

Company Registration No. 06278709 (England and Wales)
Charity No. 1120193

Lewis-Manning Hospice Care

**Trustees' report and group financial statements
for the year ended 31 March 2021**

Lewis-Manning Hospice Care

Contents

| | Page |
|--|-------------|
| Reference and administrative details | 1-2 |
| Mission and goals | 3 |
| Chairman's statement | 4-5 |
| Trustees annual report | 6-15 |
| Independent auditor's report | 16-19 |
| Consolidated statement of financial activities | 20 |
| Consolidated balance sheet | 21 |
| Charity balance sheet | 22 |
| Consolidated statement of cash flows | 23-24 |
| Notes to the financial statements | 25-43 |

Lewis-Manning Hospice Care

Reference and administrative details For the year ended 31 March 2021

The Board of Trustee/Directors

Jeremy Allin (Chairman)
Ian Marshall OBE
Timothy Lee
Rev. Canon Elizabeth LLOYD (deceased 12 April 2021)
Alison Dean (resigned 10 June 2020)
Christopher Palmer
Catharine Geddes
Ann Lee
Linda Thompson
Peter Brooks
David McDonald (appointed 19 November 2020)
Jeremy Lune (appointed 19 November 2020)
Rev. Jane Burgess (appointed 28 May 2021)

Company Secretary

Timothy Lee (resigned 19 November 2020)
Trevor Arthur (appointed 19 November 2020)

Senior Management

CEO Clare Gallie

Director of Clinical Services Ruth Burnhill (retired May 2021)
Joanne Whale (appointed December 2020)

Director of Finance and Operations Sandra Cox (resigned July 2020)
Alison Dean (appointed July 2020)

Director of Fundraising Tom Goodinge

PATRONS

HM Lord-Lieutenant of Dorset, Mr Angus Campbell
Philip Warr
Sir Simon and Lady Jill Campbell
Maxwell Caulfield
Mark Gatiss
Juliet Mills
Harry Redknapp
Professor Karol Sikora MA MB PhD FRCR FRCP FFPM
Amanda Waring
Jacqueline Swift (appointed 17 May 2021)
Sandra Redknapp (appointed 29 June 2021)
Felicity Irwin (appointed 8 September 2021)

Auditors

Saffery Champness LLP
Midland House
2 Poole Rd
Bournemouth
BH2 5QY

Lewis-Manning Hospice Care

**Reference and administrative details
For the year ended 31 March 2021**

Bankers

Lloyds Bank plc
101 High Street
Poole
BH15 1AJ

The Charity Bank Limited
Fosse House
182 High Street
Tonbridge
Kent
TN9 8LT

Registered Office

56 Longfleet Road
Poole
Dorset
BH15 2JD

Charity Number

1120193

Company Registration Number

06278709

Website

<https://lewis-manning.org.uk>

Lewis-Manning Hospice Care

Mission and goals

For the year ended 31 March 2021

Lewis-Manning Hospice Care is the only independent hospice charity in East Dorset and Purbeck providing free care and support for adults and their families affected by cancer and other life-limiting illnesses from diagnosis. We offer focused interventions of care from self-management through to palliative nursing for patients with life-limiting and end-of-life care needs. This can be accessed through our Clinics – Lymphoedema for cancer patients and Better Breathing, our day hospice services at Longfleet House in Poole, our virtual services and will soon be available at our new local day hospice community hubs across East Dorset and Purbeck.

For over 29 years Lewis-Manning Hospice Care has provided local people with the physical and emotional support to help them live well through their illness and ensure that they do not live alone with their illness.

Our Mission, Vision and Values

Our Vision

Every adult in East Dorset with life-limiting illness can choose how they receive their care.

Our Mission

To provide our community with outstanding hospice care and support.

Our Values

- We are patient centred
- We listen to what matters
- We are kind
- We are accountable

Our Goals

The following priorities are essential to our success over the next 3 years:

1. Deliver exceptional care and support.
2. Increase the number of people we help.
3. Increase awareness of Lewis-Manning Hospice Care and the services we provide for local people.
4. Develop a sustainable future to support the care of our patients and their families.

Lewis-Manning Hospice Care

Chairman's statement

For the year ended 31 March 2021

In a year when our world changed due to the Coronavirus pandemic, when so many people experienced much loss and hardship, I am proud to say that our charity has been there throughout, supporting and helping patients with life limiting and end of life illness across East Dorset and Purbeck.

Lewis-Manning Hospice Care reacted early to the crisis, ensuring the safety of our patients, volunteers and staff, moving our services to telephone, online and in person at patients' homes when necessary, putting in place clear plans and developing new initiatives in response to the virus and patient need. We have worked in partnership and collaborated with other providers to ensure we continue to be the best we can be at providing extraordinary support for the people who need us most.

Having moved into our new Hospice at Longfleet Road, Poole, over the summer, we worked closely with our patients during this time of change, identifying what really matters to them, which in turn allowed us to recognise early on in the lockdown that our services and the way in which we operate to deliver care during the pandemic, both clinically and professionally, needed to change.

A huge part of our service pre- pandemic, involved interacting with very vulnerable patients face to face. Due to the virus we were no longer able to deliver our group day care hospice services, implement plans for remote hubs in more rural areas of Dorset or see the majority of patients in person. It was a huge dilemma as the patients were still there, still vulnerable, still needing our support, still needing clinical interaction and getting lonelier each day.

We faced a significant fundraising crisis - all of our charity shops, which bring in regular sustainable income had shut, our events were cancelled and because people were staying at home, the income that we normally generate from community fundraising, such as coffee mornings and raffles, stopped literally overnight. However, we were also very fortunate to be able to access some emergency grant funding which ensured that we could sustain our staffing levels and continue meeting patients' needs.

Our Board of Trustees supported the leadership team giving flexibility to steer away from our original 'Closer to Home' strategy to come up with new ways of delivering important local care during the pandemic.

We identified new, impactful projects and services to help our patients, launching one of the first Virtual Hospices in the UK, providing tablet type devices with very simple software that our volunteers and nurses delivered into patients' homes, fully charged, with SIM cards when needed and with just 3 on screen choices to make – these include Microsoft Teams (for video calls), our website and a link to evaluate our service. We have delivered this virtual service over the past year direct into patients' homes via these devices including 1-2-1 support with their nurse, group sessions including virtual coffee mornings and quizzes, art sessions, resilience and mindfulness, allowing us to not only deliver regular hospice care but also reduce loneliness and isolation. Patient feedback has been fantastic and this service will continue into the future supporting those who find it difficult to travel when we reopen our Poole hospice and Closer to Home hubs in Summer 2021.

In addition, our Bags of Kindness initiative started in June 2020 delivering bespoke support into patients' homes, reducing isolation, improving patients' physical and mental agility and spreading some happiness. The contents of these bags were kindly supported by many local Dorset businesses and were delivered by our Lewis-Manning Hospice Care nurses and volunteers.

Our patient telephone programme continued to support those patients who did not wish to take up the virtual service offer. Home visits and face to face clinics for patients with cancer related lymphoedema continued over the year, with appropriate PPE in place.

Lewis-Manning Hospice Care

**Chairman's statement
For the year ended 31 March 2021**

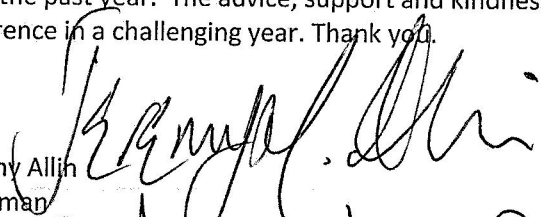

In a grieving world, we have also invested in and launched new bereavement and family support services, meeting the needs of many local families.

The year ahead is likely to remain challenging in terms of fundraising due to uncertainties relating to the pandemic but the need for our services is increasing. You will see in the reserves that we have allocated a designated fund in order to invest in our outreach strategy and we look forward to the coming year with a clear vision and exceptional partnerships in place to deliver even more quality, end of life patient care. Now, more than ever, the continued support of our local community, trusts, companies and individual supporters will help ensure that we can realise this vision.

I would like to offer my sincere thanks to the many staff, volunteers, friends, ambassadors, patrons, partners, supporters and donors who have each played an important role allowing us to achieve so much over the past year. The advice, support and kindness that we have received has helped us to make a huge difference in a challenging year. Thank you.

Jeremy Allin
Chairman

Date:

Clinical Services

Exciting developments have been taking place at Lewis-Manning Hospice Care over the last year in response to the Coronavirus pandemic and even when things return to 'normal' we intend to incorporate these positive changes into our day to day care. Moving forwards our day hospice service will include our day hospice in Poole, our new virtual day hospice and our rural hubs providing 'Care Closer to Home'. These new services delivering increased reach will ensure more people can receive the help and support that they need, where they need it and when they need it.

Everyone at Lewis-Manning Hospice Care is committed to helping people living with a life-limiting illness and their families and as we approach our 30th anniversary in the local community, we promote acceptance, hope and peace of mind, helping people live well through their illness. Although the last year has been 'different' in many ways, we have strived to be there for each and every one of our patients through our day hospice provision and two clinics – Lymphoedema for cancer patients and Better Breathing specialist respiratory service. In addition, in November we introduced a much-needed Family Support and Bereavement service. Our trained counsellors are now able to support and give local people time to reflect and ways to adjust in their grief. The service is not only working with our own hospice patients, we are also extending our care to those who have been affected by death through coronavirus.

In the last year, through our important day hospice services we have cared for 70 to 100 people every week and in our Lymphoedema Clinic for cancer patients we have delivered over 1,000 contacts/appointments. In previous years around 105 referrals were made to our Better Breathing Clinic but this year, due to the nature of respiratory illnesses and the high risk associated with Covid-19, referrals were significantly reduced. Patients are now returning to the clinic face to face and with a new specialist Respiratory Physiotherapist having joined our team we are working with NHS Respiratory Physicians to improve and extend the service into the community to work in our hubs as we expect a significant increase in people needing our help.

We continue to work closely with other locally based end of life care providers and consider partnerships as key to providing the best care possible fitting in with the UK wide framework, 'Ambitions for Palliative and End of Life Care' developed by a partnership of national organisations across the statutory and voluntary sectors. We are also working with Bournemouth University and are excited to be launching our new Lewis-Manning Hospice Care Nursing Scholarship Scheme.

The care we provide through our day hospice service supporting people at home, close to their homes and face to face

It has been a transformational year for our Hospice team. Although we have been unable to run our services as normal because of the pandemic we have risen to the challenge and developed our service so we can help more people to cope when living with a life-limiting illness, and give them and their carers the support they need to stay in their own homes for longer if that is what they wish to do. Our extensive service now comprises of three independent elements working together, to give patients access to our care; at home; 'closer to home'; and at our main hospice site.

Longfleet House Day Hospice – our new premises on Longfleet Road opened in July 2020 but unfortunately only a small number of patients have visited the day hospice due to the Coronavirus pandemic.

Virtual Day Hospice – this new service has been developed in line with patients' need over the past year. Initially as our vulnerable patients needed to stay at home, we were caring for them over the phone. Patients appreciated the calls so much and the time our nurses spent on their calls was intensive with some calls sometimes taking several hours. Our patients really missed 'seeing' everyone at the hospice, especially fellow patients whom they had made friends with. In fact, when asked, this was the one aspect of their visits patients missed most, and the lack of contact with people impacted hugely on their mental health significantly increasing their feeling of isolation and loneliness.

Lewis-Manning Hospice Care

Trustees' annual report

For the year ended 31 March 2021

Patients really needed a way to connect. Therefore, with the help of a grant from The National Lottery, our virtual hospice was created. Using specially configured computer tablets funded through the grant, this exciting and innovating new project now provides a range of sessions and support online, so people can still access our hospice care and 'see' the nursing staff and their friends from the hospice from the comfort and safety of their own homes.

The devices are delivered by our volunteers, fully charged and ready to use in patients' homes. They come with a SIM card if Wi-Fi is not available to ensure accessibility. The tablets are configured in such a way that they are easy to use with just 3 buttons to select from; 1 - our website, 2 - our feedback evaluation; 3 - direct connection to their nurse or healthcare worker. Patients are therefore connecting directly with our nurses, volunteers and other specialist practitioners for one-to-one consultations, gentle chair-based exercise groups, mindfulness/relaxation sessions, art activities, quizzes and coffee mornings. For many patients, phone calls with nursing staff have switched to one-to-one video calls, with patients loving the opportunity to interact 'face to face' with their nurse. And for our clinical team, using the tablets is invaluable in assessing patients properly as they can 'see' how they are and support them accordingly.

We currently have 90 devices to loan to patients through this service and offer regular one to one consultations and small group sessions. This development has been fully supported by our NHS colleagues. The growth of our adapted service has been organic and we have learnt along the way as we have piloted activities and listened to patient feedback, continuously adapting our approach accordingly and are thrilled to see how many patients are benefiting from the use of the devices. Many patients were initially fearful of the technology, however with the wonderful support of our volunteers, we have spent time empowering each patient and have delivered one to one video calls with 78% of patients using the technology now stating that they are finding it 'easy'.

"I wasn't keen at first to try using a tablet. I am pleased I decided to give it a go. It's a great support to me during the pandemic and lockdown."

Feedback to date has been overwhelmingly positive with 96% of patients saying that the virtual services have been valuable to them and 96% of patients want to continue receiving virtual care and support once face to face services are allowed to re-open. Feedback includes: -

*"I just think it's wonderful. I have been so lonely and haven't been able to see my children."
"It makes my day. I feel so much better at the end of my video call."*

Even when patients are able to come back to our hospice in Poole and meet in small groups at our planned new 'hubs' across Dorset, they will be able to continue to access our care through the tablets when they are too unwell to travel or need more support than just one visit a week in person. We can see huge benefits to supplementing their care in this way and to increasing our accessibility and reach.

The need to adapt, expand and combine our day hospice services

Together, our day hospice service - at home, in hubs and at the hospice - is unique, with Lewis-Manning Hospice Care being the only hospice that we know of nationally lending devices to patients in East Dorset and Purbeck to connect virtually. We are very excited to be able to offer this experience, improve patient choice and increase access to our care and we are looking forward to extending the use of the tablets and care closer to home to all our services.

Volunteer Support

Our volunteers work tirelessly to help and support all aspects of our charity, however with the impact of the Coronavirus pandemic many have been shielding during lockdown but have found ways in which they can

Lewis-Manning Hospice Care

Trustees' annual report For the year ended 31 March 2021

continue their support from home. When it has been safe to do so their fantastic commitment has allowed us to support many of our patients at home with our new virtual services.

To ensure that our volunteer team has the opportunity for development and growth a Volunteer Manager joined us in January 2021 and is working on improving communications, recruitment opportunities and processes. Our aim is to reengage with many of our volunteers whom we hope will continue to support us as lockdown restrictions ease. Training requirements for each volunteer role are being developed with a view to include their training needs within the new Blue Stream Academy training system that has been implemented over the year.

A volunteer strategy is to be developed to include plans for recruitment, volunteer support, communications and a reward and recognition approach.

Staff

Our team of highly professional and committed staff have delivered exceptional results this year in challenging circumstances due to the Coronavirus pandemic. With a number of clinical staff that had previously worked at our charity coming back to re-join the team and increased investment into this important area of our work we are committed to becoming a Learning Organisation and to focusing on our people.

We recruited a new People Officer in November 2020 who has been key to providing planned innovative support, motivation, and engagement initiatives. These included working across the organisation to develop and roll out organisation wide values; mindfulness and wellness workshops; improved communications and weekly CEO updates; staff Book Club; Film Club; Quiz Nights; a Virtual Staff room and Wellness Wednesday walks. All key activities to support the team during lockdown and to keep in contact as some non-clinical staff were furloughed in the year.

An organisation wide job evaluation and salary benchmarking project was rolled out to staff including pay and banding structures to ensure parity and fairness for our employees.

Monthly one to one discussions with line managers were held and all staff have had regular opportunity to discuss their learning and development goals and consideration of opportunities for further progression.

We intend to optimise the skills of our talented and experienced staff currently working within the organisation so that they are enabled to train their colleagues and assist in the development of all. By using the knowledge and talent existing within our charity we are able to further embed training and development within our organisation.

As part of our investment in people and valuing our teams we became a Living Wage Accredited Employer.

We have implemented a new Cloud based HR system through which employees are able to book their annual leave and record any sickness absence directly with their line managers. We are also moving to a new training portal to provide mandatory training.

Management operate within a transparent working culture and the senior management team have an open-door policy encouraging open discussions to help facilitate learning from a complaints, concerns and compliments register. Further initiatives that have been put in place to support staff include a new Employee Assistance Programme, suggestion boxes and a Staff Social Committee that arranges cross team events and activities.

The CEO updates all team members and volunteers with regular communications and meets all of the team at formal and informal staff meetings which have taken place online in the past year.

Lewis-Manning Hospice Care

Trustees' annual report For the year ended 31 March 2021

Clinical Team

Our experienced and highly motivated staff are committed in their work to ensure that patient and carer needs are met. As the clinical team grow and develop our charity will continue to ensure that one to one and group support is available to everyone who has contact with patients.

Palliative care is dependent on the skills of staff (supported by volunteers) working alongside patients who are living with life-limiting illnesses. This work can often be emotionally and physically draining and therefore we are constantly reviewing and ensuring the best support is in place to ensure the wellbeing of our workforce.

Operations/Support Services

The team, led by the Director of Finance and Operations includes a Finance Officer, Financial Co-ordinator, Compliance Manager, Receptionists, and a Retail Team. Although the team is small it offers efficient operational and financial support. In the year a review of all systems, processes and controls has taken place and improvements have been delivered increasing efficiencies and making cost savings. In addition, we have implemented a new policy timetable for reviews.

Our 4 charity shops have had a difficult year with closure due to lockdown and furlough of staff, however we took the opportunity to plan maintenance and look forward to 2021/22 being a successful year focusing on sustainability.

Fundraising

This year has been a particularly challenging year with the Coronavirus pandemic impacting events, community engagement and lottery promotion. To ensure financial targets were achieved fundraising staff together with our wonderful Patrons, Ambassadors and volunteers have worked extremely hard to develop new income channels, build relationships and strengthen our awareness and brand recognition in East Dorset and Purbeck.

Developing our digital channels has been a priority to meet the changing needs of supporters in a non-social environment, this included increased website functionality, integration of online payment platforms across all virtual campaigns and a focus on database management and donor stewardship. These advancements have enabled us to improve responsiveness and flexibility to adapt to digital opportunities as they arise.

The Area and Corporate Fundraisers with the support of volunteers and the Corporate Development Board have excelled in their roles, delivering a strong annual calendar of virtual campaigns and appeals including Time to Remember, Glorious Gardens and fantastic results from the first Christmas tree collection service. The team continued to drive awareness initiatives such as our Donation Stations and Bags of Kindness, which have all produced a strong response from the local community and businesses.

The Trusts and Grants team have had a strong year, generating income and gifts from supportive trusts and new funders. A substantial one-off National Lottery application provided the resources to establish and implement the unique Virtual Day Hospice service. The team continue to develop, communicate and report effectively to ensure our funders are kept informed and involved in how their gifts are making a difference to those they have given to support.

Income from legacies (gifts in wills) ended the year on £390,249. Legacies will be one of the key themes within our marketing and fundraising over the next five years. Sponsored marketing campaigns this year have included back of bus advertising, radio adverts and billboards. Due to the increase in online will making, we have introduced a digital will writing service as part of our offering to supporters.

Lewis-Manning Hospice Care

Trustees' annual report For the year ended 31 March 2021

Although the Coronavirus pandemic has impacted fundraising substantially, the past 12 months have enabled the team to develop vital relationships, acquire new skills in digital fundraising, create and test innovative income channels and set out a clear 3-year strategy to ensure the sustainability of our hospice.

Financial Review

Income for the year ended 31 March 2021 was £2,664,263, an increase of £161,452 from the previous financial year due to significant government support received via Hospice UK in relation to the Coronavirus pandemic.

The consolidated result for the year shows a surplus of £445,226 compared with a surplus of £869,615 in 2019/2020.

The consolidated cash flow statement shows net cash inflow of £926,481 compared with an inflow of £661,913 in 2019/2020.

Total net assets of the charitable group increased to £3,463,410 (2020 £3,018,184).

It is difficult to compare the current year with 2019/2020 as we have moved from our previous building and the hospice activities are in the process of being restructured. However, we have set out details on page 20.

Reserves Statement

Total unrestricted reserves of the charity, after deducting a fund designated for future developments and allowing for the illiquidity of our fixed assets, amounted to £1,867,418. The charity has now successfully completed the initial stage of its restructuring which entailed a move of premises and a repositioning of its approach, changes made even more challenging by COVID. However, we are now at the beginning of a three-year strategy which will significantly expand the work of the hospice, developments which will be aligned with extension of palliative care activities across the county. We have been able to recognise some of this expenditure in the designated fund but the full strategy will emerge over the next 6 months. We will then need to designate further unrestricted reserves in order to prepare for this expenditure. Our challenge is therefore now to both build a level of reserves adequate to protect our services in case of further disruption but also to fund improvements and changes to the way hospices will need to work across the country.

Total Group reserves at the year-end were £3,463,410 (£3,018,184). After deducting restricted funds of £196,723 (2020: £37,432), the gross unrestricted reserves amounted to £3,266,687.

However, a substantial portion of these funds, being £909,269 (2020: £1,244,898), could only be realised by the disposal of fixed assets and we therefore exclude them from our calculation of unrestricted free reserves.

Also, in the accounts last year, the trustees designated an amount of £420,000 to meet new structural changes as noted in the chairman's report. In addition to this, the trustees agreed to invest and designate an additional £70,000 for the development of new sustainable income streams.

After allowing for these items, the unrestricted free reserves of the charity at the year end were £1,867,418 (2020: £1,315,854), representing approximately 12 months operating costs; a prudent amount of reserves needed to protect our services in the case of any future disruption, and also to fund improvements and changes to the way hospices will need to work across the country.

Pay Policy for Senior Staff

Senior Manager salaries cover an appropriate range of points on our pay grading structure.

Lewis-Manning Hospice Care

Trustees' annual report

For the year ended 31 March 2021

Priorities 2020-2023

Following a review of our previous strategy, history and plans the following priorities have emerged as essential to our success over the next 3 years:

1. Deliver exceptional care and support.
2. Increase the number of people we help
3. Increase awareness of Lewis-Manning Hospice Care and the services we provide for local people.
4. Develop a sustainable future to support the care of our patients and their families.

How will we achieve this?

1. Deliver exceptional care and support

- Working with our people to develop our organisation's values and culture through becoming a learning organisation.
- Listening to our patients, understanding their stories, encouraging feedback and continually reviewing our services to act on what we can do to make life better.
- Ensuring that we have the clinical capacity to meet increasing patient referrals into our services while maintaining the excellent quality of our nursing and clinical care.
- Encouraging open discussions to make it easy to learn from complaints, concerns and compliments.
- Reviewing training and development needs and succession planning for key services and putting in place plans to ensure service continuity and excellence.
- Engaging and supporting our existing volunteering team and encouraging new volunteers to join our organisation.
- Putting in place initiatives to engage staff and volunteers including wellbeing, communication, social initiatives and forums.
- Working with Universities to develop plans to encourage an increase in adult nursing students that would like to experience working in our sector.

2. Increase the number of people that we help

- Collaborating effectively with other community services and developing our Closer to Home approach for Day Hospice in local communities.
- Reviewing existing services and developing our Closer to Home approach for Better Breathing services to fill the gap for local communities across East Dorset and Purbeck.
- Developing and implementing our Closer to Home approach for Lymphoedema services for local communities across East Dorset.
- Expanding our support for patients through art, physiotherapy and complementary therapy services.
- Developing a new patient drop-in centre at our premises.
- Developing a new bereavement and family support service.
- Working with our NHS partners to scope a community Hospice at Home, end of life home care support service.

3. Increase awareness of Lewis-Manning Hospice Care and the services that we can provide for local people

- Refreshing our brand and key messages and rolling out across all channels.
- Developing a new customer focused, mobile enabled website.
- Investing in increased engagement through our social channels.
- With the help of key donors, investing in in-print, digital, radio, billboard and bus advertising.
- Increasing awareness through PR opportunities including interviews, press releases, photographs, letters to editors, case studies.

Lewis-Manning Hospice Care

Trustees' annual report

For the year ended 31 March 2021

- Increasing support developing important partnerships with Volunteers, Ambassadors, Patrons and 'Friends of' groups.
- Attending networking events and giving talks to businesses, schools, groups and associations.
- Going out into the community and fostering relationships and partnerships with our CCG, acute trust, GPs, Multi-Disciplinary Teams, specialist nursing teams, nursing homes, community teams and more.

4. Develop a sustainable future to support the care of our patients and their families

- Increasing the net contribution from both fundraising and retail.
- Increasing our sustainable income channels through increased regular gifts.
- Increasing the number of legacy pledges supporting our charity.
- Continuing to manage and support our existing 4 charity shops and open new /pop up shops each year.
- Developing online sales opportunities via local and national networks.
- Focusing on building relationships with companies, groups, associations, Ambassadors, Patrons, 'Friends of' groups.
- Reviewing and implementing improvements in our IT systems and analytics capabilities in order to address governance, security and working processes.

Structure, Governance and Management

Lewis-Manning Hospice Care's governing document is a Memorandum of Association dated 2007. The Trust is a charitable company limited by guarantee. The charity is incorporated to be the successor body of the unincorporated charity known as The Lewis-Manning Cancer Trust; charity registered number 293960 constituted under a declaration of trust dated 5th March 1986.

The Board of Trustees/Directors

The Board comprises non-executive directors who are also referred to as Trustees. A list of Trustees who have served during the year can be found on page 1. The Board delegates the day to day management of the charity to the Chief Executive Officer (CEO) Clare Gallie.

New members of the Board are normally identified by existing members of the Board, the CEO or by advertising vacancies online. All potential Board members go through an interview process, meet with the Chairman and the CEO, attend a Board meeting as a guest and have a tour of the building and services. All successful recruits take part in an induction procedure and are provided with a pack of essential reading (end of year accounts, Board minutes, Information of Trustees' responsibilities (Hospice UK publication)). All Board members are required to have an enhanced DBS (Disclosure and Barring).

All Trustees give their time freely and no remuneration was paid during the year in respect of their position as Trustee.

The CEO attends Board meetings by invitation as the Senior Officer of the Charity, other members of the Executive team also attend Board meetings and other staff groups may be invited to attend the Board meetings dependent on the agenda requirements.

Governance

The Board of Trustees, who are also Directors, are responsible for the overall strategy and control of the Charity and meet at least six times a year. Responsibility for the day to day running of the Charity is carried out by the CEO and the Executive Team.

Lewis-Manning Hospice Care

Trustees' annual report

For the year ended 31 March 2021

The CEO has designated authority from the Board to manage the Charity day to day and to ensure that the strategy, put in place, is enacted. An Executive Committee, chaired by the CEO, consists of the Director of Finance & Operations, Director of Fundraising and the Director of Clinical Services, develops policies and procedures with input from the staff.

The Board ratify the annual budget and anything "outside" the budget is authorised by the Chairman via business case approvals.

The CEO undertakes the key leadership role in the organisation and oversees all Charity services.

Other Key Relationships

Members of the Executive team are required to ensure they are involved in, or attend, appropriate external meetings, which include the Dorset Clinical Commissioning Group, local and national healthcare services or cancer services.

Public Benefit

Charity Trustees have a duty to carry out their charity's purposes for the public benefit. The Charity has undertaken, within its objects, and free of charge to users, the support of people living with a diagnosis of a life-limiting illness such as cancer, motor neurone disease, end stage cardiac or renal failure and neurological illnesses such as Parkinson's disease. The Charity currently supports and cares for an average of 20 patients every day. The Trustees are therefore satisfied the public benefit requirement is fulfilled and set out more detail as to how in the remainder of this report.

Risk Management

The Board is responsible for overseeing the risks faced by the Charity and a review of the risk tool takes place by the Board at every meeting. The Executive are responsible for monitoring risk. Risk is managed under the following headings:

- Reputation
- Management and Governance
- Finance and Fundraising
- Clinical Practice and Quality Assurance
- Operational Practice

COVID-19

The outbreak of Coronavirus declared by the World Health Organisation as a "Global Pandemic" on the 11th March 2020, has impacted global financial markets. In the UK market activity is being impacted in all sectors and the current response to Coronavirus means that we are faced with an unprecedented set of circumstances.

As set out in the chairman's note, hospices such as Lewis-Manning Hospice Care are continuing to play a key role in supporting people in the community with life-limiting illnesses and we are grateful to the Government, the NHS, donors and the local community in supporting our work.

Against this background, and as required to do for our Annual Report, the Trustees have assessed the potential financial implications of the pandemic and are confident that by increasing our reserves to 12 months the Group has sufficient resources to allow it to continue through this period.

Lewis-Manning Hospice Care

Trustees' annual report For the year ended 31 March 2021

Adverse Incidents

The Director of Clinical Services monitors adverse incidents and the CEO/Director of Finance and Operations are copied into each incident. All Adverse Incidents that are urgent are dealt with immediately and all incidents are reviewed by the Performance and Clinical Governance Committee with a trend analysis available at the end of the financial year.

Care Quality Commission

Our services are regulated and inspected by the Care Quality Commission (CQC) with whom we are registered under the Care Standards regulations. While we are independent of the NHS, our clinical work is guided principally by the Guidelines on Palliative Care issued by the National Institute for Clinical and Health Excellence (NICE) and the Quality Markers for End of Life Care. As reported in last year's Report we received an unannounced inspection and were delighted that our services were rated as 'Good'. There have been no inspections this year.

Auditing

Internal:

An annual programme of internal audits has been developed and audit plans are in place for 2021/22, including Infection Control (hand hygiene), fire regulations, environmental health and legionella etc.

The Charity operates a robust review of policies and procedures to ensure compliance.

External:

The Charity's external financial auditors are Saffery Champness LLP.

Internal Committees of the Charity (see list below)

- **Performance and Clinical Governance** – Subcommittee to the Board chaired by a Board member, meets quarterly.
- **Finance and Investment** – Subcommittee to the Board chaired by a Board member, meets quarterly.
- **Income Generation and Marketing** – Subcommittee to the Board chaired by a Board member, meets quarterly.
- **People** – Subcommittee to the Board chaired by a Board member, meets quarterly.
- **Senior Management Team including Risk Management** – meets monthly
- **Risk Meeting** – meets quarterly
- **Dorset Clinical Commissioning Group** – meets quarterly
- **Health & Safety including compliance** – meets quarterly

Lewis-Manning Hospice Care

**Trustees annual report
For the year ended 31 March 2021**

Disclosure of Information to Auditor

Each Trustee has taken the steps they ought to have taken as a Trustee, to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The Trustees confirm there is no relevant information they know of and which they know the auditor is unaware.

Responsibilities of the Directors and Trustees

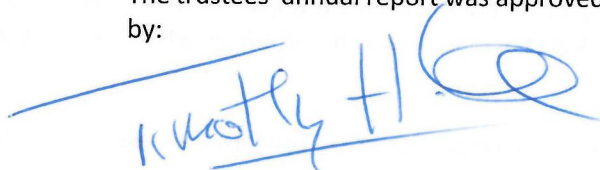
The Trustees (who are also the directors of Lewis-Manning Hospice Care for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business

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

The trustees' annual report was approved by the Trustees of the charity on 02/12/21 and signed on its behalf by:



**Timothy Lee
Trustee**

Date: 2 December 2021

Lewis-Manning Hospice Care

Independent auditor's report For the year ended 31 March 2021

Opinion

We have audited the financial statements of Lewis Manning Hospice Care (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, consolidated balance sheet, consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 March 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

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

Lewis-Manning Hospice Care

Independent auditor's report For the year ended 31 March 2021

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.

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

Matters on which we are required to report by exception

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent 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

As explained more fully in the Statement of Trustees' Responsibilities set out on page 15, the trustees (who are also the directors of the parent 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 the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent 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 group or 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

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent 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,

**Independent auditor's report
For the year ended 31 March 2021**

they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with senior management and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Further the group is subject to other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, through significant fine, litigation or restrictions on the charity's operations. We identified the most significant laws and regulations to be those monitored by the Care Quality Commission.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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

Lewis-Manning Hospice Care

**Independent auditor's report
For the year ended 31 March 2021**

Use of our report

This report is made solely to the parent 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 parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Nicholas Fernyhough
For and on behalf of Saffery Champness LLP

Saffery Champness LLP
Chartered Accountants

Midland House
2 Poole Road
Bournemouth
BH2 5QY

Statutory Auditors

Date: 8 December 2021

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Lewis-Manning Hospice Care

Consolidated statement of financial activities (including Income and Expenditure account)
For the year ended 31 March 2021

| | | Unrestricted Funds | Restricted Funds | Total 2021 | Total 2020 |
|-------------------------------------|------|-----------------------|---------------------|------------------|------------------|
| | Note | £ | £ | £ | £ |
| Income from: | | | | | |
| Donations and legacies | 3 | 796,701 | 755,504 | 1,552,205 | 656,215 |
| Charitable activities | 4 | 714,580 | - | 714,580 | 300,161 |
| Investment income | 5 | 4,061 | - | 4,061 | 3,606 |
| Income from trading subsidiaries | | 407,437 | - | 407,437 | 551,133 |
| Other income | 6 | (14,020) | - | (14,020) | 991,696 |
| Total income | | 1,908,759 | 755,504 | 2,664,263 | 2,502,811 |
| Expenditure on: | | | | | |
| Raising funds | | 140,603 | - | 140,603 | 210,264 |
| Charitable activities | 7 | 1,569,926 | 159,763 | 1,729,689 | 1,058,436 |
| Trading subsidiary expenditure | | 348,745 | - | 348,745 | 364,496 |
| Total expenditure | | 2,059,274 | 159,763 | 2,219,037 | 1,633,196 |
| Net surplus/(deficit) | | (150,515) | 595,741 | 445,226 | 869,615 |
| Transfers between funds | 22 | 436,450 | (436,450) | - | - |
| Net movement in funds | | 285,935 | 159,291 | 445,226 | 869,615 |
| Total funds at 1 April 2020 | | 2,980,752 | 37,432 | 3,018,184 | 2,148,569 |
| Total funds at 31 March 2021 | | 3,266,687 | 196,723 | 3,463,410 | 3,018,184 |

All gains and losses are included above. The surplus for the year for Companies Act purposes was £445,226 (2020: £869,615).

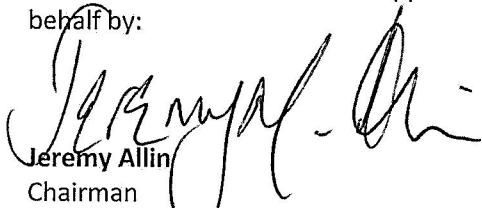
The notes on pages 25 to 43 form part of these financial statements.

Lewis-Manning Hospice Care

Consolidated balance sheet
As at 31 March 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|--|------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 909,269 | | 1,244,898 |
| | | | <u>909,269</u> | | <u>1,244,898</u> |
| Current assets | | | | | |
| Stocks | 14 | - | | 1,611 | |
| Debtors | 15 | 331,903 | | 390,878 | |
| Cash at bank and in hand | | 2,465,308 | | 1,538,827 | |
| | | <u>2,797,211</u> | | <u>1,931,316</u> | |
| Creditors: | | | | | |
| Amounts falling due within one year | 16 | (143,070) | | (158,030) | |
| Net current assets | | | <u>2,654,141</u> | <u>1,773,286</u> | |
| Total assets less current liabilities | | | <u>3,563,410</u> | <u>3,018,184</u> | |
| Creditors: | | | | | |
| Amounts falling due after more than one year | 17 | (100,000) | | - | |
| Net assets | | | <u>3,463,410</u> | <u>3,018,184</u> | |
| Represented by: | | | | | |
| Restricted funds | 22 | | 196,723 | | 37,432 |
| Designated funds | 22 | | 490,000 | | 420,000 |
| Unrestricted funds | 22 | | | | |
| - Fixed assets | | | 909,269 | | 1,244,898 |
| - General funds | | | 1,867,418 | | 1,315,854 |
| Total funds | 22 | | <u>3,463,410</u> | | <u>3,018,184</u> |

The financial statements were approved by the Trustees and authorised for issue on 07/12/2021 and signed on their behalf by:


Jeremy Allin
Chairman

The notes on pages 25 to 43 form part of these financial statements.

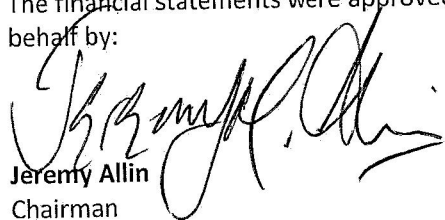
Lewis-Manning Hospice Care

Charity balance sheet

For the year ended 31 March 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|--|------|------------------|------------------|------------------|------------------|
| Fixed assets | | | | | |
| Tangible assets | 12 | | 849,562 | | 1,189,824 |
| Investments | 13 | | 6 | | 6 |
| | | | <u>849,568</u> | | <u>1,189,830</u> |
| Current assets | | | | | |
| Debtors | 15 | 400,813 | | 519,765 | |
| Cash at bank and in hand | | <u>2,366,386</u> | | <u>1,430,259</u> | |
| | | 2,767,199 | | 1,950,024 | |
| Creditors: | | | | | |
| Amounts falling due within one year | 16 | <u>(139,412)</u> | | <u>(149,040)</u> | |
| Net current assets | | | <u>2,627,787</u> | | <u>1,800,984</u> |
| Total assets less current liabilities | | | <u>3,477,355</u> | | <u>2,990,814</u> |
| Creditors: | | | | | |
| Amounts falling due after more than one year | 17 | | <u>(100,000)</u> | | <u>-</u> |
| Net assets | | | <u>3,377,355</u> | | <u>2,990,814</u> |
| Represented by: | | | | | |
| Restricted funds | 22 | | 196,723 | | 37,432 |
| Designated funds | 22 | | 490,000 | | 420,000 |
| Unrestricted funds | 22 | | | | |
| - Fixed assets | | | 849,562 | | 1,189,824 |
| - General funds | | | <u>1,841,070</u> | | <u>1,343,558</u> |
| Total funds | 22 | | <u>3,377,355</u> | | <u>2,990,814</u> |

The financial statements were approved by the Trustees and authorised for issue on 07/12/2021 and signed on their behalf by:


Jeremy Allin
 Chairman

The notes on pages 25 to 43 form part of these financial statements.

Lewis-Manning Hospice Care

Consolidated statement of cash flows
For the year ended 31 March 2021

| | Note | 2021 £ | 2020 £ |
|---|-------|-----------|-------------|
| Cash flows from operating activities | | | |
| Net surplus/(deficit) | | 445,226 | 869,615 |
| Adjustments to cash flows from non-cash items | | | |
| Depreciation | 12 | 32,681 | 79,753 |
| Impairment of tangible fixed assets | 12 | 430,000 | - |
| Loss/(gain) on disposal of tangible fixed assets | 6 | 14,020 | (991,696) |
| Investment income | 5 | (4,061) | (3,606) |
| Decrease in provisions | | - | (85,048) |
| | | 917,866 | (130,982) |
| Working capital adjustments | | | |
| Decrease in stocks | 14 | 1,611 | - |
| Decrease/(increase) in debtors | 15 | 58,975 | (55,320) |
| (Decrease)/increase in creditors | 16 | (14,960) | 53,235 |
| Net cash flows from operating activities | | 963,492 | (133,067) |
| Cash flows from investing activities | | | |
| Interest receivable and similar income | 5 | 4,061 | 3,606 |
| Purchase of tangible fixed assets | 12 | (141,072) | (1,208,004) |
| Proceeds of sale of tangible fixed assets | | - | 4,150,000 |
| Costs incurred on sale of tangible fixed assets | | - | (404,272) |
| Net cash used in investing activities | | (137,011) | 2,541,330 |
| Cash flows from financing activities | | | |
| New borrowings | 17 | 100,000 | - |
| Repayment of loans and borrowings | 16/17 | - | (1,746,350) |
| Net cash used in financing activities | | 100,000 | (1,746,350) |
| Change in cash and cash equivalents in the reporting period | | 926,481 | 661,913 |
| Cash and cash equivalents brought forward | | 1,538,827 | 876,914 |
| Cash and cash equivalents carried forward | | 2,465,308 | 1,538,827 |

Lewis-Manning Hospice Care

Consolidated statement of cash flows (continued)
For the year ended 31 March 2021

Note 1 to the consolidated statement of cash flows: Analysis of changes in net funds/(debt)

| Current year | Balance at 1 April 2020 | Cash flows | Other non-cash changes | Balance at 31 March 2021 |
|-------------------------|--|-------------------|---------------------------------------|---|
| | £ | £ | £ | £ |
| Cash in hand | 1,538,827 | 926,481 | - | 2,465,308 |
| Loans due within 1 year | - | - | - | - |
| Loans due after 1 year | - | (100,000) | - | (100,000) |
| | <u>1,538,827</u> | <u>826,481</u> | <u>-</u> | <u>2,365,308</u> |
| | | | | |
| Prior year | Balance at 1 April 2019 | Cash flows | Other non-cash changes | Balance at 31 March 2020 |
| | £ | £ | £ | £ |
| Cash in hand | 876,914 | 661,913 | - | 1,538,827 |
| Loans due within 1 year | (215,939) | 215,939 | - | - |
| Loans due after 1 year | (1,530,411) | 1,530,411 | - | - |
| | <u>(869,436)</u> | <u>2,408,263</u> | <u>-</u> | <u>1,538,827</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the Trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of 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 (effective 1 January 2019) and the Companies Act 2006.

Basis of preparation

Lewis-Manning Hospice Care is a registered charity, registration number 1120193, company number 06278709, registered in the United Kingdom. The address of the charity is given in the reference and administrative details on pages 1 to 2 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees annual report set out on pages 6 to 15.

Lewis-Manning Hospice Care meets the definition of a public benefit entity under FRS 102. The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest £.

Basis of consolidation

The consolidated financial statements consolidate the financial statements of the charity and its subsidiary undertakings drawn up to 31 March 2021.

No statement of financial activities is presented for the charity as permitted by section 408 of the Companies Act 2006. The charity made a surplus for the financial year of £470,285 (2020: surplus £842,275).

Lewis-Manning Hospice Care

Notes to the financial statements (continued) For the year ended 31 March 2021

Subsidiary companies

A subsidiary is an entity controlled by the charity. Control is achieved where the charity has the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Inter-company transactions, balances and unrealised gains on transactions between the charity and its subsidiaries, which are related parties, are eliminated in full.

Intra-group losses are also eliminated but may indicate an impairment that requires recognition in the consolidated financial statements.

Accounting policies of subsidiaries have been changed where necessary to ensure consistency with the policies adopted by the group.

Lewis-Manning Hospice Care is the parent Company of the following subsidiaries:

Lewis-Manning Hospice Care (Retail) Limited;
Lewis-Manning Hospice Care (Lottery) Limited; and
Lewis-Manning Hospice Care (Furniture Warehouse) Limited

All three subsidiaries are 100% owned and are all registered in England and Wales. The group accounts include the balances of all three subsidiaries and the results of the first two named above. Lewis-Manning Hospice Care (Furniture Warehouse) Limited was dormant throughout the current and preceding years.

Going concern

The Trustees consider that there are no material uncertainties about the group's ability to continue as a going concern.

Income and endowments

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

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

Notes to the financial statements (continued)

For the year ended 31 March 2021

Other trading activities

Income from commercial trading activities is recognised as earned as the related goods and services are provided.

Investment income

Investment income is recognised on a receivable basis.

Charitable activities

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

All resources expended are inclusive of irrecoverable VAT.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustees' meetings and reimbursed expenses.

Irrecoverable VAT

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class | Depreciation method and rate |
|----------------------------------|-------------------------------------|
| Freehold buildings | 4% straight line basis |
| Leasehold improvements | the unexpired term of the lease |
| Fixtures, fittings and equipment | 10% straight line |
| IT equipment | 25% straight line |
| Motor vehicles | 25% reducing balance |

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow-moving stocks. Cost is determined using the first-in, first-out (FIFO) method. or vehicles.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Notes to the financial statements (continued)
For the year ended 31 March 2021

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Concessionary loans include those payable to third parties which are interest free or below market interest rates and are received to advance charitable purposes. All loans are measured at cost, less impairment as permitted by section 34 of FRS 102.

Fund structure

Unrestricted income funds are general funds that are available for use at the Trustees' discretion in furtherance of the objectives of the group.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

3 Income from donations and legacies

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|----------------------|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Grants and donations | 406,452 | 755,504 | 1,161,956 | 425,456 | 142,880 | 568,336 |
| Legacies | 390,249 | - | 390,249 | 87,879 | - | 87,879 |
| | <u>796,701</u> | <u>755,504</u> | <u>1,552,205</u> | <u>513,335</u> | <u>142,880</u> | <u>656,215</u> |

4 Income from charitable activities

| | Unrestricted funds £ | Total 2021 £ | Total 2020 £ |
|--|----------------------------|--------------------|--------------------|
| Contractual income from government or public authorities | 472,484 | 472,484 | 300,161 |
| Government grants received | 242,096 | 242,096 | - |
| | <u>714,580</u> | <u>714,580</u> | <u>300,161</u> |

In 2020, all income from charitable activities was to unrestricted funds.

5 Investment income

| | Unrestricted funds £ | Total 2021 £ | Total 2020 £ |
|--------------------------------------|----------------------------|--------------------|--------------------|
| Interest receivable on bank deposits | 4,061 | 4,061 | 3,606 |
| | <u>4,061</u> | <u>4,061</u> | <u>3,606</u> |

In 2020, all investment income was to unrestricted funds.

6 Other income

| | Unrestricted funds £ | Total 2021 £ | Total 2020 £ |
|--|----------------------------|--------------------|--------------------|
| Loss on disposal of fixed assets | (14,020) | (14,020) | - |
| Gain on disposal of Crichel Mount Road Hospice | - | - | 991,696 |
| | <u>(14,020)</u> | <u>(14,020)</u> | <u>991,696</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

7 Expenditure on charitable activities

| | Unrestricted funds £ | Restricted funds £ | Total 2021 £ | Unrestricted funds £ | Restricted funds £ | Total 2020 £ |
|--|----------------------------|--------------------------|--------------------|----------------------------|--------------------------|--------------------|
| Operation of hospice – staff costs | 942,901 | - | 942,901 | 681,668 | - | 681,668 |
| Operation of hospice – other costs | 609,376 | 159,763 | 769,139 | 332,236 | 25,752 | 357,988 |
| Governance costs – audit of the financial statements | 17,649 | - | 17,649 | 18,780 | - | 18,780 |
| | <u>1,569,926</u> | <u>159,763</u> | <u>1,729,689</u> | <u>1,032,684</u> | <u>25,752</u> | <u>1,058,436</u> |

8 Net outgoing/incoming resources

Net outgoing/incoming resources for the year include:

| | 2021 £ | 2020 £ |
|------------------------------|---------------|---------------|
| Audit fees | 6,500 | 6,300 |
| Impairment of fixed assets | 430,000 | - |
| Depreciation of fixed assets | <u>32,681</u> | <u>79,753</u> |

9 Trustees remuneration and expenses

No Trustees have received any reimbursed expenses or any other benefits from the charity during the year (2020: £nil).

10 Staff costs

The aggregate payroll costs were as follows:

| | 2021 £ | 2020 £ |
|--|------------------|----------------|
| Staff costs during the year were: | | |
| Wages and salaries | 1,015,722 | 910,082 |
| Social security costs | 75,459 | 55,180 |
| Pension costs | 23,783 | 21,811 |
| | <u>1,114,964</u> | <u>987,073</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued) For the year ended 31 March 2021

10 Staff costs (continued)

The monthly average number of persons (including senior management team) employed by the group during the year was as follows:

| | 2021 | 2020 |
|------------------------|---------------|---------------|
| | Number | Number |
| Hospice services | 16 | 30 |
| Fundraising | 6 | 5 |
| Charity administration | 7 | 9 |
| Shops | 10 | 9 |
| | <u>39</u> | <u>53</u> |

Due to the impact of the Covid-19 pandemic, bank staff were not used in the current year and have therefore been excluded from the average staff number calculations.

The number of employees whose emoluments fell within the following bands was:

| | 2021 | 2020 |
|-------------------|---------------|---------------|
| | Number | Number |
| £60,001 - £70,000 | - | 1 |
| £70,001 - £80,000 | 1 | - |
| | <u>1</u> | <u>1</u> |

The total employee benefits of the key management personnel of the group were £76,000 (2020: £69,785).

11 Taxation

The group is a registered charity and is therefore exempt from taxation.

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

12 Tangible fixed assets

| Group | Land and buildings £ | Assets in the course of construction £ | Fixtures, fittings and equipment £ | Motor vehicles £ | Total £ |
|-----------------------|-------------------------|---|---------------------------------------|---------------------|------------|
| Cost | | | | | |
| 1 April 2020 | 73,507 | 1,169,888 | 192,716 | 9,550 | 1,445,661 |
| Additions | - | 129,077 | - | 11,995 | 141,072 |
| Transfers | 1,298,965 | (1,298,965) | - | - | - |
| Disposals | - | - | (97,628) | - | (97,628) |
| 31 March 2021 | 1,372,472 | - | 95,088 | 21,545 | 1,489,105 |
| Depreciation | | | | | |
| 1 April 2020 | 62,151 | - | 129,062 | 9,550 | 200,763 |
| Charge for the year | 20,676 | - | 9,755 | 2,250 | 32,681 |
| Impairment | 430,000 | - | - | - | 430,000 |
| Disposals | - | - | (83,608) | - | (83,608) |
| 31 March 2021 | 512,827 | - | 55,209 | 11,800 | 579,836 |
| Net book value | | | | | |
| 31 March 2021 | 859,645 | - | 39,879 | 9,745 | 909,269 |
| 31 March 2020 | 11,356 | 1,169,888 | 63,654 | - | 1,244,898 |

In the light of developments in both ways of working and ways of delivering future hospice care, the Board are taking an impairment charge of £430,000 against freehold property so that the book value more closely resembles the market value of the premises. This reflects the current environment and supports the Board's confidence in our hospice's current strategy.

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

12 Tangible fixed assets (continued)

| Charity | Freehold Land and buildings £ | Assets in the course of construction £ | Furniture and equipment £ | Total £ |
|-----------------------|-------------------------------------|---|---------------------------------|------------------|
| Cost | | | | |
| 1 April 2020 | - | 1,169,888 | 97,628 | 1,267,516 |
| Additions | - | 129,077 | - | 129,077 |
| Transfers | 1,298,965 | (1,298,965) | - | - |
| Disposals | - | | (97,628) | (97,628) |
| 31 March 2021 | <u>1,298,965</u> | <u>-</u> | <u>-</u> | <u>1,298,965</u> |
| Depreciation | | | | |
| 1 April 2020 | - | - | 77,692 | 77,692 |
| Charge for the year | 19,403 | - | 5,916 | 25,319 |
| Impairment | 430,000 | - | - | 430,000 |
| On disposals | - | - | (83,608) | (83,608) |
| 31 March 2021 | <u>449,403</u> | <u>-</u> | <u>-</u> | <u>449,403</u> |
| Net book value | | | | |
| 31 March 2021 | <u>849,562</u> | <u>-</u> | <u>-</u> | <u>849,562</u> |
| 31 March 2020 | <u>-</u> | <u>1,169,888</u> | <u>19,936</u> | <u>1,189,824</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

13 Fixed asset investments

| Charity | 2021 | 2020 |
|--|---------------------|--------------|
| | £ | £ |
| Shares in group undertakings and participating interests | 6 | 6 |
| | <hr/> | <hr/> |
| | Subsidiary | Total |
| | undertakings | |
| | £ | £ |
| Cost | | |
| At 1 April 2020 | 6 | 6 |
| | <hr/> | <hr/> |
| At 31 March 2021 | 6 | 6 |
| | <hr/> | <hr/> |
| Net book value | | |
| At 31 March 2021 | 6 | 6 |
| | <hr/> | <hr/> |
| At 31 March 2020 | 6 | 6 |
| | <hr/> | <hr/> |

The charity holds 6 shares of £1 each in its wholly owned trading subsidiary companies Lewis-Manning Hospice Care (Retail) Limited (company number 02734333), Lewis-Manning Hospice Care (Lottery) Limited (company number 04481834) and Lewis-Manning Hospice Care (Furniture Warehouse) Limited (company number 05216874), all of which were incorporated in England and Wales. These are the only shares allotted, called up and fully paid. The activities and results of these companies are summarised on the statement of financial activities.

14 Stocks

| | Group | | Charity | |
|--------|-------|-------|---------|-------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Stocks | - | 1,611 | - | - |
| | <hr/> | <hr/> | <hr/> | <hr/> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

15 Debtors

| | Group | | Charity | |
|--------------------------------|----------------|----------------|----------------|----------------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Trade debtors | 40,235 | 34,591 | 40,231 | 29,918 |
| Due from group undertakings | - | - | 123,481 | 164,976 |
| Prepayments and accrued income | 122,959 | 204,655 | 69,869 | 178,436 |
| VAT recoverable | 23,773 | 5,195 | 22,296 | - |
| Other debtors | 144,936 | 146,437 | 144,936 | 146,435 |
| | <u>331,903</u> | <u>390,878</u> | <u>400,813</u> | <u>519,765</u> |

16 Creditors: Amounts falling due within one year

| | Group | | Charity | |
|------------------------------|----------------|----------------|----------------|----------------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Trade creditors | 43,737 | 39,841 | 41,482 | 33,374 |
| Taxation and social security | 25,469 | 19,110 | 25,469 | 19,110 |
| Pension scheme creditor | 5,428 | 3,839 | 5,428 | 3,839 |
| Accruals | 68,436 | 95,240 | 67,033 | 92,717 |
| | <u>143,070</u> | <u>158,030</u> | <u>139,412</u> | <u>149,040</u> |

17 Creditors: Amounts falling due after one year

| | Group | | Charity | |
|---------------------|----------------|----------|----------------|----------|
| | 2021 | 2020 | 2021 | 2020 |
| | £ | £ | £ | £ |
| Concessionary loans | 100,000 | - | 100,000 | - |
| | <u>100,000</u> | <u>-</u> | <u>100,000</u> | <u>-</u> |

The above loans have been secured on the freehold property of the group.

Group and charity

Included in the creditors are the following amounts due after more than five years:

| | 2021 | 2020 |
|--|----------------|----------|
| | £ | £ |
| After more than five years by instalment | <u>100,000</u> | <u>-</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

18 Pension and other schemes

Defined contribution pension scheme

The group operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the group to the scheme and amounted to £23,783 (2020: £21,811).

Contributions totalling £5,428 (2020: £3,839) were payable to the scheme at the end of the year and are included in creditors.

19 Commitments

Other financial commitments

At the year end the group had outstanding commitments for future minimum lease payments under non-cancellable operating leases on land and buildings, which fall due as follows:

| | 2021 | 2020 |
|-----------------------|----------------|----------------|
| | £ | £ |
| Within 1 year | 106,855 | 106,855 |
| Between 2 and 5 years | 232,258 | 339,113 |
| In over 5 years | - | - |
| | <u>339,113</u> | <u>445,968</u> |

Capital commitments

At the year end the group had capital commitments of £nil (2020: £124,176) which relate to the construction contract in respect of the new premises.

20 Related party transactions

Christopher Palmer, who is a Trustee and Director of Lewis-Manning Hospice Care, is also a Director of Anytech Solutions Ltd. During the year, Anytech Solutions Ltd provided IT services to Lewis-Manning Hospice Care which totalled £41,607 (2020: £nil). There was a balance of £8,155 (2020: £nil) included in trade creditors in respect of this at year end.

Ann Lee, who is a Trustee and Director of Lewis-Manning Hospice Care, is also CEO of St Margaret's Technical Services Ltd. St Margaret's Technical Services Ltd provided IT support totalling £38,924 to Lewis-Manning Hospice Care during the year. There was a balance of £1,026 included in trade creditors in respect of this at year end.

21 Control

The charity is controlled by the Trustees who are all directors of the company.

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

22 Statement of funds
Group

| | At 1 April 2020 | Incoming resources | Resources expended | Transfers in/out | At 31 March 2021 |
|---------------------------------|--------------------|-----------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General | | | | | |
| General fund | 2,560,752 | 1,908,759 | (2,059,274) | 366,450 | 2,776,687 |
| Designated | | | | | |
| Transitional costs | 420,000 | - | - | 70,000 | 490,000 |
| Total unrestricted funds | <u>2,980,752</u> | <u>1,908,759</u> | <u>(2,059,274)</u> | <u>436,450</u> | <u>3,266,687</u> |
| Restricted funds | | | | | |
| Nurse | - | 3,000 | (3,000) | - | - |
| New View Program | 5,869 | - | - | - | 5,869 |
| Refurbishment | - | 436,450 | - | (436,450) | - |
| Music Therapy | 3,951 | - | (1,566) | - | 2,385 |
| Memory Tree | 275 | - | (275) | - | - |
| Day Hospice Services | - | 18,100 | (18,100) | - | - |
| Virtual Hospice | - | 72,200 | (72,200) | - | - |
| CCH | - | 33,655 | (33,655) | - | - |
| CCH Wimborne | - | 25,500 | - | - | 25,500 |
| Box of tricks | - | 4,000 | (4,000) | - | - |
| Lymphoedema services | 7,270 | 17,349 | (10,766) | - | 13,853 |
| Better Breathing services | 20,067 | 8,250 | - | - | 28,317 |
| Physiotherapy services | - | 20,000 | - | - | 20,000 |
| Complementary therapies | - | 22,000 | - | - | 22,000 |
| Activity coordinator | - | 29,000 | (13,731) | - | 15,269 |
| Family support | - | 26,000 | (2,470) | - | 23,530 |
| Learning & development | - | 4,000 | - | - | 4,000 |
| Travel | - | 8,000 | - | - | 8,000 |
| Drop-in centre | - | 8,000 | - | - | 8,000 |
| Marketing | - | 20,000 | - | - | 20,000 |
| Total restricted funds | <u>37,432</u> | <u>755,504</u> | <u>(159,763)</u> | <u>(436,450)</u> | <u>196,723</u> |
| Total funds | <u>3,018,184</u> | <u>2,664,263</u> | <u>(2,219,037)</u> | <u>-</u> | <u>3,463,410</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

22 Statement of funds (continued)

Fund descriptions

| Name of restricted fund | Description, nature and purpose of the fund |
|--------------------------------|---|
| Transitional costs | The Board has agreed to set up a designated fund to meet the transitional costs of moving to the new way of working set out by the Chairman in his opening statement. The Lewis-Manning team continue to assess the resources needed to move to this new model and the Board will regularly review this fund. |
| Nurse | To provide a nurse for the day hospice. |
| New View Program | The New View Program is facilitating a Self Help Support Group to those recovering from ovarian, head & neck or cervical cancer. |
| Refurbishment | To complete the refurbishment of the new freehold property. The full amount was spent during the year and capitalised in note 12. As such the full amount has been transferred to general funds. |
| Music Therapy | To provide music therapy for day hospice patients. |
| Day Hospice Services | Monies to support day hospice services. |
| Virtual Hospice | To provide a virtual day hospice service to our patients using tablets. |
| CCH/CHH Wimborne | To provide a closer to home service for the residents of Wimborne. |
| Box of tricks | To provide a box of products that would be useful to patients to keep them engaged and active when the hospice was not operating due to Covid-19. |
| Lymphoedema | To purchase equipment to enhance the Lymphoedema service. |
| Better Breathing | To support a physiotherapy service which treats incapacitating breathlessness in community patients with a diagnosis of Chronic Obstructive Pulmonary Disease or cancer of the lung. |
| Physiotherapy services | To support a new post and expand the services offered by the Charity. |
| Complementary therapies | To support a new post to train volunteers and to focus on expanding the complementary therapy service. |
| Activity coordinator | To support a new full-time post. |
| Family support | To support a new post to focus on offering more bereavement and family support. |
| Learning and development | To support newly appointed staff and associated specific training. |
| Travel | To support staff travelling to the community hubs and travel related to training, learning and development of staff. |
| Drop-in centre | To establish and run a new drop-in centre next to the hospital for those who have been diagnosed or are coping with a life limiting illness. |
| Marketing | To provide marketing for the hospice. |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

22 Statement of funds (continued)

| <i>Prior year</i> | At 1 April 2019 | Incoming resources | Resources expended | Transfers in/out | At 31 March 2020 |
|---------------------------------|--------------------|-----------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General | | | | | |
| General fund | 2,125,265 | 2,359,931 | (1,607,444) | (317,000) | 2,560,752 |
| Designated | | | | | |
| Operational reserve | - | - | - | 420,000 | 420,000 |
| Total unrestricted funds | <u>2,125,265</u> | <u>2,359,931</u> | <u>(1,607,444)</u> | <u>103,000</u> | <u>2,980,752</u> |
| Restricted funds | | | | | |
| New View Program | 2,785 | 5,000 | (1,916) | - | 5,869 |
| Capital project | 1,336 | - | (1,336) | - | - |
| Arts & Crafts | 3,951 | 5,500 | (5,500) | - | 3,951 |
| Remembrance Tree | 275 | - | - | - | 275 |
| Day Hospice Services | - | 12,000 | (12,000) | - | - |
| Respite care/IPU | 5,000 | - | (5,000) | - | - |
| Lymphoedema services | - | 7,270 | - | - | 7,270 |
| Better Breathing services | 9,957 | 10,110 | - | - | 20,067 |
| Refurbishment | - | 103,000 | - | (103,000) | - |
| Total restricted funds | <u>23,304</u> | <u>142,880</u> | <u>(25,752)</u> | <u>(103,000)</u> | <u>37,432</u> |
| Total funds | <u>2,148,569</u> | <u>2,502,811</u> | <u>(1,633,196)</u> | <u>-</u> | <u>3,018,184</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

22 Statement of funds (continued)

Charity

| | At 1 April 2020 | Incoming resources | Resources expended | Transfers in/out | At 31 March 2021 |
|---------------------------------|--------------------|-----------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General | | | | | |
| General fund | 2,533,382 | 1,501,329 | (1,710,529) | 366,450 | 2,690,632 |
| Designated | | | | | |
| Transitional costs | 420,000 | - | - | 70,000 | 490,000 |
| Total unrestricted funds | <u>2,953,382</u> | <u>1,501,329</u> | <u>(1,710,529)</u> | <u>436,450</u> | <u>3,180,632</u> |
| Restricted funds | | | | | |
| Nurse | - | 3,000 | (3,000) | - | - |
| New View Program | 5,869 | - | - | - | 5,869 |
| Refurbishment | - | 436,450 | - | (436,450) | - |
| Music Therapy | 3,951 | - | (1,566) | - | 2,385 |
| Memory Tree | 275 | - | (275) | - | - |
| Day Hospice Services | - | 18,100 | (18,100) | - | - |
| Virtual Hospice | - | 72,200 | (72,200) | - | - |
| CCH | - | 33,655 | (33,655) | - | - |
| CCH Wimborne | - | 25,500 | - | - | 25,500 |
| Box of tricks | - | 4,000 | (4,000) | - | - |
| Lymphoedema services | 7,270 | 17,349 | (10,766) | - | 13,853 |
| Better Breathing services | 20,067 | 8,250 | - | - | 28,317 |
| Physiotherapy services | - | 20,000 | - | - | 20,000 |
| Complementary therapies | - | 22,000 | - | - | 22,000 |
| Activity coordinator | - | 29,000 | (13,731) | - | 15,269 |
| Family support | - | 26,000 | (2,470) | - | 23,530 |
| Learning & development | - | 4,000 | - | - | 4,000 |
| Travel | - | 8,000 | - | - | 8,000 |
| Drop-in centre | - | 8,000 | - | - | 8,000 |
| Marketing | - | 20,000 | - | - | 20,000 |
| Total restricted funds | <u>37,432</u> | <u>755,504</u> | <u>(159,763)</u> | <u>(436,450)</u> | <u>196,723</u> |
| Total funds | <u>2,990,814</u> | <u>2,256,833</u> | <u>(1,870,292)</u> | <u>-</u> | <u>3,377,355</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)
For the year ended 31 March 2021

22 Statement of funds (continued)

| <i>Prior year</i> | At 1 April 2019 | Incoming resources | Resources expended | Transfers in/out | At 31 March 2020 |
|---------------------------------|--------------------|-----------------------|-----------------------|---------------------|------------------------|
| | £ | £ | £ | £ | £ |
| Unrestricted funds | | | | | |
| General | | | | | |
| General fund | 2,125,235 | 1,968,096 | (1,242,949) | (317,000) | 2,533,382 |
| Designated | | | | | |
| Operational reserve | - | - | - | 420,000 | 420,000 |
| Total unrestricted funds | <u>2,125,235</u> | <u>1,968,096</u> | <u>(1,242,949)</u> | <u>103,000</u> | <u>2,953,382</u> |
| Restricted funds | | | | | |
| New View Program | 2,785 | 5,000 | (1,916) | - | 5,869 |
| Capital project | 1,336 | - | (1,336) | - | - |
| Arts & Crafts | 3,951 | 5,500 | (5,500) | - | 3,951 |
| Remembrance Tree | 275 | - | - | - | 275 |
| DH VR Services | - | 12,000 | (12,000) | - | - |
| Respite Care | 5,000 | - | (5,000) | - | - |
| Lymphoedema services | - | 7,270 | - | - | 7,270 |
| Better Breathing services | 9,957 | 10,110 | - | - | 20,067 |
| Refurbishment | - | 103,000 | - | (103,000) | - |
| Total restricted funds | <u>23,304</u> | <u>142,880</u> | <u>(25,752)</u> | <u>(103,000)</u> | <u>37,432</u> |
| Total funds | <u>2,148,539</u> | <u>2,110,976</u> | <u>(1,268,701)</u> | <u>-</u> | <u>2,990,814</u> |

Lewis-Manning Hospice Care

Notes to the financial statements (continued)

For the year ended 31 March 2021

23 Analysis of net assets between funds

Group

| | Unrestricted funds | Restricted funds | Total funds 2021 | Unrestricted funds | Restricted funds | Total funds 2020 |
|-------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Tangible fixed assets | 909,269 | - | 909,269 | 1,244,898 | - | 1,244,898 |
| Current assets | 2,600,488 | 196,723 | 2,797,211 | 1,893,884 | 37,432 | 1,931,316 |
| Creditors due within one year | (143,070) | - | (143,070) | (158,030) | - | (158,030) |
| Creditors due in more than one year | (100,000) | - | (100,000) | - | - | - |
| | <u>3,266,687</u> | <u>196,723</u> | <u>3,463,410</u> | <u>2,980,752</u> | <u>37,432</u> | <u>3,018,184</u> |

Charity

| | Unrestricted funds | Restricted funds | Total funds 2021 | Unrestricted funds | Restricted funds | Total funds 2020 |
|-------------------------------------|--------------------|------------------|------------------|--------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ |
| Tangible fixed assets | 849,568 | - | 849,568 | 1,189,830 | - | 1,189,830 |
| Current assets | 2,570,476 | 196,723 | 2,767,199 | 1,912,592 | 37,432 | 1,950,024 |
| Creditors due within one year | (139,412) | - | (139,412) | (149,040) | - | (149,040) |
| Creditors due in more than one year | (100,000) | - | (100,000) | - | - | - |
| | <u>3,180,632</u> | <u>196,723</u> | <u>3,377,355</u> | <u>2,953,382</u> | <u>37,432</u> | <u>2,990,814</u> |

