the revenue consequences of any capital expenditure.

The Trustees monitor the level of reserves each quarter through the Finance and Resources sub-committee and continuously review its reserves policy. At a Board strategy away day on the 24th November 2021 the Trustees agreed to adopt a policy of retaining unallocated free reserves to cover 12-18 months' full operating costs.

Unallocated free reserves at 31 March 2022 amounted to £5,846,734 which represents 14 months full operating costs.

#### Investment policy

The investment policy of the Charity is to ring fence monies held in respect of grants received in advance or required for known capital and major repair expenditure. Additional funds are invested in equities, gilts, fixed interest and property funds with the intention of covering future inflation in running costs.

The Charity has a policy to maintain reserves for the purposes given above. The reserves are to be invested for the long term in portfolios and financial instruments which the Trustees deem to represent an acceptable level of risk combined with the aim of providing a reasonable return on the funds.

#### *Investment criteria:*

- Capital preservation of adequate reserves for known and unforeseen shorter term needs

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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- Balance of reserves invested with the potential of growth above inflation over the longer term
- Avoidance of tobacco related investments.

An investment committee meets quarterly as part of the Finance and Resources sub-committee to review the Charity's investments.

The investment policy and performance of funds against the policy is reviewed at each meeting with investment managers instructed to carry out any recommended changes as to the investment instruments. The managers are instructed to keep a balanced portfolio to spread the risk and maximise capital growth without jeopardising revenue income.

The Trustees are satisfied with the performance of the investment portfolio over the period.

### TRUSTEES' RESPONSIBILITIES

#### Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity, and of the income and expenditure of the Charity, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charity's governing document, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and UK Generally Accepted Accounting Practice.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

TRUSTEES' ANNUAL REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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## AUDITORS

MHA Moore and Smalley have indicated their willingness to accept reappointment as auditors to the Charity.

The Trustees Report was approved on 7 September 2021 and was signed on behalf of the Trustees by:-

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**C Heginbotham**

**Chair – Board of Trustees**

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

FOR THE YEAR ENDED 31 MARCH 2022

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### Opinion

We have audited the financial statements of St John's Hospice North Lancashire and South Lakes (the 'parent Charity') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated and charity statement of financial activities, the consolidated and charity balance sheets, the consolidated and charity cash flow statements and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the Charity's Trustees 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 Trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent Charity's affairs as at 31 March 2022, and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent 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 the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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.

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### Other information

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

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

We have nothing to report in this regard.

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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the parent Charity's financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

### Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, set out on page 21, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the group's and parent 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 group or the parent Charity or to cease operations, or have no realistic alternative but to do so.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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

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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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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:

- Enquiries with the board about any known or suspected instances of non-compliance with laws and regulations, including fraud;
- Challenging assumptions and judgements made by the board in their significant accounting estimates;
- An evaluation of the risk of management override of controls and subsequent testing, including through testing journal entries and other adjustments for appropriateness; and
- An evaluation of the charity's internal control environment.

Because of the industry in which the charity operates, we identified the following areas as those most likely to have a material impact on the financial statements: Compliance with the Care Quality Commission requirements, Health and Safety, compliance with Gambling Commission rules, in particular holding the relevant lottery licence; employment law, and compliance with the UK Charities Act.

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

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 group's internal control.
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
  - Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's or 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 group or parent Charity to cease to continue as a going concern.
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# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

### **MHA Moore and Smalley** **Chartered Accountants and Statutory Auditor**

Priory Close  
St Mary's Gate  
Lancaster  
LA1 1XB

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*MHA Moore and Smalley is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.*

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	3	1,637,344	678,411	2,315,755	1,423,254
Charitable activities	4	2,008,016	-	2,008,016	1,960,929
Other trading activities	5	1,874,959	56,686	1,931,645	1,392,085
Investments	6	90,319	-	90,319	88,104
Other	7	114,349	1,766,105	1,880,454	2,040,292
<b>Total</b>		<b>5,724,987</b>	<b>2,501,202</b>	<b>8,226,189</b>	<b>6,904,664</b>
<b>Expenditure on:</b>					
Charitable activities	9	2,575,964	1,783,563	4,359,527	4,189,947
Raising funds	10	1,389,644	-	1,389,644	1,223,596
<b>Total</b>		<b>3,965,608</b>	<b>1,783,563</b>	<b>5,749,171</b>	<b>5,413,543</b>
<b>Net income before other recognised gains</b>		<b>1,759,379</b>	<b>717,639</b>	<b>2,477,018</b>	<b>1,491,121</b>
<b>Other recognised gains/(losses)</b>					
Loss on disposal of fixed assets		(238,905)	-	(238,905)	-
Gains on disposal of investments		-	-	-	137,668
Gains on revaluation of investments		170,511	-	170,511	502,206
<b>Net income before transfers</b>		<b>1,690,985</b>	<b>717,639</b>	<b>2,408,624</b>	<b>2,130,995</b>
Transfer between funds	25	33,947	(33,947)	-	-
<b>Net movement in funds</b>		<b>1,724,932</b>	<b>683,692</b>	<b>2,408,624</b>	<b>2,130,995</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,838,767	-	12,838,767	10,707,772
<b>Total funds carried forward</b>	<b>27</b>	<b>14,563,699</b>	<b>683,692</b>	<b>15,247,391</b>	<b>12,838,767</b>

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above.

The notes on page 32 to 52 form part of these financial statements.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## CHARITY STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2022

		Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies		1,637,344	678,411	2,315,755	1,423,254
Charitable activities		2,008,016	-	2,008,016	1,960,929
Other trading activities		1,119,110	56,686	1,175,796	1,300,949
Investments		90,319	-	90,319	88,054
Other		40,534	1,766,105	1,806,639	1,764,132
<b>Total</b>		<b>4,895,323</b>	<b>2,501,202</b>	<b>7,396,525</b>	<b>6,537,318</b>
<b>Expenditure on:</b>					
Charitable activities		2,570,744	1,783,563	4,354,307	4,186,680
Raising funds		590,902	-	590,902	581,758
<b>Total</b>		<b>3,161,646</b>	<b>1,783,563</b>	<b>4,945,209</b>	<b>4,768,438</b>
<b>Net income before other recognised gains</b>		<b>1,733,677</b>	<b>717,639</b>	<b>2,451,316</b>	<b>1,768,880</b>
<b>Other recognised gains/(losses)</b>					
Loss on disposal of fixed assets		(238,905)	-	(238,905)	-
Gains on disposal of investments		-	-	-	137,668
Gains on revaluation of investments		170,511	-	170,511	502,206
<b>Net income before transfers</b>		<b>1,665,283</b>	<b>717,639</b>	<b>2,382,922</b>	<b>2,408,754</b>
Transfer between funds	25	33,947	(33,947)	-	-
<b>Net movement in funds</b>		<b>1,699,230</b>	<b>683,692</b>	<b>2,382,922</b>	<b>2,408,754</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		12,893,013	-	12,893,013	10,484,259
<b>Total funds carried forward</b>	<b>27</b>	<b>14,592,243</b>	<b>683,692</b>	<b>15,275,935</b>	<b>12,893,013</b>

All income and expenditure derive from continuing activities.

All gains and losses recognised in each period are included above.

The notes on page 32 to 52 form part of these financial statements.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2022

		2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	15	5,129,376	4,501,578
Investments	16	4,349,684	4,096,242
		<u>9,479,060</u>	<u>8,597,820</u>
<b>Current assets</b>			
Stock		10,159	8,159
Debtors	17	1,900,709	608,495
Cash at bank and in hand		4,197,630	3,787,181
Cash held with investment managers		118,589	134,838
		<u>6,227,087</u>	<u>4,538,673</u>
<b>Creditors:</b> amounts falling due within one year	18	<u>(458,756)</u>	<u>(297,726)</u>
<b>Net current assets</b>		<u>5,768,331</u>	<u>4,240,947</u>
<b>Total assets less current liabilities</b>		<u>15,247,391</u>	<u>12,838,767</u>
<b>Net assets</b>		<u>15,247,391</u>	<u>12,838,767</u>
<b>Funds:</b>			
Unrestricted funds	23	10,297,699	12,582,667
Designated funds	23	4,266,000	256,100
Restricted funds	25	683,692	-
<b>Total funds</b>		<u>15,247,391</u>	<u>12,838,767</u>

These accounts were approved by the Trustees and authorised for issue on ....., and are signed on their behalf by:

.....  
**C Heginbotham**  
 Chair – Board of Trustees

.....  
**M Cullinan**  
 Chairman – Finance and Resources Committee

The notes on page 32 to 52 form part of these financial statements.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## CHARITY BALANCE SHEET

AS AT 31 MARCH 2022

		2022	2021
		£	£
<b>Fixed assets</b>			
Tangible assets	15	5,123,166	4,499,878
Investments	16	4,419,687	4,166,245
		<u>9,542,853</u>	<u>8,666,123</u>
<b>Current assets</b>			
Stock		3,052	650
Debtors	17	2,196,894	752,012
Cash at bank and in hand		3,845,249	3,631,146
Cash held with investment managers		118,589	134,838
		<u>6,163,784</u>	<u>4,518,646</u>
<b>Creditors:</b> amounts falling due within one year	18	<u>(430,702)</u>	<u>(291,756)</u>
<b>Net current assets</b>		<u>5,733,082</u>	<u>4,226,890</u>
<b>Total assets less current liabilities</b>		<u>15,275,935</u>	<u>12,893,013</u>
<b>Net assets</b>		<u>15,275,935</u>	<u>12,893,013</u>
<b>Funds:</b>			
Unrestricted funds	27	10,326,243	12,636,913
Designated funds	27	4,266,000	256,100
Restricted funds	25	683,692	-
<b>Total funds</b>		<u>15,275,935</u>	<u>12,893,013</u>

These accounts were approved by the Trustees and authorised for issue on ....., and are signed on their behalf by:

.....  
**C Heginbotham**  
 Chair – Board of Trustees

.....  
**M Cullinan**  
 Chairman – Finance and Resources Committee

The notes on page 32 to 52 form part of these financial statements.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## GROUP AND CHARITY CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2022

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
<b>Cash generated in operating activities</b>	<b>1,338,916</b>	1,167,648	<b>1,134,808</b>	1,550,644
<b>Cashflows from investing activities</b>				
Investment income	<b>90,319</b>	88,104	<b>90,319</b>	88,054
Purchase of tangible fixed assets (including investments)	<b>(1,657,332)</b>	(1,501,428)	<b>(1,649,570)</b>	(1,501,428)
Receipts from sale of investments	<b>622,297</b>	1,217,786	<b>622,297</b>	1,217,786
<b>Cash provided by/(used in) investing activities</b>	<b>394,200</b>	972,110	<b>197,854</b>	1,355,056
<b>Increase in cash and cash equivalents in the year</b>	<b>394,200</b>	972,110	<b>197,854</b>	1,355,056
Cash and cash equivalents brought forward	<b>3,922,019</b>	2,949,909	<b>3,765,984</b>	2,410,928
<b>Cash and cash equivalents carried forward</b>	<b>4,316,219</b>	3,922,019	<b>3,963,838</b>	3,765,984
<b>Reconciliation of net movement in funds to net cashflow from operating activities</b>				
Net movement in funds	<b>2,477,018</b>	1,491,121	<b>2,451,316</b>	1,768,880
Investment income received	<b>(90,319)</b>	(88,104)	<b>(90,319)</b>	(88,054)
Depreciation and amortisation	<b>85,401</b>	87,943	<b>82,149</b>	83,159
(Increase)/Decrease in stock	<b>(2,000)</b>	469	<b>(2,402)</b>	367
(Increase)/Decrease in debtors	<b>(1,292,214)</b>	98,223	<b>(1,444,882)</b>	221,283
Increase/(Decrease) in creditors	<b>139,843</b>	(39,154)	<b>117,759</b>	(52,141)
Increase/(Decrease) in deferred income	<b>21,187</b>	(382,850)	<b>21,187</b>	(382,850)
<b>Net cash generated in operating activities</b>	<b>1,338,916</b>	1,167,648	<b>1,134,808</b>	1,550,644
<b>Components of cash and cash equivalents</b>				
Cash at bank and in hand	<b>4,197,630</b>	3,787,181	<b>3,845,249</b>	3,631,146
Cash held with investment managers	<b>118,589</b>	134,838	<b>118,589</b>	134,838
	<b>4,316,219</b>	3,922,019	<b>3,963,838</b>	3,765,984

The notes on page 32 to 52 form part of these financial statements.



# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### Basis of accounting

St John's Hospice North Lancashire and South Lakes is a charitable incorporated organisation (CIO) registered in the United Kingdom. The address of the CIO, the nature of its operations and its principal activities are all detailed in the Trustees' report of these financial statements.

The CIO constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the Charity.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

#### Basis of consolidation

The consolidated accounts of the group incorporate the accounts of St John's Hospice North Lancashire and South Lakes ("the Charity") and its three wholly owned subsidiary undertakings, St John's Hospice Shops Limited, St John's Hospice Lancaster Limited and St John's Hospice Catering Limited. The results of these subsidiaries are consolidated on a line by line basis.

#### Income

Income including donations and gifts receivable is credited to the Statement of Financial Activities in the period in which it is receivable.

Legacies are regarded as receivable once probate has been granted, there is sufficient evidence regarding the certainty of the receipt and there is a sufficiently reliable measurement of the amount in accordance with the recognition criteria of the SORP. In practice this is rarely before the receipt of a letter advising of an intended payment or transfer. Interim receipts are treated as being receivable on receipt. Where legacies have been notified to the Charity, or the Charity is aware of granting of probate and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material in note 3.

Funding received in advance including grants are treated as deferred income where the funding agency requires an ongoing service to be provided by expenditure in the future period to which the funding relates.

Other income includes income from NHS England and other support from the UK government including under the Coronavirus Job Retention Scheme (CJRS) to support the charity following the impact of COVID-19.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (continued)

#### Expenditure

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

- Expenditure on the provision of Hospice services and associated service costs
- Expenditure on raising funds

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

#### Donated services and facilities

Donated services and facilities are recognised as income when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit is probable and that economic benefit can be reliably measured. In accordance with SORP (FRS 102) no amounts are included in the financial statements for services donated by volunteers.

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

#### Fixed assets

Fixed assets are stated at cost less depreciation. Potential capital items with a cost of less than £2,000 or items that are deemed to have no value once in use by the Hospice are expensed through the Statement of Financial Activities. Fixed assets are depreciated on a straight line basis over their anticipated useful lives.

Freehold land and buildings	-	1% per annum
Motor vehicles	-	25% per annum
Fixtures and equipment	-	20% per annum

Freehold land and buildings includes non-depreciable land, the cost of which is not considered material.

The Forget Me Not Centre included within Assets Under Construction was not complete at the year end, so is not depreciated.

#### Investments

Investments are shown at their market value on the date of the balance sheet. Gains and losses on disposal and revaluation of assets are charged or credited to the Statement of Financial Activities.

Investments in subsidiaries are held at cost less amounts written off.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (continued)

#### Stock

Stocks consist of shop items purchased for resale and are stated at the lower of cost and net realisable value. The Charity adopts a cost formula of FIFO.

#### Debtors and creditors within one year

Debtors and creditors with no stated interest rate and receivable and payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### Pensions

The Hospice operates a defined contribution scheme. Contributions are charged in the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Certain eligible employees are members of the National Health Service Superannuation Scheme. Contributions to this are also charged in the Statement of Financial Activities as they become payable (see note 22).

#### Fund accounting

Unrestricted funds - general funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity.

Restricted funds - restricted funds arise where there is a donor imposed restriction on the use of the funds, or the funds have arisen in response to an appeal for a specific purpose.

Designated funds - designated funds are unrestricted funds set aside by the Trustees for particular purposes.

Transfers are made from Restricted to Unrestricted funds where the expenditure has been fully made in accordance with the objects of the fund.

#### Cash and cash equivalents

Cash balances comprise amounts held on deposit with recognised banks and building societies.

#### Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period in which the cost is incurred.

#### Taxation

The Charity is exempt within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charity for UK corporation tax purposes.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

---

### 1 Accounting policies (continued)

#### Going concern

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

#### Financial instruments

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

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

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

#### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

#### *Impairment of financial assets*

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

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. If an asset is impaired, the impairment loss is the difference between the carrying amount and the present value of the estimated cash flows discounted at the asset's original effective interest rate. The impairment loss is recognised in the statement of comprehensive income.

If there is a decrease in the impairment loss arising from an event occurring after the impairment was recognised, the impairment is reversed. The reversal is such that the current carrying amount does not exceed what the carrying amount would have been, had the impairment not previously been recognised. The impairment reversal is recognised in the statement of comprehensive income.

#### *De-recognition of financial assets*

Financial assets are de-recognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the Charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 1 Accounting policies (continued)

##### *Classification of financial liabilities*

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future receipts discounted at a market rate of interest.

Financial liabilities classified as payable within one year are not amortised. Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *De-recognition of financial liabilities*

Financial liabilities are de-recognised when the Charity's contractual obligations expire or are discharged or cancelled.

#### 2 Judgements and key sources of estimation uncertainty

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

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

##### **Key assumptions, judgements and estimates**

In the opinion of the Trustees' there have been no significant judgements (apart from those involving estimates) made in the process of applying the above accounting policies.

There have been no key assumptions concerning future and other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

The Charity's key estimates are considered to be depreciation charges which are explained in the fixed asset policy on page 33.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 3 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
General donations	460,796	678,411	<b>1,139,207</b>	676,164
Gift aid	123,344	-	<b>123,344</b>	122,252
Unconditional grants	-	-	-	13,965
Legacies	1,053,204	-	<b>1,053,204</b>	610,873
	<b>1,637,344</b>	<b>678,411</b>	<b>2,315,755</b>	1,423,254

Certain gifts are received with a request that the money be spent on specific items of equipment or for specific revenue purposes. The amounts so received are included in income and the cost of the related expenditure in the relevant category of expenditure. It is the Trustees' policy to spend all such gifts for the purpose requested.

At the period end, the Trustees had been notified of legacies approximating £590,027 which do not meet the criteria for inclusion in these financial statements under SORP (FRS 102) which is further explained in the accounting policies on page 32.

All income from donations and legacies in the comparative period was unrestricted.

### 4 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
NHS core funding	1,145,304	-	<b>1,145,304</b>	1,138,939
NHS specific projects	743,988	-	<b>743,988</b>	700,722
Non-NHS income	118,724	-	<b>118,724</b>	121,268
	<b>2,008,016</b>	-	<b>2,008,016</b>	1,960,929

Income from charitable activities is spent in accordance with the terms of the agreement or contract under which it is received.

All income from charitable activities in the comparative period was unrestricted.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

### 5 Income from other trading activities

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Fundraising events	477,615	-	<b>477,615</b>	451,719
Conditional grants	-	56,686	<b>56,686</b>	161,133
Lottery income	423,803	-	<b>423,803</b>	420,528
Retail activities	955,140	-	<b>955,140</b>	358,696
Café income	18,401	-	<b>18,401</b>	9
	<b>1,874,959</b>	<b>56,686</b>	<b>1,931,645</b>	1,392,085

Conditional grant income of £161,133 in the comparative period represented restricted income. All other income was unrestricted.

### 6 Income from investments

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Bank and investment interest receivable	4,232	-	<b>4,232</b>	5,521
Interest on Government securities and dividends received	86,087	-	<b>86,087</b>	82,583
	<b>90,319</b>	-	<b>90,319</b>	88,104

All income from investments in the comparative period was unrestricted.

### 7 Other income

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
NHSE funding	-	1,766,105	<b>1,766,105</b>	1,481,088
CJRS income	20,559	-	<b>20,559</b>	428,875
Retail grants	74,552	-	<b>74,552</b>	113,180
Other income	19,238	-	<b>19,238</b>	17,149
	<b>114,349</b>	<b>1,766,105</b>	<b>1,880,454</b>	2,040,292

Conditional NHSE income of £1,481,088 in the comparative period represented restricted income. All other income was unrestricted.



# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Income from subsidiaries' trading activities

	2022	2021
	£	£
<b>St John's Hospice Shops Limited (Company No. 02490956)</b>		
<b>Turnover</b>	<b>716,554</b>	247,834
Cost of sales	<b>(517,054)</b>	(445,008)
<b>Gross profit</b>	<b>199,500</b>	(197,174)
Administration costs	<b>(257,302)</b>	(173,162)
Other operating income	<b>79,568</b>	265,290
<b>Operating profit</b>	<b>21,766</b>	(105,046)
Interest receiveable	-	50
<b>Profit before charitable donation</b>	<b>21,766</b>	(104,996)
<b>Assets</b>	<b>383,449</b>	178,156
<b>Liabilities</b>	<b>(353,584)</b>	(170,057)
<b>Share capital and reserves</b>	<b>29,865</b>	8,099
<b>St John's Hospice Lancaster Limited (Company No. 07216444)</b>		
<b>Turnover</b>	<b>37,842</b>	22,880
Cost of sales	<b>(12,120)</b>	(8,863)
<b>Gross profit</b>	<b>25,722</b>	14,017
Administration costs	<b>(2,048)</b>	(1,069)
<b>Operating profit</b>	<b>23,674</b>	12,948
<b>Profit before charitable donation</b>	<b>23,674</b>	12,948
<b>Assets</b>	<b>25,700</b>	14,049
<b>Liabilities</b>	<b>(2,025)</b>	(1,100)
<b>Share capital and reserves</b>	<b>23,675</b>	12,949

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 8 Income from subsidiaries trading activities (continued)

	2022	2021
	£	£
<b>St John's Hospice Shops Catering (Company No. 10911525)</b>		
<b>Turnover</b>	<b>18,401</b>	9
Cost of sales	(25,512)	(18,020)
<b>Gross profit</b>	<b>(7,111)</b>	(18,011)
Administration costs	(4,772)	(2,983)
Other operating income	5,093	10,870
<b>Operating profit</b>	<b>(6,790)</b>	(10,124)
<b>Profit before charitable donation</b>	<b>(6,790)</b>	(10,124)
<b>Assets</b>	<b>32,749</b>	4,593
<b>Liabilities</b>	<b>(44,830)</b>	(9,884)
<b>Share capital and reserves</b>	<b>(12,081)</b>	(5,291)

The results presented above represent the results for the wholly owned subsidiaries for the year to 31 March 2022.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 9 Expenditure on charitable activities

Activity	Provision of		Total 2021 £
	Hospice Services £	Total 2022 £	
Staffing costs	3,630,805	<b>3,630,805</b>	3,472,548
Non salary costs of employment	49,236	<b>49,236</b>	44,747
Medical supplies, equipment and services costs	175,893	<b>175,893</b>	155,229
Food and nutrition	24,600	<b>24,600</b>	18,588
Transport	14,935	<b>14,935</b>	11,310
Premises	78,068	<b>78,068</b>	123,199
Depreciation	82,149	<b>82,149</b>	83,159
Utilities	70,471	<b>70,471</b>	74,019
Management and professional costs	53,972	<b>53,972</b>	92,640
Admin and support costs	141,273	<b>141,273</b>	94,003
Education costs	27,655	<b>27,655</b>	11,988
Audit fees	10,470	<b>10,470</b>	8,517
	<b>4,359,527</b>	<b>4,359,527</b>	4,189,947

Of the above expenditure £1,783,563 (2021: £1,642,221) is made against restricted income funds. All other expenditure was unrestricted.

### 10 Expenditure on raising funds

	Total 2022 £	Total 2021 £
Staffing costs	<b>724,463</b>	787,481
Fundraising costs	<b>117,474</b>	79,887
Lottery costs	<b>110,110</b>	61,718
Investment manager costs	<b>13,591</b>	13,152
Shop purchases	<b>12,120</b>	8,863
Transport	<b>109,238</b>	25,592
Premises	<b>20,602</b>	15,202
Depreciation	<b>3,252</b>	4,784
Utilities	<b>42,578</b>	25,526
Rent	<b>147,630</b>	125,995
Professional costs	<b>17,914</b>	13,117
Admin and support	<b>8,379</b>	9,725
Other costs	<b>62,293</b>	52,554
	<b>1,389,644</b>	1,223,596

All expenditure on raising funds was unrestricted in the current and prior year.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 11 Net (income)/expenditure

	2022	2021
	£	£
<b>Net income is stated after charging/(crediting):</b>		
Depreciation	<b>85,401</b>	87,943
Auditor's remuneration - audit of the financial statements	<b>10,470</b>	8,517

### 12 Analysis of staff costs and the cost of key management personnel

<b>Total staff costs were as follows:</b>	<b>Total</b>	Total
	<b>2022</b>	2021
	£	£
Wages and salaries	<b>3,703,409</b>	3,625,918
Social security costs	<b>299,760</b>	289,014
Pension costs	<b>352,099</b>	345,807
Bought in services	-	(710)
	<b>4,355,268</b>	4,260,029

Bought in services are in respect of staff employed by the NHS Trust and other agencies whose services are commissioned via contracts and service level agreements.

The disciplines covered are locum doctors, relief cooks, cleaners, and accounts staff.

Excluding the costs of staff recharged, the remuneration of employees who received employee benefits more than £60,000 is as follows:

	2022	2021
	No	No
£60,000 - £70,000	-	1
£70,000 - £80,000	1	-
£90,000 - £100,000	1	2

The total amount of employee benefits received by key management personnel, as determined by the Charity, is £109,489 (2021: £99,773) during the current period.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 12 Analysis of staff costs and the cost of key management personnel (continued)

#### Particulars of employees:

The average number of permanent employees paid directly by the Hospice during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
	No	No
Doctors	5	3
Nurse practitioners and nurse management	2	2
Inpatient unit	30	31
Hospice at home	27	18
Day hospice	-	1
Family support and spiritual	4	3
Complimentary therapists	1	1
Clinical nurse specialists	5	5
Quality and development	2	4
Education	-	3
Administrative and HR	10	6
Domestic and maintenance	8	5
Finance	3	3
Catering and ward hospitality	7	5
Marketing and communication	3	3
Fundraising	30	29
Physiotherapy and occupational therapy	2	2
Volunteers	1	1
Lottery	1	1
	<hr/>	<hr/>
	141	126

Total head count staff number for the year was 208 (2021: 160).

The number of employees does not include the considerable number of unpaid voluntary helpers to whom the Trustees are indebted nor those who are employed by third parties and to which the Charity contributes.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Trustee remuneration and related party transactions

No remuneration is paid to any Trustees in their capacity as Trustees.

No travel and related expenses were reimbursed to any Trustees during the period. Insurance costs included £3,560 (2021: £3,018) insurance premium paid for Trustees and Officer Insurance.

No trustee of other person related to the Charity had any personal interest in any contract of transaction entered into by the Charity during the period. No material donations were made by Trustees to the Charity.

There was no ultimate controlling party during the current or prior period.

### 14 Taxation

St John's Hospice North Lancashire and South Lakes is a registered charity, number 1157030. All the Charity's income is applied to its charitable objectives and the Charity is therefore exempt under current legislation from most forms of taxation. Value added tax on expenditure that cannot be recovered is included in the cost of the expenditure on which it is charged.

### 15 Tangible fixed assets

Group	Land and Buildings £	Assets under Construction £	Motor Vehicles £	Fixtures & Equipment £	Totals £
<b>Cost</b>					
At 1 April 2021	5,543,384	105,748	117,068	757,509	6,523,709
Additions	-	910,269	19,296	28,285	957,850
Disposals	(278,719)	-	(18,420)	(2,989)	(300,128)
<b>At 31 March 2022</b>	<b>5,264,665</b>	<b>1,016,017</b>	<b>117,944</b>	<b>782,805</b>	<b>7,181,431</b>
<b>Depreciation</b>					
At 1 April 2021	1,206,926	-	101,965	713,240	2,022,131
Charge for the year	51,589	-	10,773	23,039	85,401
Eliminated on disposals	(35,064)	-	(18,420)	(1,993)	(55,477)
<b>At 31 March 2022</b>	<b>1,223,451</b>	<b>-</b>	<b>94,318</b>	<b>734,286</b>	<b>2,052,055</b>
<b>Net book value</b>					
<b>At 31 March 2022</b>	<b>4,041,214</b>	<b>1,016,017</b>	<b>23,626</b>	<b>48,519</b>	<b>5,129,376</b>
At 1 April 2021	4,336,458	105,748	15,103	44,269	4,501,578

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 15 Tangible fixed assets (continued)

Charity	Land and Buildings £	Assets under Construction £	Motor Vehicles £	Fixtures & Equipment £	Totals £
<b>Cost</b>					
At 1 April 2021	5,543,384	105,748	82,518	732,346	6,463,996
Additions	-	910,269	19,296	20,523	950,088
Disposals	(278,719)	-	(18,420)	(2,989)	(300,128)
<b>At 31 March 2022</b>	<b>5,264,665</b>	<b>1,016,017</b>	<b>83,394</b>	<b>749,880</b>	<b>7,113,956</b>
<b>Depreciation</b>					
At 1 April 2021	1,206,926	-	68,443	688,749	1,964,118
Charge for the year	51,589	-	9,745	20,815	82,149
Eliminated on disposals	(35,064)	-	(18,420)	(1,993)	(55,477)
<b>At 31 March 2022</b>	<b>1,223,451</b>	<b>-</b>	<b>59,768</b>	<b>707,571</b>	<b>1,990,790</b>
<b>Net book value</b>					
<b>At 31 March 2022</b>	<b>4,041,214</b>	<b>1,016,017</b>	<b>23,626</b>	<b>42,309</b>	<b>5,123,166</b>
At 1 April 2021	4,336,458	105,748	14,075	43,597	4,499,878

### 16 Fixed asset investments

Group	2022 £	2021 £
<b>Valuation</b>		
Balance brought forward	4,096,242	3,337,356
Acquisitions at cost	699,482	1,336,798
Receipts for sale of investments	(622,297)	(1,217,786)
Realised gains on sale of investments	5,746	137,668
Unrealised gains/(losses) on investments	170,511	502,206
<b>Total investments</b>	<b>4,349,684</b>	<b>4,096,242</b>

Total investments comprise the following type of investments:

UK listed equities and fixed interest securities	2,170,207	2,097,465
Overseas listed equities and fixed interest securities	1,544,737	1,410,212
COIF property fund and other property investments	634,740	588,565
	<b>4,349,684</b>	<b>4,096,242</b>

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 16 Fixed asset investments (continued)

Charity	2022 £	2021 £
<b>Investment in subsidiary undertakings</b>		
2 shares in St John's Hospice Shops Limited	70,001	70,001
1 share in St John's Hospice Lancaster Limited	1	1
1 share in St John's Hospice Catering Limited	1	1
	<b>70,003</b>	70,003
<b>Other investments at Valuation</b>		
Balance brought forward	4,096,242	3,337,356
Acquisitions at cost	699,482	1,336,798
Receipts for sale of investments	(622,297)	(1,217,786)
Realised gains on sale of investments	5,746	137,668
Unrealised gains/(losses) on investments	170,511	502,206
	<b>4,349,684</b>	4,096,242
<b>Total investments</b>	<b>4,419,687</b>	4,166,245

Total investments comprise the following type of investments:

UK listed equities and fixed interest securities	2,170,207	2,097,465
Overseas listed equities and fixed interest securities	1,544,737	1,410,212
COIF property fund and other property investments	634,740	588,565
Investments in subsidiary undertakings	70,003	70,003
	<b>4,419,687</b>	4,166,245

St John's Hospice Shops Limited, St John's Hospice Lancaster Limited and St John's Hospice Catering Limited are all wholly owned subsidiaries of the Charity. The principal activities of the former two companies are the operation of retail charity shops selling donated and new goods respectively, with the latter being the operation of a café and event catering. All exist to further the activities of St John's Hospice North Lancashire and South Lakes.

### 17 Debtors

Group	2022 £	2021 £
Management debtors	1,763,624	496,574
Prepayments	93,442	38,492
Taxation recoverable	-	33,956
VAT recoverable	43,643	39,473
	<b>1,900,709</b>	608,495



# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 17 Debtors (continued)

Charity	2022 £	2021 £
Management debtors	1,763,624	496,574
Prepayments	56,737	13,347
Taxation recoverable	-	33,956
Amounts due from subsidiary undertakings	353,862	170,915
VAT recoverable	22,671	37,220
	<b>2,196,894</b>	<b>752,012</b>

### 18 Creditors: amounts falling due within one year

Group	2022 £	2021 £
Management creditors	35,431	18,868
Taxation and social security	79,408	87,636
Accruals	133,510	54,368
Lottery members	35,687	37,321
Other creditors	74,047	20,047
Deferred income (note 19)	100,673	79,486
	<b>458,756</b>	<b>297,726</b>

Charity	2022 £	2021 £
Management creditors	35,431	18,868
Taxation and social security	70,837	87,636
Accruals	108,764	44,339
Amounts due to subsidiary undertakings	18,373	4,059
Lottery members	35,687	37,321
Other creditors	60,937	20,047
Deferred income (note 19)	100,673	79,486
	<b>430,702</b>	<b>291,756</b>

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 19 Deferred income

	2022 £	2021 £
Balance brought forward	79,486	462,336
Event and course fees received in advance	98,510	29,980
Grants received in advance	-	29,300
Release of deferred income	(77,323)	(442,130)
	<b>100,673</b>	79,486

### 20 Commitments under operating leases

	2022 Land and Buildings £	2022 Other £	2021 Land and Buildings £	2021 Other £
Within 1 year	76,274	5,402	94,438	11,334
Within 2 to 5 years	22,625	10,521	93,625	18,959
After more than 5 years	-	-	-	-
	<b>98,899</b>	<b>15,923</b>	188,063	30,293

### 21 Capital commitments

There were a total of £39,748 (2021: £nil) capital commitments at the balance sheet date.

### 22 Pension schemes

The Hospice operates two pension schemes:

- a) A defined contribution group personal pension scheme. Contributions to the scheme are charged in the Statement of Financial Activities when payable.
- b) For certain eligible employees a defined benefit pension scheme. The assets of the scheme are held separately by the National Health Service Superannuation Scheme. Contributions are charged in the Statement of Financial Activities as they become payable. This pension scheme does not have a real pension fund but, as a statutory scheme, benefits are fully guaranteed by the Government. Contributions from both members and employers are paid to the Exchequer which meets the cost of increasing benefits each year by the rate of inflation. This extra cost is not met by contributions from scheme members and employers. As a result of the nature of the pension scheme there are no separately identifiable assets and liabilities which can be identified as relating to St John's Hospice, therefore as permitted by FRS 102, the scheme has been accounted for as a defined contribution scheme.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 23 Analysis of unrestricted funds: current year

	At 1 April 2021 £	Income £	Expenditure £	Other recognised gains £	Transfers £	At 31 March 2022 £
<b>Unrestricted funds</b>						
Designated funds	256,100	-	-	-	4,009,900	4,266,000
General reserves	12,582,667	5,724,987	(3,965,608)	(68,394)	(3,975,953)	10,297,699
<b>Total funds</b>	<b>12,838,767</b>	<b>5,724,987</b>	<b>(3,965,608)</b>	<b>(68,394)</b>	<b>33,947</b>	<b>14,563,699</b>

The £256,100 designated fund brought forward (£256,000 carried forward) was the additional funding agreed by the Trustees for the Forget Me Not Centre. This was the difference between the total cost of the build and the generous donation by one of our donors.

In November 2021 the Trustees agreed on designated reserves in order to fund a number of items across the Hospice:

- £200,000 to upgrade the premises. The Hospice is now 36 years old and advanced maintenance is required.
- £2,000,000 to replace the roof. The roof is becoming past its useful life and needs a major repair or replacement.
- £80,000 to upgrade IT equipment and progress IT led projects to increase efficiency and productivity across the Hospice.
- £90,000 to invest in our staff in relation to training, CPD, health and wellbeing.
- £40,000 for additional projects across local hospices in order to streamline services and obtain efficiencies.
- £100,000 to upgrade our electrics in order to reduce future electricity spend.
- £1,500,000 to use as matched funding when applying for bids in order to develop our Hospice into its 40<sup>th</sup> year and beyond.

### 24 Analysis of unrestricted funds: prior year

	At 1 April 2020 £	Income £	Expenditure £	Other recognised gains £	Transfers £	At 31 March 2021 £
<b>Unrestricted funds</b>						
Designated funds	264,199	-	-	-	(8,099)	256,100
General reserves	10,443,573	5,262,443	(3,771,322)	639,874	8,099	12,582,667
<b>Total funds</b>	<b>10,707,772</b>	<b>5,262,443</b>	<b>(3,771,332)</b>	<b>(3,771,332)</b>	<b>-</b>	<b>12,838,767</b>

Designated funds in the prior year represented amounts set aside from the shortfall in spending on building a dedicated family-centred bereavement centre.

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 25 Analysis of restricted funds: current year

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
Fundraising grants	-	56,686	(17,458)	(33,947)	5,281
Forget Me Not Centre	-	678,411	-	-	678,411
NHSE funding	-	1,766,105	(1,766,105)	-	-
<b>Total funds</b>	<b>-</b>	<b>2,501,202</b>	<b>(1,783,563)</b>	<b>(33,947)</b>	<b>683,692</b>

Most of the restricted fundraising grants received during the year were in relation to the Forget Me Not Centre build. The grants received were for internal furniture, TV equipment, children's books and external garden furniture and plants.

The £678,411 was the balance of our generous donor who paid for the majority of the capital build expenditure. The funding was split over 2020/21 and 2021/22 with the majority being in 2021/22. This fund will be transferred to unrestricted funds on completion of the build in 2022/23.

The NHSE funding was received by the Hospice from December 2021 to March 2022. This was funding due to the Omicron variant and was to ensure patients were being supported either in our inpatient unit or through our community services team, instead of being admitted to hospital.

### 26 Analysis of restricted funds: prior year

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<b>Restricted funds</b>					
Fundraising grants	-	161,133	(161,133)	-	-
NHSE funding	-	1,481,088	(1,481,088)	-	-
<b>Total funds</b>	<b>-</b>	<b>1,642,221</b>	<b>(1,642,221)</b>	<b>-</b>	<b>-</b>

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 27 Analysis of net assets between funds: current year

Group	Tangible & intangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
<b>Unrestricted funds</b>					
Designated funds	-	-	4,266,000	-	4,266,000
General funds	4,450,965	4,349,684	1,497,050	-	10,297,699
<b>Restricted funds</b>					
Fundraising grants	-	-	5,281	-	5,281
Forget me not centre	678,411	-	-	-	678,411
<b>Total funds</b>	<b>5,129,376</b>	<b>4,349,684</b>	<b>5,768,331</b>	<b>-</b>	<b>15,247,391</b>

Charity	Tangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
<b>Unrestricted funds</b>					
Designated funds	-	-	4,266,000	-	4,266,000
General funds	4,444,755	4,419,687	1,461,801	-	10,326,243
<b>Restricted funds</b>					
Fundraising grants	-	-	5,281	-	5,281
Forget me not centre	678,411	-	-	-	678,411
<b>Total funds</b>	<b>5,123,166</b>	<b>4,419,687</b>	<b>5,733,082</b>	<b>-</b>	<b>15,275,935</b>

# ST JOHN'S HOSPICE NORTH LANCASHIRE AND SOUTH LAKES

## NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 28 Analysis of net assets between funds: prior year

Group	Tangible & intangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
<b>Unrestricted funds</b>					
Designated funds	-	-	256,100	-	256,100
General funds	4,501,578	4,096,242	3,984,847	-	12,582,667
<b>Total funds</b>	<b>4,501,578</b>	<b>4,096,242</b>	<b>4,240,947</b>	<b>-</b>	<b>12,838,767</b>

Charity	Tangible fixed assets £	Fixed asset investments £	Net current assets £	Long term liabilities £	Total £
<b>Unrestricted funds</b>					
Designated funds	-	-	256,100	-	256,100
General funds	4,499,878	4,166,245	3,970,790	-	12,636,913
<b>Total funds</b>	<b>4,499,878</b>	<b>4,166,245</b>	<b>4,226,890</b>	<b>-</b>	<b>12,893,013</b>