

Registered Charity Number: 518905

Company Number: 02121179

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

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

**Trustees' Report and Financial Statements
for the year ended 31 March 2025**

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
Professor Brendan Gough
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

The Co-operative Bank Plc
1 Balloon Street
Manchester, M4 4BE

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 2025

This year has tested our sector in profound ways. Demand for hospice care continues to rise, driven by an ageing population and growing pressure on the NHS. At the same time, funding has not kept pace with increasing costs. Across the country, this difficult climate has already resulted in the closure of hundreds of hospice beds.

Yet in the face of these challenges, *North Yorkshire Hospice Care has chosen to lead with determination, compassion and vision.* Together, we have expanded our support to reach 50% more people, opened six new beds in Thirsk, and introduced innovative services such as Advanced Care Planning and Breathing Spaces. Thanks to careful stewardship and the dedication of our teams, we ended the year with a surplus of £297,000—an achievement that speaks to our resilience and purpose.

These are demanding times, but they are also filled with opportunity. Every step we take strengthens the care available to our communities and reduces unmet need for some of the most vulnerable people in our region. None of this would be possible without our extraordinary volunteers, staff and supporters, whose generosity and commitment continue to inspire us. Our family of services—Herriot Hospice, Just B and Saint Michael's Hospice—remain a powerful force for care, comfort and hope across Hambleton, Richmondshire, Harrogate and the wider district.

As we look ahead, we know that further significant change is inevitable, both in demand and funding. But we also know that we are ready. Our adaptability, our shared values and our belief in the importance of hospice care will guide us through whatever comes next. Together, we will continue to build a future where more people and families receive the support they need, when they need it most.

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 2025

The Board of Trustees presents its Report which includes the Strategic Report and the audited financial statements for the year ended 31 March 2025.

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, Just'B' 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 May 2024)

Trustees:

Karen Wheeldon (resigned March 2025)
Mark Robinson (resigned September 2024)
Catherine Walters (resigned September 2024)
Peter Gibson MP (resigned May 2025)
Darryn Hedges (resigned May 2024)
Dr Hilary Enevoldsen (resigned September 2024)
Professor Brendan Gough
Lesley Bers
Nick Palmerley (resigned December 2024)
Rebecca Fitzpatrick (appointed June 2024)
Andrew Makin (appointed June 2024)
Catherine Rustomji (appointed June 2024)
Gillian Wren (appointed July 2024)
Clare Hedges (appointed May 2024)
Timothy Milburn (appointed October 2024)
Jon Park (resigned July 2024)

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.

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Report of the Trustees for the year ended 31 March 2025

Structure, governance and management

Status of the Company

The governing document of the company is its Articles of Association. The company is a company limited by guarantee, without share capital and a registered charity. The liability of members, in the event of winding up, is limited by guarantee to 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 Team. The Board of Trustees has four sub groups: Finance, People, 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 Tony Collins. Management of the organisation, including responsibility for implementation of the agreed strategy within agreed budgets, is led by Tony Collins 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 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 and not consolidated within these accounts. 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 2025

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.

Most 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. We remain answerable to these people today.

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Report of the Trustees for the year ended 31 March 2025

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 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;
- 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;
- 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 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 2025

Financial review

Income and expenditure summary	2025 £000	2024 £000	Change £000
Cost of hospice services	(6,258)	(6,107)	(151)
Hospice services funding received	2,117	2,168	(51)
Net cost of charitable activities	(4,141)	(3,939)	(202)
Net contribution from voluntary sources (net of expenditure)	4,235	3,370	865
Other income	203	130	73
Total surplus/(deficit)	297	(439)	736

The Charity incurred a surplus for the year of £297k compared to a deficit of £439k in the previous year, with the current year figures reflecting an increased contribution from legacies.

Net contribution from voluntary sources	2025 £000	2024 £000	Change £000
Legacies	1,705	1,322	383
Lottery	157	117	40
Shops	680	703	(23)
Fundraising and donations	2,481	2,055	426
Gifts in kind	37	85	(48)
	5,060	4,282	778
Cost of fund raising and publicity	(825)	(912)	87
Net contribution	4,235	3,370	865

Legacy income net of associated fundraising costs increased by £383k 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 £4,235k, an increase of £865k from the previous year.

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Report of the Trustees for the year ended 31 March 2025

Liquidity and financial strength	2025	2024	Change
	£000	£000	£000
Cash flow			
Operating inflow/(outflow)	460	(314)	774
Capital expenditure net of proceeds from disposals	116	(1,928)	2,044
Investment income	14	17	(3)
Financing	(3)	1,250	(1,253)
Net cash inflow/(outflow)	587	(975)	1,562
Year end cash at bank	825	238	587
Reserves			
Unrestricted funds	5,206	4,855	423
Restricted funds	428	482	(126)
Total	5,634	5,337	297

Reserves policy – Solvency 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 (between approximately £1.4m and £3.9m). 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 £1,495k at 31 March 2025 (2024: £994k), 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 2025

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 Local Hospice 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. Until August 2024 North Yorkshire Hospice Care was 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 2025

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 2025

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:

Tony Collins

Mr A Collins

28/01/2026

Date:

**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 2025 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 2025 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 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

Statutory Auditors

Date: 29/01/2026

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 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Income from:					
Donations and grants	2	1,334,511	490,902	1,825,413	1,818,028
Gifts in kind		36,928	-	36,928	84,296
Legacies		2,029,730	-	2,029,730	1,321,611
Other trading activities					
Fundraising activities		442,469	-	442,469	219,654
Sale of donated goods		2,039,276	-	2,039,276	2,033,931
Lottery income		157,196	-	157,196	192,309
Investments	2	13,947	-	13,947	17,429
		6,054,057	490,902	6,544,959	5,687,888
Charitable activities					
NHS funding		1,826,239	-	1,826,239	1,937,524
Consultancy and Education		290,685	-	290,685	230,561
		2,116,924	-	2,116,924	2,168,085
Other income		203,000	-	203,000	130,302
Total income		8,373,981	490,902	8,864,883	7,986,275
Expenditure on:					
Raising funds					
Fundraising and publicity		825,448	-	825,448	912,121
Lottery expenditure		37,065	-	37,065	75,463
Cost of selling donated goods		1,447,380	-	1,447,380	1,330,846
	3	2,309,893	-	2,309,893	2,318,430
Charitable activities					
Cost of providing hospice services		5,782,582	475,479	6,258,061	6,107,009
Total expenditure	3	8,092,475	475,479	8,567,954	8,425,439

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 2025(continued)

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Net income/ (expenditure)		281,506	15,423	296,929	(439,164)
Transfers	14	69,758	(69,758)	-	-
Total funds brought forward		4,855,114	481,821	5,336,935	5,776,099
Total funds carried forward	17	5,206,378	427,486	5,633,864	5,336,935

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 full Statement of Financial Activities for the year ended 31 March 2024 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 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	7		5,437,161		5,540,503
Intangible assets	8		58,428		73,590
			5,495,589		
Current assets					
Debtors	9	1,919,060		1,966,394	
Cash at bank and in hand		825,160		237,834	
		2,744,220		2,204,228	
Current liabilities					
Creditors: amounts falling due within one year	10	(1,248,562)		(1,112,340)	
Net current assets			1,495,658		1,091,888
Total assets less current liabilities					
			6,991,247		6,705,981
Creditors: amounts falling due after more than one year	12		(1,357,383)		(1,369,046)
Total assets less total liabilities			5,633,864		5,336,935
Reserves					
Unrestricted funds	13		5,206,378		4,855,114
Restricted funds	14		427,486		481,821
	17		5,633,864		5,336,935

The notes on pages 20 to 37 form part of these financial statements.

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

Joanne Crewe

Joanne Crewe
Joint Chair of Trustees

Date: 28/01/2026

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 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash provided by/(used in) operating activities	19	460,462	(314,237)
Cash flows from investing activities			
Investment income		13,947	17,429
Payments to acquire tangible fixed assets		(166,575)	(1,844,230)
Payments to acquire intangible fixed assets		(16,675)	(83,915)
Proceeds on disposal of fixed asset		298,933	-
Cash provided by/(used in) investing activities		129,630	(1,910,716)
Cash flows from financing activities			
Mortgage capital payments in year		(15,046)	(20,046)
Increase in bank loans		12,280	1,269,410
Cash (outflow)/inflow from financing activities		(2,766)	1,249,364
Change in cash and cash equivalents in the year		587,326	(975,589)
Cash and cash equivalents at the beginning of the year		237,834	1,213,423
Cash and cash equivalents at the end of the year		825,160	237,834

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 2025

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 2027. 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 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 2025

1. Accounting policies (continued)

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 2025

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 2025

2. Income

	2025 £	2024 £
Donations and grants		
Donations	1,514,367	1,560,090
Gift aid	311,046	257,938
	1,825,413	1,818,028
Investments		
Interest on cash deposits	1,947	5,079
Rental income	12,000	12,350
	13,947	17,429

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 2025	Direct staff costs £	Direct costs £	Support costs £	Depreciation £	2025 Total £
Expenditure on raising funds					
Fundraising activities	550,470	128,119	139,208	7,651	825,448
Lottery expenditure	-	37,065		-	37,065
Cost of selling donated goods	1,079,122	241,958	110,997	15,303	1,447,380
	1,629,592	407,142	250,205	22,954	2,309,893
Expenditure on charitable activities					
Cost of providing patient services	3,529,637	992,452	1,605,900	130,072	6,258,061
Total expenditure	5,159,229	1,399,594	1,856,105	153,026	8,567,954

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 2025

3. Total expenditure (cont..)

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

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 2025	Staff costs £	Finance and IT systems £	Admin costs £	2025 Total £
Fundraising activities	110,997	15,764	12,447	139,208
Cost of selling donated goods	110,997	-	-	110,997
Cost of providing hospice services	1,257,963	194,419	153,518	1,605,900
Total	1,479,957	210,183	165,965	1,856,105

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

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 2025

5. Net expenditure for the year

This is stated after charging:-	2025 £	2024 £
Depreciation of tangible assets	121,189	195,365
Amortisation of intangible assets	31,837	10,325
Auditor's remuneration - audit	19,800	19,400
- other services	2,300	2,200
Operating lease rentals	174,201	135,812

6. Staff numbers and costs

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

	2025 Number	2024 Number
	244	249

The aggregate payroll costs for the year were as follows:

	2025 £	2024 £
Wages and salaries	5,348,950	5,185,908
Social security costs	477,432	457,818
Other pension costs	623,119	577,868
	6,449,501	6,221,594
Non-payroll costs including doctors fees and travel expenses	189,685	147,361
	6,639,186	6,368,955

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

	2025 Number	2024 Number
£60,001 - £70,000	3	3
£80,001 - £90,000	-	-
£90,001 - £100,000	1	1
£100,001 - £110,000	1	1

The Trustees did not receive any remuneration benefits, or out of pocket expenses during the year (2024 - 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 (2024 senior management team comprised 5 members). The total remuneration of the key management personnel employed by the Charity was £379,637 (2024 - £384,336 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 2025

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 2024	2,423,743	4,035,580	647,995	75,812	1,561,017	8,744,147
Additions	37,407	-	-	-	129,168	166,575
Disposals	-	(574,419)	-	-	-	(574,419)
At 31 March 2025	2,461,150	3,461,161	647,995	75,812	1,690,185	8,336,303
Depreciation						
At 1 April 2024	-	1,212,193	516,183	71,936	1,403,332	3,203,644
Charge for the year	-	13,990	27,506	3,876	75,817	121,189
Eliminated on disposal	-	(425,691)	-	-	-	(425,691)
At 31 March 2025	-	800,492	543,689	75,812	1,479,149	2,899,142
Net book values						
At 31 March 2025	2,461,150	2,660,669	104,306	-	211,036	5,437,161
At 31 March 2024	2,423,743	2,823,387	131,812	3,876	157,685	5,540,503

Included above is £5,069,932 (2024 - £5,192,715) 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.

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 2025

8. Intangible fixed assets

	Software £	Total £
Cost		
At 1 April 2024	83,915	83,915
Additions	16,675	16,675
At 31 March 2025	100,590	100,590
Amortisation		
At 1 April 2024	10,325	10,325
Charge for the year	31,837	31,837
At 31 March 2025	42,162	42,162
Net book values		
At 31 March 2025	58,428	58,428
At 31 March 2024	73,590	73,590

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 2025

9. Debtors

	2025 £	2024 £
Trade debtors	155,685	150,635
Other debtors	57,150	134,531
VAT recoverable	-	60,551
Prepayments	141,802	120,858
Accrued income	1,564,423	1,499,819
	1,919,060	1,966,394

The above includes accrued income of £1,455,440 (2024 - £1,387,881) in respect of legacies of which £1,084,962 (2024 - £1,002,489) was notified in the year.

10. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	398,993	644,292
Taxes and social security costs	295,593	211,516
Other creditors	101,224	42,573
Accruals and deferred income (Note 11)	312,511	198,913
VAT payable	116,298	-
Mortgage: capital payments due in next 12 months (Note 12)	23,943	15,046
	1,248,562	1,112,340

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

11. Deferred income

	2025 £	2024 £
At 1 April 2024	-	161,539
Amount released to income	-	(161,539)
Amount deferred in the year	75,630	-
At 31 March 2025	75,630	-

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 2025

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

	2025 £	2024 £
Mortgage: capital payments due after more than one year	1,357,383	1,369,046

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

	2025 £	2024 £
Mortgage: capital payments due in next 12 months	23,943	15,046
<i>Mortgage: capital payments due after more than one year:</i>		
Amounts due within one to two years	26,222	21,978
Amounts due within two to five years	90,404	76,874
Amounts due after more than five years	1,240,757	1,270,194
	1,357,383	1,369,046
Total outstanding	1,381,326	1,384,092

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

	2025 £	2024 £
At 1 April	4,855,114	4,173,827
Net income/(expenditure)	281,506	(1,053,187)
Transfers	69,758	1,734,474
At 31 March	5,206,378	4,855,114

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 2025

14. Restricted funds

For the year ended 31 March 2025	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2025 £
Lambert Hospital	350,000	-	-	-	350,000
Pool Car	1,947	-	(1,456)	-	491
IPU/DTU refurbishment 2018	2,245	-	-	-	2,245
Simulation equipment	2,152	-	-	-	2,152
Herriot Hospice Homecare	44,645	-	(39,932)	-	4,713
Lambert – Trusts and Donations	-	81,483	(154,833)	71,350	-
Breathlessness project	-	43,676	(43,676)	-	-
Homelessness project	-	29,991	(29,991)	-	-
Children in Need	-	35,760	(5,428)	-	30,332
IPU – Trusts and Donations	-	5,000	(5,000)	-	-
John Horseman Trust	-	55,441	(54,208)	-	1,233
Just B – Trusts and Donations	-	11,000	(11,000)	-	-
Ministry of Justice	-	7,036	(7,036)	-	-
NYCC Stronger Communities	(7,601)	-	7,601	-	-
The Grace Trust	2,250	-	(1,779)	-	471
Volunteer Training/Expenses	-	6,157	(6,157)	-	-
Other funds	8,537	-	(8,537)	-	-
Sir Alec Black - Bed Linen	1,915	943	(787)	-	2,071
National Lottery Awards for All	19,261	-	(19,261)	-	-
Lambert Beds & Mattresses	14,130	-	-	-	14,130
Lambert Treatment Bed	1,459	-	-	-	1,459
The Percy Bilton Charity	700	-	(700)	-	-
Lambert Rise Recliner Chairs	13,760	-	-	-	13,760
Lymph Doppler	1,135	-	(1,135)	-	-
Hospice UK - Rural	21,764	10,845	(32,609)	-	-
Hospice UK - Frailty	-	21,283	(21,283)	-	-
Creative Resources - SMH and JustB	-	3,850	(742)	-	3,108
SMH Garden	3,522	1,875	(2,076)	-	3,321
HOME	-	1,500	(1,500)	-	-
Department for Health and Social Care, capital grant	-	141,108	-	(141,108)	-

North Yorkshire Hospice Care

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

Van Sponsorship	-	4,500	(4,500)	-	-
NYC Digital Eden Hub	-	19,964	(19,964)	-	-
Disposable Medical Supplies	-	4,490	(4,490)	-	-
Volunteer to Career	-	5,000	(5,000)	-	-
	481,821	490,902	(475,479)	(69,758)	427,486

The fund transfer of £141,108 relates to capital expenditure funded through restricted grants and donations and the fund transfer of £71,350 relates to the use of the Hospice's unrestricted funding to support restricted projects.

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 2025

14. Restricted funds (continued)

Fund	Purpose
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 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 2025

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	This grant was provided to provide self-harm support services, to support Harrogate and Craven Suicide Prevention, to support suicide prevention for men, and to deliver a postvention service across North Yorkshire.
Sir Alec Black	A fund to provide bed linen at our Lambert site and Crimple.
Hospice UK - Rural	A fund to pilot a service expansion and integration in super rural areas of North Yorkshire
MoJ	A fund to support police officers with bereavement and trauma support.
NYHC Digital Eden Hub	This was a grant to develop an innovative digital access pathway for persons at the end of life, supporting them to be able to life more effectively and with more time through supporting with online shopping, accessing online peer support and providing carers with a drop in facility with volunteers who support navigating digital service access.
DHSC	This grant was provided by the Department for Health and Social Care to provide hospices with money to improve capital infrastructure only which seeks to benefit sustainable patient care.
Other	This comprises restricted funds with an individual balance carried forward of less than £3,000.

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14. Restricted funds (continued)

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)	-	-
Federation of Small Businesses	-	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
Lambert Treatment Bed	-	1,459	-	-	1,459
The Percy Bilton Charity	-	700	-	-	700

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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, although the asset had not been brought into operational use during the year.

15. Financial commitments

At 31 March 2025 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 £	2025 Total £	Land and buildings £	Other operating leases £	2024 Total £
Due within one year	167,875	6,326	174,201	158,854	6,326	165,180
Due between two and five years	612,911	14,530	627,441	487,833	20,436	508,269
Due after five years	106,432	-	106,432	36,408	420	36,828
	887,218	20,856	908,074	683,095	27,182	710,277

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Notes to the Financial Statements for the year ended 31 March 2025

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 (2024 – other debtors is £4,075 payable by HDHCE).

Tina Hedges is the spouse of Darryn Hedges (a Trustee and director appointed 11 March 2021, resigned 19 June 2024) and was employed as part of the senior management team by the Charity and received a salary and pension contributions during the period to 19 June 2024 of £14,616 (period to 31 March 2024 £49,844).

Tony Collins (CEO) is a trustee of Hospice UK ("HUK"). Included within sales is £233,294 for grants and other services provided from North Yorkshire Hospice Care (2024 - £38,437), included within purchases is £3,600 (2024 - £9,022) and included within creditors is £nil payable by HUK to North Yorkshire Hospice Care (2024 - £152,336 payable to HUK).

Catherine Rustomji is a trustee of the Charity and a partner at Shakespeare Martineau LLP. Included within purchases for the year is £2,154 (2024: £nil).

17. Analysis of net assets between funds

Fund balances at 31 March 2025	Unrestricted funds £	Restricted funds £	Total £
Tangible fixed assets	5,087,161	350,000	5,437,161
Intangible fixed assets	58,428	-	58,428
Current assets	2,666,734	77,486	2,744,220
Current liabilities	(1,248,562)	-	(1,248,562)
Liabilities due after more than one year	(1,357,383)	-	(1,357,383)
Total net assets	5,206,378	427,486	5,633,864

North Yorkshire Hospice Care

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Notes to the Financial Statements for the year ended 31 March 2025

17. Analysis of net assets between funds (continued)

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

18. Capital commitments

At 31 March 2025 the charity was committed to capital expenditure of £nil (2024 - £nil).

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

	2025 £	2024 £
Net income/(expenditure)	296,929	(439,164)
Investment income	(13,947)	(17,429)
Depreciation	121,189	195,365
Amortisation	31,837	10,325
Surplus on disposal of fixed assets	(150,205)	-
(Increase) / Decrease in debtors	47,334	(511,051)
Increase in creditors	127,325	447,717
Net cash inflow/(outflow) from operating activities	460,462	(314,237)

20. Net debt

31 March 2025	1 April	Movement	31 March
Cash at bank and in hand	237,834	587,326	825,160
Mortgage	(1,384,092)	2,766	(1,381,326)
Net debt	(1,146,258)	590,092	(556,166)
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 debt	1,078,695	(2,224,953)	(1,146,258)

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 2025

21. Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	2024 Total £
Income from:			
Donations and grants	710,831	1,107,197	1,818,028
Legacies	84,296	-	84,296
Other trading activities	1,321,611	-	1,321,611
Fundraising activities	219,654	-	219,654
Sale of donated goods	2,033,931	-	2,033,931
Lottery income	192,309	-	192,309
Deed of covenant	-	-	-
Investments	17,429	-	17,429
	4,580,691	1,107,197	5,687,888
Charitable activities			
NHS funding	1,937,524	-	1,937,524
NHS Fast Track funding for Home Service	-	-	-
Education and services	230,561	-	230,561
	2,168,085	-	2,168,085
Other income	130,302	-	130,302
Total income	6,879,078	1,107,197	7,986,275
Expenditure on:			
Raising funds			
Fundraising and publicity	912,121	-	912,121
Lottery expenditure	75,463	-	75,463
Cost of selling donated goods	1,330,846	-	1,330,846
	2,318,430	-	2,318,430
Charitable activities			
Cost of providing hospice services	5,613,835	493,174	6,107,009
Total expenditure	7,932,265	493,174	8,425,439

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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 2024 (continued)

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

Document

Title	NYHC for SA to sign
Legalsign ID	6b8ee929-fcf3-11f0-9f8e-06e476a07569
Status	Signed
Sender	Kathryn Belton (kathryn.belton@saffery.com)
Organisation	Saffery LLP
Dept/Business	Saffery LLP
PDF Certified	True

Recipients

Name	Email	Role	Authentication	Sign time
Sally Appleton	Sally.Appleton@saffery.com	Signer	Email	Thu, 29 Jan 2026 15:25:19 +0000

Log

Event	Email	IP Address	Date/Time
Document "NYHC for SA to sign" created	kathryn.belton@saffery.com		Thu, 29 Jan 2026 09:18:06 +0000
Email sent to Sally.Appleton@saffery.com	sally.appleton@saffery.com		Thu, 29 Jan 2026 09:18:14 +0000
Sally.Appleton@saffery.com opened email for document NYHC for SA to sign	sally.appleton@saffery.com		Thu, 29 Jan 2026 09:28:12 +0000
NYHC for SA to sign visited by Sally Appleton <Sally.Appleton@saffery.com>	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:24:23 +0000
Ticked checkbox for statement: I understand that accepting the terms of this document creates a legally binding obligation.	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:24:26 +0000
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Signature applied (page 17)	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:25:18 +0000
NYHC for SA to sign completed by Sally Appleton <Sally.Appleton@saffery.com>	sally.appleton@saffery.com	92.184.103.98	Thu, 29 Jan 2026 15:25:19 +0000
'NYHC for SA to sign' completed.	kathryn.belton@saffery.com		Thu, 29 Jan 2026 15:25:19 +0000