

ST ALBANS AND DACORUM DAY HOSPICE
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Registered Company Number 2609260
Registered Charity Number: 1003462

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**ST ALBANS AND DACORUM DAY HOSPICE
ADMINISTRATIVE DETAILS**

Charity Name St Albans and Dacorum Day Hospice

Charity Number 1003462

Company Number 2609260

Registered Office Grove House
Waverley Road
St Albans
Hertfordshire
AL3 5QX

Trustees Mr J Wroe
Mr R Russell-Hogg

Auditors haysmacintyre LLP
10 Queen Street Place
London
EC4R 1AG

Bankers Barclays Bank plc
Corporate Banking Suite
11 Bank Court
Hemel Hempstead
Hertfordshire
HP1 1BX

Solicitors Sherrards
4 Beaconsfield Road
St Albans
AL1 3RD

ST ALBANS AND DACORUM DAY HOSPICE TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2024

The Board of Trustees presents its report and accounts for the year ended 31 March 2024 which comply with the requirements of the Companies Act 2006, the Charities Statement of Recommended Practice (SORP) and the Charities Act 2011.

RENNIE GROVE PEACE HOSPICE CARE

In June 2022 after a successful period of collaboration, the Trustees of Rennie Grove Hospice Care ("RG"), the immediate holding company of St Albans and Dacorum Day Hospice (Grove House), and Peace Hospice Care ("PH") announced their intention to merge the two organisations into one new charity, called Rennie Grove Peace Hospice Care (Rennie Grove Peace). The new charity was incorporated on 14 September 2022 and registered by the Charity Commission on 25 January 2023.

On 25 January 2023, Rennie Grove Peace acquired ownership of RG and PH by way of transfer of ownership from the respective members of RG and PH to Rennie Grove Peace for nil consideration. Rennie Grove Peace is a member owned charity, and its sole members are its Trustees.

Accordingly, RGP became the ultimate holding company of Grove House.

Vision

Grove House passionately believes that every adult and child with advanced* progressive, life-limiting illness deserves and should receive the care they need to live as fully as possible at home or wherever they choose to be, to the very end of their life.

**children with earlier stage life limiting illness are also supported*

Charitable objects

Grove House's charitable purposes are set out in the objects contained in the company's Memorandum of Association. The principal objects of the charity are to promote the relief of sickness by providing a day centre and by providing hospice services in the homes of people suffering from chronic or terminal illness especially cancer.

Organisation and Structure

The charitable company is a company limited by guarantee and a registered charity. It is established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association. Grove House is a wholly owned subsidiary of Rennie Grove Peace Hospice Care (Rennie Grove Peace), a company limited by guarantee (company number 14355610) and a registered charity (charity number 1201713).

Members of the Board of Trustees of Grove House are appointed from amongst the Rennie Grove Peace Trustees. All Trustees undergo a period of formal induction and orientation with the organisation.

Governance

Grove House is led and controlled by a Board of Trustees which collectively ensures delivery of its objectives, sets its strategic direction and upholds its values. The Board of Trustees is collectively responsible and accountable for ensuring and monitoring that the organisation is performing well, is solvent, and complies with all its obligations.

**ST ALBANS AND DACORUM DAY HOSPICE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

ACTIVITIES IN THE YEAR AND FUTURE PLANS

Most of the activities of Grove House have now been transferred to Rennie Grove Peace Hospice Care. Full details of the activities of the Group are in the consolidated financial statements of Rennie Grove Peace Hospice Care. The activity of the Group continued to be the provision of a compassionate and responsive patient centred service around the needs of patients, their families and carers.

The trustees plan to continue to transfer activities of the charity to Rennie Grove Peace Hospice Care where possible.

No fundraising activity is undertaken directly by Grove House.

FINANCIAL REVIEW

The total income of the Charity for the year ended 31 March 2024 was £29,610 (2023: £nil) consisting of donations.

Expenditure in the year was £29,610 (2023: £nil) consisting of a donation to RG.

Reserves at 31 March 2024 were £4,772 (2023: £4,772). These are represented by restricted funds of £nil (2023: £nil), designated funds of £nil, (2023: £nil) and general funds of £4,772 (2023: £4,772).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document and Recruitment of Trustees

The charitable company is a company limited by guarantee under the Companies Act 2006, number 2609260, and a registered charity, number 1003462. The charitable company is established under a Memorandum of Association which sets out the objects and powers of the charitable company and is governed under its Articles of Association.

Funds investments and Risk Management

Policies and procedures relating to the funds, investments and risk management of the Group are discussed in the Trustees' Report and Financial Statements of Rennie Grove Peace.

**ST ALBANS AND DACORUM DAY HOSPICE
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

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

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

The Board of Trustees is responsible for keeping proper accounting records, which disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable it to ensure that the financial statements comply with the Companies Act 2006. It is 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 Board of Trustees is aware:

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

AUDITORS

haysmacintyre LLP have been appointed by the Trustees as auditors. haysmacintyre LLP has signified their willingness to continue in office.

This report was approved by the Trustees on 5 September 2024 and signed on behalf of the board by:


John Wroe
Trustee

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST ALBANS AND DACORUM DAY HOSPICE FOR THE YEAR ENDED 31 MARCH 2024

Opinion

We have audited the financial statements of St Albans and Dacorum Day Hospice for the year ended 31 March 2024 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of the charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF ST ALBANS AND DACORUM DAY HOSPICE FOR THE YEAR ENDED 31 MARCH 2024

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

Opinions on other matters prescribed by the Companies Act 2006

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

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

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

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

- adequate accounting records have not been kept by the charitable company; or
- the charitable company 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 for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 4, 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
ST ALBANS AND DACORUM DAY HOSPICE
FOR THE YEAR ENDED 31 MARCH 2024**

taken on the basis of these financial statements.

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the Charity Act 2011, Companies Act 2006, and the Fundraising Regulator, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011, FRS102, Charities Statement of Recommended Practice (SORP).

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to posting of inappropriate journal entries and management bias in certain accounting estimates. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates

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



Kathryn Burton (Senior Statutory Auditor)
For and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place
London
EC4R 1AG

Date: 23rd September 2024

ST ALBANS AND DACORUM DAY HOSPICE
STATEMENT OF FINANCIAL ACTIVITIES
(incorporating the Income and Expenditure account)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Total 2024 £	Total 2023 £
INCOME			
Donations		29,610	-
Total income		<u>29,610</u>	<u>-</u>
EXPENDITURE ON:			
Donation to parent charity		(29,610)	-
Total expenditure		<u>(29,610)</u>	<u>-</u>
Net income/(loss)		-	-
Net movement in funds		-	-
Funds brought forward at 1 April 2023	4	4,772	4,772
Funds carried forward at 31 March 2024	4	<u>4,772</u>	<u>4,772</u>

The notes on pages 12 to 14 form part of these financial statements.

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

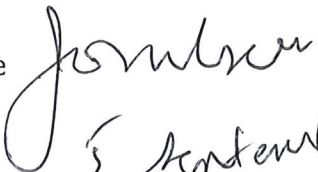
All funds as at 31 March 2024 and 2023 were unrestricted.

**ST ALBANS AND DACORUM DAY HOSPICE
BALANCE SHEET
AS AT 31 MARCH 2024**

	Notes	2024 £	2023 £
CURRENT ASSETS			
Intercompany debtors		-	3,029
Cash at bank and in hand		6,931	1,743
		<u>6,931</u>	<u>4,772</u>
CURRENT LIABILITIES			
(CREDITORS): amounts falling due within one year			
		(2,159)	-
NET CURRENT ASSETS		<u>4,772</u>	<u>4,772</u>
NET ASSETS		<u>4,772</u>	<u>4,772</u>
UNRESTRICTED FUNDS			
General reserve	4	<u>4,772</u>	<u>4,772</u>
RESTRICTED FUNDS			
		-	-
TOTAL FUNDS	4	<u>4,772</u>	<u>4,772</u>
		=====	=====

The notes on pages 12 to 14 form part of these financial statements.

The financial statements were approved and authorised for issue by the Board of Trustees on 5 September 2024 and were signed on its behalf by:

John Wroe
(Trustee) 
Date 5 September 2024

**ST ALBANS AND DACORUM DAY HOSPICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Total 2024 £	Total 2023 £
Net cash generated from operating activities	a)	5,188	937
		=====	=====
Increase/(decrease) in cash and cash equivalents in the year		5,188	937
Cash and cash equivalents at the beginning of the year		1,743	806
		-----	-----
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		6,931	1,743
		=====	=====
a) RECONCILIATION OF INCOME TO NET CASH INFLOW FROM OPERATING ACTIVITIES		2024 £	2023 £
Net income for the year		-	-
Decrease/(Increase) in debtors		3,029	937
(Decrease)/Increase in creditors		2,159	-
		-----	-----
NET CASH GENERATED FROM OPERATING ACTIVITIES		5,188	937
		=====	=====

The notes on pages 12 to 14 form part of these financial statements.

**ST ALBANS AND DACORUM DAY HOSPICE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

In these financial statements, "SA&D" and "the Charity" refers to St Albans and Dacorum Day Hospice. References to 2024 refer to the year ended 31 March 2024.

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2021) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

St Albans and Dacorum Day Hospice meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The presentation currency is pounds sterling.

Company status

The Charity is a private limited company by guarantee without share capital incorporated in England and Wales (company number: 02609260) and a charity registered in England and Wales (Charity number: 1003462). The Charity's registered address is Grove House, Waverly Road, St Albans, Hertfordshire, AL3 5QX.

Preparation of accounts on a going concern basis

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. Our financial position, reserves levels and future plans gives the Trustees confidence the Charity remains a going concern for the foreseeable future.

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

Income recognition

All income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Income is recognised on a receivable basis. Provision is made for tax recoverable on income during the period.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be attributed to particular heading they have been allocated to activities on a basis consistent with the use of the resources. All expenditure, including expenditure to be met from restricted funding, is recognised when the liability is incurred. Charitable activities expenditure comprises those costs incurred by the Charity in the delivery of its activities and services to its beneficiaries.

**ST ALBANS AND DACORUM DAY HOSPICE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES (CONTINUED)

Fund accounting

The General Reserve comprises the accumulated surpluses of unrestricted incoming resources over resources expended, which are available for use in furtherance of the general objective of the Charity at the discretion of the Trustees.

Cash at bank and in hand

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

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately may differ from those estimates.

2. STAFF COSTS AND TRUSTEE REMUNERATION

The Charity employed no staff during the year (2023: nil).

The Trustees did not receive any remuneration during the year (2023: £nil). The Trustees were not reimbursed any expenses during the year (2023: £nil).

3. TAXATION

The Charity is exempt from corporation tax as all its income is charitable and applied for charitable purposes.

**ST ALBANS AND DACORUM DAY HOSPICE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

4. ANALYSIS OF FUNDS (2024)	At 1 April 2023 £	Income £	Expenditure £	Transfers and losses £	At 31 March 2024 £
Unrestricted funds					
General reserve	4,772	29,610	(29,610)	-	4,772
Total funds	<u>4,772</u>	<u>29,610</u>	<u>(29,610)</u>	<u>-</u>	<u>4,772</u>
	=====	=====	=====	=====	=====

ANALYSIS OF FUNDS (2023)

	At 1 April 2022 £	Income £	Expenditure £	Transfers and losses £	At 31 March 2023 £
Unrestricted funds					
General reserve	4,772	-	-	-	4,772
Total funds	<u>4,772</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,772</u>
	=====	=====	=====	=====	=====

5. ULTIMATE PARENT UNDERTAKING

The immediate parent company throughout the year was Rennie Grove Hospice Care ("RG"), a charity incorporated in the United Kingdom. Its registered office is Grove House, Waverley Road, St Albans, Herts, AL3 5QX.

The ultimate holding company is Rennie Grove Peace Hospice Care.

Group financial statements for Rennie Grove Peace Hospice Care are available to the public from Companies House, Crown Way, Cardiff on payment of the appropriate fee.

6. RELATED PARTY TRANSACTIONS

As at 31 March 2024, £2,159 was owed to RG (2023: £3,029 owed from RG). No amounts were due from or owed to any of the other Group companies.

