

Company registration number: 02274925

Charity registration number: 700586

Barnsley Hospice Appeal

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Hardwicks Accountants Limited
Chartered Accountants
Rotherham
S66 1EH



Barnsley Hospice Appeal

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Barnsley Hospice Appeal

Reference and Administrative Details

Chairman Mrs C Gibbard

Chief Executive Officer/Chief Nurse Mrs M Tune

Trustees Mr S Eyre-Wood
Mr J Pitt
Mrs A Salt
Mr N Wright
Mr J Sheriff
Mrs A Robertson
Mr M Lunn

Principal Office 104 - 106 Church Street
Gawber
Barnsley
S75 2RL
The charity is incorporated in UK.

Company Registration Number 02274925

Charity Registration Number 700586

Solicitors Elmhirst Solicitors
17/19 Regent Street
Barnsley
S70 2HP

Bankers Yorkshire Bank
1a Peel Square
Barnsley
S70 2PL

Auditor Hardwicks Accountants Limited
Chartered Accountants
Rotherham
S66 1EH

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 March 2021, in compliance with S414C of the Companies Act 2006.

Achievements and performance

Barnsley Hospice, located in a delightful setting, provides specialist palliative care services to the local community in a warm, friendly, relaxed environment where the patients and their family's needs come first.

Barnsley Hospice is registered with the Care Quality Commission and the last inspection was carried out on 29th April 2021. This resulted in an overall rating of inadequate which was published in July 2021. Since the report was received, the hospice has worked tirelessly to address the issues raised and is confident that the rating will improve on reinspection.

Inpatient Care

Barnsley Hospice has a 10 bedded Inpatient Unit (IPU), which is open 24 hours a day, 365 days per year. We have over 200 admissions in a typical year.

Patients from the Barnsley area can be referred by a health professional and can be admitted on a 7 day admissions basis. There is a district wide specialist palliative care referral form which is used for referrals into the IPU which specifies the reason for requesting admission, including symptom management, emotional and psychological issues and end of life care.

Patients with a complex mixture of physical, emotional or spiritual needs are cared for by the specially trained team. Patients and their families are treated as individuals by the multidisciplinary team (MDT) team which consists of specially trained nursing staff, doctors, consultants, physiotherapist, occupational therapist, social worker and the family team.

There is a lounge area for use by the patients and visitors, and the hospice has a garden where patients and their families can spend time together. Open visiting hours are in place for relatives and friends.

All meals and refreshments are free for patients and are provided by the hospice catering team.

Counselling/Bereavement Service

The counsellors provide a service for clients who are experiencing a wide variety of difficulties which relate to their diagnosis or prognosis. The service is not for long term counselling, however sometimes the unpredictability of disease or expected life span may mean that counsellors will continue to work with clients at the end of life for longer than may have been anticipated or planned.

The bereavement service provides one to one support for any adult or child whose family or friends have died in the hospice. A large proportion of the support work conducted within the family team at the hospice is pre-bereavement work. One to one support and or group support is also available for any bereaved adult and child who may have a previous connection to the hospice.

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Social Worker

The hospice has a part time social worker who supports patients and their families and is able to explore and signpost to services and resources, such as housing, social care, carer support and acting as an advocate for patients rights and choices.

Day Therapy and Complimentary Therapies

The Day Therapy Unit (DTU) service supports patients with both cancer and non-cancer diagnoses. Patients are referred by their health professional for symptom management, social and physical issues. In addition to this, there is a drop in session, where patients can attend for peer and social support.

The DTU is staffed by registered nurses and a health care assistant. Each day therapy session is supported by volunteers and the nursing team.

Complementary therapy is provided by therapists and volunteers.

Most staff and volunteers are qualified in more than one therapy offering an holistic approach. Therapies provided include holistic and clinical aromatherapy, Indian head massage, reiki, relaxation, reflexology and amatsu.

Pharmacy Services

IPU has regular pharmacy support services. The pharmacist attends the weekly MDT meetings and ensures that medicine management systems are in place to ensure the safety of all the patients. The pharmacist is an excellent resource for the MDT.

Medical Services

Barnsley Hospice employs the only Palliative Medicine Consultants within the Barnsley area.

Consultants see patients within the community and at Barnsley Hospital NHS Foundation Trust as well as at the hospice itself. Patients are cared for in their homes, in outpatient settings and within in-patient wards by all three consultants.

The Consultants are supported by specialty doctors. These are general practitioners with a special interest in palliative medicine. Other doctors, mostly GPs, contribute to the weekend cover rota.

Consultation and Communication with Patients and Relatives

Patients and relatives are the central part of care and involved in all aspects of developing the care plan. The hospice undertakes a yearly patient satisfaction questionnaire of inpatients, DTU patients, and counselling clients. All of this data provides a valuable insight into how the hospice can improve services for its patients and clients.

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Support Services Provided by Barnsley Hospice

Support services functions include volunteer support, retail, reception, fundraising, human resources, estates and IT, which are all teams vital to the success of the hospice by supporting patient services.

Retail

The retail division of the hospice closed six shops and commenced trade from a single site hub during 2020/21. This decision was driven by ongoing challenges on the high street and reduced footfall due to Covid

Fundraising

Effective fundraising is vital to the continued success of Barnsley Hospice and new and innovative ways of raising funds are always being sought. The covid pandemic has enabled the fundraising team to seek out different ways of raising funds, primarily virtually.

The fundraising team is also involved in promoting legacies and exploring grant opportunities. The hospice is grateful for the support provided through grants, which this year have been enabled to be used to offset revenue running costs.

Covid 19

Covid 19 has produced a significant challenge to the hospice, both in the way it operates and how it is funded. This year we have been grateful for financial support from Hospice UK, HMRC and Barnsley Metropolitan Borough Council and 'in kind' support from countless organisations.

As ever, the people and businesses of Barnsley have rallied to support the hospice at a time when fundraising events could not take place and retail shops were closed. The support received from the town has once again been second to none.

Hospice UK support has extended beyond financial assistance and has included provision of PPE equipment for which a donated goods credit of £30,000 has been reflected in the accounts with a corresponding debit entry. PPE support has continued post pandemic for which the hospice would like to extend its gratitude.

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Financial review

Policy on reserves

Barnsley Hospice needs emergency reserves to protect its current activities. The directors have set a reserves target at a realistic level to ensure business continuity due to unforeseen events, taking into account the needs, risks and challenges faced by the charity in the short to medium term.

The level of reserves and reserves policy will be monitored and reviewed by the directors annually, but reserves will not be built or maintained at the expense of patient care.

The directors consider it prudent that reserves other than restricted and designated should be sufficient in order to:

- avoid the necessity of realising fixed assets held for the charity's use;
- provide protection against any possible decline in future income from statutory funding, fundraising, donations in general and receipts from charity shops and also to provide for the wide fluctuation in legacy income.

The current hospice Reserves Policy, which was reviewed in September 2020, is allocated as follows but not restricted to:

"Emergency Reserves are set at a level of £3,000,000 - current levels held to counter the extreme external financial environment, which may adversely affect the future level of funding from the Clinical Commissioning Group which will be replaced by the Intergrated Care Board in April 2022;"

Any surplus is split between development and investment reserves - to facilitate the development of our services and income streams in line with the strategy;

Both are designed to protect the existing level of patient care, and develop the range of services provided to an increasing number of people in Barnsley."

Funds in deficit

No funds were in deficit during the year

Principal funding sources

The Clinical Commissioning Group (CCG) provided grant income of £1,666,696 with a further £741,343 being raised from legacies and donations. In addition this year the hospice has received restrictive funding from Hospice UK and various government schemes totalling £660,996

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Investment policy and objectives

The Board of Directors approved an Investment Policy in November 2020, which is reviewed on an annual basis.

The key elements to the policy are below:

In accordance with the Articles of Association, the charity has the power to do anything which is calculated to further its objectives or is conducive or incidental to doing so. In particular, the Charity has power to:

- a. deposit or invest funds;
- b. employ a professional fund manager; and
- c. arrange for the investments or other property of the charity to be held in the name of a nominee.

Investment Objectives

- Barnsley Hospice seeks to produce the best financial return within an acceptable level of risk.
- The investment objective for long term cash reserves is to generate a return in excess of inflation, whilst generating an income to support the ongoing activities of the hospice.
- The investment objective for the short term cash reserves is to preserve the capital value with a minimum level of risk. Assets should be readily available to meet unanticipated cash flow requirements.

Investment Risks

- Security of the investment is paramount, financial institution profile and rating is key and a well spread portfolio is preferable.
- Capital should be protected, where possible, but a riskier and more variable returns policy on some investments should be considered, to improve returns.
- A balanced portfolio in terms of risk versus return.

Liquidity Requirements

- Income from the long term reserves will be used to fund the charity's activities.
- The value of three months current overheads must remain liquid, or within an interest bearing account that allows instant access with a minimum penalty.
- There should be maturing cash investments every three/four months.

Ethical Requirements

- The charity's assets should be invested in line with its aims. The Directors do not wish to adopt an exclusionary policy, but individual investments may be excluded if perceived to conflict with the charity's purpose.

The Board of Directors regularly review the proportions of the investment portfolio in light of anticipated cash requirements. The management of investments is delegated to the Finance, Audit and Income Generation Committee.

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Principle risks and uncertainties

The organisation has completed risk assessments in fire safety, health and safety, food hygiene and infection control. All specific fundraising events are subject to individual risk assessments. Where risks have been identified action has been taken to minimise these; insurance cover has been taken out where considered prudent.

The Board of Directors identifies and regularly reviews major risks to which the charity is exposed and ensures that systems are in place to manage such risks.

A comprehensive risk register is maintained by the Hospice Executive Team and reviewed by the trustees at least twice a year, and more frequently if necessary.

For each specific risk, the register describes the risk and assesses the level of risk, the likelihood of it happening and the potential impact. The register also includes proposed mitigation for each risk.

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Our most significant risks and mitigating actions are set out below:

Principal risk - CQC Inspection

Risk that following inspection, any subsequent reinspection does not show sufficient improvement in issues raised

Management of risk

- Implementation of action plan
- Review of risk management and incident reporting software
- Recruitment of additional resource where required

Principal Risk - Reduced income

Risk that if there is a prolonged period with reduction in income from the various income streams, there could be impact on the organisation's ability to deliver services and the strategic objectives

Management of risk

- Monthly expenditure is closely monitored
- The Finance, Audit and Income Generation Committee regularly consider the implications of this
- Trustees are kept fully informed
- Reduction in cost base following Covid pandemic

Principal risk - NHS disinvestment

Risk that the NHS will have an expectation that the charity will significantly increase its share of funding over a very short period of time and will want to disinvest.

Management of risk

- Close monitoring of any information coming from the CCG
- The expectations of the CCG are managed. Assurances have been given that the CCG are keen to maintain the service. The CCG will be replaced by the Intergrated Care Board
- Close monitoring of monthly spending
- Trustees are kept fully informed

Barnsley Hospice Appeal

Strategic Report for the Year Ended 31 March 2021

Principal risk- Drop in legacy income

Risk of a significant drop in legacy income and therefore a lower than expected revenue income

Management of risk

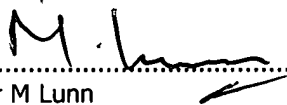
- Monthly spend is closely managed
- The Finance, Audit and Income Generation Committee regularly considers the implications of this
- Re-organisation following Covid pandemic

Beyond the specific mitigation strategies for each risk, the trustees take the strategic view that the overarching risk mitigation strategy is to ensure that the charity is well led by the Hospice Executive Team, supervised and supported by the Board of Trustees

The strategic report was approved by the trustees of the charity on 15 December 2021 and signed on its behalf by:



.....
Mrs C Gibbard
Chairman



.....
Mr M Lunn
Trustee

Barnsley Hospice Appeal

Trustees' Report

The trustees, who are directors for the purposes of company law, present a trustees' report with the annual report together with the financial statements and auditor's report of the charitable company for the year ended 31 March 2021.

These are prepared to meet the requirements for the Trustees Report and Accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2016, the Articles of Association, the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 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 2015)

Trustees

Mr S Eyre-Wood, (Finance, Audit & Income Generation)

Mr J Pitt, (Clinical Governance and HR & Facilities)

Mr D Hibbitt, (Clinical Governance) (resigned 30 November 2020)

Mr R Knowles, (Finance, Audit & income Generation) (resigned 30 November 2020)

Mr A Higgins, (Finance and HR & Facilities) (resigned 19 August 2020)

Mrs A Salt, (Clinical Governance and HR & Facilities)

Mrs J Ward, (Finance, Audit & Income Generation) (Resigned 5 September 2021)

Mr N Wright, (HR & Facilities)

Mr J Sheriff, (Finance, Audit & Income Generation and HR & Facilities) (appointed 2 September 2020)

Mrs A Robertson, (Clinical Governance) (appointed 2 September 2020)

Mr M Lunn, (Finance, Audit & Income Generation) (appointed 2 September 2020)

Barnsley Hospice Appeal

Trustees' Report

Objectives and activities

Objects and aims

Mission

- We are a charity dedicated to providing quality specialist palliative and end of life care to all people.

Vision

- To be the first choice for all those with specialist palliative care needs
- To provide more services to more people.
- To be regarded as one of the best.

Values

Comfort

- Patients, their families and those close to them are cared for and supported in safe and comfortable surroundings.

Care

- We provide the highest standard of care by responding to individual needs, supporting choice and independence.
- Patients and their families and those close to them are at the centre of all our activities.

Dignity

- Each person will be treated as an individual and will be given empathy and respect.
- We are passionate about getting things right in an efficient and effective way.

There are five key messages that Barnsley Hospice consistently communicates to its stakeholders:

1. We are a charity – our care is free for patients but not free to provide
2. We care for patients at home, in the community and at the hospice
3. We care for patients with all life limiting illnesses
4. We care for patients in all areas of Barnsley
5. We support patients' families and those close to them

Barnsley Hospice Appeal

Trustees' Report

Public benefit

The directors consider that they have complied with their duty in section 17 (5) of the Charities Act 2011 having regard to public benefit guidance published by the Charity Commission.

The principal activity of the organisation is the provision of specialist palliative and end of life care. Palliative care is defined by the National Council for Palliative Care as:

"Palliative care is the active holistic care of patients with advanced progressive illness. Management of pain and other symptoms and provision of psychological, social and spiritual support is paramount. The goal of palliative care is achievement of the best quality of life for patients and their families. Many aspects of palliative care are also applicable earlier in the course of the illness in conjunction with other treatments."

Such care is delivered by a specialist team that includes Palliative Medicine Consultants and palliative care nurse specialists together with a range of expertise provided by physiotherapists, occupational therapists, dieticians, pharmacists, social workers and those able to give spiritual and psychological support.

Public benefit is derived by the free provision of specialist palliative care, of which Barnsley Hospice is the key local provider of inpatient care. Referrals can be received from anyone, although the majority of Hospice patients are from the Barnsley area.

Barnsley Hospice directly employs Consultants in Palliative Medicine. The Consultants see patients at the hospice, the hospital and in the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Use of volunteers

This year the use of volunteers has been impacted by the Covid pandemic, we are grateful however for their continued support.

The directors and HET would also like to record their thanks to all the hidden volunteers, these being the individuals or organisations that supply services for free, such as health & safety consultants, solicitors etc, the list is too large to acknowledge everyone individually but it all goes toward helping people who have life limiting needs.

Going concern

The trustees consider that the charity meets the requirements to be a going concern and are confident in the hospice's financial resistance to the Covid-19 pandemic and beyond.

Barnsley Hospice Appeal

Trustees' Report

Structure, governance and management

Nature of governing document

Introduction

The Board of Trustees (Directors) presents its annual report and the audited financial statements of the company for the year ended 31st March 2021. The legal and administrative details set out on page three forms part of this report. Where reference in these financial statements is made to 'Director' or 'Trustee' it carries the same meaning.

Administrative details

The name of the charity is Barnsley Hospice Appeal, which operates under the name of Barnsley Hospice. Barnsley Hospice Appeal is a company limited by guarantee and was registered as a charity on 11th October 1988. Its governing instrument is the Articles of Association. The format of the accounts complies with the recommendations of the Statement of Recommended Practice: Accounting by Charities (SORP 2005) issued March 2005, the Charities Act 2011 and the requirements of the company's governing document, the Articles of Association.

Recruitment and appointment of trustees

The hospice has a policy on trustee selection, recruitment and induction which is followed. As vacancies arise on the Board of Directors, the directors endeavour to attract nominations to ensure all areas of expertise are covered and where appropriate to accommodate newly identified areas of knowledge and experience required from the Board. New directors undergo an induction period to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, and the current budget and recent financial performance of the charity.

Most directors are already familiar with the practical work of the charity, but are introduced to the key employees and other directors. Trustee terms of reference and terms of service have been produced and adopted by the board.

Barnsley Hospice Appeal

Trustees' Report

Organisational structure

Members of Board of Directors

The trustees of the charity are also directors for the purpose of company law. The governing body is the Board of Directors whose members are appointed either by the charity in a general meeting or by the other directors. The trustees delegate discharge of these duties to the Hospice Executive Team (HET) which is led by Mrs M Tune, (Chief Executive Officer)

Organisation

The Board of Directors meets at least 4 times per year and provides the overall strategic direction for the hospice to ensure that the highest standards of governance are maintained throughout all aspects of the operation. In particular the Board of Directors approve the annual business plan, the ensuing annual budget, any proposed capital developments and remuneration.

The Board is supported by three Sub-Committees, being the Finance, Audit & Income Generation Committee, Clinical Governance Committee and the HR & Facilities Committee

Barnsley Hospice Appeal

Trustees' Report

Financial instruments

Liquidity risk

In order to maintain liquidity to ensure that sufficient funds are available for ongoing operations and future developments, the charity uses a mixture of long-term and short-term debt finance.

Creditor payment policy

The hospice aims to pay all creditors within payment terms, generally 30 days.

Responsibility of trustees

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

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

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

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

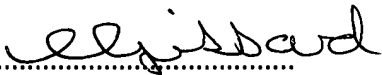
Disclosure of information to auditor

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

Barnsley Hospice Appeal

Trustees' Report

The annual report was approved by the trustees of the charity on 15 December 2021 and signed on its behalf by:



.....
Mrs C Gibbard
Chairman



.....
Mr M Lunn
Trustee

Barnsley Hospice Appeal

Independent Auditor's Report to the Members of Barnsley Hospice Appeal

Opinion

We have audited the financial statements of Barnsley Hospice Appeal (the 'charity') for the year ended 31 March 2021, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, 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 United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 2021 and of its results for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Barnsley Hospice Appeal

Independent Auditor's Report to the Members of Barnsley Hospice Appeal

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

We have nothing to report in this regard.

Opinion 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 Strategic Report and Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and Trustees' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Trustees' 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 Statement of Trustees' Responsibilities (set out on page 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as 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.

Barnsley Hospice Appeal

Independent Auditor's Report to the Members of Barnsley Hospice Appeal

Auditor's responsibilities for the audit of the financial statements

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the charity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the charity audit. We remain solely responsible for our audit opinion.

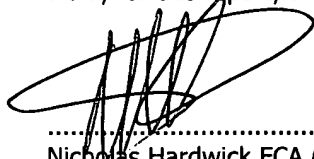
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Barnsley Hospice Appeal

Independent Auditor's Report to the Members of Barnsley Hospice Appeal

Use of our report

This report is made solely to the charitable company's trustees, 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 charity's trustees 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 its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Nicholas Hardwick FCA (Senior Statutory Auditor)
For and on behalf of Hardwicks Accountants Limited, Statutory Auditor

Rotherham
S66 1EH

15 December 2021

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	2,408,312	690,996	3,099,308
Other trading activities	4	500,406	-	500,406
Investment income	5	99,754	-	99,754
Total income		<u>3,008,472</u>	<u>690,996</u>	<u>3,699,468</u>
Expenditure on:				
Raising funds	6	(1,060,824)	-	(1,060,824)
Charitable activities	7	(1,873,814)	(690,996)	(2,564,810)
Total expenditure		<u>(2,934,638)</u>	<u>(690,996)</u>	<u>(3,625,634)</u>
Net income		<u>73,834</u>	-	<u>73,834</u>
Net movement in funds		73,834	-	73,834
Reconciliation of funds				
Total funds brought forward		<u>6,639,622</u>	-	<u>6,639,622</u>
Total funds carried forward	21	<u>6,713,456</u>	-	<u>6,713,456</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	2,713,957	215,889	2,929,846
Other trading activities	4	941,789	-	941,789
Investment income	5	14,437	-	14,437
Total income		<u>3,670,183</u>	<u>215,889</u>	<u>3,886,072</u>
Expenditure on:				
Raising funds	6	(1,213,393)	-	(1,213,393)
Charitable activities	7	(2,432,399)	(279,880)	(2,712,279)
Total expenditure		<u>(3,645,792)</u>	<u>(279,880)</u>	<u>(3,925,672)</u>
Net income/(expenditure)		24,391	(63,991)	(39,600)
Transfers between funds		<u>185,811</u>	<u>(185,811)</u>	-
Net movement in funds		210,202	(249,802)	(39,600)

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Reconciliation of funds				
Total funds brought forward		<u>6,429,420</u>	<u>249,802</u>	<u>6,679,222</u>
Total funds carried forward	21	<u>6,639,622</u>	<u>-</u>	<u>6,639,622</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 21.

Barnsley Hospice Appeal

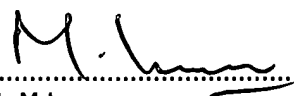
(Registration number: 02274925)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	14	2,512,493	2,655,697
Investments	15	<u>868,943</u>	<u>787,421</u>
		<u>3,381,436</u>	<u>3,443,118</u>
Current assets			
Stocks	16	349	5,000
Debtors	17	426,962	443,060
Cash at bank and in hand		<u>4,185,337</u>	<u>3,487,346</u>
		4,612,648	3,935,406
Creditors: Amounts falling due within one year	18	<u>(1,280,628)</u>	<u>(738,902)</u>
Net current assets		<u>3,332,020</u>	<u>3,196,504</u>
Net assets		<u>6,713,456</u>	<u>6,639,622</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>6,713,456</u>	<u>6,639,622</u>
Total funds	21	<u>6,713,456</u>	<u>6,639,622</u>

The financial statements on pages 21 to 44 were approved by the trustees, and authorised for issue on 15 December 2021 and signed on their behalf by:

.....

 Mrs C Gibbard
 Chairman

.....

 Mr M Lunn
 Trustee

Barnsley Hospice Appeal

Statement of Cash Flows for the Year Ended 31 March 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash income/(expenditure)		73,834	(39,600)
Adjustments to cash flows from non-cash items			
Depreciation	6	111,022	126,746
Investment income	5	(99,754)	(14,437)
Revaluation of investments		<u>(81,522)</u>	<u>(88,390)</u>
		3,580	(15,681)
Working capital adjustments			
Decrease in stocks	16	4,651	1,963
Decrease in debtors	17	16,098	41,640
Decrease in creditors	18	(14,222)	(106,911)
Increase/(decrease) in deferred income		<u>555,948</u>	<u>(64,586)</u>
Net cash flows from operating activities		<u>566,055</u>	<u>(143,575)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	99,754	14,437
Sale of tangible fixed assets		<u>32,182</u>	<u>-</u>
Net cash flows from investing activities		<u>131,936</u>	<u>14,437</u>
Net increase/(decrease) in cash and cash equivalents		697,991	(129,138)
Cash and cash equivalents at 1 April		<u>3,487,346</u>	<u>3,616,484</u>
Cash and cash equivalents at 31 March		<u><u>4,185,337</u></u>	<u><u>3,487,346</u></u>

All of the cash flows are derived from continuing operations during the above two periods.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in UK, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £100 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

104 - 106 Church Street

Gawber

Barnsley

S75 2RL

These financial statements were authorised for issue by the trustees on 15 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Barnsley Hospice Appeal meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

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

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

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

Raising funds

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

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

Support costs

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

Governance costs

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

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

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

Tangible fixed assets

Individual fixed assets costing £1,000 or more are initially recorded at cost.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Equipment fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance
Buildings	over 50 years

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks.

Donated items held in the charity shops are not included in the financial statements until they are sold or distributed on the basis that it is considered impractical to measure the fair value of donated goods.

Trade debtors

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

Cash and cash equivalents

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

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

Borrowings

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

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

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks (see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

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

Pensions and other post retirement obligations

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to fund in respect of the year. The charity also contributes to the NHS defined benefit scheme for members of staff with NHS pension scheme membership. It is not possible to identify the charity's share of assets in this scheme and therefore contributions are accounted for as if they were made to a defined contribution scheme.

For defined contribution pension schemes and employees in the NHS pension scheme the amount charged to the Statement of Financial Activities in respect of pension costs and other retirement benefits is the contributions payable in the year. Differences between contributions payable in the year and contributions actually paid are shown as either accruals or prepayments in the balance sheet.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the 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.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Critical accounting estimates and areas of judgement.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The company makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Critical areas of judgement:

Depreciation of hospice - the policy has been set to depreciate the property over 50 years by the trustees at the date the project builds were complete. By nature of the building, specifically designed for the needs of the Hospice, this period may exceed the requirement of the Hospice in its present form. The current trustees are satisfied with the basis of the estimation and its calculation.

Donated goods and services.

Donated professional services and donated 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 the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the SORP 2015, general volunteer time is not recognised – refer to the Trustees' Annual Report for more information about their contribution.

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 then recognised in expenditure in the period of receipt.

Lottery income

Lottery income is recognised in the period in which it relates.

Event income

Event income is recognised when the event has occurred.

Operating leases

Rentals under operating leases are charged on a straight-line basis over the lease term, even if the payments are not made on such a basis. Benefits received and receivable as an incentive to sign an operating lease are similarly spread on a straight-line basis over the lease term.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from companies, trusts and similar proceeds	-	30,000	30,000	122,611
Donations from individuals	455,960	-	455,960	321,220
Legacies	14,965	-	14,965	503,667
Donations from community groups	168,752	-	168,752	330,986
Gift aid reclaimed	29	-	29	4
Grants, including capital grants;				
Government grants	1,666,969	660,996	2,327,965	1,646,208
Grants from companies	101,637	-	101,637	5,150
	<u>2,408,312</u>	<u>690,996</u>	<u>3,099,308</u>	<u>2,929,846</u>

4 Income from other trading activities

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Trading income;				
Shop income from sale of donated goods and services		220,539	220,539	622,974
Other trading income		3,826	3,826	8,071
Lotteries and competitions income		276,041	276,041	310,744
		<u>500,406</u>	<u>500,406</u>	<u>941,789</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	18,232	18,232	30,967
Profit/(loss) from listed investments	<u>81,522</u>	<u>81,522</u>	<u>(16,530)</u>
	<u>99,754</u>	<u>99,754</u>	<u>14,437</u>

6 Expenditure on raising funds

	Direct costs	Allocated support costs	Total	Total
	£	£	2021	2020
			£	£
Costs of generating donations and legacies	443,979	109,413	553,392	457,658
Costs of trading activities	<u>398,019</u>	<u>109,413</u>	<u>507,432</u>	<u>755,735</u>
	<u>841,998</u>	<u>218,826</u>	<u>1,060,824</u>	<u>1,213,393</u>

7 Expenditure on charitable activities

	Activity undertaken directly	Activity support costs	Total	Total
	£	£	2021	2020
			£	£
Inpatient care	982,902	787,774	1,770,676	1,641,893
Medical	408,498	-	408,498	549,098
Family	109,093	21,883	130,976	143,257
Day therapy unit	110,248	21,883	132,131	102,742
Therapies	58,252	21,883	80,135	103,198
Lymphoedema	<u>20,512</u>	<u>21,882</u>	<u>42,394</u>	<u>172,091</u>
	<u>1,689,505</u>	<u>875,305</u>	<u>2,564,810</u>	<u>2,712,279</u>

£1,873,814 (2020 - £2,432,399) of the above expenditure was attributable to unrestricted funds and £690,996 (2020 - £279,880) to restricted funds.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Analysis of governance and support costs

Support costs allocated to raising funds

	Basis of allocation	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2021 £	Total 2020 £
Costs of generating donations and legacies	A	7,615	29,275	50,666	21,857	109,413	113,855
Costs of trading activities	A	7,615	29,275	50,666	21,857	109,413	113,855
		<u>15,230</u>	<u>58,550</u>	<u>101,332</u>	<u>43,714</u>	<u>218,826</u>	<u>227,710</u>

Support costs allocated to charitable activities

	Basis of allocation	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2021 £	Total 2020 £
In patient care	A	54,829	210,782	364,794	157,368	787,773	569,275
Medical	A	-	-	-	-	-	159,397
Family	A	1,523	5,855	10,133	4,372	21,883	45,541
Day Therapy Unit	A	1,523	5,855	10,133	4,372	21,883	45,541
Therapies	A	1,523	5,855	10,133	4,372	21,883	45,541
Lymphoedema	A	1,523	5,855	10,133	4,372	21,883	45,541
		<u>60,921</u>	<u>234,202</u>	<u>405,326</u>	<u>174,856</u>	<u>875,305</u>	<u>910,836</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Basis of allocation

A = Proportion of direct expenditure
B = Floor space

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Governance costs

	Unrestricted funds	Total 2021	Total 2020
	General	2021	2020
	£	£	£
Audit fees			
Audit of the financial statements	4,800	4,800	4,800
	4,800	4,800	4,800

9 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2021	2020
	£	£
Audit fees	4,800	4,800
Depreciation of fixed assets	111,036	126,744
	111,036	126,744

10 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

Indemnity insurance was paid on behalf of the directors of £1,009 for the year (2020 £1,009)

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2021	2020
	£	£
Staff costs during the year were:		
Wages and salaries	2,432,649	2,430,124
Social security costs	197,480	197,828
Pension costs	180,370	184,351
Other staff costs	36,892	33,741
	2,847,391	2,846,044

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

The monthly average number of persons (including Hospice Executive Team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021	2020
	No	No
Direct and charitable	41	68
Fundraising services	18	29
Governance costs	3	1
Support services	12	13
	<u>74</u>	<u>111</u>

12 (2020 - 24) of the above employees participated in the NHS Superannuation Scheme.

61 (2020 - 78) of the above employees participated in the Defined Contribution Pension Scheme. Contributions to the employee pension schemes for the year totalled £180,370 (2020 - £184,351).

During the year, the charity made redundancy and/or termination payments which totalled £88,523 (2020 - £Nil).

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

	2021	2020
	No	No
£60,001 - £70,000	3	3
£70,001 - £80,000	<u>4</u>	<u>3</u>

The total employee benefits of the key management personnel of the charity were £232,275 (2020 - £232,775).

The Palliative care consultant, as the highest paid member of staff, received benefits totalling £78,404 (2020 - £75,196).

12 Auditors' remuneration

	2021	2020
	£	£
Audit of the financial statements	<u>4,800</u>	<u>4,800</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Taxation

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

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2020	3,322,752	951,101	84,153	4,358,006
Disposals	<u>-</u>	<u>(117,146)</u>	<u>(24,050)</u>	<u>(141,196)</u>
At 31 March 2021	<u>3,322,752</u>	<u>833,955</u>	<u>60,103</u>	<u>4,216,810</u>
Depreciation				
At 1 April 2020	855,474	766,130	80,705	1,702,309
Charge for the year	63,849	46,311	862	111,022
Eliminated on disposals	<u>-</u>	<u>(84,964)</u>	<u>(24,050)</u>	<u>(109,014)</u>
At 31 March 2021	<u>919,323</u>	<u>727,477</u>	<u>57,517</u>	<u>1,704,317</u>
Net book value				
At 31 March 2021	<u>2,403,429</u>	<u>106,478</u>	<u>2,586</u>	<u>2,512,493</u>
At 31 March 2020	<u>2,467,278</u>	<u>184,971</u>	<u>3,448</u>	<u>2,655,697</u>

Included within the net book value of land and buildings is £29,000 (2020 £29,000) in respect of freehold land which is not depreciated.

Land and buildings include the historical construction costs of the hospice buildings and its facilities at 104-106 Church Street Barnsley and represents the value of a hospice building constructed to a higher standard than that of an ordinary commercial building.

15 Fixed asset investments

	2021 £	2020 £
Other investments	<u>868,943</u>	<u>787,421</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2020	787,421	787,421
Revaluation	81,522	81,522
At 31 March 2021	868,943	868,943
Net book value		
At 31 March 2021	868,943	868,943
At 31 March 2020	787,421	787,421

The market value of the listed investments at 31 March 2021 was £868,943 (2020 - £787,421).

Details of undertakings

Details of the investments in which the charity holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Country of incorporation	Holding	Proportion of voting rights and shares held		Principal activity
			2021	2020	
Subsidiary undertakings					
Barnsley Hospice Trading Limited	UK	Ordinary	0%	100%	Dormant

Subsidiaries

The company ceased trading at 31 March 2018 all trading activity was brought into the retail arm of the charity.

Barnsley Hospice Trading Limited has been excluded from consolidation on the basis that it is (a) dormant and (b) immaterial.

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Notes to the Financial Statements for the Year Ended 31 March 2021

16 Stock

	2021	2020
	£	£
Stocks	<u>349</u>	<u>5,000</u>

17 Debtors

	2021	2020
	£	£
Trade debtors	387,054	385,943
Prepayments	21,603	42,024
VAT recoverable	7,458	15,093
Other debtors	<u>10,847</u>	<u>-</u>
	<u>426,962</u>	<u>443,060</u>

18 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	10,465	39,900
Other taxation and social security	62,035	71,196
Accruals	56,307	31,933
Deferred income	<u>1,151,821</u>	<u>595,873</u>
	<u>1,280,628</u>	<u>738,902</u>

	2021	2020
	£	£
Deferred income at 1 April 2020	595,873	660,459
Resources deferred in the period	958,353	526,158
Amounts released from previous periods	<u>(402,405)</u>	<u>(590,744)</u>
Deferred income at year end	<u>1,151,821</u>	<u>595,873</u>

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021	2020
	£	£
Land and buildings		
Within one year	27,000	74,250
Between one and five years	<u>59,750</u>	<u>186,792</u>
	<u>86,750</u>	<u>261,042</u>

During the year the hospice has negotiated the release from leases at 5 retail premises.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

20 Pension and other schemes

The company operates 2 pension schemes

National Health Superannuation Scheme

The hospice is an admitted body for the purposes of the National Health Service Superannuation Scheme and members of staff who are former NHS employees are able to continue membership of the Scheme during their employment at Barnsley Hospice.

The assets of the scheme are held separately by the National Health Service Superannuation Scheme.

Contributions to the scheme are charged to the Statement of Financial Activities so as to spread the cost of pensions over employees working lives. This pension scheme does not have a real pension fund but as a statutory scheme, benefits are fully guaranteed by the government. Contributions from both members and employers are paid to the exchequer, which meet the cost of increasing benefits each year by the rate of inflation. This extra cost is not met by contributions from the scheme members or employers.

As a result of the nature of the pension scheme, there are no separately identifiable assets and liabilities which can be identified as relating to Barnsley Hospice therefore, the scheme has been accounted for as a defined contribution scheme.

The pension cost charge for the year amounted to £106,455 (2020 £105,574). An amount of £15,012 (2020: £17,308) is included in creditors, being the outstanding contributions to the scheme at the balance sheet date.

Corporate Pension Scheme

The corporate pension scheme is operated by Royal London. Employee contributions are collected by Barnsley Hospice and with the employers contributions passed to Royal London. All of the assets of the scheme are held by Royal London. As a result there are no separately identifiable assets or liabilities which can be identified as relating to Barnsley Hospice. Therefore the scheme has been accounted for as a defined contribution scheme.

The pension cost charge for the year amounted to £73,916 (2020: £79,420). An amount of £nil (2020: £Nil) is included in creditors, being the outstanding contributions to the scheme at the balance sheet date.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

21 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
General	6,639,622	3,008,472	(2,934,638)	6,713,456
Restricted funds	<u>-</u>	<u>690,996</u>	<u>(690,996)</u>	<u>-</u>
Total funds	<u>6,639,622</u>	<u>3,699,468</u>	<u>(3,625,634)</u>	<u>6,713,456</u>

The transfer between funds in the current year relates to IPU refurbishment, with work now completed the restriction has been met.

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
General	6,429,420	3,670,183	(3,645,792)	185,811	6,639,622
Restricted funds	<u>249,802</u>	<u>215,889</u>	<u>(279,880)</u>	<u>(185,811)</u>	<u>-</u>
Total funds	<u>6,679,222</u>	<u>3,886,072</u>	<u>(3,925,672)</u>	<u>-</u>	<u>6,639,622</u>

22 Analysis of net assets between funds

	Unrestricted funds General £	Total funds 2021 £
Tangible fixed assets	2,544,675	2,544,675
Fixed asset investments	868,943	868,943
Current assets	4,612,648	4,612,648
Current liabilities	<u>(1,280,628)</u>	<u>(1,280,628)</u>
Total net assets	<u>6,745,638</u>	<u>6,745,638</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2021

	Unrestricted funds	Total funds 2020
	General	2020
	£	£
Tangible fixed assets	2,655,697	2,655,697
Fixed asset investments	787,421	787,421
Current assets	3,935,406	3,935,406
Current liabilities	<u>(738,902)</u>	<u>(738,902)</u>
Total net assets	<u>6,639,622</u>	<u>6,639,622</u>

Unrestricted funds are freely available for future use, restricted funds relate to donations and grants given with restrictions.

23 Analysis of net funds

	At 1 April 2020	Cash flow	At 31 March 2021
	£	£	£
Cash at bank and in hand	3,487,346	697,991	4,185,337
Net debt	<u>3,487,346</u>	<u>697,991</u>	<u>4,185,337</u>

	At 1 April 2019	Cash flow	At 31 March 2020
	£	£	£
Cash at bank and in hand	3,616,484	(129,138)	3,487,346
Net debt	<u>3,616,484</u>	<u>(129,138)</u>	<u>3,487,346</u>

Barnsley Hospice Appeal

Statement of Financial Activities by fund for the Year Ended 31 March 2021

Restricted funds

	Total Restricted funds 2021 £	Restricted funds 2020 £
Income and Endowments from:		
Donations and legacies	<u>690,996</u>	<u>215,889</u>
Total income	<u>690,996</u>	<u>215,889</u>
Expenditure on:		
Charitable activities	<u>(690,996)</u>	<u>(279,880)</u>
Total expenditure	<u>(690,996)</u>	<u>(279,880)</u>
Net expenditure	-	(63,991)
Transfers between funds	<u>-</u>	<u>(185,811)</u>
Net movement in funds	-	(249,802)
Reconciliation of funds		
Total funds brought forward	<u>-</u>	<u>249,802</u>
Total funds carried forward	<u>-</u>	<u>-</u>

Barnsley Hospice Appeal

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Income and Endowments from:				
Donations and legacies	2,408,312	690,996	3,099,308	2,929,846
Other trading activities	500,406	-	500,406	941,789
Investment income	99,754	-	99,754	14,437
Total income	<u>3,008,472</u>	<u>690,996</u>	<u>3,699,468</u>	<u>3,886,072</u>
Expenditure on:				
Raising funds	(1,060,824)	-	(1,060,824)	(1,213,393)
Charitable activities	(1,873,814)	(690,996)	(2,564,810)	(2,712,279)
Total expenditure	<u>(2,934,638)</u>	<u>(690,996)</u>	<u>(3,625,634)</u>	<u>(3,925,672)</u>
Net income/(expenditure)	<u>73,834</u>	<u>-</u>	<u>73,834</u>	<u>(39,600)</u>
Net movement in funds	73,834	-	73,834	(39,600)
Reconciliation of funds				
Total funds brought forward	<u>6,639,622</u>	<u>-</u>	<u>6,639,622</u>	<u>6,679,222</u>
Total funds carried forward	<u>6,713,456</u>	<u>-</u>	<u>6,713,456</u>	<u>6,639,622</u>

Restricted funds received includes £358,324 awarded by the NHSE to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

Barnsley Hospice Appeal

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
<i>Donations and legacies</i>				
Legacies and bequests	14,965	-	14,965	503,667
Appeals and donations	-	30,000	30,000	122,611
Appeals and donations	455,960	-	455,960	321,220
Gift Aid tax reclaimed	29	-	29	4
Trusts and foundations	101,637	-	101,637	5,150
UK Government grants	110,000	-	110,000	-
Grants - other agencies	-	62,303	62,303	93,278
Grants - other agencies	1,556,969	-	1,556,969	1,552,930
Events	168,752	-	168,752	330,986
Other income	-	598,693	598,693	-
	<u>2,408,312</u>	<u>690,996</u>	<u>3,099,308</u>	<u>2,929,846</u>

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
<i>Other trading activities</i>				
Appeals and donations	-	-	-	698
Sales of donated goods	-	220,539	220,539	622,276
Catering	-	3,026	3,026	8,071
Social lotteries	-	276,041	276,041	310,744
(Profit)/loss on sale of tangible fixed assets held for charity's own use	-	800	800	-
	-	<u>500,406</u>	<u>500,406</u>	<u>941,789</u>

Barnsley Hospice Appeal

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
<i>Investment income</i>			
Profit/(loss) from listed investments	81,522	81,522	(16,530)
Interest on cash deposits	18,232	18,232	30,967
	99,754	99,754	14,437

	Unrestricted funds	Total 2021	Total 2020
	General £	£	£
<i>Raising funds</i>			
Fundraising costs	20,004	20,004	61,448
Catering costs	3,916	3,916	6,125
Lottery costs	139,552	139,552	157,845
Purchases	10,782	10,782	13,910
Packaging materials	-	-	1,331
(Profit)/loss on disposal of tangible fixed assets	32,182	32,182	-
Wages and salaries	576,662	576,662	619,794
Staff NIC (Employers)	38,481	38,481	44,661
Staff pensions (Defined contribution)	35,666	35,666	30,991
Other staff costs	1,756	1,756	2,080
Rent	81,780	81,780	92,868
Rates	192	192	21,797
Light, heat and power	18,970	18,970	30,647
Insurance	7,286	7,286	7,903
Repairs and maintenance	17,015	17,015	23,942
Telephone and fax	1,418	1,418	1,710
Computer software and maintenance costs	23,696	23,696	21,468
Printing, postage and stationery	1,345	1,345	4,913
Trade subscriptions	1,965	1,965	1,190
Hire of plant and machinery (Spot hire)	918	918	1,212
Sundry expenses	4,974	4,974	8,343
Housekeeping costs	1,939	1,939	2,600
Motor expenses	6,424	6,424	11,753
Travel and subsistence	65	65	4,048

Barnsley Hospice Appeal

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds	Total 2021	Total 2020
	General	£	£
	£	£	£
Advertising	6,910	6,910	9,147
Legal & professional	4,139	4,139	2,099
Bank charges	95	95	137
Depreciation of fixtures and fittings	22,207	22,207	25,349
Staff training	485	485	4,082
	1,060,824	1,060,824	1,213,393

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	General	£	£	£
	£	£	£	£
<i>Charitable activities</i>				
Catering costs	15,665	-	15,665	24,500
Wages and salaries	1,194,991	-	1,194,991	1,653,061
Wages and salaries	-	660,996	660,996	157,269
Staff NIC (Employers)	158,999	-	158,999	153,167
Staff pensions (Defined contribution)	144,704	-	144,704	153,360
Other staff costs	35,136	-	35,136	31,661
Rates	13,685	-	13,685	15,371
Light, heat and power	34,427	-	34,427	30,191
Insurance	10,701	-	10,701	10,682
Repairs and maintenance	45,675	-	45,675	62,166
Repairs and renewals	-	-	-	122,611
PPE	-	30,000	30,000	-
Telephone and fax	3,510	-	3,510	4,588
Computer software and maintenance costs	47,238	-	47,238	28,496
Printing, postage and stationery	4,833	-	4,833	10,214
Hire of plant and machinery (Spot hire)	3,672	-	3,672	4,850
Sundry expenses	18,086	-	18,086	27,837
Housekeeping costs	7,754	-	7,754	10,403
Clinical supplies	6,603	-	6,603	52,859
Motor expenses	503	-	503	1,339

Barnsley Hospice Appeal

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Restricted funds £		
Travel and subsistence	126	-	126	1,640
Advertising	18,069	-	18,069	23,135
Legal and professional fees	14,007	-	14,007	15,982
Bank charges	379	-	379	455
Depreciation of fixtures and fittings	88,829	-	88,829	101,395
Staff training	1,422	-	1,422	10,247
The audit of the charity's annual accounts	4,800	-	4,800	4,800
	<u>1,873,814</u>	<u>690,996</u>	<u>2,564,810</u>	<u>2,712,279</u>