

Registered Charity Number: 518905

Company Number: 02121179

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

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

**Trustees' Report and Financial Statements
for the year ended 31 March 2024**

North Yorkshire Hospice Care

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

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North Yorkshire Hospice Care

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Charity Information

Trustees

Joanne Crewe
Karen Wheeldon
Peter Gibson MP
Professor Brendan Gough
Lesley Bers
Rebecca Fitzpatrick
Andrew Makin
Catherine Rustomji
Gillian Wren
Clare Hedges
Timothy Milburn

Company Secretary

Mr A Collins, OBE

Registered charity number

518905

Company number

02121179

Principal and registered office

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

Auditor

Saffery LLP
10 Wellington Place
Leeds
LS1 4AP

Bankers

Barclays
25 James Street
Harrogate
HG1 1QX

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

Virgin Money
46 High Street
Stockton on Tees
TS18 1SB

Charity Bank
Fosse House
182 High Street
Tonbridge
TN9 1BE

Solicitors

Raworths LLP
89 Station Parade
Harrogate
HG1 1HF

North Yorkshire Hospice Care

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

Statement from Chair of Trustees for the year ended 31 March 2024

During and following Covid we reported that the challenges of that time would not define us – we would be defined instead by our response to those challenges. The year in view for North Yorkshire Hospice Care has presented us with many challenges both related and unrelated to Covid; workforce shortages, a cost-of-living crisis, energy price increases, our healthcare partner NHS unable to cope with demand and a significantly increasing mental health need. Once again, we are delighted to report on our response to these challenges. We have continued to develop our Wellbeing Network providing facilitated peer support groups and pre bereavement support for individuals with a terminal diagnosis and a specialist breathlessness clinic. We have continued with our community-based service provision for those at the end of life across Hambleton, Richmondshire, Harrogate and District with an 11% increase in beneficiaries. We have also continued with the development of an Advanced Care Planning service and a palliative and end of life care service specifically aimed at those who are homeless.

We have continued to increase our telephone and face to face based support for those facing grief, loss, anxiety, and mental health problems. We have been proactively delivering resilience support to frontline emergency services throughout the UK. We have developed specialist emotional wellbeing support services; for bereavement through suicide, those affected through the death of a UK Police Officer who has died in the line of duty and specialist support for those affected by gambling addiction. At the time of writing, we are on track for opening our new Hospice in Thirsk, Herriot Hospice@The Lambert. This will include a six bedded inpatient unit, a community hub, a new bereavement suite and a new base from which our community services will be co-ordinated. These are demanding times, and they are also exciting times during which we are able to ensure our services reach more people and reduce unmet need.

All of this, of course, is happening as we continue with our established services; our ten bedded inpatient unit at Saint Michaels, the specialist support service for those living with Motor Neurone Disease, Just B Bereavement Support services for adults, children and young people, mental health support for adults, emotional wellbeing support in schools throughout our area and a full clinical support service for those living with Lymphoedema. Financially we have struggled with drops in voluntary income and real terms statutory funding not keeping pace with inflationary pressures. Despite this we have ensured that our services and growth can be sustained into the future.

As we look back and look ahead, we find ourselves repeating last year's words as an organisation shaped and owned by local people. We believe we continue to be courageous and ambitious. Our response to the rapidly changing landscape continues to rely on adaptability as one of our greatest strengths. We would also like to take this opportunity to pay tribute, not only to the dedication of our staff, but also to our incredible volunteers working in every area of our Hospice life. We are driven by, motivated by, and indebted to your wonderful commitment and support – thank you.

North Yorkshire Hospice Care

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

Report of the Trustees for the year ended 31 March 2024

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2024.

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:

Joanne Crewe

Colin Tweedie

(resigned 5 June 2024)

Trustees:

Karen Wheeldon

Mark Robinson

(resigned 25 September 2024)

Catherine Walters

(resigned 25 September 2024)

Peter Gibson MP

Darryn Hedges

(resigned 19 June 2024)

Dr Hilary Enevoldsen

(resigned 25 September 2024)

Professor Brendan Gough

Lesley Bers

Jonathan Park

(resigned 25 September 2024)

Rebecca Fitzpatrick

(appointed 25 June 2024)

Andrew Makin

(appointed 26 June 2024)

Catherine Rustomji

(appointed 25 June 2024)

Gillian Wren

(appointed 22 July 2024)

Clare Hedges

(appointed 26 May 2024)

Timothy Milburn

(appointed 19 October 2024)

By agreement with the Board, meetings of Trustees were also attended by Anthony 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.

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Report of the Trustees for the year ended 31 March 2024

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 from members of the public with an expressed interest in the organisation. 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.

Trustees are given a detailed brief of the organisation 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 members of the Leadership Team. 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 organisation and ensures that the highest standards of governance are maintained throughout all aspects of the organisation. The Board of Trustees approves the Organisational Strategy and the ensuing annual budgets and reviews and approves all policies and procedures, as well as monitoring ongoing performance against strategy and budget.

Operational management and leadership of the organisation is delegated to the Chief Executive who works with the Leadership Group. The Board of Trustees has five sub groups: Finance, People, Strategy Achievement, Clinical Governance and Client Services Governance. These groups work closely with the Chief Executive to ensure detailed review and effective governance.

Senior management and remuneration policy

The Chief Executive of North Yorkshire Hospice Care is Anthony Collins. Management of the organisation, 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 North Yorkshire Hospice Care, remuneration levels relating to any member of the Leadership Team will be considered by the People 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 Group, the Trustees Clinical Governance Group, the Trustee Strategy Achievement Group, the Trustees Client Services Governance Group and the Trustee People 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. Further information is provided in note 16.

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.

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Report of the Trustees for the year ended 31 March 2024

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. This will include national Helplines.
- Seeking out groups of people who find our services difficult to access and developing our services (both existing and new) to improve accessibility.
- Playing a key role in the development of an end of life care strategy for the local and regional areas;
- 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. The people of all these areas established Just B. We remain answerable to these people today.

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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 providing a range of support and services for individuals living with terminal illnesses who live at home in the community, with medical and nursing support, including specialist support for breathlessness.
- A service for those who are homeless, working alongside other Homeless support organisations and increasing accessibility to our own Hospice care, bereavement and mental health support services.
- A service providing trained support for adults in drawing up advanced care plans
- 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;
- Seven day Helplines providing support for people facing loneliness, anxiety, isolation, anxiety and grief.
- A specialist end of life care lymphoedema service.
- 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;
- The building of a new 6 bedded inpatient ward to be based in Thirsk.
- A team of trained volunteers supporting and befriending patients in their own homes as part of the wellbeing 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 secondary and primary schools.

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 over 450 (see note 2).

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Report of the Trustees for the year ended 31 March 2024

Financial review

Income and expenditure summary	2024 £000	2023 £000	Change £000
Cost of hospice services	(6,107)	(5,389)	(718)
Hospice services funding received	2,168	2,331	(163)
Net cost of charitable activities	(3,939)	(3,058)	(881)
Net contribution from voluntary sources (net of expenditure)	3,370	2,147	1,223
Other income	130	105	25
Total (deficit)/surplus	(439)	(806)	367

The Charity incurred a deficit for the year of £439k compared to a deficit of £806k in the previous year.

Net contribution from voluntary sources	2024 £000	2023 £000	Change £000
Legacies	1,322	513	809
Lottery	117	94	23
Shops	703	326	377
Fundraising and donations	2,055	2,095	(40)
Gifts in kind	85	-	85
	4,282	3,028	1,254
Cost of fund raising and publicity	(912)	(881)	(31)
Net contribution	3,370	2,147	1,223

Legacy income increased by £809k compared to the previous year. Legacy income remains difficult to predict therefore the Trustees adopt a prudent policy in setting forecasts of income and expenditure which include legacies.

The net contribution received from fundraising, donations and grants was £3,370k, an increase of £1,223k from the previous year.

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Report of the Trustees for the year ended 31 March 2024

Liquidity and financial strength	2024	2023	Change
	£000	£000	£000
Cash flow			
Operating (outflow)/inflow	(314)	403	(717)
Capital expenditure net of proceeds from disposals	(1,928)	(465)	(1,463)
Investment income	17	17	-
Financing	1,250	(18)	1,268
Net cash (outflow)	(975)	(63)	(912)
Year end cash at bank	238	1,213	(975)
Reserves			
Unrestricted funds	4,855	4,174	681
Restricted funds	482	1,602	(1,120)
Total	5,337	5,776	(439)

Reserves policy – Solvency Free ratio

North Yorkshire Hospice Care's finances are managed robustly and transparently 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 capital commitments and stood at £994k at 31 March 2024 (2023: £1,666k), which is within the above range. 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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Report of the Trustees for the year ended 31 March 2024

The level of reserves is 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.

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

We are now at the half way point of the current strategy. We are following a number of agreed workplans all linked to the driving strategic aspirations, which are;

- Unmet need
- Improved accessibility
- Overall sustainability
- Improving and expanding our current services
- Expanding our range of services
- Equality, diversity and inclusion
- Collaborative and partnership working
- Quality and standards
- People
- Environment

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 Your 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 fundraising is overseen by the Deputy Chief Executive. 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 particularly close attention to the guidelines produced by the Fundraising Regulator and Institute of Fundraising 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 2024

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.

Statement of Trustees' responsibilities

The Trustees (who are also directors of North Yorkshire Hospice Care 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 (FRS 102);
- 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 2024

Auditors

Saffery LLP have expressed their willingness to continue in office.

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

DocuSigned by:

CA232C9779CA464...

Mr A Collins

Date: 31 January 2025

**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 2024 which comprise the statement of financial activities, the balance sheet, the 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 charitable company's state of affairs as at 31 March 2024 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 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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

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misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic 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 and the Strategic 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 10, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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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 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 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 charitable company by discussions with trustees and updating our understanding of the sector in which the charitable company operates.

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

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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 and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery LLP

.....
Sally Appleton (Senior Statutory Auditor)
for and on behalf of Saffery LLP
10 Wellington Place
Leeds
LS1 4AP

Chartered Accountants

Statutory Auditors

Date: 31 January 2025

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

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Statement of Financial Activities (incorporating an Income and Expenditure Account) for the year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Income from:					
Donations and grants	2	710,831	1,107,197	1,818,028	1,920,349
Gifts in kind		84,296	-	84,296	
Legacies		1,321,611	-	1,321,611	512,971
Other trading activities					
Fundraising activities		219,654	-	219,654	132,054
Sale of donated goods		2,033,931	-	2,033,931	1,954,217
Lottery income		192,309	-	192,309	208,782
Deed of covenant		-	-	-	25,641
Investments	2	17,429	-	17,429	16,774
		4,580,691	1,107,197	5,687,888	4,770,788
Charitable activities					
NHS funding		1,937,524	-	1,937,524	2,000,670
Consultancy and Education		230,561	-	230,561	330,391
		2,168,085	-	2,168,085	2,331,061
Other income		130,302	-	130,302	105,443
Total income		6,879,078	1,107,197	7,986,275	7,207,292
Expenditure on:					
Raising funds					
Fundraising and publicity		912,121	-	912,121	880,715
Lottery expenditure		75,463	-	75,463	114,435
Cost of selling donated goods		1,330,846	-	1,330,846	1,628,444
	3	2,318,430	-	2,318,430	2,623,594
Charitable activities					
Cost of providing hospice services		5,613,835	493,174	6,107,009	5,389,350
Total expenditure	3	7,932,265	493,174	8,425,439	8,012,944

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 2024 (continued)

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Net (expenditure)/ income		(1,053,187)	614,023	(439,164)	(805,652)
Transfers	14	1,734,474	(1,734,474)	-	-
Total funds brought forward		4,173,827	1,602,272	5,776,099	6,581,751
Total funds carried forward	17	4,855,114	481,821	5,336,935	5,776,099

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 2023 is shown at note 21.

North Yorkshire Hospice Care

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

Balance Sheet as at 31 March 2024

	Notes	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	7	5,540,503		3,891,638	
Intangible assets	8	73,590		-	
Current assets					
Debtors	9	1,966,394		1,455,343	
Cash at bank and in hand		237,834		1,213,423	
		2,204,228		2,668,766	
Current liabilities					
Creditors: amounts falling due within one year	10	(1,112,340)		(669,623)	
Net current assets			1,091,888		1,999,143
Total assets less current liabilities					
			6,705,981		5,890,781
Creditors: amounts falling due after more than one year	12		(1,369,046)		(114,682)
Total assets less total liabilities			5,336,935		5,776,099
Reserves					
Unrestricted funds	13	4,855,114		4,173,827	
Restricted funds	14	481,821		1,602,272	
	17	5,336,935		5,776,099	

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

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

DocuSigned by:

 95A1433E27B54FC...
 Gillian Wren
Chair of Finance Committee

Signed by:

 75DB22C10AF64EC...
 Joanne Crewe
Joint Chair of Trustees

Date: 31 January 2025

31 January 2025

Company Number: 02121179

North Yorkshire Hospice Care

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

Statement of Cash Flows for the year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	19	(314,237)	403,306
Cash flows from investing activities			
Investment income		17,429	16,774
Payments to acquire tangible fixed assets		(1,844,230)	(465,139)
Payments to acquire intangible fixed assets		(83,915)	-
Cash used in investing activities			
		(1,910,716)	(448,365)
Cash flows from financing activities			
Mortgage capital payments in year		(20,046)	(17,757)
Increase in bank loans		1,269,410	-
Cash inflow/(outflow) from financing activities			
		1,249,364	(17,757)
Change in cash and cash equivalents in the year			
		(975,589)	(62,816)
Cash and cash equivalents at the beginning of the year		1,213,423	1,276,239
Cash and cash equivalents at the end of the year			
		237,834	1,213,423

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 2024

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 and a charity registered in England and Wales. The liability of the Directors is limited to £1. 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.

The financial statements are prepared in sterling which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £1.

Going concern

The Trustees have prepared detailed cash flow forecasts for the period to March 2026. Based on these forecasts, at the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. 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, recognition 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

North Yorkshire Hospice Care

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

probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Notes to the Financial Statements for the year ended 31 March 2024

1. Accounting policies (continued)

At 31 March 2024, 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 fair value of the stock is not recognised 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.

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 2024

1. Accounting policies (continued)

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.

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
Motor vehicles	- 25% on a straight-line basis
Fixtures and equipment	- 25% on a straight-line basis
Assets under construction	- Not depreciated until brought into use

Land is not depreciated. No depreciation is charged on 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.

Intangible fixed assets

Intangible assets comprise primarily development costs of internal systems. Such assets are defined as having finite useful lives and the costs are amortised on a straight-line basis over 3 years. Intangible assets are stated at cost less amortisation and are reviewed for impairment whenever there is an indication that the carrying value may be impaired.

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.

North Yorkshire Hospice Care

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

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

Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected. 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 on 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 2024

2. Income

Donations and grants	2024 £	2023 £
Donations	1,560,090	1,717,629
Gift aid	257,938	202,720
	1,818,028	1,920,349
Investments		
Interest on cash deposits	5,079	4,174
Rental income	12,350	12,600
	17,429	16,774

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 2024	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2024 Total £
Expenditure on raising funds					
Fundraising activities	612,308	149,248	140,281	10,284	912,121
Lottery expenditure	-	75,463	-	-	75,463
Cost of selling donated goods	1,007,518	188,645	114,114	20,569	1,330,846
	1,619,826	413,356	254,395	30,853	2,318,430
Expenditure on charitable activities					
Cost of providing patient services	3,227,607	1,088,549	1,616,016	174,837	6,107,009
Total expenditure	4,847,433	1,501,905	1,870,411	205,690	8,425,439

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 2024

3. Total expenditure (cont..)

Year ended 31 March 2023	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2023 Total £
Expenditure on raising funds					
Fundraising activities	601,683	131,703	138,726	8,603	880,715
Lottery expenditure	3,352	102,606	-	8,477	114,435
Cost of selling donated goods	1,052,726	438,577	109,100	28,041	1,628,444
	1,657,761	672,886	247,826	45,121	2,623,594
Expenditure on charitable activities					
Cost of providing patient services	3,067,955	752,925	1,424,594	143,876	5,389,350
Total expenditure	4,725,716	1,425,811	1,672,420	188,997	8,012,944

4. Support costs

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

Year ended 31 March 2024	Staff costs £	Finance and IT systems £	Admin costs £	2024 Total £
Fundraising activities	114,114	14,578	11,589	140,281
Cost of selling donated goods	114,114	-	-	114,114
Cost of providing hospice services	1,293,294	179,796	142,926	1,616,016
Total	1,521,522	194,374	154,515	1,870,411

Year ended 31 March 2023	Staff costs £	Finance and IT systems £	Admin costs £	2023 Total £
Fundraising activities	109,100	12,199	17,429	138,728
Cost of selling donated goods	109,100	-	-	109,100
Cost of providing hospice services	1,236,462	150,453	37,677	1,424,592
Total	1,454,662	162,652	55,106	1,672,420

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 2024

5. Net expenditure for the year

This is stated after charging:-	2024	2023
	£	£
Depreciation of tangible assets	195,365	188,997
Amortisation of intangible assets	10,325	-
Auditor's remuneration - audit	19,400	18,800
- other services	2,200	2,100
Operating lease rentals	135,812	217,987

6. Staff numbers and costs

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

	2024	2023
	Number	Number
	249	243

The aggregate payroll costs for the year were as follows:

	2024	2023
	£	£
Wages and salaries	5,185,908	4,812,805
Social security costs	457,818	414,762
Other pension costs	577,868	399,590
	6,221,594	5,627,157
Non-payroll costs including doctors fees and travel expenses	147,361	553,221
	6,368,955	6,180,378

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

	2024	2023
	Number	Number
£60,001 - £70,000	3	2
£80,001 - £90,000	-	1
£90,001 - £100,000	1	-
£100,001 - £110,000	1	1

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2023 - none).

The key management personnel of the Charity comprise the Trustees and the 5 members of the senior management team being the Chief Executive, Deputy Chief Executive, Director of Client Services and Director of Strategy and Director of Development (2023 senior management team comprised 5 members). The total remuneration of the key management personnel employed by the Charity was £384,336 (2023 - £356,899 for the 5 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 2024

7. Tangible fixed assets

	Assets under construction £	Freehold land and buildings £	Leasehold land and buildings £	Motor vehicles £	Fixtures and equipment £	Total £
Cost						
At 1 April 2023	710,653	4,031,380	599,649	75,812	1,482,423	6,899,917
Additions	1,713,090	4,200	48,346	-	78,594	1,844,230
At 31 March 2024	2,423,743	4,035,580	647,995	75,812	1,561,017	8,744,147
Depreciation						
At 1 April 2023	-	1,165,979	494,335	68,061	1,279,904	3,008,279
Charge for the year	-	46,214	21,848	3,875	123,428	195,365
At 31 March 2024	-	1,212,193	516,183	71,936	1,403,332	3,203,644
Net book values						
At 31 March 2024	2,423,743	2,823,387	131,812	3,876	157,685	5,540,503
At 31 March 2023	710,653	2,865,401	105,314	7,751	202,519	3,891,638

Included above is £5,754,169 (2023 – £3,141,059) in respect of freehold land and buildings which has not been depreciated in accordance with the tangible fixed assets accounting policy.

Assets under construction represent the transfer in and capital work on Lambert Hospital, as disclosed in note 2, and subsequent capital expenditure. Assets under construction are not depreciated until brought into use.

8. Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2023	-	-
Additions	83,915	83,915
At 31 March 2024	83,915	83,915
Amortisation		
At 1 April 2023	-	-
Charge for the year	10,325	10,325
At 31 March 2024	10,325	10,325
Net book values		
At 31 March 2024	73,590	73,590
At 31 March 2023	-	-

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 2024

9. Debtors

	2024 £	2023 £
Trade debtors	150,635	145,192
Other debtors	134,531	11,997
VAT recoverable	60,551	98,382
Prepayments	120,858	77,840
Accrued income	1,499,819	1,121,932
	1,966,394	1,455,343

The above includes accrued income of £1,387,881 (2023 - £586,815) in respect of legacies of which £1,002,489 (2023 - £379,252) was notified in the year.

10. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	644,292	124,080
Taxes and social security costs	211,516	118,664
Other creditors	42,573	67,903
Accruals and deferred income (Note 11)	198,913	338,930
Mortgage: capital payments due in next 12 months (Note 12)	15,046	20,046
	1,112,340	669,623

See note 12 for details of mortgage including security and charges.

11. Deferred income

	2024 £	2023 £
At 1 April 2023	161,539	146,558
Amount released to income	(161,539)	(146,558)
Amount deferred in the year	-	161,539
At 31 March 2024	-	161,539

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 2024

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

	2024 £	2023 £
Mortgage: capital payments due after more than one year	1,369,046	114,682

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

	2024 £	2022 £
Mortgage: capital payments due in next 12 months	15,046	20,046
<i>Mortgage: capital payments due after more than one year:</i>		
Amounts due within one to two years	21,978	20,046
Amounts due within two to five years	76,874	60,399
Amounts due after more than five years	1,270,194	34,237
	1,369,046	114,682
Total outstanding	1,384,092	134,728

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

13. Unrestricted funds

	2024 £	2023 £
At 1 April 2023	4,173,827	5,562,673
Net (expenditure)	(1,053,187)	(1,388,846)
Transfers	1,734,474	-
At 31 March 2024	4,855,114	4,173,827

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 2024

14. Restricted funds

For the year ended 31 March 2024	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Saint Michael's at Starbeck	23,762	-	(23,762)	-	-
Lambert Hospital	350,000	-	-	-	350,000
IPU equipment	39,945	1,500	(41,445)	-	-
DTU equipment	283	-	(283)	-	-
Pool Car	3,750	-	(1,803)	-	1,947
NYCC Cllr Locality Budgets 3	481	-	(481)	-	-
IPU/DTU refurbishment 2018	8,367	-	(6,122)	-	2,245
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	110,375	-	(65,730)	-	44,645
Lambert building - supporters	824,884	227,090	-	(1,051,974)	-
Lambert building - grants	103,000	193,000	-	(296,000)	-
CRASH	30,000	-	-	(30,000)	-
Breathlessness project	7,631	15,000	(22,631)	-	-
Homelessness project	6,334	-	(6,334)	-	-
Children in Need	-	29,991	(29,991)	-	-
IPU - Trusts and Donations	-	500	(500)	-	-
John Horseman Trust	-	5,000	(5,000)	-	-
Just B - Trusts and Donations	-	56,586	(56,586)	-	-
Ministry of Justice	-	11,000	(11,000)	-	-
MND Nurse	-	9,986	(9,986)	-	-
NYCC Starfish Project	10,000	-	(10,000)	-	-
NYCC Stronger Communities	17,500	26,486	(51,587)	-	(7,601)
The Grace Trust	2,250	-	-	-	2,250
The Wolfston Trust	50,000	-	(50,000)	-	-
Volunteer Training/Expenses	-	3,000	(3,000)	-	-
Other funds	11,558	9,600	(12,621)	-	8,537
Sir Alec Black - Bed Linen	-	5,003	(3,088)	-	1,915
Warburtons - Just B COMS	-	400	(400)	-	-
NYCC - Membership of the Federation of Small Businesses (FSB)	-	1,076	(1,076)	-	-
National Lottery Awards for All	-	19,261	-	-	19,261
Gambleaware - Just B Oasis	-	46,290	(46,290)	-	-
Lambert Beds & Mattresses	-	14,130	-	-	14,130

North Yorkshire Hospice Care
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Lambert Treatment Bed	-	1,459	-	-	1,459	
The Percy Bilton Charity	-	700	-	-	700	
Lambert Hoist System	-	75,000	-	(75,000)	-	
Lambert Kitchen Equipment	-	5,000	-	(5,000)	-	
Lambert Rise Recliner Chairs	-	13,760	-	-	13,760	
Lambert Sanitary Ware	-	25,000	-	(25,000)	-	
Lambert Syringe Driver	-	1,500	-	(1,500)	-	
Lymph Doppler	-	1,135	-	-	1,135	
Hospice UK - Rural	-	21,764	-	-	21,764	
Creative Resources - SMH and JustB	-	2,000	(2,000)	-	-	
SMH Garden	-	3,860	(338)	-	3,522	
SMH Syringe Driver	-	6,570	(6,570)	-	-	
Legacy - Wellbeing	-	2,000	(2,000)	-	-	
HOME	-	522	(522)	-	-	
Percy Bell	-	10,028	(10,028)	-	-	
Ostrich Foundation	-	12,000	(12,000)	-	-	
Community Ownership Fund	-	250,000	-	(250,000)	-	
		1,602,272	1,107,197	(493,174)	(1,734,474)	481,821

The fund transfer of £1,734,474 relates to donations and grants received to fund capital work at the Lambert which has now been completed.

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Notes to the Financial Statements for the year ended 31 March 2024

14. Restricted funds (continued)

Fund	Purpose
Saint Michael's at 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.
Lambert Hospital	This represents the gift of the premises of Lambert Hospital from Hambleton District Council which is to be developed as a centre to provide end of life care.
IPU equipment	Several trusts have contributed valuable funds enabling us to ensure our Inpatient Unit is suitably equipped.
DTU equipment	Several trusts have contributed valuable funds enabling us to ensure our Day Therapy Unit is suitably equipped.
Pool Car	A fund that supports our pool car which delivers care and services in the community.
Just B	Other trusts have contributed valuable funds enabling us to provide our Just B services to adults, children and young people. Support for emotional wellbeing, bereavement and trauma.
IPU/DTU Refurbishment	A fund to support improvements to our Inpatient and day patient services.
Simulation equipment	A grant to cover the costs of the purchase of digital simulation equipment to support with patient care experience.
Herriot Hospice Homecare	Funding to support with the delivery of our Herriot Hospice Community Services.
Lambert Development	A range of trusts, grants and donations (including from the Community Ownership Fund) which were directed to support with the costs of renovating the Lambert Memorial Hospice into the Lambert Hospice.
Breathlessness project	Funding provided to enable us to pilot a breathlessness crisis response service for people with advanced lung disease
Homelessness project	A grant to cover a pilot project to explore how we can work with those who are homeless at the end of life.
Children in Need	A fund to provide support workers to support CYP with pre and post bereavement.

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Notes to the Financial Statements for the year ended 31 March 2024

14. Restricted funds (continued)

Just B CYP Services	A range of trusts, grants and donations which were directed to support with the costs of supporting children and young people with pre/post bereavement needs.
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, 4. To deliver a postvention service across North Yorkshire
Environmental improvements	Support pledged from The Wolfson Foundation to support with improvements to our crimple house sites environmental impact
Sir Alec Black	A fund to provide bed linen at our Lambert site.
NYCC - membership of the Federation of Small Businesses (FSB)	A fund to allow the hospice to be part of the membership of the federation of small businesses
Gambleaware	A fund to pilot a service to support families of those affected by gambling.
Hospice UK - Rural	A fund to pilot a service expansion and integration in super rural areas of North Yorkshire
Syringe drivers	A fund to supply the hospice with new syringe drivers to care for end of life care patients.
MoJ	A fund to support police officers with bereavement and trauma support.
Wolfson	A fund to cover training and accreditation.
MND Nurse	A fund to support the costs of the provision of our MND Nurse.
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000.

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Notes to the Financial Statements for the year ended 31 March 2024

14. Restricted funds (continued)

For the year ended 31 March 2023	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Saint Michael's at Starbeck	66,887	-	(43,125)	-	23,762
Lambert Hospital	350,000	-	-	-	350,000
IPU equipment	61,478	-	(21,533)	-	39,945
DTU equipment	429	-	(146)	-	283
Pool Car	7,625	-	(3,875)	-	3,750
NYCC Cllr Locality Budgets 1	819	-	(819)	-	-
NYCC Cllr Locality Budgets 2	1,927	1,500	(3,427)	-	-
NYCC Cllr Locality Budgets 3	1,000	-	(519)	-	481
IPU/DTU refurbishment 2018	15,851	-	(7,484)	-	8,367
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	110,375	-	-	-	110,375
Lambert building - supporters	320,004	504,880	-	-	824,884
Lambert building - grants	-	103,000	-	-	103,000
CRASH	-	30,000	-	-	30,000
Breathlessness project	39,870	-	(32,239)	-	7,631
Homelessness project	29,103	-	(22,769)	-	6,334
Children in Need	-	29,991	(29,991)	-	-
Hospice UK – Frailty Care	-	37,230	(37,230)	-	-
IPU – Trusts and Donations	-	10,923	(10,923)	-	-
John Horseman Trust	-	3,000	(3,000)	-	-
Just B – Trusts and Donations	-	34,924	(34,924)	-	-
Masonic Charitable Trust	-	29,103	(29,103)	-	-
Ministry of Justice	-	11,000	(11,000)	-	-
MND Nurse	-	21,109	(21,109)	-	-
NYCC Starfish Project	-	20,000	(10,000)	-	10,000
NYCC Stronger Communities	-	35,000	(17,500)	-	17,500
Reeth Project	-	25,000	(25,000)	-	-
The Grace Trust	-	2,250	-	-	2,250
The Wolfston Trust	-	50,000	-	-	50,000
Volunteer Training/Expenses	-	30,835	(30,835)	-	-
Armed Forces	-	426	(426)	-	-
Other funds	11,558	171	(171)	-	11,558
	1,019,078	980,342	(397,148)	-	1,602,272

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2024

15. Financial commitments

At 31 March 2024 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 £	2024 Total £	Land and buildings £	Other operating leases £	2023 Total £
Due within one year	158,854	6,326	165,180	97,910	37,902	135,812
Due between two and five years	487,833	20,436	508,269	178,229	90,645	268,874
Due after five years	36,408	420	36,828	-	-	-
	683,095	27,182	710,277	276,139	128,547	404,686

16. Related party transactions

HDHC Enterprises Limited ("HDHCE") is related to the Hospice by way of common directors. Included within other debtors is £4,075 payable by HDHCE (2023 – other debtors is £4,075 payable by HDHCE). HDHCE generated profit in the year of £nil which was given to the Charity under a Deed of Covenant (2023 - £25,641).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021, resigned post year-end) and is employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 31 March 2024 of £49,844 (period to 31 March 2023 £39,130).

Anthony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within income is £38,437 for grants and other services provided by North Yorkshire Hospice Care (2023 - £269,417), included within purchases is £9,022 (2023 - £nil) and included within creditors is £152,336 payable to HUK by North Yorkshire Hospice Care (2023 – debtor of £23,990 payable by HUK), as well as deferred income included in creditors totalling £nil (2023 - £143,936).

17. Analysis of net assets between funds

Fund balances at 31 March 2024	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	5,156,757	383,746	5,540,503
Intangible fixed assets	73,590	-	73,590
Current assets	2,106,153	98,075	2,204,228
Current liabilities	(1,112,340)	-	(1,112,340)
Liabilities due after more than one year	(1,369,046)	-	(1,369,046)
Total net assets	4,855,114	481,821	5,336,935

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2024

17. Analysis of net assets between funds (continued)

Fund balances at 31 March 2023	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	2,507,647	1,383,991	3,891,638
Intangible fixed assets	-	-	-
Current assets	2,450,485	218,281	2,668,766
Current liabilities	(669,623)	-	(669,623)
Liabilities due after more than one year	(114,682)	-	(114,682)
Total net assets	4,173,827	1,602,272	5,776,099

18. Capital commitments

At 31 March 2024 the charity was committed to capital expenditure of £nil (2023 - £nil).

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

	2024 £	2023 £
Net (expenditure)	(439,164)	(805,652)
Investment income	(17,429)	(16,774)
Depreciation	195,365	188,997
Amortisation	10,325	-
(Increase) / Decrease in debtors	(511,051)	947,438
Increase in creditors	447,717	89,297
Net cash (outflow)/inflow from operating activities	(314,237)	403,306

20. Net debt

31 March 2024

Cash at bank and in hand	1,213,423	(975,589)	237,834
Mortgage	(134,728)	(1,249,364)	(1,384,092)
Net cash	1,078,695	(2,224,953)	(1,146,258)

31 March 2023

Cash at bank and in hand	1,276,239	(62,816)	1,213,423
Mortgage	(152,485)	17,757	(134,728)
Net cash	1,123,754	(45,059)	1,078,695

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 2024

21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	2022 Total £
Income from:			
Donations and grants	940,007	980,342	1,920,349
Legacies	512,971	-	512,971
Other trading activities			
Fundraising activities	132,054	-	132,054
Sale of donated goods	1,954,217	-	1,954,217
Lottery income	208,782	-	208,782
Deed of covenant	25,641	-	25,641
Investments	16,774	-	16,774
	3,790,446	980,342	4,770,788
Charitable activities			
NHS funding	1,598,901	-	1,598,901
NHS Fast Track funding for Home Service	401,769	-	401,769
Education and services	330,391	-	330,391
	2,331,061	-	2,331,061
Other income	105,443	-	105,443
Total income	6,226,950	980,342	7,207,292
Expenditure on:			
Raising funds			
Fundraising and publicity	880,715	-	880,715
Lottery expenditure	114,435	-	114,435
Cost of selling donated goods	1,628,444	-	1,628,444
	2,623,594	-	2,623,594
Charitable activities			
Cost of providing hospice services	4,992,202	397,148	5,389,350
Total expenditure	7,615,796	397,148	8,012,944

North Yorkshire Hospice Care

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

Financial Statements for the year ended 31 March 2024

21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2023 (continued)

	Unrestricted funds £	Restricted funds £	2022 Total £
Net (expenditure)/income	(1,388,846)	583,194	(805,652)
Total funds brought forward	5,562,673	1,019,078	6,581,751
Total funds carried forward	4,173,827	1,602,272	5,776,099