REGISTERED CHARITY NUMBER: 519767

REPORT OF THE TRUSTEES AND

AUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

FOR

ST. CUTHBERT'S HOSPICE DURHAM

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ST. CUTHBERT'S HOSPICE DURHAM

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ST. CUTHBERT'S HOSPICE DURHAM

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Charity's Objects, as set out in its constitution, are:

To promote the relief of sickness of persons from County Durham and the North East of England generally suffering from a life-limiting or other illness and the provision of care and support to their families and carers, and the advancement of health and education by the promotion and development of knowledge, attitudes and behaviours which enable people to prepare for death and/or live with life-limiting illnesses.

Strategic goals

In furtherance of these Objects, the Trustees have determined five strategic goals:

1. To enable people at the very end of life to achieve a good death in the place of their choosing.
2. To enable people living with a life-limiting illness who use Hospice services to live well and make every day count.
3. To provide the information and support that carers of people with life-limiting illnesses need to provide the care they want to provide.
4. To support those who have been bereaved as a consequence of a life-limiting illness to adjust to life without their loved one.
5. To break down the taboos associated with dying, death, loss and grief.

Activities

Our 10-bedded In-Patient Unit offers specialist care for patients who require support to manage complex symptoms or are approaching the end of life and wish to die peacefully, with dignity, and in accordance with their wishes.

Care is delivered by a dedicated team of doctors, nurses, healthcare assistants, therapists, chaplains, and volunteers.

The unit provides a calm, home-like environment, where guests receive personalised care in a setting that is quieter and more intimate than a hospital.

We focus on relieving pain and other distressing symptoms while offering emotional, psychological, social, and spiritual support to patients and their families.

Our Living Well Centre supports people who wish to remain at home but benefit from attending the Hospice during the day. Guests receive tailored care through:

- Access to therapies, rehabilitation, and nursing support.
- Social interaction and peer support from others with shared experiences.
- Personalised care plans developed by a multidisciplinary team, including physiotherapists, occupational therapists, and volunteers.

This service helps guests maintain independence, improve quality of life, and feel part of a supportive community.

Our specialist Bereavement Service has supported adults, children and young people who are anticipating, or have experienced, the loss of a loved one.

We employ a social worker who is supported by volunteer chaplains to provide practical, emotional, and spiritual support to patients and families.

OBJECTIVES AND ACTIVITIES

Our Dementia Services have supported individuals and families to live well with dementia. These services have included:

- Admiral Nurse support for expert guidance and emotional care.
- Cognitive Stimulation Therapy sessions to promote engagement and wellbeing.
- Namaste Care, a home-based service for people with advanced dementia, offering multi-sensory, compassionate support.

Our Community Outreach team have promoted engagement and conversations around death, dying, grief, and loss. They have empowered local communities to support those living with life-limiting illnesses and helped reduce the stigma surrounding end-of-life care.

This holistic approach is central to our ethos, inspired by the words of Dame Cicely Saunders:

"How people die remains in the memory of those who live on."

Mission, Vision and Values

- Our mission is to make every day count for those affected by life-limiting illnesses.

- Our vision is to be a centre of excellence within our community and to provide all-embracing, compassionate, and individualised care to all those affected by life-limiting illnesses, at a time and a place that is right for them.

- Our values are Professionalism, Respect, Choice, Compassion, Integrity, and Reputation.

Philosophy of Care

We have adopted the following philosophy of care statement:

At the heart of St Cuthbert's Hospice is the individual who is seen as a unique person deserving of respect and dignity. Our aim is to support each person and their family and friends, helping them to make informed choices and decisions affecting their lives.

Individual care is planned to support the total well-being of each person, taking into account their physical, psychological, social and spiritual needs.

We will work together to provide a warm and welcoming atmosphere that accommodates diverse cultures and lifestyles within a calm and compassionate environment. As a team, we will strive to provide care of the highest standard by ensuring staff are up to date with current research and training.

We are aware of the valuable work undertaken by individuals and agencies in the community and we will work in partnership with them to provide excellent services for the people of Durham.

We see life - and death - as a journey to be made in the company of others. We are rooted in our local community and we approach life and death through a philosophy based on support and hospitality.

Public benefit

The Charity Commission states that there are two tests that must be passed to meet the definition of providing public benefit: firstly, there must be an identifiable benefit or benefits; secondly the benefit(s) must be to the public or a section of the public.

The Trustees have given due consideration to the Charity Commission's general guidance on public benefit and are satisfied that the aims and objectives of the Charity, as set out in its constitution and described in its mission, vision, values and philosophy of care statements, and its activities, as described in this report, demonstrate that the Hospice satisfies these two tests.

ACHIEVEMENTS AND PERFORMANCE

Strategic Goals

The Hospice provides services to five key target populations, as set out in its Strategic Plan (2022 -2027). These are:

1. People at the very end of life
2. People living with a life-limiting condition
3. People who provide care informally to people living with a life-limiting condition
4. People who have been bereaved by the death of someone with a life-limiting condition
5. The general public, because we want to break the taboo over talking about, and responding to, death, dying, grief and loss.

People at the very end of life

We want to enable people at the very end of life to achieve a good death in the place of their choosing.

Looking back

We support people at the very end of life in our In-patient Unit. In 2024/25, 183 people died on the Unit out of 254 admissions (72% of total admissions), compared to 169 people who died on the unit out of 247 in the previous year (68% of total admissions). From the 183 people who died at the hospice, 181 achieved their preferred place of death.

The cost of providing end of life care was £1,536,579 (2024/25), an increase on last year's cost of £1,442,273 (2023/24).

We are again able to report on the impact of our work on this target population in the Unit. As in 2023/24, all our patients and carers who returned family and friends feedback questionnaires reported having confidence and trust in the staff who were treating / caring for them. All respondents reported that they or their loved ones were treated with courtesy, respect, and dignity.

We supported people to die well at home, if that is their choice, through the community-based work of our Admiral Nurse and Namaste Project, and through effective discharge planning by our In-Patient Team.

Throughout 2024/2025, Consultant level support has been provided through a secondment arrangement with the Trust and through the commissioning of remote Consultant support, which has worked well. This arrangement has also allowed the Hospice to host GP Registrars at the Hospice.

Looking forward, we will;

- Present the results of the VOICES Survey to promote the continuing development of integrated care in County Durham.
- Work with the Integrated Care Board, the County Durham and Darlington Foundation Trust (CDDFT) and other partners to develop a sustainable model of medical provision for palliative and end of life care in the county.
- Develop an integrated approach to medical and clinical governance across St Cuthbert's Hospice. Willow Burn Hospice, St. Teresa's Hospice and CDDFT Palliative Care Team.
- Continue to work with further education colleges, universities and vocational training schemes and host students and trainees (nurses, therapists and doctors).
- Work with Hospices North East & North Cumbria to secure analytics / health science resource to improve the reporting of outcome data.

People Living with a Life-limiting Condition

Looking Back

During the year, 71 people were discharged from the IPU of those admitted (28% of total admissions). This compared to 78 people in the year 2023 /2024 (32% of admissions).

The Living Well Centre (LWC) delivered 3,931 face-to-face sessions (compared to 3,857 face-to-face sessions in 2023/24).

ACHIEVEMENTS AND PERFORMANCE

Bereavement Support Services delivered 494 face to face appointments and 65 wellbeing telephone calls to adults between April 2024 and February 2025. New referrals for adults stopped in December 2024 and the service ceased from February 2025. 504 counselling sessions were delivered to 73 children and young people, and the children and young people's bereavement service is continuing as part of a commissioned contract with the ICB.

The cost of providing palliative care in 2024/25 was £1,299,545 (a slight increase on the previous year of £1,246,712).

In 2024/2025, the Hospice made the difficult but necessary decision to reduce services delivered through our Living Well Centre. This change was driven by financial pressures and the conclusion of a designated fund that had supported the service for nearly a decade.

The Living Well Centre was originally expanded thanks to a generous legacy received in 2014/2015. This legacy was placed into a designated fund to support the delivery of Goal 2 of the Hospice's Strategic Plan, enabling us to significantly enhance the range and reach of our day services.

Over the years, this funding allowed us to provide a broader range of therapeutic, rehabilitative, and social support to guests who wished to remain at home but benefit from attending the Hospice during the day.

However, with the designated fund fully utilised and the Hospice facing a challenging financial landscape in 2024/2025, the decision was made in January 2025 to reduce the Living Well Centre service by approximately 50%. This change has returned the service to its pre-legacy capacity.

While this was a difficult step, it was taken to ensure the long-term sustainability of our core services. We remain committed to delivering high-quality, person-centred care through the Living Well Centre.

Looking Forward

We will collaborate with other Hospices in the region to identify a common language to identify themes and trends from clinical incidents in order to identify and implement improvement programmes.

Our aim is to optimise the use of both the Inpatient Unit and Living Well Centre by:

- promoting services to referrers and the general public.
- working with a common referral process to ensure that referrals are appropriate.
- sustaining activities and groups in Living Well Centre and developing further groups/activities within the available resources.

We will develop an options paper aimed at improving access to podiatry for patients with complex symptoms.

We will develop an options paper aimed at improving access to chaplaincy support for patients at the end of life and those with complex symptoms.

We plan to recruit volunteers trained to provide Reiki for patients in Living Well Centre.

People who provide care informally to people living with a life-limiting condition

Looking Back

The family support team pathway continues to connect with the in-patient, day services and bereavement support pathways to offer seamless service provision. This includes anticipatory grief support, carer support and practical needs support (e.g., finances, benefits, housing information and advice.) We are also supported by volunteer chaplaincy.

Service review in 2023/2024 has identified the need for a more appropriate assessment tool in IPU and LWC. The Carer Support Assessment Needs Tool (CSNAT) is used in the Dementia-Namaste Service.

The Dementia-Namaste Service delivered a weekly activity group in LWC to support people living with advanced dementia and their carers/spouses. The Community Outreach Service worked with service users and carers in the Chester-Le-Street area.

ACHIEVEMENTS AND PERFORMANCE

We continued to work with other care support services and primary care networks, to offer support to a wide range of community users. This includes Durham County Carers Support (DCCS), Durham Alliance for Community Care (DACC), The Alzheimer's Society and The Bridge.

The cost of providing support to people providing care informally was £75,487 compared to £73,450 in the previous year, representing a slight increase.

Looking forward

We will continue use of the Carer Conversation Wheel as the preferred carer needs assessment tool in Inpatient Unit and Living Well Centre.

We will continue therapies and group activities to support service users and carers.

At the end of September 2025, a current grant towards the costs of our community outreach and dementia services will end. We will be working on securing continuation funding for these services from October 2025.

People who have been bereaved by the death of someone with a life-limiting condition.

In 2024/25, 105 adults accessed our Adult Bereavement Services.

Bereavement Services are a vital part of the Hospice's commitment to supporting individuals and families affected by life-limiting illness. These services help people adjust to life after loss, reduce the emotional and practical impacts of bereavement, and contribute to the overall experience of a good death-knowing loved ones will be cared for. Bereavement support also plays a key role in improving mental health, reducing social isolation, and promoting compassionate communities.

However, in the financial year 2024/25, due to significant financial pressures, we were forced to make the difficult decision to cease our Adult Bereavement Services.

We continued to provide our Children's and Young People Service, which is commissioned through contract income. Our Children's Bereavement Service, the Jigsaw Project, works with children and young people who have experienced bereavement. We have a specially designed children's area in the Hospice where our experienced counsellors can help families through difficult times.

The cost of providing bereavement support was £134,467 compared to £119,229 in 2023/24.

Looking Forward

We will trial the use of translational therapeutic objects as a therapeutic intervention, especially with children and young people
We will aim to recruit additional chaplaincy volunteers to the family support service.
We will develop an options paper aimed at improving access to chaplaincy support for patients at the end of life and those with complex symptoms.
We will develop memory work on the In Patients Unit.
We will develop a resource booklet for IPU families with children experiencing anticipatory grief/bereavement.
We will integrate Sand Tray therapy resources within the counselling space.
We will create a CYP library within the therapeutic counselling room.

ACHIEVEMENTS AND PERFORMANCE

Providing Services to the Community - Community Outreach Project

The Community Outreach Project has been running since October 2022.

Hospice Hub - The Hub was offered as a meeting place and the point of triage into Hospice services and the wider community network. Since starting the project, we have engaged with community organisations across the Chester-Le-Street and Durham area. We did this through distributing leaflets and delivering presentations which describe our Community Outreach Service. The community organisations are a mix of NHS, professional services or community groups providing support for carers, people with life-limiting illness, and those who may require counselling, or professional help. The team provided 'keep in touch' calls and a 'listening ear' service which supported people through their most difficult times, particularly if they were not able to attend in person.

Dementia Support - This service included the group Namaste sessions held in Auckland Community Building; two Hospice sessions; home visits by volunteers; and support telephone calls.

Carer Support - The team developed and delivered Dementia Carer training which helped people caring for a loved one to make plans and to support anticipatory grief.

Everything in Place
The general public need to be able to support their family, friends, neighbours and colleagues who are experiencing death, dying, grief or loss. They also need to be able to understand the options available to them if they were diagnosed with a life-limiting illness, to make preparations for the end of life, whenever and however that might occur.

The Everything in Place project continued to deliver sessions in the community.

The Everything in Place project is designed to help people prepare for the end of life in a practical, emotional, and thoughtful way. It supports individuals to consider and plan for key aspects of dying, death, and bereavement - ensuring that their wishes are known and respected, and that their loved ones are supported.

During the year, we delivered workshops and courses to guide participants through topics such as making a will, planning a funeral, managing digital legacies, and discussing end-of-life preferences. We offered one-to-one support to those who preferred personalised guidance and engagement, and we worked to break down taboos about death and dying, encouraging open conversations and building compassionate communities.

The cost of providing our Community Outreach project was £102,614 compared to £100,606 in the previous year.

Looking forward

At the end of September 2025, a current grant towards the costs of our community outreach project will end. We will be working on securing continuation funding for these services from October 2025.

FINANCIAL REVIEW
Financial position
In the financial year 2024/25 the Hospice experienced financial constraints arising from several years of austerity. The result of this was that the Hospice faced an unsustainable deficit driven by a combination of rising operational costs, the ongoing impact of the cost-of-living crisis, and contract income not keeping pace with inflation.

Key contributing factors to the forecast deficit included:

- A widening gap over time between NHS funding and service delivery costs: contract income has not kept pace with the rising cost of delivering high-quality palliative care;
- Fluctuating legacy income;
- The public being affected by their own economic pressures;
- The end of a designated fund, The Goal 2 Development Fund, which had supported the Living Well Centre for over a decade, and was fully spent;
- General inflationary pressures, including increased costs for energy, supplies, and essential services;
- From April 2026, the Hospice also faced an increase to National Insurance Contribution.

FINANCIAL REVIEW

In order to reduce the forecast deficit, the Hospice made the difficult decision to reduce its workforce by 17 staff (across all areas of the Hospice) which also resulted in a reduction to our services.

Impact on Services:

The Living Well Centre was originally expanded thanks to a generous legacy received in 2014/2015. This legacy was placed into a designated fund to support the delivery of Goal 2 of the Hospice's strategic plan, enabling us to significantly enhance the range and reach of our Day Services.

Over the years, this funding allowed us to provide a broader range of therapeutic, rehabilitative, and social support to guests who wished to remain at home and benefit from attending the Hospice during the day.

However, with the designated fund fully utilised and the Hospice facing a challenging financial landscape in 2024/2025, the decision was made in January 2025 to reduce the Living Well Centre service by approximately 50%. This change has returned the service to its pre-legacy capacity.

While this was a difficult step, it was taken to ensure the long-term sustainability of the Hospice. We remain committed to delivering high-quality, person-centred care through the Living Well Centre.

We also made the difficult decision to cease our Adult Bereavement Services. We have retained our Children and Young People Service as we are commissioned to deliver these services.

Addressing the in-year deficit in 2024/25 was also supported through the receipt of additional funding from the Integrated Care Board (ICB); a strong fundraising response from the local community, and receipt of an unexpected legacy in the latter part of the year.

Income from donations and gifts increased from £477,832 in 2023/24 to £665,855 in 2024/25.
Income from Fundraising Activities increased from £330,977 in 2023/24 to £406,747 in 2024/25.
Income from Charity Shop Sales increased from £855,106 in 2023/24 to £942,748 in 2024/25.

The St Cuthbert's Lottery, which we launched in 2020, continued to grow, rising from £221,050 in 2023/24 to £303,530 in 2024/25.

The actions taken during 2024/25 improved our financial outlook, reducing the year-end deficit to £45,141.

Due to the measures implemented in 2024/25, the Hospice entered the new financial year 2025/26 in a better position than was forecast, and the Trustees set a balanced budget for 2025/26 which, if achieved, would have seen the Hospice make a marginal surplus. This budget was based on the assumption that the Hospice would receive an uplift in contract income at least consistent with the value received in 2024/25. The final contract value confirmed in September 2025 was lower than anticipated, leading to a potential negative variance on the year-end forecast that will need to be addressed. The Hospice will continue to strive to achieve a sustainable funding model to support the delivery of its services and manage the impact of this through continued careful financial governance. This matter will be kept under close review by the Board as part of its ongoing oversight of financial sustainability.

The Hospice continues to benefit from the generous support of the local community, our NHS Commissioners, and people who have benefitted from our services.

Principal funding sources
Principal funding sources are detailed in the attached Statement of Financial Activities on page 18. Expenditure is monitored to ensure that funds are utilised in creating public benefit and supporting the key goals of the Hospice, as set out in the Strategic Plan.

Funding from The North East and North Cumbria Integrated Care Board (ICB) increased from £1,299,031 in 2023/2024 to £1,679,216 in 2024/2025. This uplift included a combination of both recurring and non-recurring funding and was provided to support the continued provision of our In-Patient Services. At the end of 2024/25 the Hospice was still in discussions with the commissioners about a sustainable funding model for the delivery of the Hospices specialist clinical services.

FINANCIAL REVIEW

Investment policy and objectives
The Board undertakes a quarterly review of investments held on behalf of the Hospice and assesses these investments on the basis of a prudent investment strategy for income and long-term growth. Rathbones were appointed to manage the Hospice investments and advise on how best to achieve the aims of the Investment Policy. Given the financial position in 2024/25 the Trustees made the decision to draw down on the investments held and this income was transferred into the General Fund. The Trustees are aware of their responsibility to invest responsibly, having due regard for environmental, social and governance issues throughout the investment process.

Reserves policy
The Board has established a policy of expending the resources of the Charity to benefit those who need our services within a reasonable time.

However, Trustees regularly review the key financial risks that the Charity faces and ensure that there is sufficient money in reserve to help us manage the impact if one or more of these risks were to occur. The most significant risks are:

- a change to the NHS contract;
- a reduction in fundraising;
- unplanned maintenance on the Hospice building.

The Trustees aim to hold six months running costs in the General Fund together with an amount to be held in a designated Maintenance Fund to mitigate against the impact of unexpected repairs or renewals to the Hospice buildings.

In 2024/25, the Board made a strategic decision to reduce staffing levels in response to financial pressures, resulting in a decrease in projected running costs for 2025/26. While this adjustment lowers operational expenditure, the Trustees remain committed to maintaining adequate reserves to mitigate financial risks and ensure continuity of care.

As of 31 March 2025, unrestricted free reserves stand at £1.69m, equivalent to just over 4 months of running costs based on actual expenditure in 2024/25, and just under 5 months based on the 2025/26 budget. The Trustees will continue to monitor reserve levels and intend to allocate any surplus arising from legacy income towards reaching the targeted £2m reserve (representing 6 months of running costs) to support long-term financial resilience.

Trustees remuneration
The Trustees of St Cuthbert's Hospice serve in a voluntary capacity and do not receive any remuneration.

Going concern
The Board is confident that with continued strong financial management and income generation activities, the Hospice will be able to meet the challenges of providing specialist palliative care and will continue to manage finances on a prudent basis. After making appropriate enquiries, the Trustees have an expectation that the Charity has adequate resources to continue delivering services for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing financial statements.

Designated funds
The Charity has two designated funds:

- The Fixed Asset Fund which represents the amount of money tied up in fixed assets and therefore not available for general use.
- The Maintenance Fund, which is an amount held in respect of the property we own or manage and is used for property maintenance over and above the normal day-to-day maintenance.

FINANCIAL REVIEW

Human Resources Review

People (staff and volunteers) who share our values and are committed to the mission and vision of the Hospice are a vital part of the success and sustainability of the Hospice.

Staffing levels decreased in 2024/25 due to staffing reductions with an average headcount during the year of 120 and 102 staff at the end of March 2025.

Our 300+ volunteers continue to support the running of the Hospice, deployed primarily in our retail outlets, coffee shop, reception, maintenance, gardens and in our Living Well Centre, although volunteers are involved in all our services. In February 2025 once again, we were recognised at Continuing Excellence level, in the Better Health at Work Award, recognising the work we do to support the physical and mental wellbeing of our employees and volunteers. We continue to be recognised as a Carer Friendly Employer in recognition of the support we give to our employees with caring responsibilities. Our Mental Health First Aiders continue to offer support and sign-post employees and volunteers who may be experiencing mental health difficulties to appropriate services. We continue to be recognised as a Disability Confident employer, in recognition of our commitment to inclusion and diversity.

Governance Review

The Governance and Compliance Manager continued to strengthen our Hospice governance.

We successfully appointed 6 new Trustees in 2024/25, taking our total number of Trustees to 14.

The Board of Trustees at the Hospice comprises a diverse and complementary group of professionals whose collective expertise supports sound governance, strategic oversight, and operational resilience. Members bring extensive clinical leadership from backgrounds in nursing, surgery, general practice, and microbiology, with valuable experience in patient safety, healthcare systems, and regulatory compliance. The Board also benefits from strong financial and legal acumen, including a Chartered Accountant and a commercial property solicitor, alongside Trustees with backgrounds in supply chain and contract management. Expertise in governance, HR, and organisational development is reflected in Trustees with senior roles in the NHS, Justice sector, and voluntary services, while a Chartered Building Engineer provides essential knowledge in estate maintenance and Health & Safety. Several Trustees contribute lived experience and direct engagement with Hospice services. This broad mix of skills, sectors, and community representation ensures a high level of strategic assurance and reinforces the Hospice's commitment to robust, values-led stewardship.

Trustees attend quarterly Board of Directors meetings, where key strategic and governance matters are discussed and they actively participate in at least one of our Board Sub-Committees, which also meet quarterly. Our Trustee meetings are conducted face-to-face, with the opportunity to attend virtually.

A tender process for our IT contract will begin in September 2025, and will be rolled out in December 2025, so the new (or existing) provider will be in place by January 2026.

The Estates and Facilities Manager has responsibility for the Health and Safety function, having successfully completed the NEBOSH qualification.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

St Cuthbert's Hospice is a Charitable Incorporated Organisation and does not have share capital. It is governed by its constitution, most recently amended in 2022. As such, it is registered with the Charities Commission. The Trustees, collectively called the Board of Trustees, are elected members of the Charity. Those who served during the year are named on page 13. The Trustees are the sole members of the Charity and either sign a written consent to become a member or sign the register of members on becoming a member. When they cease to be a Trustee, they also cease to be a member of the CIO.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees
The Board of Trustees appoints members to either fill a vacancy or as an addition to the existing members up to a maximum of 15 members. Trustees are elected to serve a three-year term and can be re-elected to serve a further two terms. After 9 years continuous service, they are eligible for re-election only after a 24-month gap in service.

The Board elects a Chairman for a minimum period of three years.

Organisational structure
The Board of Trustees administers the Charity. It meets quarterly and there are 5 Subcommittees of the Board.

1. Governance Committee
2. Development Committee
3. People and Resources Committee
4. Clinical Governance Committee
5. Finance Committee

A Search Committee is responsible for the recruitment of new Trustees.

In 2021, the Board agreed to convert from being a Charity Limited by Guarantee to a Charitable Incorporated Organisation. The Charity Commission approved the request to convert in May 2022.

During the year, we said goodbye to 3 of our Trustees. There are now 14 Trustees on the Board, with one due to leave in October 2025. The Search Committee met in July 2025 to plan the recruitment of 2 more Trustees.

A Chief Executive is appointed by the Trustees to manage the day-to-day operations of the Charity. The previous Chief Executive retired at the end of March 2025 and a new Chief Executive was appointed from April 2025.

Induction and training of new trustees
All new Board members participate in a comprehensive induction programme so that they understand their powers and responsibilities. Trustees review the effectiveness of the Board and its Subcommittees annually.

Key management remuneration
Remuneration of the CEO and members of the Senior Management Team is determined by the Board of Trustees, which delegates responsibility for recommending SMT salaries to the People and Resources Committee (P&R). The P&R is also responsible for determining and recommending to the Board the policy for remuneration and reward of employees at the Hospice, the pay structure for all employees and the level of any annual cost of living increase, taking into account appropriate benchmarks (including NHS rates for clinical staff and other comparator Hospices) and prevailing inflation rates. In addition, the P&R is responsible for monitoring the effectiveness of all remuneration, terms and conditions, and policies, and keeping them under appropriate review.

Related parties
St Cuthbert's Hospice was previously a member of North East Hospices Lottery Limited, a collaborative lottery involving several regional hospices. On 5 February 2025, the company entered voluntary liquidation following a planned closure, agreed by all shareholder hospices. The decision reflected changing operational priorities and was carried out in line with appropriate legal and governance processes.

St Cuthbert's Hospice has a dormant subsidiary company, The Park House Company Durham Ltd.

Risk management
The Board of Trustees addresses its responsibilities for managing the risks faced by the Hospice through its Committee structure, which key members of staff also attend, and results in policies and procedures to mitigate risks and enable the delivery of quality services which comply with current legislation. The Trustees have approved, and regularly review, a register of the main risks faced by the Charity and use this as a basis for planning actions to remove, control or mitigate the identified risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Equality Diversity and Inclusion
The Trustees are committed to promoting equality, diversity and inclusion in the Hospice, both as a service provider and as an employer. The Hospice is proud to be a Disability Confident employer and a Carer Friendly employer. Equality Diversity and Inclusion will be a continuing focus.

Sustainability
The Hospice recognises the important role it has to provide its services in the most sustainable way. As well as achieving financial sustainability, the Trustees are committed to reducing the environmental impact of the Hospice's activities and each operational team has built activity into their operational plan to support this objective.

Fundraising
St Cuthbert's Hospice is committed to fundraising legally, responsibly, and transparently. The Hospice abides by the Code of Fundraising Practice, and during the year ending March 2025, there were no instances of non-compliance. All fundraising staff are required to familiarise themselves with the Code, which is provided as part of their induction. The Development Team Manager holds a formal qualification from the Chartered Institute of Fundraising, reinforcing our commitment to professional standards.

The Hospice received no formal complaints to the Fundraising Regulator during the reporting period. A publicly available Complaints Policy and Procedure ensures that concerns are addressed promptly and constructively. We actively seek feedback through donor satisfaction surveys and maintain systems for recording and reviewing all complaints received.

St Cuthbert's Hospice is registered with the Fundraising Preference Service and regularly monitors and responds to requests submitted through this platform. We do not sell or share donor contact details.

In line with Charity Commission guidance, trustees oversee the Hospice's fundraising strategy and ensure that fundraising activities reflect our values and protect our reputation. Fundraising plans are reviewed regularly, and appropriate controls are in place to safeguard charitable assets and ensure compliance with relevant laws and regulations.

Hospice Lotteries

St Cuthbert's Hospice undertakes both a lottery and a raffle as part of its charitable fundraising activities. In the financial year 2024/25, the Hospice became licensed with the Gambling Commission.

St Cuthbert's Hospice is authorised by the Gambling Commission to promote a society lottery under operating licence number 065251.

The Hospice adheres to the three licensing objectives set out in the Gambling Act 2005:

- Preventing gambling from being a source of crime or disorder, or being used to support criminal activity
- Ensuring that gambling is conducted in a fair and open way
- Protecting children and vulnerable persons from being harmed or exploited by gambling

St Cuthbert's Hospice is committed to upholding these objectives. All relevant staff receive lottery-specific compliance training and must adhere to Hospice policies and procedures. Training is refreshed periodically to ensure continued awareness of regulatory obligations.

The Hospice provides clear and accessible information to participants regarding how the lottery and raffle operate, including entry terms and conditions. These are published on the Hospice website and are signposted within promotional materials.

Details of how proceeds are used to support the charitable aims of the Hospice are made publicly available in the Lottery Terms and Conditions and on the Hospice's website, in line with transparency requirements under the Code of Fundraising Practice.

STRUCTURE, GOVERNANCE AND MANAGEMENT

St Cuthbert's Hospice promotes socially responsible gambling. We support initiatives aligned with the Licence Conditions and Codes of Practice (LCCP), including research, education, and treatment related to problem gambling.

St Cuthbert's Hospice is a member of the Hospice Lottery Association (HLA), which contributes financially to the organisation which promotes and encourages responsible gambling (Responsible Gambling Trust).This is due to change and we will pay a levy to the Gambling Commission, but we are awaiting further information. This organisation funds GAMCARE, the leading organisation which provides practical help to problem gamblers. St Cuthbert's Hospice has a gambling self-exclusion procedure in place for any member that identifies as having a gambling problem and who wishes to self-exclude.

The Hospice engages in direct marketing by post, email, telephone, face to face and door to door canvassing to promote the Lottery. Hospice staff who are employed to undertake these activities are recruited because they share the values of the Hospice and can be relied upon to implement the Hospice's policies and procedures, which are in accordance with ethical fundraising. In the year ending March 2025, St Cuthbert's Hospice worked with a fundraising marketing agency to promote the Lottery. Any third-party agencies working on behalf of the Hospice must also comply with regularity requirements. All staff and third-party employees engaging in these activities are provided with thorough training to ensure that St Cuthbert's continues to work in accordance with the highest standards of good practice and within its values.

The Hospice is committed to protecting vulnerable people. The Hospice has an acceptance of gifts policy in place which includes a section on people in vulnerable circumstances. All Hospice staff are trained in and must always adhere to Hospice policies and procedures.

The Hospice adopts a risk management framework which includes regular review of any risks related to fundraising.

The Hospice adopts a values-driven approach to its fundraising and staff are encouraged to work within the Hospice values of compassion, respect, reputation, integrity, choice, and professionalism.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
519767

Principal address
Park House Road
Merryoaks
Durham
Co. Durham
DH1 3QF

Trustees

1. A Lamb (Chairman)
2. L Wight (Vice-Chair)
3. R Painter (Treasurer)
4. P Flanagan (resigned 13/8/2025)
5. P Harding
6. K Roberts
7. V Walton
8. K Forsyth
9. A Galloway (appointed 26/9/2024)
10. G Bell (appointed 26/9/2024)
11. S Butler (appointed 12/12/2024)
12. J Bell (appointed 12/12/2024)
13. J Drummond-Hill (appointed 12/12/2024)
14. D Allen (appointed 26/9/2024)

Trustees that retired in the year 2024/25 included:

- G L MacArthur (retired 31/10/2024)
- C L O'Donnell (retired 26/5/2024)
- N Hutchinson (retired 26/9/2024)

Officers of the Charity

Chief Executive	Laura Barker (From 01/04/2025) Paul Marriott (Until 31/03/2025)
Head of Clinical Services Manager & Deputy Chief Executive	Pauline Sturdy

VAT registration number
997 3057 70

Registered with Care Quality Commission

Auditors
Sumer Auditco Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

SERIOUS INCIDENTS
A serious incident is one which could cause a significant loss of funds or risk to a charity's property, work, beneficiaries or reputation. Trustees of charities with an income over £25k must sign a declaration as part of their annual return to the Charities Commission stating there are no serious incidents relating to the charity over the previous year that they neglected to inform the Commission of.

The Trustees confirm that there have been no serious incidents to report.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

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

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In addition to this report, the Trustees are also statutorily required to produce a Quality Account which records what the Hospice has done to continue to improve the quality of the clinical services it offers as well as stating its future plans for quality improvement. This report is available on the Hospice website and on the website of the Department of Health.

Approved by order of the board of trustees on 25 September 2025 and signed on its behalf by:

A Lamb - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST. CUTHBERT'S HOSPICE DURHAM

Opinion

We have audited the financial statements of St. Cuthbert's Hospice Durham (the 'charity') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST. CUTHBERT'S HOSPICE DURHAM

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements
We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our audit must be alert to the risk of manipulation of the financial statements and seek to understand the incentives and opportunities for management to achieve this.

We undertake the following procedures to identify and respond to these risks of non-compliance:
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management and from our knowledge and experience of this sector;
- we focussed on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Acts, tax legislation, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
- making enquiries of management as to where they considered there was a susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:
- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
- agreeing financial statement disclosures to underlying supporting documentation;
- reading minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation claims;
- reviewing correspondence with regulators, HMRC and the charity's legal advisers.

Through these procedures, we did not become aware of actual or suspected non-compliance.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ST. CUTHBERT'S HOSPICE DURHAM

We planned and performed our audit in accordance with auditing standards but owing to the inherent limitations of procedures required in these areas, there is an unavoidable risk that we may not have detected a material misstatement in the accounts. 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. 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 concealment, collusion, forgery, misrepresentations, or override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

for and on behalf of Sumer Auditco Limited
Finchale House
Belmont Business Park
Durham
DH1 1TW

Date: 14th October 2025

ST. CUTHBERT'S HOSPICE DURHAM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	1,082,295	236,333	1,318,628	1,273,776
Charitable activities	6				
End of Life Care		962,517	-	962,517	737,682
Palliative Care		655,159	48,992	704,151	544,972
Carer Support		22,154	-	22,154	22,507
Bereavement Support		39,386	-	39,386	36,723
Public Health		-	48,991	48,991	44,054
Other trading activities	4	1,657,291	-	1,657,291	1,496,304
Investment income	5	22,329	-	22,329	29,313
Other income		11,022	-	11,022	8,993
Total		4,452,153	334,316	4,786,469	4,194,324
EXPENDITURE ON					
Raising funds	7	1,695,593	-	1,695,593	1,687,138
Charitable activities	8				
End of Life Care		1,401,999	134,580	1,536,579	1,442,273
Palliative Care		1,280,943	18,602	1,299,545	1,246,712
Carer Support		73,298	2,189	75,487	73,450
Bereavement Support		130,575	3,892	134,467	119,229
Public Health		4,631	97,983	102,614	100,606
Total		4,587,039	257,246	4,844,285	4,669,408
Net gains on investments		12,675	-	12,675	68,535
NET INCOME/(EXPENDITURE)		(122,211)	77,070	(45,141)	(406,549)
Transfers between funds	20	82,638	(82,638)	-	-
Net movement in funds		(39,573)	(5,568)	(45,141)	(406,549)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,084,871	38,298	5,123,169	5,529,718
TOTAL FUNDS CARRIED FORWARD		5,045,298	32,730	5,078,028	5,123,169

The notes form part of these financial statements

ST. CUTHBERT'S HOSPICE DURHAM

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	13	3,353,832	-	3,353,832	3,408,031
Investments	14	2	-	2	2
		3,353,834	-	3,353,834	3,408,033
CURRENT ASSETS					
Stocks	15	3,210	-	3,210	2,838
Debtors	16	600,947	-	600,947	896,896
Investments	17	5,984	-	5,984	1,143,296
Cash at bank and in hand		1,505,409	32,728	1,538,137	328,759
		2,115,550	32,728	2,148,278	2,371,789
CREDITORS					
Amounts falling due within one year	18	(424,084)	-	(424,084)	(656,653)
NET CURRENT ASSETS		1,691,466	32,728	1,724,194	1,715,136
TOTAL ASSETS LESS CURRENT LIABILITIES		5,045,300	32,728	5,078,028	5,123,169
NET ASSETS		5,045,300	32,728	5,078,028	5,123,169
FUNDS	20				
Unrestricted funds				5,045,300	5,084,871
Restricted funds				32,728	38,298
TOTAL FUNDS				5,078,028	5,123,169

The financial statements were approved by the Board of Trustees and authorised for issue on 25 September 2025 and were signed on its behalf by:

A Lamb - Trustee

The notes form part of these financial statements

ST. CUTHBERT'S HOSPICE DURHAM

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	142,751	(328,223)
Net cash provided by/(used in) operating activities		142,751	(328,223)
Cash flows from investing activities			
Purchase of tangible fixed assets		(98,450)	(124,650)
Purchase of current asset investments		(53,285)	(138,975)
Sale of current asset investments		1,203,272	66,742
Interest received		8,165	10,614
Dividends received		14,164	18,699
Portfolio management fees		(7,239)	(7,895)
Net cash provided by/(used in) investing activities		1,066,627	(175,465)
Change in cash and cash equivalents in the reporting period		1,209,378	(503,688)
Cash and cash equivalents at the beginning of the reporting period		328,759	832,447
Cash and cash equivalents at the end of the reporting period		1,538,137	328,759

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(45,141)	(406,549)
Adjustments for:		
Depreciation charges	152,590	132,063
Gain on investments	(12,675)	(68,535)
Loss on disposal of fixed assets	59	-
Interest received	(8,165)	(10,614)
Dividends received	(14,164)	(18,699)
Portfolio management fees	7,239	7,895
(Increase)/decrease in stocks	(372)	1,020
Decrease in debtors	295,949	5,736
(Decrease)/increase in creditors	(232,569)	29,460
Net cash provided by/(used in) operations	142,751	(328,223)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	328,759	1,209,378	1,538,137
	328,759	1,209,378	1,538,137
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	1,143,296	(1,137,312)	5,984
	1,143,296	(1,137,312)	5,984
Total	1,472,055	72,066	1,544,121

The notes form part of these financial statements

1. LEGAL STATUS OF THE CHARITY

The charity is a Foundation Charitable Incorporated Organisation (CIO) subject to its constitution.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Legacies
For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the executor(s) to the Trust that a distribution will be made, or when a distribution is received from 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 where material.

Should the charity be notified of a legacy subsequent to the accounting reference date but before the date of approval of the accounts and evidence exists which suggests that the executors of the estate agreed the distribution prior to the end of the reporting period and receipt of the legacy is deemed to be probable then that receipt will be recognised as income in that accounting period.

Voluntary income
Voluntary income, legacies and donations are accounted for as received by the charity. The income from fundraising activities is shown gross with the associated costs included in raising funds.

Grants
Grants of a revenue nature are credited to income in the period to which they relate.

Investment income
Investment income relates to interest earned and dividends received through holding assets on deposit and the charity's current asset investments.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds
The costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

continued...

2. ACCOUNTING POLICIES - continued

Governance costs
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Allocation and apportionment of costs
All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on the basis of time spent.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	- 2% on cost
Leasehold improvements	- straight line basis over term of lease
Fixtures and fittings	- 20% on cost
Motor vehicles	- 20% on cost
Computer equipment	- 25% on cost

The charity's accounting policy is to depreciate freehold buildings where the building has;-

i) a predictable useful economic life, and
ii) an estimated residual value below cost.

Stocks
Stock purchased is valued at the lower of cost or net realisable value. Stock gifted to the Charity shops has no cost value to the Hospice and is not accounted for.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Funds held by the charity are either:

Unrestricted funds - these are funds which can be used in accordance with the charitable objectives 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 explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Operating leases
Payments made for leases regarded as operating leases are charged to the profit and loss account on a straight-line basis over the terms of the lease.

Pension costs and other post-retirement benefits
The charity contributes to a defined contribution pension scheme for certain employees and to The NHS Pension Scheme, which is a defined benefit scheme. The assets and liabilities of this scheme are held outside of this charity's balance sheet. Pension contributions are charged to the income and expenditure account to spread the cost of the pensions over the employees working lives.

Investments
Investments are held at market value at the balance sheet date. Realised and unrealised gains or losses are accounted for in the relevant fund.

continued...

2. ACCOUNTING POLICIES - continued

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.

Basic financial assets
Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Classification of financial liabilities
Financial liabilities and equity instruments are classified according to substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities
Basic financial liabilities, including creditors, bank loans, other loans, and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Going concern
The financial statements have been prepared on the going concern basis. The funding environment remains challenging in this sector, that combined with cost increases has placed pressure on finances and on forward financial planning. The trustees have prepared financial forecasts which detail a financial plan for the future periods. These plans include sensitivity analysis on finances and on the levels of services which can be delivered.

After considering the range of options which are available, the trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future and the going concern basis in preparing its financial statements has been adopted.

continued...

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations and gifts	665,855	477,832
Legacies	418,465	643,733
Grants	234,308	152,211
	1,318,628	1,273,776

Grants received, included in the above, are as follows:

	2025	2024
	£	£
JGW Patterson Foundation	-	19,689
The Rothley Trust	1,000	-
The Hadrian Trust	2,000	-
The Esh Foundation	-	3,000
Enterprise Holdings Foundation	-	2,000
City of Durham Parish Council	-	1,750
The Shakespeare Temperance Trust	-	1,000
The National Lottery Community Fund - Know Your Neighbourhood Fund	29,953	14,977
The Julia and Hans Rausing Trust	100,000	100,000
Co-op Local Community Fund	-	3,295
Anonymous donor	-	2,000
The Dunelm Foundation	-	4,500
Durham County Council	23,267	-
Hospice UK	68,486	-
Lisa Shaw's Little'uns	4,202	-
The Believe Housing Community Grant	500	-
Point North Community Foundation	4,500	-
The Warburtons Community Grant	400	-
	234,308	152,211

4. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising activities	406,747	330,977
Charity shop sales	942,748	855,106
North East Hospices Lottery Limited	4,266	89,171
St. Cuthbert's Hospice Lottery	303,530	221,050
	1,657,291	1,496,304

continued...

5. INVESTMENT INCOME

	2025	2024
	£	£
Interest received	8,165	10,614
Dividends received	14,164	18,699
	22,329	29,313

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Contract income	End of Life Care	962,517	737,682
Grants	Palliative Care	48,992	42,853
Contract income	Palliative Care	655,159	502,119
Contract income	Carer Support	22,154	22,507
Contract income	Bereavement Support	39,386	36,723
Grants	Public Health	48,991	44,054
		1,777,199	1,385,938

Grants received, included in the above, are as follows:

	2025	2024
	£	£
NHS England	-	1,200
The National Lottery Community Fund - RC North East and Cumbria Region	97,983	85,707
	97,983	86,907

7. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	460,830	461,097
Support costs	134,850	143,598
	595,680	604,695

Other trading activities

	2025	2024
	£	£
Direct fundraising costs	147,022	151,702
Staff costs	447,103	389,849
Rent	102,994	91,848
Property and other expenses of charity shops	89,241	132,604
Support costs	306,314	308,545
	1,092,674	1,074,548

continued...

7. RAISING FUNDS - continued

Investment management costs

	2025	2024
	£	£
Portfolio management	7,239	7,895
Aggregate amounts	1,695,593	1,687,138

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 9)	Totals
	£	£	£
End of Life Care	1,134,977	401,602	1,536,579
Palliative Care	964,635	334,910	1,299,545
Carer Support	56,133	19,354	75,487
Bereavement Support	99,793	34,674	134,467
Public Health	75,394	27,220	102,614
	2,330,932	817,760	3,148,692

9. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Raising donations and legacies	133,099	1,751	134,850
Other trading activities	302,492	3,822	306,314
End of Life Care	396,552	5,050	401,602
Palliative Care	330,636	4,274	334,910
Carer Support	19,105	249	19,354
Bereavement Support	34,229	445	34,674
Public Health	25,565	1,655	27,220
	1,241,678	17,246	1,258,924

Support costs, included in the above, are as follows:

	Raising donations and legacies	Other trading activities	End of Life Care	Palliative Care
	£	£	£	£
Wages and salaries	62,443	136,240	180,063	152,390
Social security	5,524	12,053	15,929	13,481
Pensions	3,598	7,849	10,374	8,780
Computer and admin costs	13,831	30,176	49,648	37,951
Staff and volunteer training	2,016	4,401	6,565	5,213
Hospice running costs	27,395	59,769	80,291	67,389
Motor and travel	311	678	896	759
Bank charges	2,732	5,958	7,875	6,665
Depreciation of tangible fixed assets	15,243	45,354	44,892	37,992
Carried forward	133,093	302,478	396,533	330,620

continued...

9. SUPPORT COSTS - continued

	Raising donations and legacies	Other trading activities	End of Life Care	Palliative Care
	£	£	£	£
Brought forward	133,093	302,478	396,533	330,620
Loss on sale of tangible fixed assets	6	14	19	16
Auditors' remuneration	561	1,224	1,618	1,369
Auditors' remuneration for non audit services	1,130	2,466	3,258	2,758
Other governance costs	60	132	174	147
	134,850	306,314	401,602	334,910

	Carer Support	Bereavement Support	Public Health	2025 Total activities	2024 Total activities
	£	£	£	£	£
Wages and salaries	8,856	15,866	11,807	567,665	541,586
Social security	783	1,404	1,045	50,219	46,969
Pensions	510	914	681	32,706	30,603
Computer and admin costs	2,145	3,841	2,952	140,544	127,106
Staff and volunteer training	286	512	382	19,375	20,828
Hospice running costs	3,885	6,961	5,180	250,870	287,165
Motor and travel	44	79	58	2,825	8,306
Bank charges	387	694	515	24,826	27,241
Depreciation of tangible fixed assets	2,208	3,956	2,944	152,589	132,063
Loss on sale of tangible fixed assets	1	2	1	59	-
Auditors' remuneration	80	143	1,005	6,000	4,935
Auditors' remuneration for non audit services	160	287	514	10,573	9,495
Other governance costs	9	15	136	673	238
	19,354	34,674	27,220	1,258,924	1,236,535

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

Trustee expenses paid in the year totalled £Nil (2024: £Nil).

continued...

11. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	3,073,352	2,852,491
Social security costs	270,451	245,650
Other pension costs	176,140	160,053
	3,519,943	3,258,194

The average monthly number of employees during the year was as follows:

	2025	2024
Caring	66	63
Fundraising/shops	30	36
Administration/operations	23	21
	119	120

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,000 - £69,999	1	-
£90,000 - £99,999	1	1
	2	1

Key Management Personnel compensation in the year to 31 March 2025 was £265,065 (2024: £336,329).

During the year the charity underwent a reorganisation, and as such had to make a number of staff redundant. More information can be found within the Trustees Report. The total cost of redundancies included within the SOFA, excluding payments in lieu of notice was £56,392.

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,134,066	139,710	1,273,776
Charitable activities			
End of Life Care	737,682	-	737,682
Palliative Care	502,119	42,853	544,972
Carer Support	22,507	-	22,507
Bereavement Support	36,723	-	36,723
Public Health	-	44,054	44,054
Other trading activities	1,496,304	-	1,496,304
Investment income	29,313	-	29,313
Other income	8,993	-	8,993
Total	3,967,707	226,617	4,194,324
EXPENDITURE ON			
Raising funds	1,687,138	-	1,687,138

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
Charitable activities			
End of Life Care	1,365,597	76,676	1,442,273
Palliative Care	1,202,564	44,148	1,246,712
Carer Support	55,193	18,257	73,450
Bereavement Support	119,229	-	119,229
Public Health	3,699	96,907	100,606
Total	4,433,420	235,988	4,669,408
Net gains on investments	68,535	-	68,535
NET INCOME/(EXPENDITURE)	(397,178)	(9,371)	(406,549)
Transfers between funds	(20,000)	20,000	-
Net movement in funds	(417,178)	10,629	(406,549)
RECONCILIATION OF FUNDS			
Total funds brought forward	5,502,050	27,668	5,529,718
TOTAL FUNDS CARRIED FORWARD	5,084,872	38,297	5,123,169

13. TANGIBLE FIXED ASSETS

	Freehold land and buildings £	Leasehold improvements £	Fixtures and fittings £
COST			
At 1 April 2024	4,419,489	128,199	257,294
Additions	23,270	2,070	29,900
Disposals	(23,513)	-	(3,548)
At 31 March 2025	4,419,246	130,269	283,646
DEPRECIATION			
At 1 April 2024	1,188,893	83,308	172,373
Charge for year	93,096	12,093	26,932
Eliminated on disposal	(23,513)	-	(3,489)
At 31 March 2025	1,258,476	95,401	195,816
NET BOOK VALUE			
At 31 March 2025	3,160,770	34,868	87,830
At 31 March 2024	3,230,596	44,891	84,921

continued...

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 April 2024	81,563	88,138	4,974,683
Additions	36,665	6,545	98,450
Disposals	-	-	(27,061)
At 31 March 2025	118,228	94,683	5,046,072
DEPRECIATION			
At 1 April 2024	75,171	46,907	1,566,652
Charge for year	1,911	18,558	152,590
Eliminated on disposal	-	-	(27,002)
At 31 March 2025	77,082	65,465	1,692,240
NET BOOK VALUE			
At 31 March 2025	41,146	29,218	3,353,832
At 31 March 2024	6,392	41,231	3,408,031

Included in cost of land and buildings is freehold land of £220,320 (2024: £220,320) and freehold buildings of £455,287 (2024: £455,287) which are not depreciated.

14. FIXED ASSET INVESTMENTS

	Unlisted investment £
MARKET VALUE	
At 1 April 2024 and 31 March 2025	2
NET BOOK VALUE	
At 31 March 2025	2
At 31 March 2024	2

There were no investment assets outside the UK.

The company's investments at the balance sheet date in the share capital of companies include the following:

The Park House Company Durham Limited
Registered office: St Cuthbert's Hospice, Park House Road, Durham, England, DH1 3QF
Nature of business: Dormant

Class of share:	% holding
Ordinary	100

	2025 £	2024 £
Aggregate capital and reserves	1	1

continued...

14. FIXED ASSET INVESTMENTS - continued

North East Hospices Lottery Limited
Registered office: John Butterwick Hospice, Middlefield Road, Stockton On Tees, Cleveland, TS19 8XN
Nature of business: Operation of a lottery

Class of share:	% holding
Ordinary	25

	2025	2024
	£	£
Aggregate capital and reserves	-	9,773
Profit for the year	-	9,685

North East Hospices Lottery Limited was placed into a voluntary liquidation on 5 February 2025. No further financial statements have been prepared since 31 March 2024.

15. STOCKS

	2025	2024
	£	£
Stocks	3,210	2,838

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	13,722	326,229
Other debtors	24,062	20,322
Gift Aid	41,654	71,316
VAT	21,308	36,389
Prepayments and accrued income	500,201	442,640
	600,947	896,896

17. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Listed investments at market value	5,984	4,485
Investment management fund	-	1,138,811
	5,984	1,143,296

The market value of listed investments at 31 March 2025 was £5,984 (2024: £1,143,296).

continued...

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	254,199	154,671
Social security and other taxes	53,547	53,598
Other creditors	28,042	22,911
Accruals and deferred income	88,296	425,473
	424,084	656,653

Deferred income comprises contract income received during the year for services to be provided in future years.

19. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	107,063	84,136
Between one and five years	215,971	161,849
	323,034	245,985

Lease payments recognised as an expense in the year to 31 March 2025 totalled £107,615 (2024: £91,848).

20. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.25
	£	£	£	£
Unrestricted funds				
General Fund	1,088,779	30,439	398,250	1,517,468
Fixed Asset Fund	3,408,030	(152,648)	98,450	3,353,832
Maintenance Fund	174,000	-	-	174,000
Goal 2 Development Fund	414,062	-	(414,062)	-
	5,084,871	(122,209)	82,638	5,045,300
Restricted funds				
Garden Funds	1,972	(1,862)	-	110
The Living Well Fund	-	1,000	-	1,000
JGW Patterson Foundation - Clinical equipment fund	14,152	-	(14,152)	-
The Namaste support fund	11,240	(11,240)	-	-
LWC Xmas Gift Fund	290	(290)	-	-
The Community Outreach Fund	9,810	(6,979)	-	2,831
Know your Neighbourhood Fund	834	(834)	-	-
The Car Park Fund	-	23,267	-	23,267
Hospice UK - Capital expenditure Fund	-	68,486	(68,486)	-
Jigsaw Fund	-	5,520	-	5,520
	38,298	77,068	(82,638)	32,728
TOTAL FUNDS	5,123,169	(45,141)	-	5,078,028

continued...

20. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	4,452,153	(4,434,389)	12,675	30,439
Fixed Asset Fund	-	(152,648)	-	(152,648)
	4,452,153	(4,587,037)	12,675	(122,209)
Restricted funds				
Garden Funds	1,150	(3,012)	-	(1,862)
The Living Well Fund	1,000	-	-	1,000
IPU	508	(508)	-	-
The Namaste support fund	-	(11,240)	-	(11,240)
LWC Xmas Gift Fund	367	(657)	-	(290)
The National Lottery Community Fund	97,983	(97,983)	-	-
The Community Outreach Fund	-	(6,979)	-	(6,979)
Know your Neighbourhood Fund	29,953	(30,787)	-	(834)
The Julia and Hans Rausing Trust	100,000	(100,000)	-	-
The Car Park Fund	23,267	-	-	23,267
Hospice UK - Capital expenditure Fund	68,486	-	-	68,486
Jigsaw Fund	11,602	(6,082)	-	5,520
	334,316	(257,248)	-	77,068
TOTAL FUNDS	4,786,469	(4,844,285)	12,675	(45,141)

continued...

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General Fund	1,291,176	(265,116)	62,719	1,088,779
Fixed Asset Fund	3,415,443	(132,063)	124,650	3,408,030
Maintenance Fund	174,000	-	-	174,000
Goal 2 Development Fund	621,431	-	(207,369)	414,062
	5,502,050	(397,179)	(20,000)	5,084,871
Restricted funds				
Garden Funds	-	1,972	-	1,972
County Durham Community Foundation	1,009	(1,009)	-	-
JGW Patterson Foundation - Clinical equipment fund	-	14,152	-	14,152
The Namaste support fund	18,750	(7,510)	-	11,240
Chester-le-Street Area Action Partnership	32	(32)	-	-
LWC Xmas Gift Fund	636	(346)	-	290
NHS Non recurring	7,241	(7,241)	-	-
The Community Outreach Fund	-	(190)	10,000	9,810
County Durham Voices Survey	-	(10,000)	10,000	-
Know your Neighbourhood Fund	-	834	-	834
	27,668	(9,370)	20,000	38,298
TOTAL FUNDS	5,529,718	(406,549)	-	5,123,169

continued...

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	3,967,707	(4,301,358)	68,535	(265,116)
Fixed Asset Fund	-	(132,063)	-	(132,063)
	3,967,707	(4,433,421)	68,535	(397,179)
Restricted funds				
Garden Funds	5,044	(3,072)	-	1,972
County Durham Community Foundation	-	(1,009)	-	(1,009)
JGW Patterson Foundation - Clinical equipment fund	19,689	(5,537)	-	14,152
The Namaste support fund	-	(7,510)	-	(7,510)
Chester-le-Street Area Action Partnership	-	(32)	-	(32)
LWC Xmas Gift Fund	-	(346)	-	(346)
NHS Non recurring	-	(7,241)	-	(7,241)
The National Lottery Community Fund	85,707	(85,707)	-	-
The Community Outreach Fund	-	(190)	-	(190)
County Durham Voices Survey	1,200	(11,200)	-	(10,000)
Know your Neighbourhood Fund	14,977	(14,143)	-	834
The Julia and Hans Rausing Trust	100,000	(100,000)	-	-
	226,617	(235,987)	-	(9,370)
TOTAL FUNDS	4,194,324	(4,669,408)	68,535	(406,549)

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General Fund	1,291,176	(234,677)	460,969	1,517,468
Fixed Asset Fund	3,415,443	(284,711)	223,100	3,353,832
Maintenance Fund	174,000	-	-	174,000
Goal 2 Development Fund	621,431	-	(621,431)	-
	5,502,050	(519,388)	62,638	5,045,300
Restricted funds				
Garden Funds	-	110	-	110
The Living Well Fund	-	1,000	-	1,000
County Durham Community Foundation	1,009	(1,009)	-	-
JGW Patterson Foundation - Clinical equipment fund	-	14,152	(14,152)	-
The Namaste support fund	18,750	(18,750)	-	-
Chester-le-Street Area Action Partnership	32	(32)	-	-
LWC Xmas Gift Fund	636	(636)	-	-
NHS Non recurring	7,241	(7,241)	-	-
The Community Outreach Fund	-	(7,169)	10,000	2,831
County Durham Voices Survey	-	(10,000)	10,000	-
The Car Park Fund	-	23,267	-	23,267
Hospice UK - Capital expenditure Fund	-	68,486	(68,486)	-
Jigsaw Fund	-	5,520	-	5,520
	27,668	67,698	(62,638)	32,728
TOTAL FUNDS	5,529,718	(451,690)	-	5,078,028

continued...

20. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General Fund	8,419,860	(8,735,747)	81,210	(234,677)
Fixed Asset Fund	-	(284,711)	-	(284,711)
	8,419,860	(9,020,458)	81,210	(519,388)
Restricted funds				
Garden Funds	6,194	(6,084)	-	110
The Living Well Fund	1,000	-	-	1,000
County Durham Community Foundation	-	(1,009)	-	(1,009)
IPU	508	(508)	-	-
JGW Patterson Foundation - Clinical equipment fund	19,689	(5,537)	-	14,152
The Namaste support fund	-	(18,750)	-	(18,750)
Chester-le-Street Area Action Partnership	-	(32)	-	(32)
LWC Xmas Gift Fund	367	(1,003)	-	(636)
NHS Non recurring	-	(7,241)	-	(7,241)
The National Lottery Community Fund	183,690	(183,690)	-	-
The Community Outreach Fund	-	(7,169)	-	(7,169)
County Durham Voices Survey	1,200	(11,200)	-	(10,000)
Know your Neighbourhood Fund	44,930	(44,930)	-	-
The Julia and Hans Rausing Trust	200,000	(200,000)	-	-
The Car Park Fund	23,267	-	-	23,267
Hospice UK - Capital expenditure Fund	68,486	-	-	68,486
Jigsaw Fund	11,602	(6,082)	-	5,520
	560,933	(493,235)	-	67,698
TOTAL FUNDS	8,980,793	(9,513,693)	81,210	(451,690)

Restricted Funds information

LWC Christmas Gift Fund
Funds received during the year in order to purchase Christmas gifts for the guests.

The Community Outreach Fund
Funds received to be used towards our community outreach project, to build strong relationships in and across communities by increasing accessibility of Hospice services to more members of the community. Part of this fund is to be used towards Dementia salaries.

The National Lottery Community Fund
Funds received be used to bring people together and build strong relationships in and across communities. Increasing accessibility of Hospice services to more members of the community. Part of this fund is to be used towards staffing and overheads.

Know Your Neighbourhood Fund
Funds received to be used to bring people together and build strong relationships in and across communities. Also increasing accessibility of Hospice services to more members of the community. Part of this fund is to be used towards staffing costs for volunteer equality, diversity and inclusion.

continued...

20. MOVEMENT IN FUNDS - continued

The Julia and Hans Rausing Trust
Funds to be used towards the cost of direct charitable activities.

Jigsaw Fund
Various supporters gave grants towards the childrens and young persons bereavement counselling service, to be used for both counselling sessions and therapy materials.

Garden Fund
To maintain and upkeep the Hospice gardens and grounds.

Car Park Fund
To improve the car park facilities by adding additional bays, including disabled bays.

Living Well Fund
Funds to be used to acquire consumables for living well services.

IPU Fund
Funds to contribute to the cost of the In Patient Unit.

Capital Expenditure Fund
Funding to be used for capital expenditure.

Transfers between restricted and unrestricted funds

Transfers between restricted and unrestricted funds are to account for the purchase of fixed assets using restricted funds and the subsequent lifting of the restriction.

21. CAPITAL COMMITMENTS

	2025	2024
	£	£
Contracted but not provided for in the financial statements	23,270	-

The above capital commitment relates to work on the upgrade of the car park. This work was commenced and contracted for at the year-end but not completed or invoiced.

22. RELATED PARTY DISCLOSURES

During the year donations totalling £4,266 (2024: £89,171) were received from North East Hospices Lottery Limited, a company in which the charity owns 25% of the equity voting capital.

During the year North East Hospices Lottery Limited was placed in voluntary liquidation as the shareholders decided to close the company down. At this current time this is still in progress. At the year end the charity was owed £Nil (2024: £20,159) in respect of donations due from this company.

23. ULTIMATE CONTROLLING PARTY

The charity is controlled by the Members of the Board of Trustees.