

Barnsley Hospice Appeal

(A company limited by guarantee)



Annual Report and Financial Statements

For the year ended 31 March 2023

Company registration number: 02274925

Charity registration number: 700586

Contents

Trustees and Advisors	1
Introduction from the Chief Executive Officer and Chair of the Board of Trustees	2-3
Strategic Report	4-10
Trustees' Report	11-36
Independent Auditors Report	37-38
Statement of Financial Activities	39-41
Balance Sheet	42
Statement of Cash Flows	43
Notes to the Financial Statements	44-66

Trustees and advisors

Board of Trustees

Carole Gibbard, Chair of the Board

Melvyn Lunn, Vice-Chair of the Board and Chair of the Finance & Resources Committee

Alison Salt, Chair of the Governance & Quality Committee

Amanda Bennett (appointed 14 September 2022)

Ann Robertson (resigned 25 May 2022)

Beverley Geary (appointed 14 September 2022)

Ian Meade (appointed 14 September 2022)

James Sheriff

John Pitt (resigned 9 November 2022)

June Lovett (appointed 14 September 2022)

Naveed Khan (appointed on 9 November 2022 - resigned on 22 March 2023)

Neil Wright (resigned 30 June 2022)

Simon Eyre-Wood (resigned 9 November 2022)

Sophia Ali (appointed on 14 September 2022 - resigned on 22 March 2023)

Tracey Keys (appointed 14 September 2022)

Executive Leadership Team

Martine Tune, Chief Executive Officer and Chief Nurse

Ian Muffet, Director of Finance and Income Generation (resigned 7 April 2022)

Isabel Hartland, Director of Finance and Income Generation (appointed 21 March 2022)

Ross Fletcher, Director of Nursing and Allied Health Professionals (appointed 19 December 2022)

Sarah MacGillivray, Director of Governance and Quality/Deputy CEO

Stephen Hall, Director of Human Resources and Organisational Development

Auditors

Kingswood Allotts Limited, Sidings Court, Doncaster, DN4 5NU

Solicitors

Ward Hadaway LLP, Sandygate House, 102 Quayside, Newcastle Upon Tyne, NE1 3DX

Bankers

Virgin Money, 1a Peel Square, Barnsley, S70 2PL

Santander, 3 Queen Street, Barnsley, S70 1RJ

Investment Managers

Lifetime Financial Management Intermediaries Ltd, Lifetime House, Great Cliffe Road, Barnsley, S75 3SP

Introduction from our Chair and Chief Executive

Welcome to our 2022/2023 Annual Report. As Chair of the Board and Trustees and the Chief Executive Officer/Chief Nurse, we look forward to sharing more about the past year at the hospice.

The last twelve months have been truly remarkable for the hospice, and we were delighted to receive a Care Quality Commission (CQC) rating of 'Outstanding' following an unannounced inspection in November 2022. This is a testament to the hard work and dedication of our staff, whose kindness and compassion in caring for our patients and those close to them is highly valued.

With several new appointments to our Board of Trustees and Executive Leadership Team, building the foundations of strong leadership was of the utmost importance. We implemented our new Board Assurance Framework to ensure effective structures and relationships between the Board of Trustees, Executive Leadership Team, Board Sub-Committees and Governance Groups.

Between the ongoing impact of the COVID-19 pandemic, the war in Ukraine and the cost of living crisis in the UK, the year has presented many challenges – and the progress we have made as a leadership team has been vital in ensuring we navigate these in the best way possible.

Together, we supported more local people throughout our services in comparison to last year – perhaps the most important outcome of all.

Of course, none of this would be possible without those who give so generously to the hospice, volunteer their time or support us in any other way, as well as the innovative work of our fundraising and retail teams.

Last year saw the return of our first in-person Light up a Life event since the pandemic, and our annual Rudolph Run fundraiser generated over £33,000 throughout December 2022- the highest total yet!

However, with the current cost of living crisis meaning people have less disposable income, and the uncertainty of hospice funding nationally, we are working proactively to secure new, sustainable income streams and pre-empt any future financial challenges.

Whilst we are incredibly proud of what we have achieved this year, this is not a reason to take our foot off the pedal – in fact, we have more motivation than ever to aim high and continue improving our services for the people of Barnsley. An ambitious set of new strategic objectives was approved by the Board in November 2022, outlining how we will meet our vision over the next few years.

We believe everyone should have access to specialist palliative and end of life care if they choose to, and our focus for next year is to ensure we continue to expand our capabilities and work with all sections of our community to make this a reality.

Finally, we would like to take this opportunity to thank our supporters, staff, volunteers and partners for their ongoing belief in what we do, and for playing a vital role in making it possible



A handwritten signature in blue ink, reading "cgibbard".

Carole Gibbard,
Chair of the Board of Trustees



A handwritten signature in black ink, reading "MTune".

Martine Tune,
Chief Executive Officer and Chief Nurse



Strategic Report

Financial Review

Global events, such as the war in Ukraine and the aftermath of the COVID-19 pandemic have had a significant impact on world economies. By the end of 2022, UK inflation was near 11% and the cost of living increased sharply with soaring energy and food prices. In light of this, the operating costs of the hospice have continued to increase beyond expectations. To date, no further state funding has been made available to support the hospice sector, highlighting the vulnerabilities of the current hospice funding model throughout the UK.

Total expenditure for the year was £944k higher than in 2021/22, reflecting the increased cost of living and a subsequent pay uplift for staff.

The Board of Trustees have also invested significantly in increasing the capacity and capability of staff across the hospice. The increased spend was necessary to transform the organisation, as circumstances required it following the CQC rating of Inadequate in April 2021, and was key to driving improved patient and staff experience and the survival of the hospice.

Income

The total income for the year was significantly lower than 2021/22 at £3.36m. The main difference was a reduced legacy income. In 2021/22, income from legacies was £2.7m, whereas in 2022/23, this was just £358k.

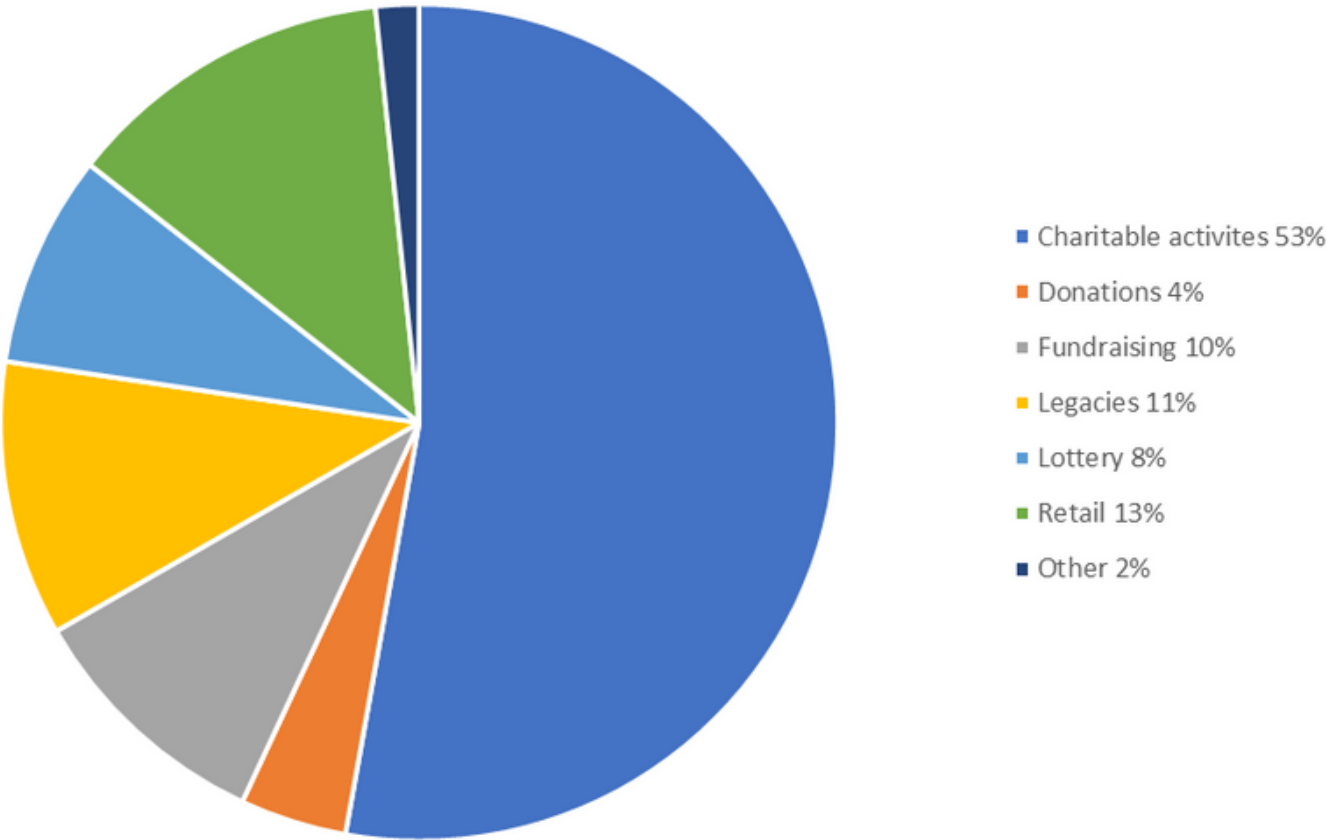
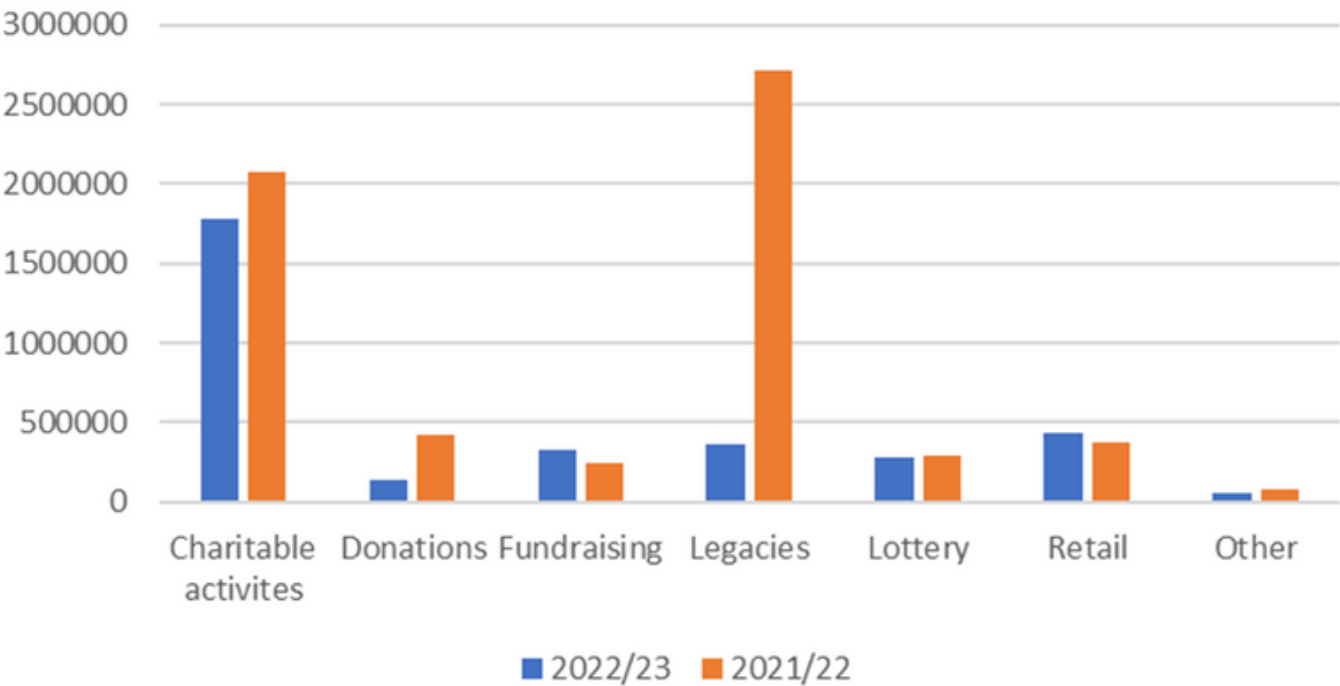
Another significant difference this year was a low level of investment income at just £20k. Whilst this is marginally better than in 2021/22, it remains significantly lower than in previous years. Consequently, the Board has identified the fall in the value of investments as one of the hospice's main financial risks for the future and monitors this as part of the organisational risk register. In addition, we continue to actively review banking arrangements to optimise interest value.

We remain reliant on income generation activities in addition to an annual NHS grant.

Lottery income has stalled and future work is planned to improve performance and maximise income.

Despite the economic climate and reduced disposable income, we continue to be well supported by the local community via our fundraising events. However, there has been a marked decline in donations.

Comparison of income for 2021/22 and 2022/23

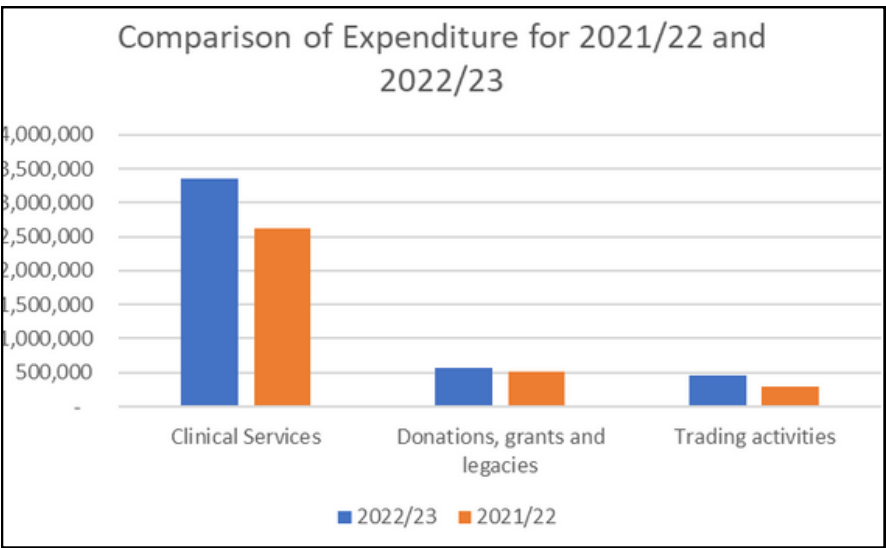
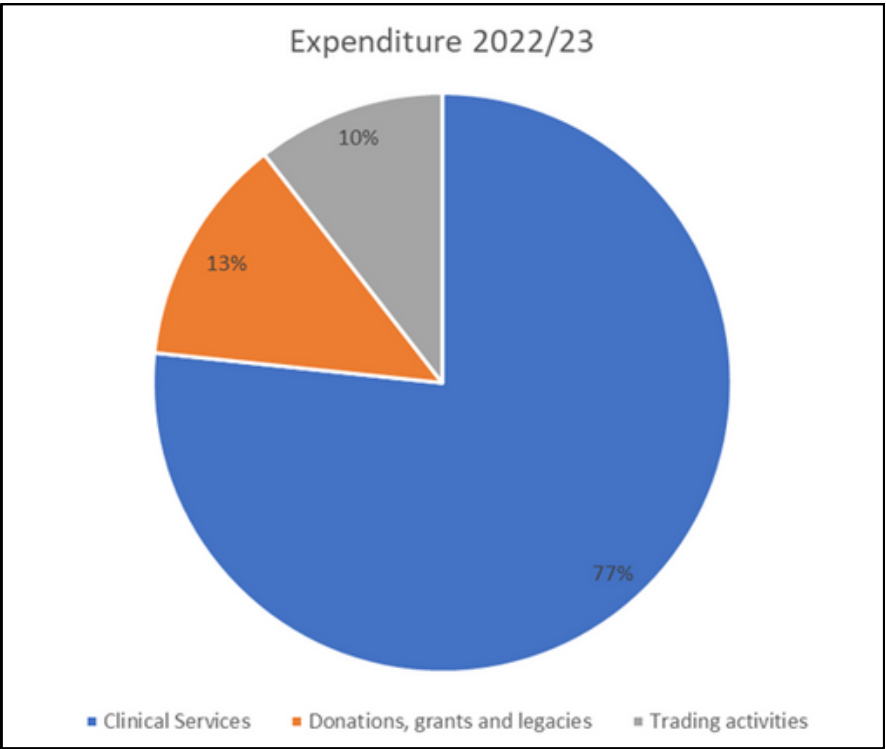


Expenditure

Expenditure in the year increased by £944k.

The cost of raising funds increased by £53k due to the restructuring of the fundraising function and the recruitment of staff.

The cost of charitable activity increased by £724k (circa 28%), due to increased activity support costs for our inpatient care and core activities.



Investment policy and objectives

The hospice investment policy remains unchanged, however, due to volatile markets during the year the value of the portfolio reduced by £63.5k. The Finance and Resources Committee were not satisfied with this overall result and will look at alternatives for investment of funds during 2023/24.

Reserves

Total reserves at the end of the year amounted to £8.5m (2022: £9.5m) of which £322k was restricted (2022: £240k). The total value of designated funds is £2.9m (2022: £3.7m).

The reserves policy agreed upon by the Trustees remains unchanged and requires that the Charity must hold a minimum reserves level of £3m to counter the extreme financial environment of the current economic climate. This level of reserves would be sufficient to fund circa 9 months' operating costs, however, free reserves were slightly under at the year end, £2.8m. This level of reserves is sufficient to fund circa 8 months' operating costs.

The five designated funds are set up to support the services and income streams, and to build our infrastructure to enable us to continue to provide outstanding facilities and services.

Barnsley Hospice Funds as at 31 March 2023	Unrestricted funds - not free	Designated Funds	Free Reserves	Restricted Funds	Total
Fixed Asset Fund (represented by assets)	2,421				2,421
Organisational support		1,400			1,400
Income generation fund		250			250
Service development fund		600			600
Building and maintenance		500			500
Information Technology		150			150
General reserves			2,843		2,843
Restricted Funds				322	322
Total	2,421	2,900	2,843	322	8,486

Designated funds

Organisational Support Fund

This is a designated fund to support the organisation with increased costs over the next two years, as we build the staffing infrastructure necessary to move the organisation from inadequate to outstanding.

Income Generation Fund

This is a designated fund to build on our existing income streams and to support the development of new income streams that are resilient and sustainable. This fund will be used over the next two years.

Service Development Fund

This is a designated fund to support the development and testing of new service delivery models. It will be used over the next five years.

Building and Maintenance Fund

This is a designated fund for the purposes of maintaining and updating the existing hospice building. This will be used over the next two years.

Information technology Fund

This is a designated fund to support the hospice in upgrading a number of old systems and replacing old hardware to create greater resilience, functionality and efficiency throughout the hospice. This fund will be used over the next twelve months.

Plans for Future Periods

Our plans for 2023/24

Continue to provide and achieve the best possible care for our patients and those close to them.

Continue to build an engaged, capable and happy workforce with a common culture and purpose.

Establish our strategic priorities for 2023/24 and map all activities to our strategic objectives.

Increase our digital capabilities throughout the organisation to support our ambition to be a data driven organisation.

Establish good networks and relationships with other hospices and partner organisations.

How we will achieve them

- Provide opportunities for staff to develop knowledge and skills through continued professional development.
- Continue to implement our quality improvement projects.
- Diversify and extend our patient feedback methods.
- Continue to improve our patient safety culture.
- Establish a new set of values.
- Create a new volunteer strategy.
- Advance our Freedom to Speak Up activities.
- Launch a new staff forum format.
- Increase our staff health and wellbeing offer.
- Identify the priorities for the year ahead.
- Align departmental work plans to deliver the agreed priorities.
- Replace outdated paper-based systems across departments with appropriate digital alternatives.
- Introduce new IT equipment.
- Review the effectiveness of existing digital systems.
- Migrate from Google software to Microsoft throughout the organisation.
- Develop a communications and engagement strategy.
- Seek every opportunity to make connections and actively engage with local, regional and national bodies.



Trustees' Report

Who we are

About us

Barnsley Hospice has been supporting the people of Barnsley since 1994. Our catchment area includes a population of approximately 245,000. Every year, we support hundreds of local people, delivering care in their homes, in The Orangery (support and wellbeing service) as well as in our Inpatient Unit.

Services are not just for our patients, but for their families and friends as well. Our services include everything from specialist medical care to bereavement support and practical help.

Vision

To be the first choice for patients, referrer's and customers of all of our services, to provide more services to more people and to be regarded as one of the best hospices in England.

Mission

Our mission is to ensure that patients and those close to them are at the centre of all our activities and are cared for and supported in safe and comfortable surroundings. We will provide the highest standard of care by responding to individual needs, and supporting choice and independence. By doing meaningful work, we ensure our patients and those close to them feel valued. Each person will be treated as an individual and will be given empathy and respect. We are passionate about getting it right in an effective, efficient and financially sustainable way.

Values

Comfort: Patients and those close to them are at the centre of all our activities and are cared for and supported in safe and comfortable surroundings.

Care: Provide the highest standard of care by responding to individual needs, supporting choice and independence. The hospice does meaningful work in order to make all our patients, and those close to them - as well as volunteers and staff and other stakeholders - feel valued.

Dignity: Every person will be treated as an individual and with empathy and respect

Our Strategic Objectives

The Board approved a new set of Strategic Objectives in November 2022 which sets out a clear direction of travel up to March 2026. We have a high level of ambition for the hospice, for our staff and for the people that use our services. We are committed to setting and achieving high standards for professional practice and to continuously build a culture of outstanding care and services.

Strategic Objective 1

We deliver outstanding care: The care that we provide to patients and those that are important to them will be of the highest achievable quality and will be accessible for all, personal, effective and safe. It will respect their dignity and be delivered with compassion.



Strategic Objective 2

We are acknowledged as a centre of excellence for specialist palliative and end of life care: We will provide a leadership role beyond our organisational boundaries in the development of innovative and outstanding palliative and end of life care research and education and its application to practice.



Strategic Objective 3

We will develop and sustain our financial health: We will manage the financial health of our charity efficiently and effectively to achieve long-term sustainability whilst investing for growth and development.



Strategic Objective 4

We have a culture and environment where people can thrive: We will be the employer and charity of choice in Barnsley. Our people will deliver outstanding care and services and will have an enjoyable and rewarding experience that inspires them to be the best they can be.



What services do we provide?

Barnsley Hospice provides specialist palliative and end of life care to local people living with a life-limiting illness and those close to them. Our care strives to improve people's quality of life by providing pain and symptom relief; practical, emotional, spiritual and social support; counselling and bereavement support services.

At the hospice, we help people to live as well as possible and do the things that matter to them. With our support, patients and those close to them are able to benefit from the best possible care from the point of diagnosis through to the end of their life.

Our expert multidisciplinary team of healthcare professionals ensure the care we provide is safe, effective and relevant to each patient, their loved ones and their family members.

Services include an Inpatient Unit, a newly relaunched support and wellbeing service called The Orangery and a counselling and bereavement support service for patients and those close to them.

Inpatient Unit

Our ten bedded Inpatient Unit provides outstanding care for people living with a progressive, life-limiting illness who are finding it difficult to get their symptoms under control, as well as for people who are entering their last days of life.

We can help with all aspects of symptom management, offering physical, psychological, emotional and social support. We treat each person in our care with dignity and respect and our multidisciplinary team works hard to provide the best possible care, 24 hours a day, 7 days a week.

The Orangery

People can benefit from complementary therapies such as reflexology, aromatherapy, massage and guided visualisation are provided by qualified therapists as part of our support and wellbeing service, The Orangery.

We also offer support programmes for patients and their carers, designed to provide tools for people to manage symptoms such as pain, anxiety and fatigue.



“ I tell my friends and family that I look forward to coming to the hospice, and some don't understand it, but when I'm here, I feel more relaxed than I have ever been. ”

Mark, Patient at the hospice

Counselling Service

Our counselling service supports people living with a progressive life-limiting illness, who have specialist palliative care needs, and those close to them. Our counsellors help people to explore difficult feelings and emotions relating to their own or a loved one's illness. This may be at any stage of the patient's palliative care journey.

In 22/23 we provided

504

counselling sessions
at the hospice

770

counselling sessions
held remotely



Bereavement Support Service

Our hospice counsellors are specialists in providing bereavement counselling and support for those experiencing grief after someone dies from a life-limiting progressive illness. This support is provided face-to-face or via telephone. They provide both pre- and post-bereavement support, and this can be especially important for children. The team is experienced in helping children aged 5 to 18 years of age. Our counselling suite provides a safe and confidential space for patients and families to discuss the psychological impact their illness is having on them.



“

It is a real privilege when a patient or family member lets me into their world, a world that has been turned upside down, and allows me to sit alongside them while they explore and share their deepest fears, anxieties, and loss that their illness or bereavement brings.

Janice, Lead Counsellor

”





“

When I come to the hospice,
I know it's my 'me time', and
I have space to chat with staff
about any worries or
questions I have.

”

What other say about us

Barnsley Hospice is required to register with the Care Quality Commission (CQC). We were last inspected by the CQC in November 2022 to assess compliance with the legal requirements and regulations under the Health and Social Care Act 2008.

Following the inspection, we were **rated 'Outstanding' overall by the CQC**, the highest grading the regulatory body awards. The hospice was rated 'Outstanding' in the following three categories:



Safety



Caring



Well-led

The hospice was also given a rating of 'Good' in the remaining two categories:



Responsive



Effective

Inspectors found that:

“ all staff were committed to continually learning and improving services. ”

Objectives and activities

Charitable activities

The Charity reviews its objectives and activities annually, identifying achievements and outcomes and ensuring that the activities related to the aims and objectives set.

Hospice services

Our services are provided free to patients and their families and friends. A clinical team led by Consultants in Palliative Medicine deliver the clinical services.

The Chief Executive Officer / Chief Nurse is also the Registered Manager, and the Controlled Drugs Accountable Officer (CDAO). The Director of Governance and Quality is the Senior Information Risk Owner (SIRO), and one of the Consultants in Palliative Medicine is the Caldicott Guardian.

We have developed a flexible and experienced skill mix of people, ranging from employed staff such as palliative care clinicians, therapists and carers, to our broad mix of volunteers who provide support to all our non-clinical services and organisational functions across all settings. This enables us to focus on proactive care planning and management, which aids effective people-centred decision-making.

Our services ensure that specialist support and advice are available to people wherever they are, whether at home, in a care home, in a hospital or without a home.

However, we also support people in many different settings, from the hospice itself, which has a 10 bedded inpatient unit, Barnsley Hospital to working in local communities.

We provide our services by:

A specialist multidisciplinary team providing clinical consultations, advice and education including:

- Palliative care consultants and speciality doctors.
- Nursing, psychological support, physiotherapy, therapies and social work.

A local approach

A local approach where our teams are connecting and working with:

- Local healthcare teams, including GP surgeries, primary care networks and integrated neighbourhood teams and care homes.
- Other voluntary and charitable organisations, community groups and volunteers.
- Local council.
- Local businesses.

Public benefit

In planning and delivering its services and activities, the Trustees and Executive of Barnsley Hospice have given due regard to the need to ensure that the organisation provides public benefit, following the Charity Commission's guidance on these matters.

Barnsley Hospice's charitable objectives and our annual declaration of activities and achievements (publically available from the Charities Commission and Companies House) demonstrate that Barnsley Hospice provides vital free-to-access services available to all people in the metropolitan borough of Barnsley.

Our purpose is to benefit:

- Those facing dying, death and bereavement. Our support is offered not only to those who are ill but to their family and friends, and this includes services for bereaved children and young people.
- The local community by enhancing their role, ability and confidence to support each other when facing dying, death and bereavement.

Our services are available to people living within the Barnsley area. Whenever possible, we will also help people outside our immediate catchment area if it is their wish to be supported by us.



Palliative care is required for a wide range of diseases. The majority of adults in need of palliative care have chronic diseases such as cardiovascular diseases (38.5%), cancer (34%), chronic respiratory diseases (10.3%), AIDS (5.7%) and diabetes (4.6%). Many other conditions may require palliative care, including kidney failure, chronic liver disease, multiple sclerosis, Parkinson's disease, rheumatoid arthritis, neurological disease, dementia, congenital anomalies and drug-resistant tuberculosis.

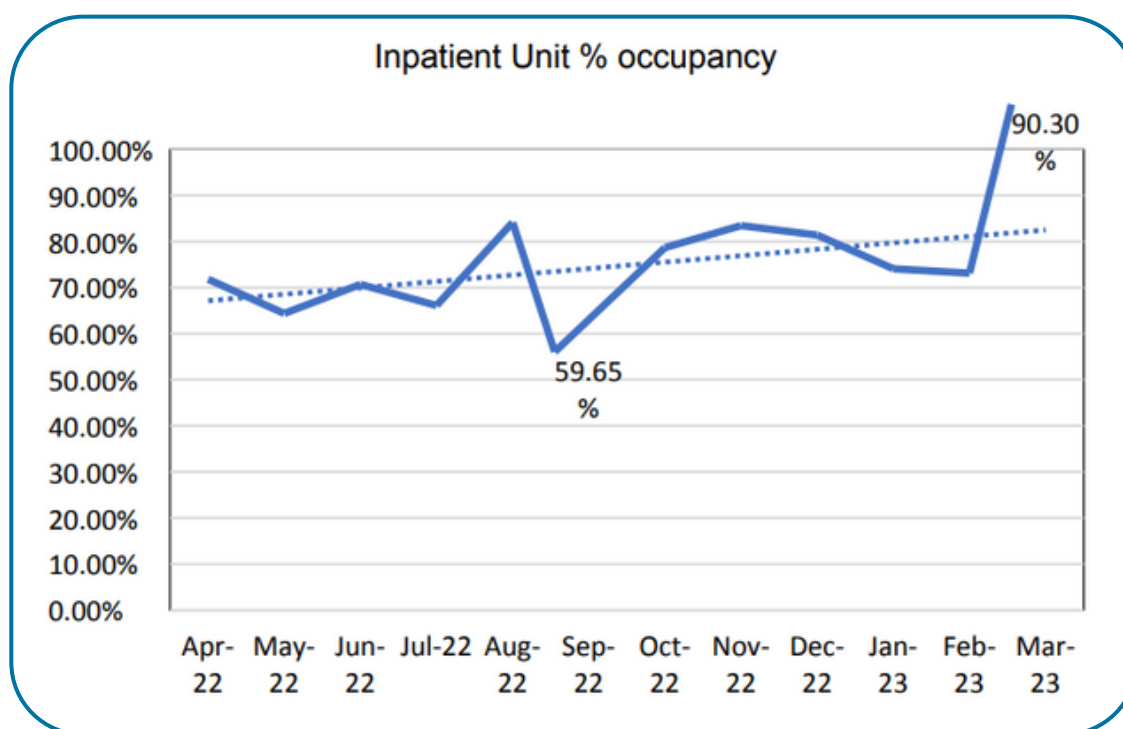


World Health Organisation, 2020

Our Activity

	IPU	Counselling	The Orangery	Medical outpatients services
New patients	116	139	71	46
Continuing patients	8	9	38	13
Re-referred patients	6	0	1	2
Total patients	130	148	110	61
Grand total	449			

The average Inpatient Unit occupancy rate (based on 10 available beds) gradually increased during 2022/23 as the hospice continued to recover from the effects of the COVID-19 pandemic.



People receiving care on our Inpatient Unit (IPU) and, where appropriate, those close to them can access additional services such as physiotherapy, complementary therapies and support from our palliative care social worker.

Additional services on our IPU	22/23 Total
The total number of social worker support activities carried out (including ad-hoc)	1274
The number of social worker support activities that were for patients	8
The number of social worker support activities that were for carers/family members	6
The total no. of physio support activities carried out on IPU (including ad-hoc)	130
The total no. of complementary therapy support activities carried out on IPU (including ad-hoc)	449

Counselling Team	22/23 Total
Total no. of contact activities carried out (including ad-hoc)	1274
The number that were provided at the hospice	504
The number that were provided remotely	770

The Orangery	22/23 Total
The total no. of contact activities carried out (including ad-hoc)	1618
The number that were provided at the hospice	1235
The number that were provided remotely	383



Structure, Governance and Management

Management and decision making

Barnsley Hospice is a company limited by guarantee and is governed under its Memorandum and Articles of Association. Trustees are appointed by the Board, and the Board is responsible for the effective governance of the Charity.

The Board delegates operational responsibility to the Chief Executive Officer/Chief Nurse who delegates the work through the Executive Leadership Team (ELT) to the staff and volunteers.

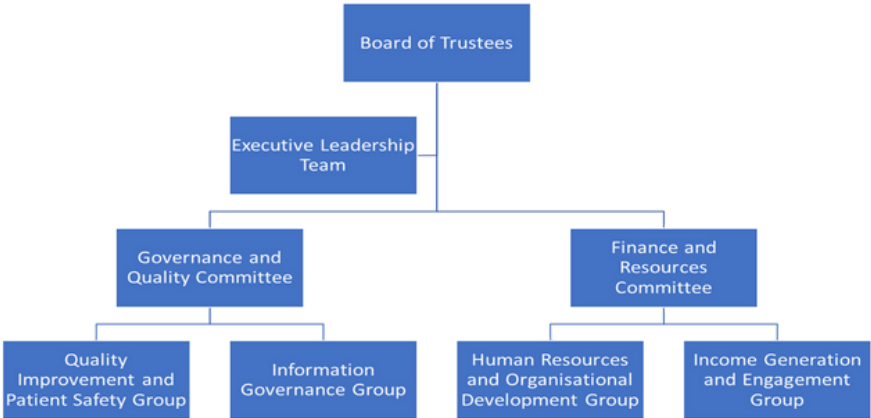
Our workforce and management structure

The management and leadership of the hospice is led by the Chief Executive Officer/Chief Nurse who chairs a weekly ELT meeting. The Chief Executive Officer/Chief Nurse meets formally with the Chair of the Board of Trustees at least once a month. On 31 March 2023, the Charity employed 116 members of staff.

Board of Trustees committees

The structure of the Board’s sub-committees was revised in May 2022.

The number of sub-committees was reduced from three to two, in order to strengthen the assurance reporting to the Board. Each sub-committee has two governance groups, each with a clearly defined role and remit, establishing formal and efficient escalation routes to the Board.



Governance and Quality Committee

The Governance and Quality Committee oversees delivery of the hospice's objectives in relation to the quality, effectiveness and safety of the services it provides. The meetings are attended by the Director of Governance and Quality and 3 members of the Board of Trustees. The committee is chaired by a Trustee of the Board with expertise in this area. The committee reviews systems, processes and outcomes in relation to:

- Development and delivery of quality, safety and effectiveness performance and outcome measures.
- Development and delivery of quality improvement priority programmes.
- CQC registration and compliance with legal and regulatory requirements.
- Organisational learning as a result of incidents, serious incidents, complaints, compliments, concerns and claims.
- Organisational learning and improvement as a result of patient experience feedback from national and local surveys.
- Organisational learning and improvement in compliance with best practice and quality standards as a result of audits, National Institute of Health and Care Excellence (NICE) publications, national inquiries and reviews relating to quality.
- Research and development, quality improvement and innovation.

Finance and Resources Committee

The Finance and Resources Committee oversees all financial, income generation, human resources, organisational development and facilities aspects of the Charity's activities. It reviews the budget and monitors performance against it. It also considers the appointment, resignation or dismissal of external auditors and approves their annual fee. The committee reviews the:

- Charity's investment strategy and monitors investment performance,
- Oversees the retail and fundraising strategy, policy and performance and reports its findings and recommendations to the Board.
- Audited financial statements of the Charity and recommends them to the Board.
- Reports from the external auditors and monitors management actions to implement recommendations made in reports from the auditors.
- Reviews and monitors remuneration and employment policy and recommends to the Board of Trustees the annual employee salary increase.

The committee is chaired by a Trustee of the Board with expertise in this area. The meetings are attended by the Director of Finance and Income Generation, the Director of Human Resources and Organisational Development and 3 Trustees.

Trustee induction and recruitment

Recruitment

All current Board members have been appointed to the Board of Trustees based on their experience, expertise, community involvement, and for their commitment to and passion for the work of Barnsley Hospice and the hospice movement in general.

The Chair of the Board and Committee Chairs oversee the process of succession planning, recruitment and induction of Trustees, and will also meet with all prospective Trustees.

Prospective Trustees will normally attend at least one Board meeting, before being asked to enter the formal processes of application and acceptance.

In 2022/23, the Trustee role description and handbook were reviewed by the Chair to ensure it remains fit for purpose.

Induction

Once approved, new Trustees will usually identify particular areas of interest and will focus especially on those.

As part of their induction, Trustees receive a handbook which includes planning and financial documents, national guidance about being a Trustee and information relevant to the hospice.

Ongoing development

All Trustees see the work of the Charity first-hand and are given ample opportunities to engage with the Charity's activities, services, staff and volunteers – and with service users as appropriate.

In 2022/23, a Board Development Programme was agreed to demonstrate the requirements that the hospice is well-led in order to achieve the best possible care for our patients and their families.

All Trustees are required to proactively undertake an annual skills audit, and review their own performance regularly.

The Board of Trustees demonstrate a collective ambition to provide 'Outstanding' leadership. They understand the need to adapt to the external environment, whilst prioritising clinical governance and delivering CQC outcomes.

Risk and internal control

The Trustees have overall responsibility for ensuring that the Charity has an appropriate system of controls - financial and otherwise. Trustees are also responsible for safeguarding the assets of the Charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide assurance that:

- Its assets are safeguarded against unauthorised use or disposition,
- Proper records are maintained and financial information used within the Charity, or for publication, is reliable, and;
- The Charity complies with relevant laws and regulations.

As part of the Charity's risk management process, the Trustees acknowledge their responsibility for the Charity's system of internal control and reviewing its effectiveness. The Trustees recognise that such a system is designed to manage rather than eliminate the risk of failure to achieve the Charity's objectives, and can only provide reasonable, not absolute, assurance against material misstatement or loss.

Operational risks are managed through the Charity's policies, staff training and development, and governance arrangements. Strategically, the main risks for the Charity related to our inadequate CQC rating and the challenging financial landscape.

These risks are being managed by:

- Delivery of the CQC improvement action plan,
- A system of financial controls designed to mitigate risk, including an annual budget and regularly updated forecasts.
- Regular scrutiny by the Trustees to monitor actual performance against the budget and forecasts.
- In November 2022, the Board approved the hospice's first Board Assurance Framework and integrated risk register.



Our Funding

We are proud to provide our services free of charge for our patients and those close to them. The hospice's running costs in 2022/23 were £4.4m.

The majority of our running costs continue to be **funded through the generosity of our local community** through donations, legacies, grants, fundraising initiatives and by shopping and donating items at our hospice retail hub in Dodworth.

We also received an annual grant from the NHS (£1.5m), which covers only 35% of our running costs. All of the financial support we receive from the NHS is spent directly on patient services.

We are mindful of the impact of the external economic environment on our income generation efforts and review all our services on an ongoing basis to ensure we are operating as efficiently as possible.



“I have met so many incredible people whilst working and volunteering at the hospice, and they truly are the people that inspire me.”

Our People

Remuneration and benefits

2021-22 salary costs were £2,661,507 and in 2022-23 they were £3,363,793 this includes salaries, National Insurance and Pensions costs. Our budget for 2022/23 included a 5% increase to pay and referenced the need to create a longer-term financial plan.

A pay review for hospice specialty and bank doctors was undertaken in September 2022, which was necessary to help us retain current staff members in this group and to recruit new staff when required. We have committed to maintaining the link with NHS specialty doctor pay scales going forward with yearly uplifts as per NHS for each doctor in line with NHS pay scales. This change alone has added £26k to the pay bill.

The notes in the accounts show staff costs as £2,706,686 in 2021/22 and £3,493,665 in 2022-23, which also includes other staff costs, which are mostly staff training and agency costs.

The average number of persons employed in 2021/22 was 92 and in 2022/23 100.

The average number of monthly full-time equivalent staff in 2021/22 was 69, which increased in 2022/23 to 71.

We have committed to review pay and benefits in 2023/24, including overtime shift and on-call payments, pay structure, holiday allowance and pensions.

The hospice currently provides two pension schemes: the NHS scheme, for those individuals who are already a member of the NHS pension when they join the hospice; and the Royal London scheme, where the hospice matches employee contributions between 4% and 10%. Unless the individual is already a member of the NHS pension scheme they are auto-enrolled into the Royal London scheme, subject to meeting the qualifying conditions. The costs of providing the NHS pension are significant when compared with the costs of providing the Royal London pension. This will be reviewed next year.

Colleague engagement

Throughout 2022/23, we continued to develop and introduce new methods of colleague engagement. These included:

- A proposal to change the format of the existing Staff Forum to increase effectiveness.
- Continue to grow our Freedom to Speak Up activities.
- Introduced our Leaders' Briefing in October 2022.
- Participated in the Best Companies 'b-Heard survey' and achieved a 69% response rate and 1-star (Very Good) rating.
- Held our first staff and volunteer away days.

Staff development

Long-term, continued investment in the training and development of staff remains a priority and is critical for future success. If we do not continue to invest, we will not grow.

Development opportunities in 2022/23 included:

- Trustee Board Development programme
- We subscribed to the Royal College of Nursing's 'RCNi' training platform and the Royal Marsden's 'Manual of Clinical Nursing Procedures'.
- We have supported two members of staff to undertake a Masters level degree.
- We aligned our Mandatory and Statutory Training (MAST) to the Skills for Health national framework.
- We established a range of link nurse roles.
- Two senior nurses completed leadership programmes.

Clinical quality and assurance

Hospice services

Two new posts were approved in the year to advance clinical quality, including the Director of Nursing and Allied Health Professionals and the Quality Matron. The priorities for practice were identified as building a patient safety culture to reduce the potential risk of harm and the use of evidence-based practice to ensure care is given in line with the most current, best available, validated and relevant research available in order to strive for clinical excellence.

We continue to hear the voices of the people who use our services and use their feedback to enhance the experience of care and support.

We have produced a Quality Account for 2022/23 which details our approach and achievements to date. Here are a few examples from that report.

99%

of our patient safety incidents were classified as causing no harm or low harm.



9 clinical audits and service evaluations were conducted throughout 2022/23.



Examples of Learning from Incidents and Actions Taken

Our Prevention and Management of Falls Policy has been updated to provide clearer guidance to staff.

Completion of falls prevention training increased from 56% in September 2022 to over 90% by the end of November 2022.

We held an internal Falls Prevention Awareness Campaign throughout March 2023.

We ran a Pressure Ulcer Awareness campaign for our clinical services in February 2023, raising awareness of how to recognise and prevent pressure ulcers.

Drug charts are taken into the “daily huddle” so any discrepancies can be highlighted.

We developed a Missed Drug Dose Flowchart to guide staff on the approach to take when a medicine has not been administered.

We rolled out a comprehensive update of our Medicines Management Policy in April 2023.

Our medicines competency documentation for nursing staff was extensively updated and is due to be rolled out in 2023/24.

We updated our Records Management Policy, which was accompanied by a training programme for Team Managers.





**Our second 100 Miles in July Challenge
took place in 2022.**

Income generation

Fundraising

Throughout 2022/23 our Fundraising team was running at a reduced capacity due to vacancies which we struggled to fill. In January 2023, we appointed a new Fundraising Manager, and we will continue to review the structure of the team to support and develop our income generation activities.

This year, our events and fundraisers included:

- Sky Dive
- Light up a Life
- 100 Miles in July
- Rudolph Run
- Accumulator Challenge
- Treecycle

The team also have worked hard to extend our connections with local businesses and communities. Their work would not have been possible without the support of our wonderful volunteers.

Community support

We continue to be humbled by the support of our local community, who go above and beyond to raise funds on our behalf. From planning events, taking on sponsored challenges and to making one-off donations - we couldn't do it without them.

Retail

We have seen a growth in our retail income and the team have developed a strong retail model at our hub. In addition to raising income, they seek to enhance sustainability by exploring how we can recycle and reuse all goods that cannot be sold. An example of this innovation was the 'A Heart as Big as Barnsley' sustainable clothing collection which launched in October 2022.

**We launched our first
A Heart as Big as Barnsley
Campaign in October
2022.**



Fundraising compliance report

Barnsley Hospice employs a core fundraising team to develop, promote and run a range of fundraising campaigns, with the assistance of volunteers and the support of our local community. We communicate with our supporters and keep them informed of upcoming events using direct mail and email marketing.

We review the frequency and appropriateness of our communications and provide an option for supporters to 'opt-out' of our marketing communications. On some occasions, we will contact supporters using legitimate interest if it is in line with best practice and is deemed appropriate. For our weekly lottery, we have a self-exclusion form on our website for gambling-related products. Door-to-door canvassing and cash collections are done in line with the Gambling Commission and Fundraising Regulator requirements. Our lottery and raffles are promoted in line with the Gambling Commission guidelines.

We are registered with the Fundraising Regulator and work in accordance with the Code of Fundraising Practice, and the best practice laid out by the Hospice Lotteries Association, and the Institute of Fundraising.

We received 0 suppressions of contact through the Fundraising Regulator in this year.

Our supporters are very important to us, and we welcome all feedback to ensure we continually improve our fundraising activities.



BeGambleAware.org[®]

**Report of the Independent Auditors to the Members of
Barnsley Hospice Appeal**

Opinion

We have audited the financial statements of Barnsley Hospice Appeal (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



**Report of the Independent Auditors to the Members of
Barnsley Hospice Appeal**

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

- Enquiry of management around actual and potential litigation and claims and fraud;
- Enquiry of management and review of routine audit testing to identify any instances of non-compliance with laws and regulations including reviewing the latest Care Quality Commission findings;
- Performing audit work over the risk of management override of controls, including review of nominal ledger, journal entries and other adjustments made in the preparation of the financial statements for appropriateness, evaluating the business rationale of any significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Examining income recognition including legacies and grants;
- Reviewing minutes of meetings of those charged with governance.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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



Steven Pepper FCA (Senior Statutory Auditor)
for and on behalf of Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
DN4 5NU

12 December 2023



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 2023

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,473,527	163,280	2,636,807
Other trading activities	4	705,567	-	705,567
Investment income	5	<u>20,187</u>	<u>-</u>	<u>20,187</u>
Total income		<u>3,199,281</u>	<u>163,280</u>	<u>3,362,561</u>
Expenditure on:				
Raising funds	6	(1,018,699)	-	(1,018,699)
Charitable activities	7	<u>(3,263,448)</u>	<u>(81,400)</u>	<u>(3,344,848)</u>
Total expenditure		<u>(4,282,147)</u>	<u>(81,400)</u>	<u>(4,363,547)</u>
Net income		<u>(1,082,866)</u>	<u>81,880</u>	<u>(1,000,986)</u>
Net movement in funds		(1,082,866)	81,880	(1,000,986)
Reconciliation of funds				
Total funds brought forward		<u>9,246,986</u>	<u>240,035</u>	<u>9,487,021</u>
Total funds carried forward	21	<u>8,164,120</u>	<u>321,915</u>	<u>8,486,035</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	5,043,983	466,076	5,510,059
Other trading activities	4	665,271	-	665,271
Investment income	5	<u>18,200</u>	<u>-</u>	<u>18,200</u>
Total income		<u>5,727,454</u>	<u>466,076</u>	<u>6,193,530</u>
Expenditure on:				
Raising funds	6	(798,864)	-	(798,864)
Charitable activities	7	<u>(2,395,060)</u>	<u>(226,041)</u>	<u>(2,621,101)</u>
Total expenditure		<u>(3,193,924)</u>	<u>(226,041)</u>	<u>(3,419,965)</u>
Net income		<u>2,533,530</u>	<u>240,035</u>	<u>2,773,565</u>
Net movement in funds		2,533,530	240,035	2,773,565

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		<u>6,713,456</u>	<u>-</u>	<u>6,713,456</u>
Total funds carried forward	21	<u><u>9,246,986</u></u>	<u><u>240,035</u></u>	<u><u>9,478,021</u></u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 21.

Barnsley Hospice Appeal

(Registration number: 02274925)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	2,420,963	2,429,868
Investments	15	<u>816,039</u>	<u>879,541</u>
		<u>3,237,002</u>	<u>3,309,409</u>
Current assets			
Stocks	16	-	-
Debtors	17	945,300	1,476,850
Cash at bank and in hand		<u>5,383,956</u>	<u>5,500,329</u>
		6,329,256	6,977,179
Creditors: Amounts falling due within one year	18	<u>(1,080,223)</u>	<u>(799,567)</u>
Net current assets		<u>5,249,033</u>	<u>6,177,612</u>
Net assets		<u>8,486,035</u>	<u>9,487,021</u>
Funds of the charity:			
Restricted funds		321,915	240,035
Unrestricted funds		<u>8,164,120</u>	<u>9,246,986</u>
Total funds	21	<u>8,486,035</u>	<u>9,487,021</u>

The financial statements on pages 39 to 66 were approved by the trustees, and authorised for issue on 8 November 2023 and signed on their behalf by:



.....
Mrs C Gibbard
Chair of the
Board



.....
Martine Tune
CEO/Chief
Nurse

Barnsley Hospice Appeal

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income		(1,000,986)	2,773,565
Adjustments to cash flows from non-cash items			
Depreciation	14	112,259	91,183
Investment income	5	(83,690)	(7,602)
Loss on disposal of tangible fixed assets		0	3,200
Revaluation of investments		<u>63,503</u>	<u>(10,598)</u>
		(908,914)	2,849,748
Working capital adjustments			
Decrease in stocks	16	0	349
(Increase)/decrease in debtors	17	531,550	(1,049,888)
Increase/(decrease) in creditors	18	49,197	78,323
(Decrease)/increase in deferred income	18	<u>231,458</u>	<u>(559,384)</u>
Net cash flows from operating activities		<u>(96,709)</u>	<u>1,319,148</u>
Cash flows from investing activities			
Interest receivable and similar income	5	83,690	7,602
Purchase of tangible fixed assets	14	(103,354)	(8,558)
Sale of tangible fixed assets		<u>0</u>	<u>(3,200)</u>
Net cash flows from investing activities		<u>(19,664)</u>	<u>(4,156)</u>
Net increase in cash and cash equivalents		(116,373)	1,314,992
Cash and cash equivalents at 1 April		<u>5,500,329</u>	<u>4,185,337</u>
Cash and cash equivalents at 31 March		<u><u>5,383,956</u></u>	<u><u>5,500,329</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 2023

1 Charity status

The charity is a private company, limited by guarantee, incorporated in England & Wales, 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 8 November 2023.

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 2019) - (Charities SORP 2019 (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. The most recent CQC inspection gave a rating of "Outstanding" which has given trustees confidence that issues highlighted in the previous inspection have now been resolved.

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 2023

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 2023

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.

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

Fixed asset investments

Fixed asset investments are share investments initially recognised at their transaction value and subsequently measured at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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 and are recognised at the amount expected to be received less future interest.

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 and are recognised at the amount expected to be received less future interest.

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 2023

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity 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 2023

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 2023

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 2019, 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 to 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 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies:				
Donations from companies, trusts and similar proceeds	-	-	-	-
Donations from individuals	184,562	-	184,562	425,209
Legacies	358,043	-	358,043	2,715,558
Donations from community groups	251,375	15,000	266,375	205,403
Gift aid reclaimed	35,061	-	35,061	54,182
Grants, including capital grants:				
Government grants	1,629,046	148,280	1,777,926	2,074,257
Grants from companies	<u>15,439</u>	<u>-</u>	<u>15,439</u>	<u>35,450</u>
	<u>2,473,527</u>	<u>163,280</u>	<u>2,636,807</u>	<u>5,510,059</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	411,964	411,964	369,130
Other trading income	16,815	16,815	7,509
Lotteries and competitions income	<u>276,788</u>	<u>276,788</u>	<u>288,632</u>
	<u>705,567</u>	<u>705,567</u>	<u>665,271</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds	Total	Total
	General £	2023 £	2022 £
Interest receivable and similar income:			
Interest receivable on bank deposits	83,690	83,690	7,602
Movement in investment funds	<u>(63,503)</u>	<u>(63,503)</u>	<u>10,598</u>
	<u>20,187</u>	<u>20,187</u>	<u>18,200</u>

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	317,696	240,954	558,650	505,389
Costs of trading activities	<u>267,158</u>	<u>192,891</u>	<u>460,049</u>	<u>293,475</u>
	<u>584,854</u>	<u>433,845</u>	<u>1,018,699</u>	<u>798,864</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Inpatient Care & core activities	1,782,661	1,244,554	3,027,215	2,314,805
Family	91,879	64,145	156,023	142,172
Day therapy unit	3,267	2,281	5,548	35,594
Therapies	91,901	64,160	156,061	121,548
Lymphoedema	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,982</u>
	<u>1,969,708</u>	<u>1,375,140</u>	<u>3,344,848</u>	<u>2,621,101</u>

£3,263,448 (2022 - £2,395,060) of the above expenditure was attributable to unrestricted funds and
£81,400 (2022 - £226,041) to restricted funds.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support costs

Support costs allocated to raising funds

		Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2023 £	Total 2022 £
	Basis of allocation						
Costs of generating donations and legacies	A	4,572	86,439	86,012	63,931	240,954	154,047
Costs of trading activities	A	<u>3,660</u>	<u>69,197</u>	<u>68,855</u>	<u>51,179</u>	<u>192,891</u>	<u>92,428</u>
		<u>8,232</u>	<u>155,636</u>	<u>154,867</u>	<u>115,110</u>	<u>433,845</u>	<u>246,475</u>

Support costs allocated to charitable activities

		Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2023 £	Total 2022 £
	Basis of allocation						
In patient care core services	A	23,616	446,467	444,263	330,210	1,244,556	688,074
Family	A	1,217	23,011	22,897	17,019	64,144	41,079
Day Therapy Unit	A	43	818	814	605	2,280	10,270
Therapies	A	1,217	23,017	22,903	17,023	64,160	41,079
Lymphoedema	A	-	-	-	-	-	-
		<u>26,093</u>	<u>493,313</u>	<u>490,877</u>	<u>364,857</u>	<u>1,375,140</u>	<u>780,502</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

Basis of allocation

Proportion of direct expenditure

Governance costs

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	7,800	7,800	7,450
	<u>7,800</u>	<u>7,800</u>	<u>7,450</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	4,868	4,743
Operating leases – land & buildings	15,000	15,000
Audit fees	7,800	7,450
Other non-audit services	3,925	4,548
Loss on disposal of tangible fixed assets	0	3,200
Depreciation of fixed assets	<u>112,259</u>	<u>91,183</u>

10 Trustees' remuneration and expenses

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

Indemnity insurance was paid on behalf of the trustees of £1,009 for the year (2022 £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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	2,838,054	2,253,544
Social security costs	281,506	204,396
Pension costs	244,233	203,567
Other staff costs	<u>129,872</u>	<u>45,179</u>
	<u><u>3,493,665</u></u>	<u><u>2,706,686</u></u>

The monthly average number of persons (including Hospice Executive Team) employed by the charity during the year

	2023 No	2022 No
Direct and charitable	56	62
Fundraising services	15	13
Governance costs	6	4
Support services	<u>23</u>	<u>15</u>
	<u><u>100</u></u>	<u><u>92</u></u>

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:

	2023 No	2022 No
Direct and charitable	37	41
Fundraising services	12	11
Governance costs	6	4
Support services	<u>16</u>	<u>13</u>
	<u><u>71</u></u>	<u><u>69</u></u>

24 (2022 - 17) of the above employees participated in the NHS Superannuation Scheme.

63 (2022 - 42) of the above employees participated in the Defined Contribution Pension Scheme.

During the year, the charity made redundancy and/or termination payments which totalled £15,000 (2022 - £21,174).

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 No	2022 No
£60,001 - £70,000	1	-
£70,001 - £80,000	2	2
£80,001 - £90,000	4	0
£90,001 - £100,000	<u>2</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £352,358 (2022 - £290,128).

The CEO and Chief Nurse, as the highest paid member of staff, received benefits totalling £121,142 (2022 - The Clinical Consultant as the highest paid member of staff received £93,701).

12 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	7,800	7,450
Other non-audit services	<u>3,925</u>	<u>-</u>
Total Auditors' remunerations	<u>11,725</u>	<u>7,450</u>

13 Taxation

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	3,322,752	842,513	60,103	4,225,368
Additions	<u>-</u>	<u>103,354</u>	<u>-</u>	<u>103,354</u>
At 31 March 2023	<u>3,322,752</u>	<u>945,867</u>	<u>60,103</u>	<u>4,328,722</u>
Depreciation				
At 1 April 2022	983,172	754,164	58,164	1,795,500
Charge for the year	<u>63,848</u>	<u>47,927</u>	<u>484</u>	<u>112,259</u>
At 31 March 2023	<u>1,047,020</u>	<u>802,091</u>	<u>58,648</u>	<u>1,907,759</u>
Net book value				
At 31 March 2023	<u>2,275,732</u>	<u>143,776</u>	<u>1,455</u>	<u>2,420,963</u>
At 31 March 2022	<u>2,339,580</u>	<u>88,349</u>	<u>1,939</u>	<u>2,429,868</u>

Included within the net book value of land and buildings is £29,000 (2022 £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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Fixed asset investments

	2023 £	2022 £
Other investments	<u>816,039</u>	<u>879,541</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2022	879,541	879,541
Movement in investment funds	<u>(63,502)</u>	<u>(63,502)</u>
At 31 March 2023	<u>816,039</u>	<u>816,039</u>
Net book value		
At 31 March 2023	<u>816,039</u>	<u>816,039</u>
At 31 March 2022	<u>879,541</u>	<u>879,541</u>

The market value of the listed investments at 31 March 2023 was £816,041 (2022 - £879,541).

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
			2023	2022	
Subsidiary undertakings					
Barnsley Hospice Trading Limited	UK	Ordinary	100%	100%	Dormant

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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
 Company Number 07347654
 Registered Officer 104 – 106 Church Street, Gawber, Barnsley, S75 2RL
 which holds 1 ordinary share of £1

It has been excluded from consolidation on the basis that it is (a) dormant and (b) immaterial.

16 Stock

	2023 £	2022 £
Stocks	<u>-</u>	<u>-</u>

17 Debtors

	2023 £	2022 £
Trade debtors	668,966	389,018
Prepayments	34,372	47,314
VAT recoverable	16,348	22,507
Other debtors	<u>225,614</u>	<u>1,018,011</u>
	<u>945,300</u>	<u>1,476,850</u>

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	78,934	80,945
Other taxation and social security	74,330	60,273
Other creditors	20,703	20,322
Accruals	82,360	45,590
Deferred income	<u>823,895</u>	<u>592,437</u>
	<u>1,080,222</u>	<u>799,567</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 £	2022 £
Deferred income at 1 April 2022	592,437	1,151,821
Resources deferred in the period	1,790,080	404,632
Amounts released in period	<u>(1,558,622)</u>	<u>(964,016)</u>
Deferred income at year end 31 March 2023	<u>823,895</u>	<u>592,437</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.

19 Obligations under leases

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	15,000	15,000
Between one and five years	<u>23,750</u>	<u>38,750</u>
	<u>38,750</u>	<u>53,750</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £146,986 (2022 £115,544). An amount of £20,705 (2022: £20,322) 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 £97,247 (2022: £88,023). An amount of £nil (2022: £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 2023

21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	5,546,986	3,199,281	(3,482,147)		5,264,120
<i>Designated</i>					
Organisational support	2,200,000	-	(800,000)		1,400,000
Income generation	250,000	-	-		250,000
Service development	600,000	-	-		600,000
Building and maintenance	500,000	-	-		500,000
Information technology	<u>150,000</u>				<u>150,000</u>
	<u>3,700,000</u>		<u>(800,000)</u>		<u>2,900,000</u>
Total Unrestricted funds	9,246,986	3,199,281	(4,282,147)	-	8,164,120
Restricted funds					
Restricted	<u>240,035</u>	<u>163,280</u>	<u>(81,400)</u>	-	<u>321,915</u>
Total funds	<u><u>9,487,021</u></u>	<u><u>3,362,562</u></u>	<u><u>(4,363,547)</u></u>	<u>-</u>	<u><u>8,486,035</u></u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	6,713,456	5,727,454	(3,193,924)	(3,700,000)	5,546,986
<i>Designated</i>					
Organisational support	-	-	-	2,200,000	2,200,000
Income generation	-	-	-	250,000	250,000
Service development	-	-	-	600,000	600,000
Building and maintenance	-	-	-	500,000	500,000
Information technology	-	-	-	150,000	150,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700,000</u>	<u>3,700,000</u>
Total Unrestricted funds	6,713,456	5,727,454	(3,193,924)	-	9,246,986
Restricted funds					
Restricted	<u>-</u>	<u>466,076</u>	<u>(226,041)</u>	<u>-</u>	<u>240,035</u>
Total funds	<u>6,713,456</u>	<u>6,193,530</u>	<u>(3,419,965)</u>	<u>-</u>	<u>9,487,021</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

Designated Funds

Organisational support

This fund is to support the organisation with increased costs over the next three years as we build the infrastructure necessary to deliver an outstanding organisation.

Income generation

This fund is to develop income generation through new and existing income streams that are sustainable and resilient to economic and social challenges. This fund will be used over the next three years to support a new strategy for sustainable income streams.

Service development

This fund is to support the development and testing of new service delivery models. The fund will support the on-going developing, testing and planning of services.

Building and maintenance

This fund is designated for the purpose of maintaining and updating the existing hospice building and surroundings.

Information Technology

The charity has a number of IT systems and hardware that need replacing or upgrading to develop greater reliance, functionality and efficiency to support the services we deliver and the way in which we work, now and in the future.

Barnsley Hospice Appeal

22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		2023
	£	£	£	£
Tangible fixed assets	2,420,963	-	-	2,420,963
Fixed asset investments	816,039	-	-	816,039
Current assets	3,107,341	2,900,000	321,915	6,329,256
Current liabilities	<u>(1,080,223)</u>	<u>-</u>	<u>-</u>	<u>(1,080,223)</u>
Total net assets	<u>5,264,120</u>	<u>2,900,000</u>	<u>321,915</u>	<u>8,486,035</u>

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		2022
	£	£	£	
Tangible fixed assets	2,429,868	-	-	2,429,868
Fixed asset investments	879,541	-	-	879,541
Current assets	3,037,144	3,700,000	240,035	6,977,179
Current liabilities	<u>(799,567)</u>	<u>-</u>	<u>-</u>	<u>(799,567)</u>
Total net assets	<u>5,546,986</u>	<u>3,700,000</u>	<u>240,035</u>	<u>9,487,021</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 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	5,500,329	(116,373)	5,383,956
Net cash	<u>5,500,329</u>	<u>(116,373)</u>	<u>5,383,956</u>

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	4,185,337	1,314,992	5,500,329
Net cash	<u>4,185,337</u>	<u>1,314,992</u>	<u>5,500,329</u>

Barnsley Hospice Appeal

Registered Address: 104 - 106 Church Street, Gawber, Barnsley, S75 2RL

Registered Charity number:700586 Registered Charity name: Barnsley Hospice Appeal Other name used: Barnsley Hospice Company number:02274925 Company type: Company Limited by Guarantee

**Report of the Independent Auditors to the Members of
Barnsley Hospice Appeal**

Opinion

We have audited the financial statements of Barnsley Hospice Appeal (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the 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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



**Report of the Independent Auditors to the Members of
Barnsley Hospice Appeal**

Responsibilities of trustees

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

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

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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


- Enquiry of management around actual and potential litigation and claims and fraud;
- Enquiry of management and review of routine audit testing to identify any instances of non-compliance with laws and regulations including reviewing the latest Care Quality Commission findings;
- Performing audit work over the risk of management override of controls, including review of nominal ledger, journal entries and other adjustments made in the preparation of the financial statements for appropriateness, evaluating the business rationale of any significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Examining income recognition including legacies and grants;
- Reviewing minutes of meetings of those charged with governance.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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



Steven Pepper FCA (Senior Statutory Auditor)
for and on behalf of Kingswood Allotts Limited, Statutory Auditor
Chartered Accountants
Sidings Court
Lakeside
Doncaster
DN4 5NU

12 December 2023



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 2023

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	2,473,527	163,280	2,636,807
Other trading activities	4	705,567	-	705,567
Investment income	5	<u>20,187</u>	<u>-</u>	<u>20,187</u>
Total income		<u>3,199,281</u>	<u>163,280</u>	<u>3,362,561</u>
Expenditure on:				
Raising funds	6	(1,018,699)	-	(1,018,699)
Charitable activities	7	<u>(3,263,448)</u>	<u>(81,400)</u>	<u>(3,344,848)</u>
Total expenditure		<u>(4,282,147)</u>	<u>(81,400)</u>	<u>(4,363,547)</u>
Net income		<u>(1,082,866)</u>	<u>81,880</u>	<u>(1,000,986)</u>
Net movement in funds		(1,082,866)	81,880	(1,000,986)
Reconciliation of funds				
Total funds brought forward		<u>9,246,986</u>	<u>240,035</u>	<u>9,487,021</u>
Total funds carried forward	21	<u>8,164,120</u>	<u>321,915</u>	<u>8,486,035</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	5,043,983	466,076	5,510,059
Other trading activities	4	665,271	-	665,271
Investment income	5	<u>18,200</u>	<u>-</u>	<u>18,200</u>
Total income		<u>5,727,454</u>	<u>466,076</u>	<u>6,193,530</u>
Expenditure on:				
Raising funds	6	(798,864)	-	(798,864)
Charitable activities	7	<u>(2,395,060)</u>	<u>(226,041)</u>	<u>(2,621,101)</u>
Total expenditure		<u>(3,193,924)</u>	<u>(226,041)</u>	<u>(3,419,965)</u>
Net income		<u>2,533,530</u>	<u>240,035</u>	<u>2,773,565</u>
Net movement in funds		2,533,530	240,035	2,773,565

Barnsley Hospice Appeal

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Reconciliation of funds				
Total funds brought forward		<u>6,713,456</u>	<u>-</u>	<u>6,713,456</u>
Total funds carried forward	21	<u><u>9,246,986</u></u>	<u><u>240,035</u></u>	<u><u>9,478,021</u></u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 21.

Barnsley Hospice Appeal

(Registration number: 02274925)

Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	2,420,963	2,429,868
Investments	15	<u>816,039</u>	<u>879,541</u>
		<u>3,237,002</u>	<u>3,309,409</u>
Current assets			
Stocks	16	-	-
Debtors	17	945,300	1,476,850
Cash at bank and in hand		<u>5,383,956</u>	<u>5,500,329</u>
		6,329,256	6,977,179
Creditors: Amounts falling due within one year	18	<u>(1,080,223)</u>	<u>(799,567)</u>
Net current assets		<u>5,249,033</u>	<u>6,177,612</u>
Net assets		<u><u>8,486,035</u></u>	<u><u>9,487,021</u></u>
Funds of the charity:			
Restricted funds		321,915	240,035
Unrestricted funds		<u>8,164,120</u>	<u>9,246,986</u>
Total funds	21	<u><u>8,486,035</u></u>	<u><u>9,487,021</u></u>

The financial statements on pages 39 to 66 were approved by the trustees, and authorised for issue on 8 November 2023 and signed on their behalf by:



.....
Mrs C Gibbard
Chair of the
Board



.....
Martine Tune
CEO/Chief
Nurse

Barnsley Hospice Appeal

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income		(1,000,986)	2,773,565
Adjustments to cash flows from non-cash items			
Depreciation	14	112,259	91,183
Investment income	5	(83,690)	(7,602)
Loss on disposal of tangible fixed assets		0	3,200
Revaluation of investments		<u>63,503</u>	<u>(10,598)</u>
		(908,914)	2,849,748
Working capital adjustments			
Decrease in stocks	16	0	349
(Increase)/decrease in debtors	17	531,550	(1,049,888)
Increase/(decrease) in creditors	18	49,197	78,323
(Decrease)/increase in deferred income	18	<u>231,458</u>	<u>(559,384)</u>
Net cash flows from operating activities		<u>(96,709)</u>	<u>1,319,148</u>
Cash flows from investing activities			
Interest receivable and similar income	5	83,690	7,602
Purchase of tangible fixed assets	14	(103,354)	(8,558)
Sale of tangible fixed assets		<u>0</u>	<u>(3,200)</u>
Net cash flows from investing activities		<u>(19,664)</u>	<u>(4,156)</u>
Net increase in cash and cash equivalents		(116,373)	1,314,992
Cash and cash equivalents at 1 April		<u>5,500,329</u>	<u>4,185,337</u>
Cash and cash equivalents at 31 March		<u><u>5,383,956</u></u>	<u><u>5,500,329</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 2023

1 Charity status

The charity is a private company, limited by guarantee, incorporated in England & Wales, 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 8 November 2023.

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 2019) - (Charities SORP 2019 (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. The most recent CQC inspection gave a rating of "Outstanding" which has given trustees confidence that issues highlighted in the previous inspection have now been resolved.

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 2023

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 2023

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.

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

Fixed asset investments

Fixed asset investments are share investments initially recognised at their transaction value and subsequently measured at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations throughout the year.

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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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 and are recognised at the amount expected to be received less future interest.

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 and are recognised at the amount expected to be received less future interest.

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 2023

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.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity 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 2023

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 2023

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 2019, 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 to 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 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies:				
Donations from companies, trusts and similar proceeds	-	-	-	-
Donations from individuals	184,562	-	184,562	425,209
Legacies	358,043	-	358,043	2,715,558
Donations from community groups	251,375	15,000	266,375	205,403
Gift aid reclaimed	35,061	-	35,061	54,182
Grants, including capital grants:				
Government grants	1,629,046	148,280	1,777,926	2,074,257
Grants from companies	<u>15,439</u>	<u>-</u>	<u>15,439</u>	<u>35,450</u>
	<u>2,473,527</u>	<u>163,280</u>	<u>2,636,807</u>	<u>5,510,059</u>

4 Income from other trading activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Trading income;			
Shop income from sale of donated goods and services	411,964	411,964	369,130
Other trading income	16,815	16,815	7,509
Lotteries and competitions income	<u>276,788</u>	<u>276,788</u>	<u>288,632</u>
	<u>705,567</u>	<u>705,567</u>	<u>665,271</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Investment income

	Unrestricted funds	Total	Total
	General £	2023 £	2022 £
Interest receivable and similar income:			
Interest receivable on bank deposits	83,690	83,690	7,602
Movement in investment funds	<u>(63,503)</u>	<u>(63,503)</u>	<u>10,598</u>
	<u>20,187</u>	<u>20,187</u>	<u>18,200</u>

6 Expenditure on raising funds

	Direct costs £	Allocated support costs £	Total 2023 £	Total 2022 £
Costs of generating donations and legacies	317,696	240,954	558,650	505,389
Costs of trading activities	<u>267,158</u>	<u>192,891</u>	<u>460,049</u>	<u>293,475</u>
	<u>584,854</u>	<u>433,845</u>	<u>1,018,699</u>	<u>798,864</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	Total 2023 £	Total 2022 £
Inpatient Care & core activities	1,782,661	1,244,554	3,027,215	2,314,805
Family	91,879	64,145	156,023	142,172
Day therapy unit	3,267	2,281	5,548	35,594
Therapies	91,901	64,160	156,061	121,548
Lymphoedema	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,982</u>
	<u>1,969,708</u>	<u>1,375,140</u>	<u>3,344,848</u>	<u>2,621,101</u>

£3,263,448 (2022 - £2,395,060) of the above expenditure was attributable to unrestricted funds and
£81,400 (2022 - £226,041) to restricted funds.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Analysis of governance and support costs

Support costs allocated to raising funds

		Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2023 £	Total 2022 £
	Basis of allocation						
Costs of generating donations and legacies	A	4,572	86,439	86,012	63,931	240,954	154,047
Costs of trading activities	A	<u>3,660</u>	<u>69,197</u>	<u>68,855</u>	<u>51,179</u>	<u>192,891</u>	<u>92,428</u>
		<u>8,232</u>	<u>155,636</u>	<u>154,867</u>	<u>115,110</u>	<u>433,845</u>	<u>246,475</u>

Support costs allocated to charitable activities

		Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2023 £	Total 2022 £
	Basis of allocation						
In patient care core services	A	23,616	446,467	444,263	330,210	1,244,556	688,074
Family	A	1,217	23,011	22,897	17,019	64,144	41,079
Day Therapy Unit	A	43	818	814	605	2,280	10,270
Therapies	A	1,217	23,017	22,903	17,023	64,160	41,079
Lymphoedema	A	-	-	-	-	-	-
		<u>26,093</u>	<u>493,313</u>	<u>490,877</u>	<u>364,857</u>	<u>1,375,140</u>	<u>780,502</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

Basis of allocation

Proportion of direct expenditure

Governance costs

	Unrestricted funds		
	General £	Total 2023 £	Total 2022 £
Audit fees			
Audit of the financial statements	7,800	7,800	7,450
	<u>7,800</u>	<u>7,800</u>	<u>7,450</u>

9 Net incoming/outgoing resources

Net incoming resources for the year include:

	2023 £	2022 £
Operating leases - plant and machinery	4,868	4,743
Operating leases – land & buildings	15,000	15,000
Audit fees	7,800	7,450
Other non-audit services	3,925	4,548
Loss on disposal of tangible fixed assets	0	3,200
Depreciation of fixed assets	<u>112,259</u>	<u>91,183</u>

10 Trustees' remuneration and expenses

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

Indemnity insurance was paid on behalf of the trustees of £1,009 for the year (2022 £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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	2,838,054	2,253,544
Social security costs	281,506	204,396
Pension costs	244,233	203,567
Other staff costs	<u>129,872</u>	<u>45,179</u>
	<u><u>3,493,665</u></u>	<u><u>2,706,686</u></u>

The monthly average number of persons (including Hospice Executive Team) employed by the charity during the year

	2023 No	2022 No
Direct and charitable	56	62
Fundraising services	15	13
Governance costs	6	4
Support services	<u>23</u>	<u>15</u>
	<u><u>100</u></u>	<u><u>92</u></u>

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:

	2023 No	2022 No
Direct and charitable	37	41
Fundraising services	12	11
Governance costs	6	4
Support services	<u>16</u>	<u>13</u>
	<u><u>71</u></u>	<u><u>69</u></u>

24 (2022 - 17) of the above employees participated in the NHS Superannuation Scheme.

63 (2022 - 42) of the above employees participated in the Defined Contribution Pension Scheme.

During the year, the charity made redundancy and/or termination payments which totalled £15,000 (2022 - £21,174).

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 No	2022 No
£60,001 - £70,000	1	-
£70,001 - £80,000	2	2
£80,001 - £90,000	4	0
£90,001 - £100,000	<u>2</u>	<u>1</u>

The total employee benefits of the key management personnel of the charity were £352,358 (2022 - £290,128).

The CEO and Chief Nurse, as the highest paid member of staff, received benefits totalling £121,142 (2022 - The Clinical Consultant as the highest paid member of staff received £93,701).

12 Auditors' remuneration

	2023 £	2022 £
Audit of the financial statements	7,800	7,450
Other non-audit services	<u>3,925</u>	<u>-</u>
Total Auditors' remunerations	<u>11,725</u>	<u>7,450</u>

13 Taxation

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

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2022	3,322,752	842,513	60,103	4,225,368
Additions	<u>-</u>	<u>103,354</u>	<u>-</u>	<u>103,354</u>
At 31 March 2023	<u>3,322,752</u>	<u>945,867</u>	<u>60,103</u>	<u>4,328,722</u>
Depreciation				
At 1 April 2022	983,172	754,164	58,164	1,795,500
Charge for the year	<u>63,848</u>	<u>47,927</u>	<u>484</u>	<u>112,259</u>
At 31 March 2023	<u>1,047,020</u>	<u>802,091</u>	<u>58,648</u>	<u>1,907,759</u>
Net book value				
At 31 March 2023	<u>2,275,732</u>	<u>143,776</u>	<u>1,455</u>	<u>2,420,963</u>
At 31 March 2022	<u>2,339,580</u>	<u>88,349</u>	<u>1,939</u>	<u>2,429,868</u>

Included within the net book value of land and buildings is £29,000 (2022 £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.

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

15 Fixed asset investments

	2023 £	2022 £
Other investments	<u>816,039</u>	<u>879,541</u>

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2022	879,541	879,541
Movement in investment funds	<u>(63,502)</u>	<u>(63,502)</u>
At 31 March 2023	<u>816,039</u>	<u>816,039</u>
Net book value		
At 31 March 2023	<u>816,039</u>	<u>816,039</u>
At 31 March 2022	<u>879,541</u>	<u>879,541</u>

The market value of the listed investments at 31 March 2023 was £816,041 (2022 - £879,541).

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
			2023	2022	
Subsidiary undertakings					
Barnsley Hospice Trading Limited	UK	Ordinary	100%	100%	Dormant

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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

Company Number 07347654

Registered Officer 104 – 106 Church Street, Gawber, Barnsley, S75 2RL

which holds 1 ordinary share of £1

It has been excluded from consolidation on the basis that it is (a) dormant and (b) immaterial.

16 Stock

	2023 £	2022 £
Stocks	<u>-</u>	<u>-</u>

17 Debtors

	2023 £	2022 £
Trade debtors	668,966	389,018
Prepayments	34,372	47,314
VAT recoverable	16,348	22,507
Other debtors	<u>225,614</u>	<u>1,018,011</u>
	<u>945,300</u>	<u>1,476,850</u>

18 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	78,934	80,945
Other taxation and social security	74,330	60,273
Other creditors	20,703	20,322
Accruals	82,360	45,590
Deferred income	<u>823,895</u>	<u>592,437</u>
	<u>1,080,222</u>	<u>799,567</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	2023 £	2022 £
Deferred income at 1 April 2022	592,437	1,151,821
Resources deferred in the period	1,790,080	404,632
Amounts released in period	<u>(1,558,622)</u>	<u>(964,016)</u>
Deferred income at year end 31 March 2023	<u>823,895</u>	<u>592,437</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.

19 Obligations under leases

Operating lease commitments

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

	2023 £	2022 £
Land and buildings		
Within one year	15,000	15,000
Between one and five years	<u>23,750</u>	<u>38,750</u>
	<u>38,750</u>	<u>53,750</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

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 £146,986 (2022 £115,544). An amount of £20,705 (2022: £20,322) 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 £97,247 (2022: £88,023). An amount of £nil (2022: £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 2023

21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	5,546,986	3,199,281	(3,482,147)		5,264,120
<i>Designated</i>					
Organisational support	2,200,000	-	(800,000)		1,400,000
Income generation	250,000	-	-		250,000
Service development	600,000	-	-		600,000
Building and maintenance	500,000	-	-		500,000
Information technology	<u>150,000</u>				<u>150,000</u>
	<u>3,700,000</u>		<u>(800,000)</u>		<u>2,900,000</u>
Total Unrestricted funds	9,246,986	3,199,281	(4,282,147)	-	8,164,120
Restricted funds					
Restricted	<u>240,035</u>	<u>163,280</u>	<u>(81,400)</u>	-	<u>321,915</u>
Total funds	<u><u>9,487,021</u></u>	<u><u>3,362,562</u></u>	<u><u>(4,363,547)</u></u>	<u>-</u>	<u><u>8,486,035</u></u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	6,713,456	5,727,454	(3,193,924)	(3,700,000)	5,546,986
<i>Designated</i>					
Organisational support	-	-	-	2,200,000	2,200,000
Income generation	-	-	-	250,000	250,000
Service development	-	-	-	600,000	600,000
Building and maintenance	-	-	-	500,000	500,000
Information technology	-	-	-	150,000	150,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,700,000</u>	<u>3,700,000</u>
Total Unrestricted funds	6,713,456	5,727,454	(3,193,924)	-	9,246,986
Restricted funds					
Restricted	<u>-</u>	<u>466,076</u>	<u>(226,041)</u>	<u>-</u>	<u>240,035</u>
Total funds	<u>6,713,456</u>	<u>6,193,530</u>	<u>(3,419,965)</u>	<u>-</u>	<u>9,487,021</u>

Barnsley Hospice Appeal

Notes to the Financial Statements for the Year Ended 31 March 2023

Designated Funds

Organisational support

This fund is to support the organisation with increased costs over the next three years as we build the infrastructure necessary to deliver an outstanding organisation.

Income generation

This fund is to develop income generation through new and existing income streams that are sustainable and resilient to economic and social challenges. This fund will be used over the next three years to support a new strategy for sustainable income streams.

Service development

This fund is to support the development and testing of new service delivery models. The fund will support the on-going developing, testing and planning of services.

Building and maintenance

This fund is designated for the purpose of maintaining and updating the existing hospice building and surroundings.

Information Technology

The charity has a number of IT systems and hardware that need replacing or upgrading to develop greater reliance, functionality and efficiency to support the services we deliver and the way in which we work, now and in the future.

Barnsley Hospice Appeal

22 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		2023
	£	£	£	£
Tangible fixed assets	2,420,963	-	-	2,420,963
Fixed asset investments	816,039	-	-	816,039
Current assets	3,107,341	2,900,000	321,915	6,329,256
Current liabilities	<u>(1,080,223)</u>	<u>-</u>	<u>-</u>	<u>(1,080,223)</u>
Total net assets	<u>5,264,120</u>	<u>2,900,000</u>	<u>321,915</u>	<u>8,486,035</u>

	Unrestricted funds		Restricted funds	Total funds
	General	Designated		2022
	£	£	£	
Tangible fixed assets	2,429,868	-	-	2,429,868
Fixed asset investments	879,541	-	-	879,541
Current assets	3,037,144	3,700,000	240,035	6,977,179
Current liabilities	<u>(799,567)</u>	<u>-</u>	<u>-</u>	<u>(799,567)</u>
Total net assets	<u>5,546,986</u>	<u>3,700,000</u>	<u>240,035</u>	<u>9,487,021</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 2022 £	Cash flow £	At 31 March 2023 £
Cash at bank and in hand	5,500,329	(116,373)	5,383,956
Net cash	<u>5,500,329</u>	<u>(116,373)</u>	<u>5,383,956</u>

	At 1 April 2021 £	Cash flow £	At 31 March 2022 £
Cash at bank and in hand	4,185,337	1,314,992	5,500,329
Net cash	<u>4,185,337</u>	<u>1,314,992</u>	<u>5,500,329</u>

Barnsley Hospice Appeal

Registered Address: 104 - 106 Church Street, Gawber, Barnsley, S75 2RL

Registered Charity number:700586 Registered Charity name: Barnsley Hospice Appeal Other name used: Barnsley Hospice Company number:02274925 Company type: Company Limited by Guarantee