

Registered Charity Number: 518905

Company Number: 02121179

**North Yorkshire Hospice Care
(A Company Limited by Guarantee)
(Formerly Harrogate District Hospice Care)**

**Operating as Saint Michael's Hospice, Herriot
Hospice Homecare & Just B**

**Trustees' Report and Financial Statements
for the year ended 31 March 2021**

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

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Charity Information

Trustees

Ms L Bers (Chair of Trustees)
Dr H Enevoldson
Ms J Macquarrie (resigned 12 May 2021)
Mr M Robinson
Mr C Tweedie (Chair of Trustees)
Ms K Wheeldon
Ms V Ashley
Mr J Charlton (resigned 26 February 2021)
Ms C Walters
Mr A Wilson
Mr P Gibson
Dr R Page (resigned 18 August 2021)
Countess C Peel (resigned 18 August 2021)
Mr D Hedges (appointed 11 March 2021)

Company Secretary

Mr A Collins

Registered charity number

518905

Company number

02121179

Principal and registered office

Saint Michael's Hospice
Crimple House
Hornbeam Park Avenue
Harrogate
HG2 8NA

Auditor

Azets Audit Services Limited
Triune Court
Monks Cross Drive
York
YO32 9GZ

Bankers

Barclays
25 James Street
Harrogate
HG1 1QX

Lloyds TSB Commercial
2nd Floor, Skinnergate
Darlington
DL3 7ND

Yorkshire Bank
46 High Street
Stockton on Tees
TS18 1SB

Solicitors

Raworths LLP
89 Station Parade
Harrogate
HG1 1HF

North Yorkshire Hospice Care

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Statement from Chair of Trustees for the year ended 31 March 2021

The year in view for North Yorkshire Hospice Care has, for many, been a time like no other, marked by unprecedented hopes and fears, joys and sorrows. At the close of the preceding financial year in March 2020, we – alongside our community and the rest of the world – were just beginning to see the effects of a global pandemic which would challenge us all in new and profound ways.

It was not, however, these challenges which would define our year as North Yorkshire Hospice Care, but our response to them.

As an organization we adapted quickly to different ways of working, harnessing digital solutions and maximizing innovative funding and service development opportunities. We redoubled our commitment to be here for our community and our country as part of the national response to the pandemic. And, in turn, our community and country made a remarkable pledge to be there for us.

Along with a generous package of government funding and sound financial planning, we could not have maintained – and increased – our care commitments without those who found new ways of raising funds and awareness; partners together with whom we delivered new and innovative services regionally and nationally; our volunteers whose flexibility and dedication propelled us forward; and the passion, resilience and determination of our own teams, who gave 120% to care for more people affected by terminal illness, and offer much-needed bereavement and emotional wellbeing support. In fact, together we cared for 120% more people – a truly remarkable response, and an astounding achievement.

The Just 'B' service received royal recognition for its delivery of a new, UK-wide helpline for frontline staff as part of the pandemic, in partnership with national charity Hospice UK.

Supporting 30% more people in the comfort and safety of their own homes this year, April 2021 also saw our growing HOME service mark a milestone of 1 million miles travelled since its launch in 2016.

As an organisation shaped and owned by local people, we believe we have a duty to our community to be courageous and ambitious – both today, and in the years ahead. Our response to the pandemic taught us that our adaptability is one of our greatest strengths, and that our community places value on the work we do and its importance today – and in the future. What's more, we have seen more sharply than ever the key role organisations like ours have to play in end of life care, and have demonstrated our ability to step up in response to the needs of our local, regional and national communities as part of the pandemic.

This learning shapes our latest three-year strategy, created at the beginning of 2021 and driven by our commitment to tackle unmet need, increase accessibility, improve sustainability, and nourish collaborative and partnership working. This will see us improve and expand our current services, as well as developing our range of services.

To realise our ambitious goals, we embark on our next financial year needing to raise all the expenditure we have in budget, making the support of our community more important than ever.

And as we take stock of our achievements – and the dynamic and dedicated community of action of which we are a part – we are excited and energised to stride forward and continue do as much as we can, as well as we can, for as long as we can, for as many as we can.

Lesley Bers

Ms L Bers
Joint Chair of Trustees

Colin Tweedie

Mr C Tweedie
Joint Chair of Trustees

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Report of the Trustees for the year ended 31 March 2021

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2021.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association, and 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 (FRS102) (effective 1 January 2019).

Administrative details

The name of the charity is North Yorkshire Hospice Care which operates under the names of Saint Michael's Hospice, Saint Michael's, Just'B' and Talking Spaces and Herriot Hospice Homecare. The charity was established as a company limited by guarantee and incorporated on 8 April 1987 (company number 02121179) and registered with the Charity Commission (registered number 518905) on 22 June 1987.

On 25 June 2020 the name of the company was changed from Harrogate District Hospice Care to North Yorkshire Hospice Care.

Members of the Board of Trustees

The Members of the Board of Trustees who served during the year and up to the date of this report were:

Joint Chairs of Trustees:

Ms L Bers
Mr C Tweedie

Trustees:

Mr C Tweedie
Ms K Wheeldon
Ms V Ashley
Mr M Robinson
Mr J Charlton (resigned 26 February 2021)
Ms J Macquarrie (resigned 12 May 2021)
Ms C Walters
Mr A Wilson
Mr P Gibson
Dr R Page (resigned 18 August 2021)
Countess C Peel (resigned 18 August 2021)
Mr D Hedges (appointed 11 March 2021)

By agreement with the Board, meetings of Trustees were also attended by Tony Collins (Chief Executive).

The Trustees constitute Directors of the Charitable Company for the purposes of the Companies Act 2006. None of the Trustees had an interest in any of the charity's contracts either during or at the end of the financial year.

Structure, governance and management

Status of the Company

The governing document of the company is its Memorandum and Articles of Association. The company is a Registered Charity without share capital. The liability of members, in the event of winding up, is limited by guarantee in an amount not exceeding £1 per member.

New Trustees are recruited either from the body of company members, volunteers, or members of the public with an expressed interest in the hospice. Recruitment of Trustees is tailored to ensure that the Board has a broad spread of relevant skills and knowledge and is carried out following a full recruitment procedure including panel-based interviews. Trustees' terms of reference and terms of service have been produced and adopted by the Board.

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Report of the Trustees for the year ended 31 March 2021

Trustees are given a detailed brief of the hospice and their duties and responsibilities before they take up their role and once appointed go through a comprehensive induction programme which includes a briefing from the hospice senior managers. A Statement of Duties and Responsibilities is signed up to by all Trustees.

Organisation

The Board of Trustees meets at least 6 times per year and provides the overall strategic guidance and direction for the hospice and ensures that the highest standards of governance are maintained throughout all aspects of the hospice. The Board of Trustees approves the Hospice Strategy and the ensuing annual budgets and reviews and approves core policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management of the hospice is delegated to the Chief Executive who works with the Leadership Group. The Board of Trustees has four sub groups: Finance and Audit, Human Resources, Strategy Achievement and Clinical Governance. These groups work closely with the Chief Executive to ensure detailed review and governance.

Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Tony Collins. Management of the hospice, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony and shared with a Leadership Team.

In line with the Pay Policy of Saint Michael's, remuneration levels relating to any member of the Leadership Team will be considered by the HR Trustee Group who will co-opt other Trustees to the group for this matter as deemed necessary.

The remuneration of the Chief Executive will be reviewed by a remuneration committee constituted from the chairs of the Trustee Finance and Audit Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group and the Trustee HR Group as well as the Chair(s) of the Board of Trustees.

Connected organisations

The trading arm of North Yorkshire Hospice Care is HDHC Enterprises Limited, an independent company whose annual report and accounts are produced separately.

Objectives and activities

Charitable objectives

The Charity's objects are specifically restricted to promote the relief of sickness and mental health and promote wellbeing by such means as the Trustees shall from time to time think fit.

Charitable aims

North Yorkshire Hospice Care is a charity that exists to ensure people affected by terminal illnesses get the high quality end of life care they want, need and deserve. Since 1987 we have developed the specialist skills and local knowledge to promote and provide hospice care of the highest standard. North Yorkshire Hospice Care also exists to ensure that adults, children and young people affected by bereavement and adverse mental health receive high quality support North Yorkshire Hospice Care is committed to:

- Continuing to improve and expand the services available from our hospice;
- Working in collaboration with the healthcare, social care, voluntary and corporate sectors to assist people who choose to live at home at the end of their lives;
- Running a comprehensive bereavement and mental health support service for adults, children and young people.
- Playing a key role in the development of an end of life care strategy for the local and regional areas;

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Report of the Trustees for the year ended 31 March 2021

- Identifying and sharing excellent and innovative clinical practice through the development of an education programme for health professionals;
- Speaking out and standing up for the views of the people who use our services, our staff and supporters.

North Yorkshire Hospice Care's vision is of a community where everyone gets the care they need to live their last years, months and days with respect and dignity. We believe personalised support should be available regardless of the illness a person is living with or the place from which they are receiving care. It is also our vision that everyone gets the support they need to help them with bereavement and adverse mental health.

As an organisation, North Yorkshire Hospice Care is driven, caring and responsive. As people, North Yorkshire Hospice Care is inclusive, honest, passionate and innovative.

All of North Yorkshire Hospice Care's services are free at the point of use and continue to be available thanks to the generosity of the communities we serve. The people of Harrogate, Knaresborough, Ripon, Wetherby, Pateley Bridge and the surrounding areas established Saint Michael's Hospice and the people of Thirsk, Northallerton, Richmond and surrounding areas established Herriot Hospice Homecare. We remain answerable to these people today.

Strategic Report

Achievements and performance

Review of activities and the Public Benefit

We have referred to the guidance given in the Charity Commission's general guidance on public benefit when reviewing our aims, objectives and current activities and also in planning our future activities. There has been highly significant service development during the reporting period. At the end of the financial reporting period North Yorkshire Hospice Care was providing the following services to benefit the public:

- Ten beds providing specialist inpatient care: to manage pain and symptoms, for respite breaks and during the advanced stages of patients' illnesses.
- A wellbeing network regularly contacting individuals living with terminal illnesses who live at home in the community, with medical and nursing support.
- A bereavement service for adults, children and young people providing resources, structured group/one to one support and fully trained individual face to face counselling, regardless of whether they were cared for by the hospice or not;
- A regional seven day Helpline, Hear 2 Help providing support for people facing loneliness and anxiety.
- A UK wide seven day Helpline providing support for frontline NHS, Social Services and emergency service staff with grief, loss and trauma
- A UK wide service proactively calling frontline emergency services workers to ascertain and support resilience.
- A specialist end of life care lymphoedema service.
- Support for all hospice services from a Patient and Family Support Team including discharge, spiritual care, emotional and psychological support, and social work.
- The provision of education and training aimed at increasing end of life care, bereavement and mental health knowledge and skills amongst health and social care professionals working outside of North Yorkshire Hospice Care
- The provision of a specialist co-ordination and support service for patients living with motor neurone disease and other neurological diseases working in the community directly with the patients;
- A team of trained volunteers supporting and befriending patients in their own homes as part of the Volunteer Visitors Service.
- A team of trained Health Care Assistants working in the community providing care and support for individuals at the end of life.
- A team of trained Social Care Assistants providing social care and support for individuals in their own homes in the Yorkshire Dales
- A team of experienced and trained staff providing emotional well-being support for children and young people across many secondary and primary schools.

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- A team of trained professionals working with residents of care homes in advanced care planning.

Our Volunteers

North Yorkshire Hospice Care continues to be grateful for the enormous contribution made by volunteers throughout all aspects of hospice services. Our commitment to the recruitment, training and effective deployment of our volunteers remains strong and we are delighted that at the end of the reporting period the number of registered volunteers stood at nearly 600.

Financial review

Income and expenditure summary	2021 £000	2020 £000	Change £000
Cost of hospice services	(4,230)	(4,198)	(32)
Hospice services funding received	1,488	1,540	(52)
Net cost of charitable activities	(2,742)	(2,658)	(84)
Net contribution from voluntary sources (net of expenditure)	3,342	2,306	1,036
Other income	217	25	192
Gains on investments	-	4	(4)
Total (deficit) / surplus	817	(323)	1,140

The Charity incurred a surplus of income versus expenditure for the year of £817k compared to a deficit of £323k in the previous year.

Net contribution from voluntary sources	2021 £000	2020 £000	Change £000
Legacies	310	484	(174)
Lottery	123	154	(31)
Shops	(745)	461	(1,206)
Fundraising and donations	4,348	2,015	2,333
	4,036	3,114	922
Cost of fund raising and publicity	(694)	(808)	114
Net contribution	3,342	2,306	1,036

Legacy income decreased by £174k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy with regard to setting forecasts of income and expenditure which include legacies.

The net contribution received from Fundraising, donations and grants was £3,341k, an increase of £1,035k from the previous year. This increase was driven mainly by Government Covid support which helped to ensure the continued running of vital services.

The impact of Covid 19 and a National lockdown saw the closing of all retail shops in England and a hold on many fundraising events. This hugely impacted the 17 retail outlets which remained closed for long periods of time, especially during the start of 2021.

The Charity reported a cash inflow of £693k during the year, compared to an outflow of £263k in the previous year.

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Report of the Trustees for the year ended 31 March 2021

Covid-19

This year this support has included an extraordinary funding package from the Government for the hospice sector. This funding has enabled our organisation be part of the healthcare response to Covid 19; to be there for families and patients; to respond to increased and changing needs and offer significant support to our NHS and care home colleagues.

With the strict financial expenditure controls in place, this funding has and is being spent during the crisis phase and some is also being set aside to support the Covid recovery phase, post crisis. This will enable us to continue to be there for our communities in the post Covid 19 recovery phase. This will arguably be when our services are even more in demand as people's needs increase and services diminish.

The Charity remains financially strong with reserves of £5,633k, including cash of £1,763k.

Liquidity and financial strength	2021 £000	2020 £000	Change £000
Cash flow			
Operating inflow/(outflow)	877	(205)	1,082
Capital expenditure net of proceeds from disposals	(182)	(382)	200
Investment income	14	16	(2)
Disposal of investments	-	122	(122)
Financing	(16)	186	(202)
Net cash inflow / (outflow)	693	(263)	(956)
Year end cash at bank	1,763	1,070	693
Reserves			
Unrestricted funds	4,910	4,006	904
Restricted funds	723	811	(88)
Total	5,633	4,817	816

Reserves policy

North Yorkshire Hospice Care is financially well run with income and expenditure closely monitored against pre-agreed annual budgets. The Board of Trustees has established a policy having regard to the volatility of income streams and having regard to those funds not committed or invested in tangible fixed assets.

The Board of Trustees considers that the Charity should have reserves of between 20% and 50% of expenditure. The Trustees consider that reserves at this level would enable the Charity to continue its current activities in the event of a significant drop in funding whilst alternative sources of funding and activities were considered. Free reserves are calculated as Unrestricted Current assets less Unrestricted Current Liabilities and stood at £2,031k at 31 March 2021 (2020: £1,207k). The unrestricted reserves currently invested in tangible fixed assets are not included in this calculation. Lottery costs and depreciation are excluded from expenditure for the purposes of this calculation.

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The level of reserves will be reviewed on a continuous basis. The budget for each year will be set including the level of reserves in the calculations and will aim to ensure that North Yorkshire Hospice Care's financial management is in compliance with this policy.

The current level of free reserves is 52% of expenditure, lower than at the previous year end (2020 - 25%). The increase is due to the surplus in the year.

Investment policy

North Yorkshire Hospice Care does not currently have any investments

From time to time, equity based shares are donated and these are retained either according to the wishes of the donor, or until such time as it is judged prudent to convert them into cash based savings.

Future plans

Having successfully achieved the aspirations as outlined in the Saint Michael's Strategy 2012-2017, a new strategy has been developed and was published in early 2017. The new patient focused aspirations will include:

- Improving accessibility across all of our services
- Ensuring sustainability of all services into the future
- Investing more resources into collaborative and partnership working
- Improving and expanding our current services
- Expanding our range of services

Fundraising activities

North Yorkshire Hospice Care's fundraising team incorporates many fundraising initiatives including but not limited to; In Memory, Community, Corporate, third party and bespoke events, Regular/Individual giving, collection boxes, as well as Saint Michael's Community Lottery.

How we deliver the fundraising initiatives varies but would usually include face to face, telephone, written communication. Other methods could include cold calling but any approach made is in line with relevant legislation and guidelines.

North Yorkshire Hospice Care is registered with the Fundraising Regulator and the Director of Community Relationships who oversees fundraising is also a member of the Institute of Fundraising. North Yorkshire Hospice Care is also registered with the Gambling Commission ensuring all lotteries and raffle activity is in line with regulatory guidelines.

All persons acting on behalf of North Yorkshire Hospice Care within a fundraising role do so in accordance with North Yorkshire Hospice Care's policies and procedures. Any third party fundraisers raising funds on North Yorkshire Hospice Care's behalf are monitored by the staff team and work in line with North Yorkshire Hospice Care's policies. For any professional fundraisers a signed agreement would be completed and the relationship monitored throughout via regular review.

North Yorkshire Hospice Care's fundraising team works in line with North Yorkshire Hospice Care's policies on protecting vulnerable people and pays particular close attention to the guidelines produced by the Fundraising Regulator and IOF regarding soliciting donations. For public facing fundraising activity, such as lottery canvassing the team adhere to a code of conduct and work in line with guidelines and rules set out by the Fundraising Regulator. The team also work in line with the 'Fundraising with vulnerable people policy' and all team members carrying out this specific type of activity read and complete the canvassing Training Manual.

We have not received any fundraising related complaints during the year.

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Report of the Trustees for the year ended 31 March 2021

Principal risks and uncertainties

Risk management

The Board of Trustees identifies and regularly reviews major strategic risks to which the charity is exposed and has put systems in place to mitigate such risks, through policies and procedures. The organisation has completed risk assessments in support of fire safety, health and safety, food hygiene and infection control, which we consider to be the key risks to the organisation. All specific fundraising events are subject to individual risk assessments. Where risks have been identified, action has been taken to minimise them and insurance cover has been taken out where considered prudent.

Trustees and their statutory responsibilities

The Trustees (who are also directors of North Yorkshire Hospice Care (Saint Michael's Hospice) for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and UK Accounting Standards (UK Generally Accepted Accounting Practice).

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 proper accounting records that 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement of disclosure to the auditor

In so far as the Trustees are aware:

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

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Report of the Trustees for the year ended 31 March 2021

Auditors

Azets Audit Services Limited were appointed auditor to the charitable company following their acquisition of the trade of Garbutt & Elliott Audit Limited on 1 December 2021. Azets Audit Services Limited have indicated their willingness to stand for reappointment at the Annual General Meeting.

This report, which also incorporates the requirements of the Strategic Report, was approved by the Board of Trustees on 1 December 2021 and signed on its behalf by:

Tony Collins

Mr A Collins
**Company Secretary and
Chief Executive**

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Independent Auditor's Report to the Members of North Yorkshire Hospice Care

Opinion

We have audited the financial statements of North Yorkshire Hospice Care for the year ended 31 March 2021 which comprise the consolidated statement of financial activities, the company and consolidated balance sheets, the consolidated cash flow statement and notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of 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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our 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.

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

We have nothing to report in this regard.

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Independent Auditor's Report to the Members of North Yorkshire Hospice Care

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report (incorporating the strategic report and 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 company and its 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 in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

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

Responsibilities of the Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees 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 they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Our responsibilities for the audit of the financial statements

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

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

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

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Independent Auditor's Report to the Members of North Yorkshire Hospice Care

Extent to which the audit was considered capable of identifying irregularities, including fraud

We identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our general commercial and sector experience, through discussion with the Trustees and other management, and from inspection of the charity's regulatory and legal correspondence. We discussed with the Trustees and other management the policies and procedures regarding compliance with laws and regulations. We communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance during the audit.

The charitable company is subject to laws and regulations that directly affect the financial statements including company law, charity law, financial reporting legislation, pensions legislation, taxation legislation and further laws and regulations that could indirectly affect the financial statements, comprising safeguarding, medicines regulation, environmental, health and safety and employment legislation, and, in the current economic climate, Covid regulations. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any. These procedures did not identify any potentially material actual or suspected non-compliance.

To identify risks of material misstatement due to fraud we considered the opportunities and incentives and pressures that may exist within the charitable company to commit fraud. Our risk assessment procedures included: enquiry of Trustees and other management to understand the high level policies and procedures in place to prevent and detect fraud, reading Board minutes and considering performance targets and incentive schemes in place for management. We communicated identified fraud risks throughout our team and remained alert to any indications of fraud during the audit.

As a result of these procedures we identified the greatest potential for fraud in the following areas:

- income recognition and in particular completeness, the risk that income is recognised in the wrong reporting period, or that restricted income is incorrectly recognised within unrestricted income; and
- subjective accounting estimates.

These fraud risks arise due to a potential desire to present the results in a differing light to suit management objectives.

As required by auditing standards we also identified and addressed the risk of management override of controls.

We performed the following procedures to address the risks of fraud identified:

- identifying and testing high risk journal entries through vouching the entries to supporting documentation;
- assessing significant accounting estimates for bias;
- testing the recognition of income and in particular that it was recognised in the correct period and any restrictions recognised; and
- testing the control environment around cash takings, including segregation of duties and cash reconciliations.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Independent Auditor's Report to the Members of North Yorkshire Hospice Care

In addition, as with any audit, there remained a higher risk of non-detection of fraud, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. Our audit procedures are designed to detect material misstatement. We are not responsible for preventing non-compliance or fraud and cannot be expected to detect non-compliance with all laws and regulations.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an 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 charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services Limited

Laura Masheder (Senior Statutory Auditor)
For and on behalf of Azets Audit Services Limited
Chartered Accountants
Statutory Auditor

20/12/2021

.....
Triune Court
Monks Cross Drive
York
YO32 9GZ

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income from:					
Donations and grants	2	2,120,528	2,086,674	4,207,202	1,719,753
Legacies		310,140	-	310,140	484,306
Other trading activities					
Fundraising activities		121,838	5,150	126,988	273,659
Sale of donated goods		568,446	-	568,446	1,862,226
Lottery income		218,160	-	218,160	249,839
Deeds of covenant		-	-	-	4,773
Investments	2	13,989	-	13,989	16,360
		3,353,101	2,091,824	5,444,925	4,610,916
Charitable activities					
NHS funding		898,879	-	898,879	961,545
NHS Fast Track funding for Home Service		433,254	-	433,254	416,422
Education and services		155,826	-	155,826	161,842
		1,487,959	-	1,487,959	1,539,809
Other income		217,124	-	217,124	25,246
Total income		5,058,184	2,091,824	7,150,008	6,175,971
Expenditure on:					
Raising funds					
Fundraising and publicity		694,273	-	694,273	808,096
Lottery expenditure		94,983	-	94,983	96,729
Cost of selling donated		1,311,328	2,833	1,314,161	1,400,506
		2,100,584	2,833	2,103,417	2,305,331
Charitable activities					
Cost of providing hospice services		2,149,693	2,080,703	4,230,396	4,198,235
Total expenditure	3	4,250,277	2,083,536	6,333,813	6,503,566

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2021 (continued)

Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Net income/ (expenditure) before transfers	807,907	8,288	816,195	(327,595)
Transfers between funds	96,233	(96,233)	-	-
Net income/ (expenditure) before gains on investments	904,140	(87,945)	816,195	(327,595)
Gains on revaluation/disposal of investments	-	-	-	4,443
Net (expenditure)/income	904,140	(87,945)	816,195	(323,152)
Total funds brought forward	4,006,130	811,307	4,817,437	5,140,589
Total funds carried forward	4,910,270	723,362	5,633,632	4,817,437

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The statement of financial activities includes all gains and losses recognised in the year.

The results for the year all relate to continuing operations.

A fully detailed Statement of Financial Activities for the year ended 31 March 2020 is shown at note 20.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Balance Sheet as at 31 March 2021

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Tangible assets	7		3,305,684		3,350,057
Current assets					
Debtors	8	1,396,799		1,137,235	
Cash at bank and in hand		1,763,497		1,070,341	
		3,160,296		2,207,576	
Current liabilities					
Creditors: amounts falling due within one year	9	(679,863)		(570,659)	
Net current assets			2,480,433		1,636,917
Total assets less current liabilities					
			5,786,117		4,986,974
Creditors: amounts falling due after more than one year	11	(152,485)		(169,537)	
Total assets less total liabilities			5,633,632		4,817,437
Reserves					
Unrestricted funds	12		4,910,270		4,006,130
Restricted funds	13		723,362		811,307
	16		5,633,632		4,817,437

The notes on pages 19 to 37 form part of these financial statements.

The Financial Statements were approved by the Trustees on 1 December 2021 and signed on its behalf by:

Lesley Bers

Ms L Bers
Joint Chair of Trustees

Colin Tweedie

C Tweedie
Joint Chair of Trustees

Company Number: 02121179

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Cash Flow Statement for the year ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided / (used in) by operating activities	18	877,297	(205,098)
Cash flows from investing activities			
Investment income		13,989	16,360
Payments to acquire tangible fixed assets		(181,755)	(381,905)
Receipts from disposals of investments		-	122,371
Cash used in investing activities			
		(167,766)	(243,174)
Cash flows from financing activities			
Mortgage for purchase of property		-	193,865
Mortgage capital payments in year		(16,375)	(7,953)
Cash (outflow) / inflow from financing activities			
		(16,375)	185,912
Change in cash and cash equivalents in the year			
Cash and cash equivalents at the beginning of the year		1,070,341	1,332,701
Cash and cash equivalents at the end of the year			
		1,763,497	1,070,341

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies

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

Company information

The Charity is a company limited by guarantee, the liability of the Directors is limited to one pound, and a charity registered in England and Wales. The registered office is Crimple House, Hornbeam Park Avenue, Harrogate, HG2 8NA.

Accounting convention

The financial statements have been prepared on a going concern basis in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) ("Charities SORP (FRS 102)"), the Financial Reporting Standard applicable in the UK and Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

North Yorkshire Hospice Care meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The Trustees have at the time of approving the financial statements a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Whilst the global economy has been significantly impacted by the COVID-19 virus, the charity still has reserves sufficient to meet its immediate requirements. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attaching to the item(s) have been met, it is probable that the income will be received and the amount can be measured reliably.

Income received in advance of fundraising events is deferred until the event has taken place and the criteria for income recognition are met.

Grants

Income from government and other grants whether 'capital grants' or 'revenue grants' is recognised when the charity has entitlement to the funds, any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably and not deferred.

Legacies

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the hospice that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy in whole or part, is only considered probable when the amount can be measured reliably and where the hospice is not aware of any potential challenge to the estate. Where legacies have been notified to the charity or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies (continued)

At 31 March 2021, the Charity was not aware of any legacies that it is entitled to but had insufficient information to measure the monetary value.

Donated goods, services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from use of the item is probable and the economic benefit can be measured reliably. In accordance with Charities SORP (FRS 102), the value of volunteer time is not recognised in the financial statements. Please refer to the Trustees' Annual Report for more information.

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

Income from goods donated for sale in the charity's shops is recognised at point of sale. As a result of the high volume of low value donated goods received by the charity, the cost of recognising these items at fair value on receipt would outweigh the benefit of recognising them in the accounts.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of interest paid or payable by the Bank.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds - these are funds which can be used in accordance with the charitable objects of the charity at the discretion of the Trustees.

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

Further explanations of the nature and purpose of restricted funds is included within the notes to the financial statements.

Expenditure and irrecoverable VAT

Expenditure is included in the Statement of Financial Activities on an accruals basis, exclusive of any VAT which can be recovered.

Expenditure which is directly attributable to specific activities has been included in the appropriate cost categories. Where costs are attributable to more than one activity (including support costs), they have been apportioned across the cost categories on a basis consistent with the use of these resources. Cost allocations have been based on staff time between each activity.

Staff costs

The costs of short term employee benefits are recognised as a liability and an expense where settlement of obligations does not fall within the same period.

Pensions

The charity operates a defined contribution scheme. The assets of the schemes are held separately from those of the charity and are invested in independent funds. The charge to the Statement of Financial Activities ("SoFA") represents the contributions payable by the charity to the scheme during the year.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies (continued)

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SoFA on a straight-line basis over the period of the lease.

Tangible fixed assets

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental costs of acquisition. Depreciation is calculated to write off the cost or valuation, less estimated residual values, of tangible fixed assets over their estimated useful lives to the charity. The annual depreciation rates and methods are as follows:-

Leasehold property	- Straight-line over the life of the lease
Freehold property	- See below
Freehold property improvements	- 10% on a straight-line basis
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis

No depreciation is charged on the freehold property other than impairments as the Board of Trustees consider that the economic life and residual value of the property are such that any depreciation charge arising would be immaterial both on an annual and aggregate basis.

Stocks

Donated items of stock for resale are not included in the financial statements until they are sold as the Trustees consider it impractical to assess the amount of donated stock held as there is no system in place to record these items or value them until they are sold. The value of these goods to the charity is therefore recognised when they are sold in the shops.

Financial instruments

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

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

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

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity held for working capital.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid.

Financial assets, other than those held at fair value through profit and loss, are assessed for indicators of impairment at each reporting end date.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

1. Accounting policies (continued)

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. The impairment loss is recognised in the income and expenditure account.

Creditors, loans and provisions

Creditors, loans and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors, loans and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial liabilities are only derecognised when, and only when, the charity's obligations are discharged, cancelled or they expire.

Amounts recognised as provisions are best estimates of the consideration required to settle the present obligation at the reporting end date, taking into account the risks and uncertainties surrounding the obligation.

Taxation

North Yorkshire Hospice Care is a registered charity and as such is a charity within the meaning of schedule 6 of the Finance Act 2010. Accordingly, the Hospice is potentially entitled to tax exemption under part 11 of the Corporation Tax Act 2010 or section 256 of the Taxation of Chargeable Gains Act 1992 in respect of income and gains arising.

Critical accounting estimates and judgements

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

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

The estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are outlined below.

Residual values of freehold properties

The charity owns freehold properties which are depreciated at cost less estimated residual value over the remainder of their useful economic life. The residual values are estimated based on the current market value of the properties assuming they are already of the age and condition expected at the end of their useful life.

Legacies

The value of accrued legacies are estimated based management review of estate accounts and other information provided by executors.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

2. Income

Donations and grants	2021 £	2020 £
Donations	1,523,229	1,334,174
COVID Retail Support Grants	498,023	-
NHSE COVID funding	1,615,633	-
Coronavirus Job Retention Scheme	439,261	-
Gift aid	131,056	185,579
Non performance grants – The Liz and Terry Bramall Foundation	-	200,000
	4,207,202	1,719,753

Investments

Interest on cash deposits	1,337	5,053
Rental income	12,652	11,307
	13,989	16,360

The hospice benefits greatly from the involvement of its many volunteers, details of which are given in the trustees' annual report. In accordance with FRS 102, the economic contribution of volunteers is not recognised in the accounts.

3. Total expenditure

Year ended 31 March 2021	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2021 Total £
Expenditure on raising funds					
Fundraising activities	526,190	52,792	96,044	19,247	694,273
Lottery expenditure	5,561	83,919	-	5,503	94,983
Cost of selling donated goods	817,165	403,192	54,634	39,170	1,314,161
	1,348,916	539,903	150,678	63,920	2,103,417
Expenditure on charitable activities					
Cost of providing Hospice services	2,880,098	336,456	853,816	160,026	4,230,396
Total expenditure	4,229,014	876,359	1,004,494	223,946	6,333,813

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

3. Total expenditure (cont..)

Year ended 31 March 2020	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2020 Total £
Expenditure on raising funds					
Fundraising activities	552,354	135,216	100,854	19,672	808,096
Lottery expenditure	9,875	81,881	-	4,973	96,729
Cost of selling donated goods	850,592	449,559	60,485	39,870	1,400,506
	1,412,821	666,656	161,339	64,515	2,305,331
Expenditure on charitable activities					
Cost of providing Hospice services	2,737,604	392,539	914,253	153,839	4,198,235
Total expenditure	4,150,425	1,059,195	1,075,592	218,354	6,503,566

4. Support costs

Included in the analysis of total expenditure above are support costs, which have been allocated on an estimated usage basis, as follows:

Year ended 31 March 2021	Staff costs £	Finance and IT systems £	Admin costs £	2021 Total £
Fundraising activities	54,634	17,408	24,002	96,044
Cost of selling donated goods	54,634	-	-	54,634
Cost of providing hospice services	619,186	98,648	135,982	853,816
Total	728,454	116,056	159,984	1,004,494

Year ended 31 March 2020	Staff costs £	Finance and IT systems £	Admin costs £	2020 Total £
Fundraising activities	60,485	13,809	26,560	100,854
Cost of selling donated goods	60,485	-	-	60,485
Cost of providing hospice services	685,491	78,254	150,508	914,253
Total	806,461	92,063	177,068	1,075,592

5. Net expenditure for the year

This is stated after charging:-	2021 £	2020 £
Depreciation of tangible assets	223,946	218,354
Auditor's remuneration - audit	8,950	6,200
- other services	1,750	147
Operating lease rentals	273,578	350,111

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

6. Staff numbers and costs

The average total number of employees at the year end (including bank staff) was:

	2021 Number	2020 Number
Patient care	173	171
Administration and fundraising	68	65
	241	236

The aggregate payroll costs for the year were as follows:

	2021 £	2020 £
Wages and salaries	4,035,396	4,010,622
Social security costs	287,206	285,903
Other pension costs	311,913	323,127
Redundancy costs	32,780	67,417
	4,667,295	4,687,069
Non-payroll costs including travel expenses	290,178	269,817
	4,957,473	4,956,886

The number of employees with benefits in excess of £60,000, classified within bands of £10,000 is:

	2021 Number	2020 Number
£80,000 - £90,000	1	-
£90,000 - £100,000	-	1

The Trustees did not receive any remuneration benefits or out of pocket expenses during the year (2020 - none).

The key management personnel of the Charity comprise the Trustees and the 8 members of the senior management team (2020 senior management team comprised 9 members). The total remuneration of the key management personnel employed by the Charity was £532,329 (2020 - £576,941 for the 9 members).

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

7. Tangible fixed assets

	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
Cost					
At 1 April 2020	4,010,037	593,847	60,310	1,069,202	5,733,396
Additions	21,343	1,310	-	159,102	181,755
Disposals	-	-	-	(4,365)	(4,365)
At 31 March 2021	4,031,380	595,157	60,310	1,223,939	5,910,786
Depreciation					
At 1 April 2020	957,029	406,852	52,175	967,283	2,383,339
Charge for the year	100,596	33,304	5,636	84,410	223,946
On disposals	-	-	-	(2,183)	(2,183)
At 31 March 2021	1,057,625	440,156	57,811	1,049,510	2,605,102
Net book values					
At 31 March 2021	2,973,755	155,001	2,499	174,429	3,305,684
At 31 March 2020	3,053,008	186,995	8,135	101,919	3,350,057

Included above is £2,790,444 (2020 – £2,790,044) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

8. Debtors

	2021 £	2020 £
Trade debtors	111,413	106,286
Other debtors	18,904	24,078
VAT recoverable	53,422	99,679
Prepayments	135,856	168,224
Accrued income	1,077,204	738,968
	1,396,799	1,137,235

The above includes accrued income of £613,600 (2020 - £641,450) in respect of legacies of which £262,500 (2020 - £389,040) was notified in the year.

9. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	176,126	261,271
Taxes and social security costs	69,226	70,108
Other creditors	37,994	40,463
Accruals and deferred income (Note 10)	379,465	182,442
Mortgage: capital payments due in next 12 months	17,052	16,375
	679,863	570,659

Included within other creditors is an amount of £2,625 (2020 - £3,657) which relates to credit cards secured by way of a charge over freehold property.

See note 11 for details of mortgage including security.

10. Deferred income

	2021 £	2020 £
At 1 April 2020	58,463	59,872
Amount released to income	(55,963)	(57,372)
Amount deferred in the year	220,514	55,963
At 31 March 2021	223,014	58,463

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

11. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Mortgage: capital payments due after more than one year	152,485	169,537
	152,485	169,537

An analysis of the maturity of the loan is given below:

	2021 £	2020 £
Mortgage: capital payments due in next 12 months	17,052	16,375
Mortgage: capital payments due after more than one year		
Amounts due within one to two years	19,246	17,052
Amounts due within two to five years	58,002	55,480
Amounts due after more than five years	75,237	97,005
	152,485	169,537
Total outstanding	169,537	185,912

The mortgage is secured by a debenture comprising fixed and floating charges over the assets of the company. The loan is repayable in monthly instalments ending in September 2029. Interest on the loan facility is chargeable at 4.06%.

12. Unrestricted funds

	2021 £	2020 £
At 1 April 2020	4,006,130	4,271,594
Net income before other recognised gains and losses	904,140	(269,907)
Gains/(losses) on revaluation/disposal of investments	-	4,443
At 31 March 2021	4,910,270	4,006,130

North Yorkshire Hospice Care

Operating as Saint Michael's Hospice, Herriot Hospice Homecare & Just B

Notes to the Financial Statements for the year ended 31 March 2021

13. Restricted funds

For the year ended 31 March 2021	Balance at 1 April 2020 £	Income £	Expenditure £	Transfer £	Balance at 31 March 2021 £
Saint Michael's at Starbeck	153,137	-	(43,125)	-	110,012
IPU refurbishment 2012	36,050	-	(30,900)	-	5,150
NHSE Grant Funding	-	1,615,633	(1,615,633)	-	-
Day Therapy refurbishment	1,406	-	(994)	-	412
IPU equipment	34,874	38,088	(24,844)	-	48,118
Volunteer visitors	-	37,241	(37,241)	-	-
DTU equipment	11,102	5,000	(6,528)	-	9,574
Just B Children/Young Persons	109,677	34,264	(39,735)	(96,233)	7,973
BBC Children in Need 1	-	45,175	(45,175)	-	-
BBC Children in Need 2	-	3,206	(3,206)	-	-
BBC Children in Need 3	-	15,614	(15,614)	-	-
HHH Aged Veterans	-	9,650	(9,650)	-	-
Prince of Wales Charitable Fund	-	5,000	(5,000)	-	-
NYCC Stronger Communities 1	-	5,000	(192)	-	4,808
NYCC Stronger Communities 2	-	4,000	(4,000)	-	-
NYCC Stronger Communities 3	-	3,742	(3,742)	-	-
NYCC Cllr Locality Budgets 1	-	1,000	(181)	-	819
NYCC Cllr Locality Budgets 2	-	2,102	(175)	-	1,927
Youth Endowment Fund	-	30,328	(30,328)	-	-
Just B – Adult Bereavement	-	52,531	(52,531)	-	-
IPU/DTU refurbishment 2018	30,819	-	(7,484)	-	23,335
Dementia	6,760	8,507	(8,415)	-	6,852
Neurological Community Specialist	2,572	1,000	(3,572)	-	-
Simulation equipment	3,155	-	(1,003)	-	2,152
Home Service	57,744	25,170	(82,914)	-	-
Herriot Hospice Homecare	132,828	-	(2,833)	-	129,995
Playlist for Life	3,997	-	-	-	3,997
Retail van	2,500	-	(2,500)	-	-
Lambert building	149,756	140,573	(1,456)	-	288,873
Breathlessness project	39,870	-	-	-	39,870
Homelessness project	29,103	-	-	-	29,103
Other funds	5,957	9,000	(4,565)	-	10,392
	811,307	2,091,824	(2,083,536)	(96,233)	723,362

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13. Restricted funds (continued)

The transfer of £96,233 is in respect of a donation received in the prior year which should not have been classified as restricted. It has therefore been transferred to unrestricted funds in the year.

Fund	Purpose
Saint Michael's @ Starbeck	This represents funds to purchase and convert a property in Starbeck to enable Saint Michael's to extend its reach into the community. The Department of Health gave £341,290 to help fund this project, along with £10,000 from Garfield Weston Foundation and The Rayne Foundation and Big Lottery Fund Grant.
IPU Refurbishment	This was established for the purpose of extensive refurbishment to the In Patient Unit; it includes a grant from the DoH of £296,000. Work was completed in June 2012. The Kirkby Foundation, The Harry Bolland Trust, Leeds Building Society and Sovereign Health Care Charitable Trust also made donations to the IPU.
NHSE Grant Funding	This is funding towards the cost of running Hospice services during the COVID-19 pandemic
Day Therapy refurbishment	The Kirkby Foundation, Garfield Weston Foundation and The Hedley Foundation provided funds towards the refurbishment of the treatment
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure out Inpatient Unit is suitably equipped.
Volunteer visitors	This represents money which has been given to support the volunteer visitor project which sees volunteers providing a befriending service. Aged Veterans Fund Funding through Community First Yorkshire has supported Volunteer Visitors, alongside bereavement and counselling support for aged veterans. Aged Veterans Fund Funding through Hospice UK has also supported aged veterans at Herriot Hospice Homecare with volunteering and bereavement support.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
BBC Children in Need	1 Just B - funding has been granted over three years to support the Senior Bereavement Support worker for Children & Young People. 2 COVID-19 2020 Booster Programme - funding has been granted for technology and Just B staff training 3 COVID-19 Next Steps Programme – funding has been granted to support Just B children and young people's support worker, resources and technology
NYCC Stronger Communities	1 Grant awarded for self-harm support services 2 Grant to support Harrogate and Craven Suicide Prevention 3 Grant to support suicide prevention for men, Herriot Hospice Homecare
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people.
HHH Aged Veterans	Supporting aged veterans through volunteering or bereavement support
IPU/DTU refurbishment 2018	Support pledged from The Wolfson Foundation and The Bernard Sunley Charitable Foundation as well as valuable funds from other trusts.

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Notes to the Financial Statements for the year ended 31 March 2021

13. Restricted funds (continued)

Fund	Purpose
Dementia	Several organisations including North Yorkshire County Council, County Councillor Locality Budgets have supported our work for all patients living with dementia.
Neurological Community Specialist nurse	This post is supported by The February Foundation and other donors.
Simulation equipment	Towards the cost of simulation and other training equipment to enable our staff to provide suitable care for our patients.
Home Service	Several organisations and individuals have made donations towards the cost of the provision of healthcare assistants to deliver end of life care to patients in their own home
Herriot Hospice Homecare	This represents the transfer from Herriot Hospice Homecare as part of the merger on 31 March 2019
NYCC County Councillor Locality Budgets	1 £1,000 has been donated towards a bed for IPU 2 £2,102 has been donated for the development of the Lambert
Prince of Wales Charitable Fund	A grant has been awarded for the Just B Bereavement Service
Playlist for Life	Support pledged to the development of a service offering Playlist for Life.
Retail Van	Funding provided to enable us the purchase of a van for use in our Retail operations.
Lambert building	Funding provided by supporters including The Friends of the Lambert Hospital to enable us to build a 4 bed in patient unit, community hub and bereavement counselling rooms in the building formerly known as the Lambert Hospital in Thirsk.
Youth Endowment Fund Grant	Grant awarded to support Just B schools
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease.
Homelessness project	Funding to train end of life healthcare specialists as homelessness champions, provide drop-in talking therapy support and a training programme for professionals supporting homeless people.
Department of Health Grant	To spend on various specific improvements to the Hospice environment. The balance of the fund in the prior year represents the net book value of the work carried out.
Burton House	Towards the cost of refurbishment of a new property acquired in 2009 which houses staff and volunteers including those providing bereavement support for children and young people.
Other	This comprises restricted funds with a balance carried forward of less than £3,000.

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Notes to the Financial Statements for the year ended 31 March 2021

13. Restricted funds (continued)

For the year ended 31 March 2020	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Saint Michael's at Starbeck	196,262	-	(43,125)	153,137
IPU refurbishment 2012	66,950	-	(30,900)	36,050
Department of Health Grant	286	-	(286)	-
Burton House	7,118	-	(7,118)	-
Day Therapy refurbishment	2,400	-	(994)	1,406
IPU equipment	29,968	40,442	(35,536)	34,874
Volunteer visitors	-	82,345	(82,345)	-
DTU equipment	17,459	678	(7,035)	11,102
Just B – Children & Young Persons	528	281,011	(171,862)	109,677
Just B – Adult Bereavement	-	29,826	(29,826)	-
IPU & DTU refurbishment 2018	38,303	-	(7,484)	30,819
Dementia	13,885	787	(7,912)	6,760
Neurological Community Specialist	-	17,040	(14,468)	2,572
Simulation equipment	7,542	-	(4,387)	3,155
Home Service	5,463	60,421	(8,140)	57,744
Herriot Hospice Homecare	479,675	593,881	(940,728)	132,828
Playlist for Life	-	4,297	(300)	3,997
Retail van	-	5,000	(2,500)	2,500
Lambert building	-	151,387	(1,631)	149,756
Breathlessness project	-	39,870	-	39,870
Homelessness project	-	29,103	-	29,103
Other funds	3,156	15,557	(12,756)	5,957
	868,995	1,351,645	(1,409,333)	811,307

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2021

14. Financial commitments

At 31 March 2021 the charitable company had outstanding commitments for future minimum lease payments under non-cancellable operating leases which fall due as follows:

	Land and buildings £	Other operating leases £	2021 Total £	Land and buildings £	Other operating leases £	2020 Total £
Due within one year	263,300	10,278	273,578	283,454	15,524	298,978
Due between two and five years	514,327	17,156	531,483	671,487	34,602	706,089
Due after five years	254,125	-	254,125	335,140	-	335,140
	1,031,752	27,434	1,059,186	1,290,081	50,126	1,340,207

15. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £15,054 payable by HDHCE (2020 – other creditors of £4,442 payable to HDHCE). HDHCE generated profit in the year of £9,517 which was given to the Charity under a Deed of Covenant (2020 - £4,773).

Hospice UK ("HUK") is related to the Hospice due to Tony Collins acting as a Trustee for HUK. North Yorkshire Hospice Care and HUK have arrangements in place whereby out-of-pocket travel expenses incurred by Tony Collins are reimbursed by the Hospice and then recharged at cost to HUK. During the year North Yorkshire Hospice Care charged HUK £nil (2020 - £464) in respect of such expenses, all of which had been received by 31 March 2021.

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2021

16. Analysis of net assets between funds

Fund balances are represented by:

Fund balances at 31 March 2021	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	3,031,694	273,990	3,305,684
Current assets	2,710,924	449,372	3,160,296
Current liabilities	(679,863)	-	(679,863)
Liabilities due after more than one year	(152,485)	-	(152,485)
Total net assets	4,910,270	723,362	5,633,632

Fund balances at 31 March 2020	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,968,174	381,883	3,350,057
Current assets	1,778,152	429,424	2,207,576
Current liabilities	(570,659)	-	(570,659)
Liabilities due after more than one year	(169,537)	-	(169,537)
Total net assets	4,006,130	811,307	4,817,437

17. Capital commitments

At 31 March 2021 there were capital commitments of £19,765 (2020 - £17,140).

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2021

18. Reconciliation of net movement in funds to net cash provided by operating activities

	2021 £	2020 £
Net income / (deficit) before gains/losses on investments	816,195	(327,595)
Investment income	(13,989)	(16,360)
Depreciation	223,946	218,354
Loss on disposal of fixed asset	2,182	1,648
Increase in debtors	(259,564)	(186,453)
Increase in creditors	108,527	105,308
Net cash inflow / (outflow) from operating activities	877,297	(205,098)

19. Net debt

	1 April 2020 £	Cash flows £	New mortgage £	31 March 2021 £
Cash at bank and in hand	1,070,341	693,156	-	1,763,497
Mortgage	(185,912)	16,375	-	(169,537)
Net cash	884,429	709,531	-	1,593,960

	1 April 2019 £	Cash flows £	New mortgage £	31 March 2020 £
Cash at bank and in hand	1,332,701	(262,360)	-	1,070,341
Mortgage	-	7,953	(193,865)	(185,912)
Net cash	1,332,701	(254,407)	(193,865)	884,429

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20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	2020 Total £
Income from:			
Donations and grants	942,348	777,405	1,719,753
Legacies	410,423	73,883	484,306
Other trading activities			
Fundraising activities	271,162	2,497	273,659
Sale of donated goods	1,364,659	497,567	1,862,226
Lottery income	249,696	143	249,839
Deeds of covenant	4,773	-	4,773
Investments	16,360	-	16,360
	3,259,421	1,351,495	4,610,916
Charitable activities			
NHS funding	961,545	-	961,545
NHS Fast Track funding for Home Service	416,422	-	416,422
Education and services	161,692	150	161,842
	1,539,659	150	1,539,809
Transfer from Herriot Hospice Homecare	-	-	-
Other income	25,246	-	25,246
Total income	4,824,326	1,351,645	6,175,971
Expenditure on:			
Raising funds			
Fundraising and publicity	740,108	67,988	808,096
Lottery expenditure	96,729	-	96,729
Cost of selling donated goods	996,440	404,066	1,400,506
	1,833,277	472,054	2,305,331
Charitable activities			
Cost of providing hospice services	3,179,956	1,018,279	4,198,235
Total expenditure	5,013,233	1,490,333	6,503,566

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Notes to the Financial Statements for the year ended 31 March 2021

20. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2020 (continued)

	Unrestricted funds £	Restricted funds £	2020 Total £
Net (expenditure)/ income before gains on investments	(269,907)	(57,688)	(327,595)
Gains on revaluation/disposal of investments	4,443	-	4,443
Net (expenditure)/income	(265,464)	(57,688)	(323,152)
Total funds brought forward	4,271,594	868,995	5,140,589
Total funds carried forward	4,006,130	811,307	4,817,437