

REGISTERED COMPANY NUMBER: 02208426 (England and Wales)
REGISTERED CHARITY NUMBER: 519767

**REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
ST. CUTHBERT'S HOSPICE DURHAM**

Ribchesters Group Limited,
Chartered Accountants
and Registered Auditors
Finchale House
Belmont Business Park
Durham
DH1 1TW

ST. CUTHBERT'S HOSPICE DURHAM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

	Page
Report of the Trustees	1 to 13
Report of the Independent Auditors	14 to 17
Statement of Financial Activities	18
Balance Sheet	19
Cash Flow Statement	20
Notes to the Cash Flow Statement	21
Notes to the Financial Statements	22 to 39

ST. CUTHBERT'S HOSPICE DURHAM
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Objects, as set out in the Articles of Association are:

To promote the relief of sickness of persons from County Durham and the North East of England generally suffering from a life-limiting or other illness and the provision of care and support to their families and carers, and the advancement of health and education by the promotion and development of knowledge, attitudes and behaviours which enable people to prepare for death and/or live with life-limiting illnesses.

Strategic goals

In furtherance of these Objects, the Trustees have determined five strategic goals:

To enable people at the very end of life to achieve a good death in the place of their choosing.

To enable people living with a life-limiting illness who use Hospice services to live well and make every day count.

To provide the information and support that carers of people with life-limiting illnesses need to provide the care they want to provide.

To support those who have been bereaved as a consequence of a life-limiting illness to adjust to life without their loved one.

To break down the taboos associated with dying, death, loss and grief.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

Activities

We offer a 10-bedded In-patient Unit, providing care for guests (patients, and their families and carers) who need a break and can benefit from the specialist care we provide, for guests who are at a point in their illness where they need help to manage their symptoms and can benefit from the specialist interventions we can offer, and for guests who are at the end of life and need the support that St Cuthbert's can provide to ensure they can die peacefully, with dignity and with their needs and wishes met as far as is possible.

Care in the unit is provided by a specialist team of doctors, nurses, healthcare assistants and other clinical and non-clinical specialists, as well as volunteers, who work together as a team to provide the best care we can.

We do this because we want to make the end of a person's life as comfortable as possible. This is done by attempting to relieve pain and other distressing symptoms while providing psychological, social and spiritual support. Carers and family are also offered emotional and spiritual support. This is called an 'holistic' approach to care. Our in-patient unit is smaller and quieter than a hospital and feels more like a home. Because of our size, because of our ethos, and because of the experience and training of our staff and volunteers, we can provide individual care more suited to the person in a gentler and calmer atmosphere.

We run Day Care Services for people who want to remain at home but want to visit the Hospice during the day. We can give them the care and support they need without them having to move from home. A key part of this service is the Living Well Centre.

Care in the Living Well Centre is provided by a small healthcare team and with the support of a large team of volunteers. Input is also provided by all the other specialist staff in the Hospice who can be called upon to help meet the particular needs of individual guests, including physiotherapists, an occupational therapist and complementary therapists. Each guest has a personal care plan that aims to meet their individual needs through a range of activities and interventions.

In the Living Well Centre, guests are able to access more services than they could if they were at home. These include creative and complementary therapies and rehabilitation, as well as nursing and medical care. They also meet other patients and can gain great emotional and social support from people who are having similar experiences.

We run a bereavement support service for the families and carers of people with life-limiting illnesses. This involves giving practical and counselling support both through their loved-one's illness and through the early stages of bereavement, typically for up to 12 months. This service is provided by both paid staff and volunteers. The Bereavement Support Team also delivers a specialist service for bereaved children and young people.

In addition, bereavement pre-disposes people to physical and mental ill-health and so ongoing support can help to ensure the health and well-being of our community. Moreover, as with other parts of our work, volunteers who give of themselves and offer their time to support bereaved people are involved as compassionate citizens and so help build more compassionate communities.

Also in Day Services there is a professional social work team and a volunteer chaplain in the team who provide practical, emotional and spiritual support to patients and families.

We do this because from the very beginning of the Hospice movement, care for the family both before and after death has been a critical component. Dame Cicely Saunders said, "How someone dies remains in the memory of those who live on".

We offer access to our specialist knowledge to people involved in delivering palliative and end of life care in other settings. This can range from the provision of telephone support, to attendance by one of the Hospice's team at a team meeting of another care provider, to opening up our staff and volunteer training to other providers and hosting training in palliative care skills and knowledge.

We employ a Community Development Worker whose role is to create public discussion about death, dying, grief and loss and to assist local communities to provide effective support with life-limiting illnesses.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES

We also provide a specialist service for people living with dementia and their carers. We employ a specialist dementia care nurse. This nurse, an Admiral Nurse, works in the Hospice and in the community to promote end of life care for people with advanced dementia. We have also developed a programme of support called Namaste Care which is delivered mainly in the homes of people living with dementia. The Namaste approach is an internationally recognised and structured programme of care developed by Professor Joyce Simard in the USA in 2003. It integrates compassionate nursing care with individualised, meaningful activities for those living with advanced dementia. It offers individuals dignity, comfort, and a greater sense of well-being and reduces isolation for them, their families and carers.

Mission, Vision and Values

Overall, our mission is to make every day count for those affected by life-limiting illnesses. Our vision is to be a centre of excellence within our community and to provide all-embracing, compassionate and individualised care to all those affected by life-limiting illnesses, at a time and a place that is right for them. Our values are Professionalism, Respect, Choice, Compassion, Integrity, and Reputation.

Philosophy of Care

We have adopted the following philosophy of care statement:

At the heart of St Cuthbert's Hospice is the individual who is seen as a unique person deserving of respect and dignity. Our aim is to support each person and their family and friends, helping them to make informed choices and decisions affecting their lives.

Individual care is planned to support the total well-being of each person, taking into account their physical, psychological, social and spiritual needs.

We will work together to provide a warm and welcoming atmosphere that accommodates diverse cultures and lifestyles within a calm and compassionate environment. As a team, we will strive to provide care of the highest standard by ensuring staff are up to date with current research and training.

We are aware of the valuable work undertaken by individuals and agencies in the community and we will work in partnership with them to provide excellent services for the people of Durham.

We see life - and death - as a journey to be made in the company of others. We are rooted in our local community and we approach life and death through a philosophy based on support and hospitality.

Public benefit

The Charity Commission states that there are two tests that must be passed to meet the definition of providing public benefit: firstly, there must be an identifiable benefit or benefits; secondly the benefit(s) must be to the public or a section of the public.

The Trustees have given due consideration to the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity, as set out in its Articles of Association and described in its mission, vision, values and philosophy of care statements, and its activities, as described in this report, demonstrate that the Hospice satisfies these two tests.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Achievement and performance

Strategic Goals

The Hospice provides services to five key target populations, as set out in its Strategic Plan (2019 -2024). These are:

- People at the very end of life
- People living with a life-limiting condition
- People who provide care informally to people living with a life-limiting condition
- People who have been bereaved by the death of someone with a life-limiting condition
- The general public, because we want to break the taboo over talking about, and responding to, death, dying, grief and loss.

People at the very end of life

Looking back

We support people at the very end of life in our In-patient Unit. In 2021/22 103 people died on the Unit (45% of total admissions), compared to 65 in the previous year (36% of total admissions). We continued to be impacted by the Coronavirus pandemic, but less so than in the previous year. Our restrictions on visitors continued, but we were able to mitigate the risk through covid-19 testing for all staff and visitors to the Hospice. We continued to be pro-active in discharging people home if we could, in order to mitigate the risks posed by Covid-19. This reflects the national picture, where the number of deaths at home was 29.5% above the five year average, and the number of deaths in hospital was 16.7% higher

The cost of providing end of life care was £805,524 (2020/21: £669,065). The increase in cost reflects the increased percentage of admissions for end of life care.

We are beginning to be able to report on the impact of our work on this target population in the Unit. For example, all our patients who returned family and friends feedback questionnaires reported having confidence and trust in the staff who were treating / caring for them.

In addition, we are playing an increasing role in supporting people to die well at home, if that is their choice, through the community based work of our Admiral Nurse and Namaste Project, effective discharge planning by our In-Patient Team and the work of our Palliative Care Consultant who provides an out-patient clinic and supports the MacMillan team working in North Durham.

Our Medical Director's, appointment in 2019 as visiting Professor to the University of Sunderland Medical School and the School of Health and Wellbeing and, in 2022, as Programme Director for Specialist Registrar Training Programme in Palliative Medicine within the North East, has created opportunities for the Hospice to work collaboratively in end of life related teaching, audit and research. The visiting Professorship is aligned particularly with the School of Pharmacy at Sunderland

Looking forward

- We will continue to collaborate with further and higher education institutions and establish ourselves as a centre for research and development.
- We will continue to use insights from measuring our outcomes to inform performance improvement.
- We will work with Northumbria University to analyse data on prognostication to try and answer the question, can we get better at predicting when death is likely to occur.
- We will play an active role in the development of a new Palliative and End of Life Care strategy for County Durham, focussing on achieving a good death for more people.
- We will continue to promote equitable access to the Hospice for end of life care, particularly among groups who have historically not accessed Hospice care.
- We will continue to explore the feasibility of Project Grow, a project to increase the number of specialist palliative care beds in County Durham.

People Living with a Life-limiting Condition

Looking Back

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

During the year, 131 people were discharged from the IPU of those admitted (57% of total admissions). With the gradual easing of Covid related restrictions in 2021/2022, Day Services had the pleasure of guests and families returning in person. Living Well Centre delivered 940 face to face sessions and 1057 wellbeing calls. Bereavement Support Services delivered 470 face to face counselling sessions, 241 telephone counselling sessions and 20 virtual counselling sessions.

The cost of providing palliative care was £1,407,035 a decrease on the previous year (£1,513,969). This decreased spending reflected the change in the percentage of people receiving symptom control on IPU.

Progress with developing mypals, our web-based volunteer management tool, remained on hold during the year. The countywide Palliative and End of Life Care Strategy has been superseded by an Integrated Care System. There is however a County Durham Place based Commissioning and Delivery Plan 2020 - 2025. Linked to this are county wide OGIM (Objectives Goals Improvements Measures) for palliative and end of life care for dementia care. The Hospice is involved in the delivery of both of these through the relevant strategy groups.

We did, however, see some data emerging from our outcome measurement. We know that 72% of our patients felt more at peace after being with us and 80% experienced a decrease in pain. The data continues to suggest that even though people inevitably become less well as they approach death, they still experience a decrease in their symptoms thanks to the care and support we provide.

Looking Forward

- We will continue to use insights from measuring our outcomes to inform performance improvement.
- We will work with Northumbria University to analyse data on admissions and discharges to IPU to try and identify how we can maximise the impact of our services.
- We will play an active role in the development of a new Palliative and End of Life Care strategy for County Durham, focussing on achieving a good death for more people.
- We will continue to embed a rehabilitative approach across our services

People who provide care informally to people living with a life-limiting condition

Looking Back

Progress has for another year not been as planned due to the pandemic and recruitment and retention issues. However, we have through our Carers Strategy Working Group, taken forward the recommendations made in our literature review (2020-2021).

St Cuthbert's have embraced the notion of a more carer orientated service and recognise that the offering support based on the Carer Support Needs Assessment Tool (CSNAT) is an integral part of its palliative care service offered to patient's family and friends. Proficient and efficient use of the CSNAT means we can identify carers as early as possible and offer tailor made support and guidance to those carers.

We have continued to forge good working partnerships with Durham County Carers Support (DCCS) and The Bridge Young Carers Service, (BYCS) which have enabled delivery of the Everything in Place Project to carers, development of a Young Persons Charter and development of an Anticipatory Grief Programme.

We recognise a short break from caring can make a significant difference and have offered carers a short course of complementary therapies that help reduce carer stress, improve carer wellbeing and provide an opportunity for emotional support.

The cost of providing support to people providing care informally was £42,046 a reduction on the previous year (£48,832).

People who have been bereaved by the death of someone with a life-limiting condition

Looking Back

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

As with most of our face to face services, we have had to temporarily suspend bereavement counselling. However, we have managed to deliver 940 face to face and 1057 telephone counselling sessions. With additional funding from commissioners, we have also been able to pilot several bereavement support groups. These include:

- **Friday Friends Group** held weekly over an 8-week period for Living Well Centre guests to connect with other adults and experience a range of activities/treatments within the Hospice such as massages, meditation and seated exercise.
- **Family Fun Days** held three times a year with a thematic focus e.g. Christmas, Easter and Summer Fair for children who have accessed the Hospice counselling services accompanied to attend with their parents/guardians and meet other families who are experiencing bereavement.
- **Teenage Group** held over three sessions for teenage clients who have been referred to the Hospice counselling service to explore their grief and loss through activities, discussions and reflections using a grief journal.
- **Adult Bereavement Group** held weekly over a six-week period for adults who have accessed the Hospice counselling service to socialise and meet other adults who are experiencing a bereavement through the use of varied activities such as Reiki drumming, crafting and art workshops.

The cost of providing family support was £72,038 (2020/21 £64,218). The increase in cost was due to re-opening face to face counselling after a suspension of this service during the Covid lockdowns.

Looking Forward

We aim to evaluate these bereavement support groups, embed the Bereavement Journey we developed in 2021-2022 and through the community outreach project increase our engagement, outreach into the community, and deliver bereavement support groups.

We have recruited a Bereavement Support Team Leader, who will play a key role in broadening what we offer to people beyond specialist counselling into peer support, training and other forms of support.

The general public, because we want to break the taboo over talking about, and responding to, death, dying, grief and loss.

Looking Back

We continued to deliver our Everything in Place course online in response to the pandemic. This went well, but was not without its challenges. Full class lists at sign up seemed to diminish in the actual groups, which is something we haven't seen before. Where COVID has made it easier for some people to think and plan for end of life, it is our experience that the reality of the last 2 years has been too much, or too close to home for others, or they sign up and get COVID, or sign up and have too many commitments in trying to get their lives back on track. We did manage to provide 6 courses to 54 people and assisted a further 22 families with 1-2-1 appointments.

The cost of providing our Everything in Place project was £49,002 (2020/21 £63,269).

We supported Marie Curie Newcastle to deliver 2 courses in partnership with Newcastle City Council and Newcastle Carers Support. We began working with Marie Curie staff nationally to deliver an Everything in Place course with a view to rolling out future train the trainer courses to staff and volunteers at a cost under the licence as with the previous group.

Looking Forward

We have started working on a rewrite of the Everything In Place booklet. The intention is to nationalise the document, remove the local references and costs and produce something that is more sustainable. We will sell these via the website, and look at developing an on-line version too.

The Trustees learned at the beginning of the new financial year (2022/23) that the Big Lottery Fund has approved our bid for £263,229 to extend our community outreach programme over the next three years and we look forward to the impact this increased funding will make.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Financial review

Financial position

The Hospice has continued to develop services in spite of the financial constraints arising from several years of austerity and the challenges posed by Covid19.

In the year under review, income decreased slightly, by 1% and expenditure increased slightly by 2%.

Income from donations and legacies decreased significantly. This largely reflects the significant financial support we received during 2020/21 in response to the Covid outbreak, which was not repeated in 2021/22. It is pleasing to note that the amount of received in donations and gifts (£373,265) slightly exceeded the amount received in 2019/20 (£358,255), which indicates that fundraising has returned to its pre-Covid levels.

A similar picture emerges when reviewing income from other trading activities. Income from Fundraising Activities increased significantly in 2021/22 compared to the prior year. We were able to resume a limited programme of fundraising events that had been impossible to run within the restrictions placed on public gatherings during Covid, raising £286,371. In 2019/20 Fundraising Activities brought in £323,893. There is therefore still some way to go to restore income from this source to pre-Covid levels - a gap of just under £40,000. However, it is reasonable to expect that income from this source might revert to pre-Covid levels in 2022/23.

Income from Charity Shop Sales increased significantly from £191,778 in 2020/21 to £639,506 in 2021/22. This reflected that the retail outlets had had to remain closed for significant periods of the two prior years. However, income from Charity Shop Sales in 2019/20 was £626,978. So, again, this source of income has bounced back again to pre-Covid levels.

The St Cuthbert's Lottery (the Win Win Lottery), which we launched in 2020, continued to grow.

The Trustees undertook a thorough review of the Charity's fundraising activities during the year and concluded that there remain significant opportunities for continued growth, particularly through grants from trusts and foundations, legacy income, the lottery and digital fundraising. The Trustees have approved additional expenditure in 2022/23 in order to realise these opportunities.

Expenditure in 2021/22 was broadly comparable with that in the prior year. However the year under review saw a slight drop in expenditure on salaries, which was consistent with the drop in the average monthly number of employees during the year. This resulted from a decision to freeze vacant posts and it is anticipated that staffing levels will return to pre-Covid levels during 2022/23. Expenditure on raising donations and legacies increased by nearly £50,000. This, however, was largely due to a fairer allocation of staffing and support costs between Raising Donations and Legacies and Other Trading Activities.

The Trustees will continue to set a deficit budget for the next few years as they draw on the Public Health designated fund to meet the strategic goals they have identified.

The Trustees budget for legacy income over a 5 year cycle and remain content that this is a reasonable way to manage legacy income, which can fluctuate significantly year-to-year.

The Hospice continues to benefit from the generous support of the community of County Durham and some national funders to enable the delivery of services which remain free of charge to those who need them.

Principal funding sources

Principal funding sources are detailed in the attached Statement of Financial Activities on page 18. Expenditure is monitored on a regular basis to ensure that funds are utilised in supporting the key objectives of the Hospice.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Financial review

Investment policy and objectives

The Board undertakes a quarterly review of investments held on behalf of the Hospice and assesses these investments on the basis of a prudent investment strategy for income and long term growth. They have appointed Rathbones to manage their investments and advise on how best to achieve the aims of the Investment Policy.

The Board is confident that with the continued strong financial management and income generation activities, the Hospice will be able to meet the challenges of providing specialist palliative care and will continue to manage finances on a prudent basis.

Reserves policy

The Board has established a policy of expending the resources of the Charity to benefit those who need our services within a reasonable time period.

However, Trustees regularly review the key financial risks that the Charity faces and ensures that there is sufficient money in reserve in order to help us manage the impact if one or more of these risks were to occur. The most significant risks are a change to the NHS contract, a reduction in fundraising and unplanned maintenance on the Hospice building. However, the careful management of these risks have encouraged the Trustees to lower their reserves target.

On the basis of this review the Trustees have agreed that the amount the Group needs to hold in reserve to be sustainable is £739,557 excluding money held in the Maintenance Fund and Goal 2 designated fund. This equates to just over 2 months of running costs.

The Trustees recognise that, as a general principle, prudent practice would be to have at least three months of running costs in reserve. Based on the agreed budget for 2022/23 this would be £1,045,005.

The Trustees have therefore agreed to set the reserves level at the higher of these two figures, £1,045,005.

The Balance Sheet shows total unrestricted free reserves of £1,946,208 at 31 March 2022 (excluding the Fixed Asset Fund). Excluding the designated funds, this amount reduces to £870,888. Trustees have agreed to add to the Maintenance Fund and to increase the General Fund over time in order to bring the reserves up to the agreed level. It is anticipated that, as long as the overall balance sheet remains healthy, this should be done by designating legacy income wherever possible. A legacy of £600,000 was received in quarter 1 of 2022/23 (and is therefore not included in these accounts). Because of this, the Trustees anticipate being able to add to the General Fund and reach the reserves target of £1.04m during the coming year.

Going concern

After making appropriate enquiries, the Trustees have an expectation that the charity has adequate resources to continue delivering services for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements.

Designated funds

The Charity has three designated funds:

- The Fixed Asset Fund which represents the amount of money tied up in fixed assets and therefore not available for general use.
- The Maintenance Fund, which is an amount held in respect of the property we own or manage and is used for property maintenance over and above the normal day-to-day maintenance.
- Goal 2 Development Fund, which is an amount designated from legacy income to fund the expansion of the Living Well Centre.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRATEGIC REPORT

Financial review

Human Resources Review

People (staff and volunteers) who share our values and are committed to the mission and vision of the Hospice are a vital part of the success and sustainability of the Hospice.

Staffing levels have remained broadly stable with an average headcount of 100 throughout the year.

We have seen the return of around 300 volunteers as we return from the pandemic to our normal patterns of working. Our new workforce management database (StaffCare) is fully operational and is being used throughout the Hospice and retail. It has improved efficiency and strengthened our governance arrangements.

We were also pleased to be awarded the Better Health At Work Award again, at Continuing Excellence level, in recognition of the work we do to support the physical and mental well-being of our staff. We were also pleased to be recognised as a Carer Friendly Employer, in recognition of the support we give to our employees with caring responsibilities. A number of our employees completed the mental health first aider training to enable them to support colleagues who may be experiencing mental health difficulties. We continue to be recognised as a Disability Confident employer, in recognition of our commitment to inclusion and diversity

Governance Review

We have adopted the Charity Governance Code as a benchmark of good practice. During the year we completed a review of our governance framework against the key lines of enquiry of the Care Quality Commission. In particular, we did a focussed review of our approach to risk management and made some changes to try and ensure that our approach to risk did not see us rejecting opportunities to increase public benefit.

Our Trustee meetings have remained online due to the Pandemic..

We reviewed our IT provision and put out an invitation to tender. Trustees have budgeted to invest significantly in IT in 2022/23.

We commissioned an external health and safety consultant to carry out an audit for us. On the recommendations of the report, we began the process of recruiting a health and safety advisor to work with us for a fixed-term contract of one year. This will enable us to follow through on the report's recommendations of streamlining and simplifying our health and safety documentation.

We began the process of converting the organisation from a Registered Charity and Company Limited by Guarantee to a Charitable Incorporated Organisation in order to streamline our governance processes. This completed in May 2022 and the Hospice is no longer a Charitable Company Limited by Guarantee and has converted to become a Charitable Incorporated Organisation.

In response to the declaration of a climate emergency, we will promote our commitment to environmental sustainability.

Principal risks and uncertainties

The Trustees have approved a risk register which is updated at least annually. The identified risks are carefully monitored and appropriate policies, procedures, operating practices and staff development processes are put in place to minimise the likelihood of the risks occurring and appropriate insurances and plans are in place to control the impact if any risks do occur.

The main risks which the Trustees monitor are:

- Risks to the safety of our patients. These are monitored through the Clinical Governance Committee.
- Risks to our sustainability, given the pressure on public finances and our reliance on voluntary income. These are monitored through the Finance and Strategy Committees.
- Risks associated with employing staff and deploying volunteers. These risks are monitored through the HR Committee.
- Risks to our reputation which would impact on the confidence people would have in using our services and the willingness of the public to support our work through fundraising and volunteering. These risks are managed across the Hospice's activities.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

St Cuthbert's Hospice is a Charitable Incorporated Organisation and does not have share capital. It is governed by its Articles of Association, most recently amended in 2022. As such, it is registered with the Charities Commission. The Trustees, collectively called the Board of Directors, are elected members of the Company. Those who served during the year are named on page 12. The Trustees are the sole members of the Company and either sign a written consent to become a member or sign the register of members on becoming a member. When they cease to be a Trustee, they also cease to be a member of the CIO.

Recruitment and appointment of new trustees

The Board of Directors appoints members to either fill a vacancy or as an addition to the existing members up to a maximum of 15 members. Trustees are elected to serve a three year term and be re-elected to serve a further two terms. After 9 years continuous service, they are eligible for re-election only after a 12 month gap in service.

The Board elects a Chairman for a minimum period of three years.

Organisational structure

The Board of Directors administers the Charity. It meets quarterly and there are 6 sub-committees of the Board. These are: Finance, Human Resources and Health and Safety, Clinical Governance, Strategy, Governance Review and a Search Committee responsible for the recruitment of new Trustees. The Board has also established an additional committee to govern the decision-making regarding the possibility of expanding the Hospice. This is a time-limited Committee and will be disbanded once the associated "Project Grow" is completed.

A Chief Executive is appointed by the Trustees to manage the day to day operations of the Charity.

Induction and training of new trustees

All new Board members participate in an induction programme so that they understand their powers and responsibilities.

Key management remuneration

Remuneration of the CEO and members of the Senior Management Team is determined by the Board of Trustees, which delegates responsibility for recommending SMT salaries to the Human Resources Committee (HRC). The HRC is also responsible for determining and recommending to the Board the policy for remuneration and reward of employees at the Hospice, the pay structure for all employees and the level of any annual cost of living increase, taking into account appropriate benchmarks (including NHS rates for clinical staff and other comparator Hospices) and prevailing inflation rates. In addition, the HRC is responsible for monitoring the effectiveness of all remuneration, terms and conditions policies and keeping them under appropriate review.

Related parties

The Hospice is a member of North East Hospice Lottery Limited.

The Hospice has a subsidiary company, The Park House Company Durham Ltd.

Risk management

The Board of Directors addresses its responsibilities for managing the risks faced by the Hospice through its Committee structure, which key members of staff also attend, and results in policies and procedures to mitigate risks and enable the delivery of quality services which comply with current legislation. The Trustees have approved, and regularly review, a register of the main risks faced by the Charity and use this as a basis for planning actions to remove, control or mitigate the identified risks.

ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Fundraising

The Hospice abides by the Code of Fundraising Practice. During the year there was no non-compliance of the Code of Fundraising Practice. All staff involved in fundraising at the Hospice are required to familiarise themselves with the Code of Fundraising Practice. The Fundraising Code of Practice is provided as part of the induction for all new fundraising staff. The Hospice has three managers with formal qualifications obtained with the Chartered Institute of Fundraising and so are committed to ensuring that the Code of Fundraising Practice is followed by fundraising staff.

The Hospice received no formal complaints to the Fundraising Regulator relating to its fundraising practice in the year 21/22. The Hospice has in place a complaints policy and procedure which are published on its website. St Cuthbert's Hospice is committed to providing an excellent service to patients, their carers, our donors and our supporters. When we do not meet their expectations, we want to know so that we can make amends, if possible, and improve what we do. We have systems in place to record and report on any complaints that are received to the Hospice.

The Hospice is registered with the Fundraising Preference Service and regularly monitors and actions any requests made through this service. One request was received in 21/22 to remove details from our database.

The Hospice does not sell contact details of donors.

The Hospice engages in direct marketing by telephone and door to door canvassing to promote the Win Win Lottery. Hospice staff who are employed to undertake these activities are recruited because they share the values of the Hospice and can be relied upon to implement the Hospice's policies and procedures, which are in accordance with ethical fundraising. All staff engaging in these activities are provided with thorough training to ensure that St Cuthbert's continues to work in accordance with the highest standards of good practice.

In 2022/2023 St Cuthbert's will for the first time engage with a professional third-party fundraising agency to promote the Win Win Lottery. This activity will be piloted initially and will be carefully monitored during the pilot period. Follow up checks with supporters will be used throughout to gain feedback and learnings. Details of the third-party agency can be found in the Hospices Lottery Terms and Conditions. The contracted agency will promote the Win Win Lottery in accordance with relevant Regulations which include but are not limited to the Charities Act 1992, the Charities Act 2006, the Charitable Institutions (Fundraising) Regulations 1994, the House to House Collections Act 1939, the House to House Collections Regulations 1947, the codes of practice and guidelines of the Institute of Fundraising, The Code of Fundraising Practice and its associated Rulebook for Street, Door and Private Site Fundraising, the Gambling Act 2005 and the Data Protection Act 2018. The agent will use its own employees or self-employed consultants to approach individuals at their residential addresses or at local venues to promote the Win Win Lottery.

In 2021 the Board approved an investment and expansion plan to increase staffing resource into the fundraising and marketing team. The investment was made in order to generate increased awareness and funds for the Hospice to meet the need of a growing and ageing population in County Durham.

The Hospice is committed to protecting vulnerable people. The Hospice has an acceptance of gifts policy in place which includes a section on people in vulnerable circumstances. All staff are trained in and must adhere to Hospice policies and procedures at all times.

The Hospice adopts a values driven approach to its fundraising and staff are at all times encouraged to work within the Hospice values of compassion, respect, reputation, integrity, choice and professionalism.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02208426 (England and Wales)

Registered Charity number

519767

ST. CUTHBERT'S HOSPICE DURHAM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

Registered office

Park House Road
Merryoaks
Durham
Co. Durham
DH1 3QF

Trustees

Ms A Lamb Chair
J Graydon
Mrs S Chapman
Mrs S Ruskin
Dr A Galloway
Mrs J Brown
I Dewhirst
Dr J McMichael
Dr P Flanagan
S P Jefferson
Mrs G L MacArthur
J Davison
Dr C L O'Donnell
Mrs N Hutchinson
G C McPherson Treasurer (until April 2022) (resigned 6/4/2022)

Officers of the Company

Chief Executive
Head of Clinical Services manager and Deputy Chief Executive
Medical Director
Head of Income Generation
Head of Enabling Services

Paul Marriott
Allison Welsh
Professor Tim Morgan
Laura Barker
Judith Weston

VAT registration number

997 3057 70

Registered with Care Quality Commission

Company Secretary

Mrs S J Corney

Senior Statutory Auditor

David Holloway BA FCA DChA

Auditors

Ribchesters Group Limited,
Chartered Accountants
and Registered Auditors
Finchale House
Belmont Business Park
Durham
DH1 1TW

SERIOUS INCIDENTS

A serious incident is one which could cause a significant loss of funds or risk to a charity's property, work, beneficiaries or reputation. Trustees of charities with an income over £25k must sign a declaration as part of their annual return to the Charities Commission stating there are no serious incidents relating to the charity over the previous year that they neglected to inform the Commission of.

The Trustees confirm that there have been no serious incidents to report.

ST. CUTHBERT'S HOSPICE DURHAM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of St. Cuthbert's Hospice Durham for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

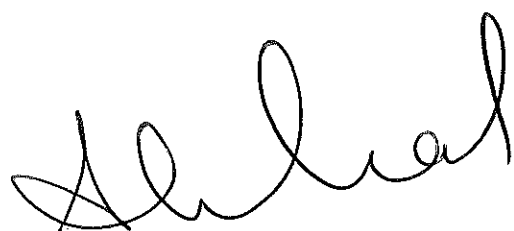
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

In addition to this report, the Trustees are also statutorily required to produce a Quality Account which records what the Hospice has done to continue to improve the quality of the clinical services it offers as well as stating its future plans for quality improvement. This report is available on the Hospice website and on the website of the Department of Health.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 September 2022 and signed on the board's behalf by:

Ms A Lamb - Trustee


19th Oct 2022

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST. CUTHBERT'S HOSPICE DURHAM

Opinion

We have audited the financial statements of St. Cuthbert's Hospice Durham (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. CUTHBERT'S HOSPICE DURHAM**

Matters on which we are required to report by exception

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

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

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

Responsibilities of trustees

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

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

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF ST. CUTHBERT'S HOSPICE DURHAM

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charitable company through discussions with trustees and other management and from our knowledge and experience of this sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charitable company, including the Companies Acts; Charities Acts, tax legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

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

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

- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with regulators, HMRC and the company's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

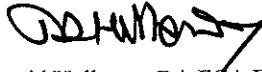
We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
ST. CUTHBERT'S HOSPICE DURHAM**

Use of our report

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



David Holloway BA FCA DChA (Senior Statutory Auditor)
for and on behalf of Ribchesters Group Limited,
Chartered Accountants
and Registered Auditors
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 24th October 2022

ST. CUTHBERT'S HOSPICE DURHAM

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	635,375	176,268	811,643	1,656,710
Charitable activities					
End of Life Care		515,012	60,568	575,580	425,133
Palliative Care		712,669	40,107	752,776	757,104
Carer Support		14,743	-	14,743	24,365
Bereavement Support		39,859	-	39,859	31,165
Public Health		-	-	-	1,026
Other trading activities	3	1,120,340	-	1,120,340	462,294
Investment income	4	21,747	-	21,747	21,578
Other income		9,462	-	9,462	11,945
Total		3,069,207	276,943	3,346,150	3,391,320
EXPENDITURE ON					
Raising funds	6	1,037,297	-	1,037,297	983,887
Charitable activities					
End of Life Care	7	746,893	58,631	805,524	669,065
Palliative Care		1,327,541	79,494	1,407,035	1,513,969
Carer Support		29,555	12,491	42,046	48,832
Bereavement Support		63,525	8,513	72,038	64,218
Public Health		48,835	167	49,002	63,269
Total		3,253,646	159,296	3,412,942	3,343,240
Net gains on investments		54,479	-	54,479	135,987
NET INCOME/(EXPENDITURE)		(129,960)	117,647	(12,313)	184,067
Transfers between funds	20	40,568	(40,568)	-	-
Net movement in funds		(89,392)	77,079	(12,313)	184,067
RECONCILIATION OF FUNDS					
Total funds brought forward		5,498,400	22,062	5,520,462	5,336,395
TOTAL FUNDS CARRIED FORWARD		5,409,008	99,141	5,508,149	5,520,462

The notes form part of these financial statements

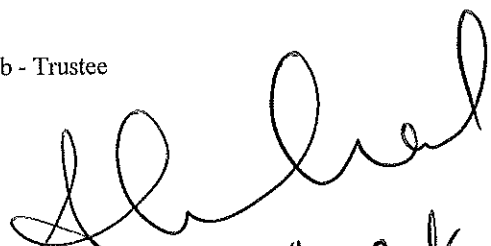
ST. CUTHBERT'S HOSPICE DURHAM (REGISTERED NUMBER: 02208426)

**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	13	3,462,800	-	3,462,800	3,545,558
Investments	14	2	-	2	2
		<u>3,462,802</u>	<u>-</u>	<u>3,462,802</u>	<u>3,545,560</u>
CURRENT ASSETS					
Stocks	15	3,161	-	3,161	5,526
Debtors	16	329,156	-	329,156	482,508
Investments	17	1,041,858	-	1,041,858	1,033,812
Cash at bank and in hand		794,867	99,141	894,008	935,581
		<u>2,169,042</u>	<u>99,141</u>	<u>2,268,183</u>	<u>2,457,427</u>
CREDITORS					
Amounts falling due within one year	18	(222,836)	-	(222,836)	(482,525)
NET CURRENT ASSETS		<u>1,946,206</u>	<u>99,141</u>	<u>2,045,347</u>	<u>1,974,902</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>5,409,008</u>	<u>99,141</u>	<u>5,508,149</u>	<u>5,520,462</u>
NET ASSETS		<u>5,409,008</u>	<u>99,141</u>	<u>5,508,149</u>	<u>5,520,462</u>
FUNDS	20				
Unrestricted funds				5,409,008	5,498,400
Restricted funds				99,141	22,062
TOTAL FUNDS				<u>5,508,149</u>	<u>5,520,462</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 September 2022 and were signed on its behalf by:

A Lamb - Trustee


19th Oct 2022

The notes form part of these financial statements

ST. CUTHBERT'S HOSPICE DURHAM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	(62,353)	407,390
Net cash (used in)/provided by operating activities		<u>(62,353)</u>	<u>407,390</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		(38,965)	(15,109)
Purchase of current asset investments		(84,529)	(371,728)
Sale of tangible fixed assets		-	5,019
Sale of current asset investments		130,347	299,066
Interest received		3,961	3,766
Dividends received		17,983	17,812
Portfolio management fees		(8,017)	(7,647)
Net cash provided by/(used in) investing activities		<u>20,780</u>	<u>(68,821)</u>
 Change in cash and cash equivalents in the reporting period		<u>(41,573)</u>	<u>338,569</u>
Cash and cash equivalents at the beginning of the reporting period		<u>935,581</u>	<u>597,012</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>894,008</u></u>	<u><u>935,581</u></u>

The notes form part of these financial statements

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(12,313)	184,067
Adjustments for:		
Depreciation charges	121,722	133,935
Gain on investments	(54,479)	(135,986)
Profit on disposal of fixed assets	-	(1,218)
Interest received	(3,961)	(3,766)
Dividends received	(17,983)	(17,812)
Portfolio management fees	8,018	7,647
Decrease in stocks	2,365	2,636
Decrease/(increase) in debtors	153,967	(109,579)
(Decrease)/increase in creditors	(259,689)	347,466
Net cash (used in)/provided by operations	<u>(62,353)</u>	<u>407,390</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank and in hand	935,581	(41,573)	894,008
	<u>935,581</u>	<u>(41,573)</u>	<u>894,008</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	1,033,812	8,046	1,041,858
	<u>1,033,812</u>	<u>8,046</u>	<u>1,041,858</u>
Total	<u>1,969,393</u>	<u>(33,527)</u>	<u>1,935,866</u>

The notes form part of these financial statements

ST. CUTHBERT'S HOSPICE DURHAM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income

Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants

Grants of a revenue nature are credited to income in the period to which they relate.

Investment income

Investment income relates to interest earned and dividends received through holding assets on deposit and the charity's current asset investments.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

The costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.

Charitable activities

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

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

ST. CUTHBERT'S HOSPICE DURHAM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

Allocation and apportionment of costs

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of time spent.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- 2% on cost
Leasehold improvements	- straight line basis over term of lease
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

The company's accounting policy is to depreciate freehold buildings where the building has;-

- i) a predictable useful economic life, and
- ii) an estimated residual value below cost.

Stocks

Stock purchased is valued at the lower of cost or net realisable value. Stock gifted to the Charity shops has no cost value to the Hospice and is not accounted for.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Funds held by the charity are either:

Unrestricted funds - these are funds which can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases

Payments made for leases regarded as operating leases are charged to the profit and loss account on a straight-line basis over the terms of the lease.

Pension costs and other post-retirement benefits

The company contributes to a defined contribution pension scheme for certain employees and to The NHS Pension Scheme, which is a defined benefit scheme. The assets and liabilities of this scheme are held outside of this charitable company's balance sheet. Pension contributions are charged to the income and expenditure account to spread the cost of the pensions over the employees working lives.

Investments

Investments are held at market value at the balance sheet date. Realised and unrealised gains or losses are accounted for in the relevant fund.

Financial instruments

The company 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.

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES - continued

Investments

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

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

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 present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities

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

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, other loans, and preference shares that are classified as debt, 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 payments 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.

Going concern

The accounts have been prepared on the going concern basis. The trustees have prepared financial forecasts which provide a reasonable expectation that the charity will be able to continue to meet its commitments for the coming reporting periods.

The trustees have reviewed the company's forecasts and projections and whilst the economy remains uncertain, the trustees are confident that the charity will be able to meet its targets.

Therefore, the trustees have a reasonable expectation that the charity will have adequate resources to continue in operational existence for the foreseeable future.

The charity therefore continues to adopt the going concern basis in preparing its financial statements.

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations and gifts	373,265	539,276
Legacies	224,504	126,217
Grants	206,134	983,477
Donated services and facilities	7,740	7,740
	<u>811,643</u>	<u>1,656,710</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
JGW Patterson Foundation	20,081	-
Big Lottery Fund	18,134	58,441
County Durham Community Foundation	14,200	-
Durham County Council	31,891	10,000
Durham City Parish Council	-	1,750
Hospice UK	110,272	534,377
Albert Hunt	-	2,000
Chester-le-Street AAP	-	202
LWC Xmas Gift Fund	239	-
COVID 19 Support grants	-	362,318
Individual Donors	-	4,389
North East Social Tech Fund	-	10,000
Rotary Club of Cleadon & District	650	-
Digital Durham	3,000	-
Wendy Bus upkeep	1,375	-
Facebook IPU IPADS	803	-
Houghall College	460	-
Avison Young Employee Fund	500	-
ITEC NE	4,529	-
	<u>206,134</u>	<u>983,477</u>

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising activities	286,371	144,317
Charity shop sales	639,506	191,778
North East Hospices Lottery Limited	67,663	65,899
St. Cuthbert's Hospice Lottery	126,800	60,300
	<u>1,120,340</u>	<u>462,294</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

4. INVESTMENT INCOME

	2022	2021
	£	£
Interest received	3,763	3,766
Dividends received	17,984	17,812
	<u>21,747</u>	<u>21,578</u>

5. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
County Durham NHS	End of Life Care	575,580	425,133
County Durham NHS	Palliative Care	752,776	757,104
County Durham NHS	Carer Support	14,743	24,365
County Durham NHS	Bereavement Support	39,859	31,165
County Durham NHS	Public Health	-	1,026
		<u>1,382,958</u>	<u>1,238,793</u>

6. RAISING FUNDS

Raising donations and legacies

	2022	2021
	£	£
Staff costs	326,170	311,246
Support costs	97,630	64,149
	<u>423,800</u>	<u>375,395</u>

Other trading activities

	2022	2021
	£	£
Purchases	112,871	85,063
Staff costs	270,103	243,624
Rent	92,145	75,293
Commission	3,986	-
Property and other expenses of charity shops	48,272	42,912
Support costs	78,103	153,953
	<u>605,480</u>	<u>600,845</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

6. RAISING FUNDS - continued

Investment management costs

	2022	2021
	£	£
Portfolio management	8,017	7,647
	<u> </u>	<u> </u>
Aggregate amounts	<u>1,037,297</u>	<u>983,887</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
End of Life Care	636,487	169,037	805,524
Palliative Care	1,117,211	289,824	1,407,035
Carer Support	32,451	9,595	42,046
Bereavement Support	57,532	14,506	72,038
Public Health	39,294	9,708	49,002
	<u>1,882,975</u>	<u>492,670</u>	<u>2,375,645</u>

8. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Raising donations and legacies	92,857	4,773	97,630
Other trading activities	74,284	3,819	78,103
End of Life Care	161,137	7,900	169,037
Palliative Care	276,116	13,708	289,824
Carer Support	9,130	465	9,595
Bereavement Support	13,809	697	14,506
Public Health	9,243	465	9,708
	<u>636,576</u>	<u>31,827</u>	<u>668,403</u>

Support costs, included in the above, are as follows:

	Raising donations and legacies £	Other trading activities £	End of Life Care £	Palliative Care £
Wages and salaries	55,646	44,516	92,074	159,776
Social security	4,725	3,780	7,818	13,567
Pensions	2,067	1,654	3,421	5,936
Legal fees	-	-	-	-
Computer and admin costs	11,500	9,200	26,199	42,117
Staff and volunteer training	2,787	2,229	4,611	8,002
Hospice running costs	13,681	10,944	22,960	39,683
Bank charges	2,451	1,961	4,054	7,035
Wages and salaries	2,609	2,087	4,317	7,491
	<u>95,466</u>	<u>76,371</u>	<u>165,454</u>	<u>283,607</u>
Carried forward	95,466	76,371	165,454	283,607

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

8. SUPPORT COSTS - continued

	Raising donations and legacies £	Other trading activities £	End of Life Care £	Palliative Care £
Brought forward	95,466	76,371	165,454	283,607
Social security	268	215	444	771
Pensions	130	104	216	375
Auditors' remuneration	1,138	960	1,955	3,430
Auditors' remuneration for non audit services	628	453	968	1,641
	<u>97,630</u>	<u>78,103</u>	<u>169,037</u>	<u>289,824</u>

	Carer Support £	Bereavement Support £	Public Health £	2022 Total activities £	2021 Total activities £
Wages and salaries	5,416	8,124	5,416	370,968	399,998
Social security	460	690	460	31,500	31,579
Pensions	201	302	201	13,782	16,702
Legal fees	-	-	-	-	813
Computer and admin costs	1,212	1,931	1,325	93,484	94,481
Staff and volunteer training	271	407	271	18,578	5,306
Hospice running costs	1,332	1,997	1,332	91,929	74,504
Bank charges	238	358	238	16,335	13,580
Wages and salaries	254	381	254	17,393	15,063
Social security	26	39	26	1,789	1,464
Pensions	13	19	13	870	750
Auditors' remuneration	62	93	62	7,700	7,000
Auditors' remuneration for non audit services	110	165	110	4,075	7,746
	<u>9,595</u>	<u>14,506</u>	<u>9,708</u>	<u>668,403</u>	<u>668,986</u>

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Auditors' remuneration	7,700	7,000
Auditors' remuneration for non audit services	4,075	7,746
Depreciation - owned assets	121,723	133,934
Other operating leases	92,145	75,293
Surplus on disposal of fixed assets	-	(1,218)
	<u></u>	<u></u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	2,260,081	2,289,904
Social security costs	191,743	192,173
Other pension costs	121,647	129,116
	<u>2,573,471</u>	<u>2,611,193</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Caring	59	60
Fundraising/shops	27	30
Administration/operations	16	18
	<u>102</u>	<u>108</u>

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

	2022	2021
£80,000 - £89,999	1	1
£120,000 - £129,999	1	1
	<u>2</u>	<u>2</u>

Key Management Personnel compensation in the year to 31 March 2022 was £321,015 (2021: £348,901).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,045,549	611,161	1,656,710
Charitable activities			
End of Life Care	425,133	-	425,133
Palliative Care	757,104	-	757,104
Carer Support	24,365	-	24,365
Bereavement Support	31,165	-	31,165
Public Health	1,026	-	1,026
Other trading activities	462,294	-	462,294
Investment income	21,578	-	21,578
Other income	11,945	-	11,945
Total	<u>2,780,159</u>	<u>611,161</u>	<u>3,391,320</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
	<hr/>	<hr/>	<hr/>
EXPENDITURE ON			
Raising funds	983,887	-	983,887
Charitable activities			
End of Life Care	470,517	198,548	669,065
Palliative Care	1,125,392	388,577	1,513,969
Carer Support	33,247	15,585	48,832
Bereavement Support	44,382	19,836	64,218
Public Health	63,269	-	63,269
	<hr/>	<hr/>	<hr/>
Total	2,720,694	622,546	3,343,240
	<hr/>	<hr/>	<hr/>
Net gains on investments	135,987	-	135,987
	<hr/>	<hr/>	<hr/>
NET INCOME/(EXPENDITURE)	195,452	(11,385)	184,067
	<hr/>	<hr/>	<hr/>
RECONCILIATION OF FUNDS			
Total funds brought forward	5,302,948	33,447	5,336,395
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	5,498,400	22,062	5,520,462
	<hr/>	<hr/>	<hr/>

13. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £
COST			
At 1 April 2021	4,419,489	98,909	176,301
Additions	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 March 2022	4,419,489	98,909	176,301
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 April 2021	961,828	85,209	134,926
Charge for year	74,878	8,681	23,402
	<hr/>	<hr/>	<hr/>
At 31 March 2022	1,036,706	93,890	158,328
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 March 2022	3,382,783	5,019	17,973
	<hr/>	<hr/>	<hr/>
At 31 March 2021	3,457,661	13,700	41,375
	<hr/>	<hr/>	<hr/>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2021	75,063	23,239	4,793,001
Additions	-	38,965	38,965
At 31 March 2022	75,063	62,204	4,831,966
DEPRECIATION			
At 1 April 2021	44,862	20,618	1,247,443
Charge for year	11,441	3,321	121,723
At 31 March 2022	56,303	23,939	1,369,166
NET BOOK VALUE			
At 31 March 2022	18,760	38,265	3,462,800
At 31 March 2021	30,201	2,621	3,545,558

Included in cost or valuation of land and buildings is freehold land of £220,320 (2021 - £220,320) which is not depreciated.

14. FIXED ASSET INVESTMENTS

	Unlisted investment £
MARKET VALUE	
At 1 April 2021 and 31 March 2022	2
NET BOOK VALUE	
At 31 March 2022	2
At 31 March 2021	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

The Park House Company Durham Limited

Registered office:

Nature of business: Dormant

	% holding
Class of share:	100
Ordinary	

	2022	2021
	£	£
Aggregate capital and reserves	1	1

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

14. FIXED ASSET INVESTMENTS - continued

North East Hospices Lottery Limited
Registered office:
Nature of business: Operation of a lottery

Class of share: %
Ordinary holding 25

	2022	2021
	£	£
Aggregate capital and reserves	12	10
Profit for the year	2	186
	<u>2</u>	<u>186</u>

15. STOCKS

	2022	2021
	£	£
Stocks	3,161	5,526
	<u>3,161</u>	<u>5,526</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	105,755	290,299
Other debtors	9,486	24,846
Gift Aid	13,481	16,137
VAT	17,200	9,828
Prepayments and accrued income	183,234	141,398
	<u>329,156</u>	<u>482,508</u>

17. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Listed investments at market value	2,626	3,242
Investment management fund	1,039,232	1,030,570
	<u>1,041,858</u>	<u>1,033,812</u>

The market value of listed investments at 31 March 2022 was £1,041,858 (2021: £1,033,812).

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	89,586	18,549
Social security and other taxes	53,584	47,419
Other creditors	24,046	22,224
Accruals and deferred income	55,620	394,333
	<u>222,836</u>	<u>482,525</u>

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	50,882	80,260
Between one and five years	48,000	122,953
	<u>98,882</u>	<u>203,213</u>

20. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Fund	825,895	(8,238)	53,231	870,888
Fixed Asset Fund	3,545,557	(121,722)	38,965	3,462,800
Maintenance Fund	165,000	-	-	165,000
Goal 2 Development Fund	961,948	-	(51,628)	910,320
	<u>5,498,400</u>	<u>(129,960)</u>	<u>40,568</u>	<u>5,409,008</u>
Restricted funds				
Big Lottery Fund	211	2,136	-	2,347
County Durham Community Foundation	-	3,211	-	3,211
JGW Patterson Foundation	-	13,291	-	13,291
Pharmacy Position	1,087	(1,087)	-	-
UPS Nurse Call System	222	(222)	-	-
Anonymous Donor	18,750	-	-	18,750
Albert Hunt	1,232	(1,232)	-	-
Chester-le-Street Area Action Partnership	202	(167)	-	35
LWC Xmas Gift Fund	358	239	-	597
IPAD for Patients	-	803	-	803
NHS Non recurring	-	100,675	(40,568)	60,107
	<u>22,062</u>	<u>117,647</u>	<u>(40,568)</u>	<u>99,141</u>
TOTAL FUNDS	<u>5,520,462</u>	<u>(12,313)</u>	<u>-</u>	<u>5,508,149</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	3,069,207	(3,131,924)	54,479	(8,238)
Fixed Asset Fund	-	(121,722)	-	(121,722)
	<u>3,069,207</u>	<u>(3,253,646)</u>	<u>54,479</u>	<u>(129,960)</u>
Restricted funds				
Big Lottery Fund	18,133	(15,997)	-	2,136
County Durham Community Foundation	14,200	(10,989)	-	3,211
JGW Patterson Foundation	20,081	(6,790)	-	13,291
Houghall College	460	(460)	-	-
Pharmacy Position	-	(1,087)	-	(1,087)
UPS Nurse Call System	-	(222)	-	(222)
Hospice UK IPU Fund	110,272	(110,272)	-	-
Albert Hunt	-	(1,232)	-	(1,232)
Chester-le-Street Area Action Partnership	-	(167)	-	(167)
LWC Xmas Gift Fund	239	-	-	239
Rotary Club of Cleadon & District	650	(650)	-	-
Digital Drive	3,000	(3,000)	-	-
Durham AAP	6,555	(6,555)	-	-
Wendy Bus upkeep	1,375	(1,375)	-	-
IPAD for Patients	803	-	-	803
Avison Young Employee Fund	500	(500)	-	-
NHS Non recurring	100,675	-	-	100,675
	<u>276,943</u>	<u>(159,296)</u>	<u>-</u>	<u>117,647</u>
TOTAL FUNDS	<u>3,346,150</u>	<u>(3,412,942)</u>	<u>54,479</u>	<u>(12,313)</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General Fund	355,280	328,168	142,447	825,895
Fixed Asset Fund	3,668,183	(132,716)	10,090	3,545,557
Maintenance Fund	165,000	-	-	165,000
Goal 5 Public Health	25,405	-	(25,405)	-
Goal 2 Development Fund	1,089,080	-	(127,132)	961,948
	<u>5,302,948</u>	<u>195,452</u>	<u>-</u>	<u>5,498,400</u>
Restricted funds				
Big Lottery Fund	-	211	-	211
The Rothley Trust	243	(243)	-	-
Pharmacy Position	8,687	(7,600)	-	1,087
UPS Nurse Call System	6,284	(6,062)	-	222
IPU - Xmas Tree Fund	19	(19)	-	-
Persimmon Charity Foundation	1,000	(1,000)	-	-
Anonymous Donor	15,000	3,750	-	18,750
Masonic Bereavement Support	2,214	(2,214)	-	-
Albert Hunt	-	1,232	-	1,232
Chester-le-Street Area Action Partnership	-	202	-	202
LWC Xmas Gift Fund	-	358	-	358
	<u>33,447</u>	<u>(11,385)</u>	<u>-</u>	<u>22,062</u>
TOTAL FUNDS	<u><u>5,336,395</u></u>	<u><u>184,067</u></u>	<u><u>-</u></u>	<u><u>5,520,462</u></u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	2,780,158	(2,587,977)	135,987	328,168
Fixed Asset Fund	1	(132,717)	-	(132,716)
	<u>2,780,159</u>	<u>(2,720,694)</u>	<u>135,987</u>	<u>195,452</u>
Restricted funds				
Big Lottery Fund	35,236	(35,025)	-	211
The Rothley Trust	-	(243)	-	(243)
County Durham Community Foundation	10,000	(10,000)	-	-
Pharmacy Position	-	(7,600)	-	(7,600)
UPS Nurse Call System	1	(6,063)	-	(6,062)
IPU - Xmas Tree Fund	-	(19)	-	(19)
Persimmon Charity Foundation	-	(1,000)	-	(1,000)
Durham City Parish Council	1,750	(1,750)	-	-
Anonymous Donor	3,750	-	-	3,750
Masonic Bereavement Support	-	(2,214)	-	(2,214)
Big Lottery Coronavirus Fund	23,206	(23,206)	-	-
Hospice UK IPU Fund	534,377	(534,377)	-	-
Albert Hunt	2,000	(768)	-	1,232
Chester-le-Street Area Action Partnership	202	-	-	202
LWC Xmas Gift Fund	639	(281)	-	358
	<u>611,161</u>	<u>(622,546)</u>	<u>-</u>	<u>(11,385)</u>
TOTAL FUNDS	<u>3,391,320</u>	<u>(3,343,240)</u>	<u>135,987</u>	<u>184,067</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General Fund	355,280	319,930	195,678	870,888
Fixed Asset Fund	3,668,183	(254,438)	49,055	3,462,800
Maintenance Fund	165,000	-	-	165,000
Goal 5 Public Health	25,405	-	(25,405)	-
Goal 2 Development Fund	1,089,080	-	(178,760)	910,320
	<u>5,302,948</u>	<u>65,492</u>	<u>40,568</u>	<u>5,409,008</u>
Restricted funds				
Big Lottery Fund	-	2,347	-	2,347
The Rothley Trust	243	(243)	-	-
County Durham Community Foundation	-	3,211	-	3,211
JGW Patterson Foundation	-	13,291	-	13,291
Pharmacy Position	8,687	(8,687)	-	-
UPS Nurse Call System	6,284	(6,284)	-	-
IPU - Xmas Tree Fund	19	(19)	-	-
Persimmon Charity Foundation	1,000	(1,000)	-	-
Anonymous Donor	15,000	3,750	-	18,750
Masonic Bereavement Support	2,214	(2,214)	-	-
Chester-le-Street Area Action Partnership	-	35	-	35
LWC Xmas Gift Fund	-	597	-	597
IPAD for Patients	-	803	-	803
NHS Non recurring	-	100,675	(40,568)	60,107
	<u>33,447</u>	<u>106,262</u>	<u>(40,568)</u>	<u>99,141</u>
TOTAL FUNDS	<u>5,336,395</u>	<u>171,754</u>	<u>-</u>	<u>5,508,149</u>

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	5,849,365	(5,719,901)	190,466	319,930
Fixed Asset Fund	1	(254,439)	-	(254,438)
	<u>5,849,366</u>	<u>(5,974,340)</u>	<u>190,466</u>	<u>65,492</u>
Restricted funds				
Big Lottery Fund	53,369	(51,022)	-	2,347
The Rothley Trust	-	(243)	-	(243)
County Durham Community Foundation	24,200	(20,989)	-	3,211
JGW Patterson Foundation	20,081	(6,790)	-	13,291
Houghall College	460	(460)	-	-
Pharmacy Position	-	(8,687)	-	(8,687)
UPS Nurse Call System	1	(6,285)	-	(6,284)
IPU - Xmas Tree Fund	-	(19)	-	(19)
Persimmon Charity Foundation	-	(1,000)	-	(1,000)
Durham City Parish Council	1,750	(1,750)	-	-
Anonymous Donor	3,750	-	-	3,750
Masonic Bereavement Support	-	(2,214)	-	(2,214)
Big Lottery Coronavirus Fund	23,206	(23,206)	-	-
Hospice UK IPU Fund	644,649	(644,649)	-	-
Albert Hunt	2,000	(2,000)	-	-
Chester-le-Street Area Action Partnership	202	(167)	-	35
LWC Xmas Gift Fund	878	(281)	-	597
Rotary Club of Cleadon & District	650	(650)	-	-
Digital Drive	3,000	(3,000)	-	-
Durham AAP	6,555	(6,555)	-	-
Wendy Bus upkeep	1,375	(1,375)	-	-
IPAD for Patients	803	-	-	803
Avison Young Employee Fund	500	(500)	-	-
NHS Non recurring	100,675	-	-	100,675
	<u>888,104</u>	<u>(781,842)</u>	<u>-</u>	<u>106,262</u>
TOTAL FUNDS	<u>6,737,470</u>	<u>(6,756,182)</u>	<u>190,466</u>	<u>171,754</u>

21. RELATED PARTY DISCLOSURES

During the year donations totalling £67,663 (2021: £65,899) were received from North East Hospices Lottery Limited, a company in which the charity owns 25% of the equity voting capital. At the year end the charitable company was owed £14,953 (2021: £15,557) in respect of donations due from this company.

ST. CUTHBERT'S HOSPICE DURHAM

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

22. ULTIMATE CONTROLLING PARTY

The charitable company is controlled by the Members of the Board of Trustees.