

Charity registration number 1103635

Company registration number 04925273 (England and Wales)

**THE NORTH NORTHUMBERLAND HOSPICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

THE NORTH NORTHUMBERLAND HOSPICE

LEGAL AND ADMINISTRATIVE INFORMATION

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Patron	The Lady Joicey
Trustees	Mrs E C Beauchamp Mrs L H M Carroll Mrs S E Sherrard Mr J Cooke MBE Mrs J A Raine (Appointed 15 May 2023) Sir A W Craft (Appointed 17 July 2023) Mr D R Thorne (Appointed 15 July 2024)
Key management personnel	C Orife, CEO T Waller, Head of Finance and Operations A Corak, Head of Care L Bell, Head of Income Generation
Charity number	1103635
Company number	04925273
Registered office	Unit 3 Willowburn Avenue Alnwick Northumberland NE66 2DG
Auditor	Saint & Co. Sterling House Wavell Drive Rosehill Carlisle CA1 2SA
Bankers	HSBC 110 Grey Street Newcastle Upon Tyne NE1 6JG

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# THE NORTH NORTHUMBERLAND HOSPICE

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# THE NORTH NORTHUMBERLAND HOSPICE

## CHAIRPERSON'S REPORT

### *FOR THE YEAR ENDED 31 MARCH 2024*

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Over the past year, HospiceCare North Northumberland has significantly strengthened the governance and operational capabilities. Launching our official Strategy for 2024–2027 marks an exciting milestone in our journey. This strategy sets clear goals for expanding our services, ensuring the highest standards of care, and fostering sustainable financial growth. With this roadmap in place, we are well-positioned to continue delivering exceptional support to our community.

The October 2023 CQC inspection of our Hospice at Home Caring services was a significant achievement, a testament to our staff and Trustees' unwavering dedication and hard work. Their efforts were instrumental in us receiving an overall GOOD rating, with three OUTSTANDING acknowledgments for our home visits, highly personalised care, and comprehensive employee staff records. This is a source of pride for all of us and should reassure our stakeholders of our commitment to excellence.

HospiceCare's services remain free at the point of need, ensuring that no one is charged for palliative care and support. Our core values—Caring, Collaborative, Communicative, Innovative, and a Can-Do attitude—form the foundation of everything we do. The Trustees regularly reflect on our mission, providing effective governance and oversight to ensure we offer the best support to those in need. This unwavering commitment reassures our stakeholders and keeps us moving in the right direction.

Our collaboration with Tynedale Hospice at Home has made significant strides, underscored by establishing an official Agreement and Terms of Reference for the Joint Steering Committee. We have a shared vision for enhancing palliative care across Northumberland. Innovation is at the heart of this collaboration, as we drive this vision forward. We will employ Specialist Dementia Nurses throughout the region and are actively exploring other initiatives to increase access to our Palliative and End of Life wrap around services

The demand for Nurse led Hospice service has continued to grow, reflecting our commitment and the trust placed in us. In response, we have strengthened our nursing workforce, enabling us to support 124 patients this year. Our Dementia Support Services reached 42 people through football and café sessions, while our Family Support Service assisted 117 individuals.

However, the increasing complex demand brings significant financial challenges. Rising costs and economic pressures have made fundraising more complex, yet we must raise over £1.4 million annually, with only 5% of our funding coming from the NHS. We urge our potential donors to consider this and support us in continuing our vital mission to support patients in North Northumberland.

To address these challenges, our Trustees and Senior Team are actively exploring new collaborative efforts, diversifying our fundraising strategies, and expanding our retail operations. Innovation remains at the forefront of our approach, in our collaboration with Tynedale Hospice at Home continuing to drive our shared vision for enhanced and excellent palliative care in Northumberland.

In addition to our focus on service delivery, we remain committed to enhancing the diversity and effectiveness of our Board. Following the External Governance Review completed in July 2023, we actively implement key recommendations to ensure we meet the highest standards. We have a clear plan to complete these actions and will continuously review our progress. As part of this commitment, we conducted a trustee skills audit, guiding the recruitment of new trustees and further strengthening our governance.

We are deeply grateful to our Senior Management Team, staff, volunteers, and everyone who supports us, including our donors, Trusts, Ambassadors, and charity shop customers. Your generosity enables us to continue providing vital end-of-life care. We thank our stakeholders for sharing our commitment to high-quality palliative care. Together, we will continue to make a meaningful difference in our communities.

As I step down as Trustee and Chairman, I want to express my deepest gratitude to the Board, the Senior Team, and all staff members for their exceptional leadership and unwavering commitment over the past few years. Together, we navigated the challenges of COVID-19, its aftermath, and significant organizational change, emerging more robust and more energised than ever. HospiceCare now boasts a dedicated and talented team, excellent services, and a solid foundation that positions us well to execute our ambitious strategic direction for the future.

I am also delighted to welcome Elaine Beauchamp as my successor as Chairman. With her strong track record in finance and management, I am confident that Elaine, alongside the Board and Senior Management, will guide HospiceCare successfully into the future.

Thank you for sharing our passion, commitment, and drive for high-quality end-of-life care.

# THE NORTH NORTHUMBERLAND HOSPICE

## CHAIRPERSON'S REPORT (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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.....  
Lucy Carroll  
**Chairperson**

Date: ..18/11/2024.....

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees, who are also directors for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

##### ***Objects and aims***

Founded in 1995, the Hospice provides palliative care to people who have life limiting illnesses. We address their physical, emotional, social and psychological needs, enhancing their quality of life while at the same time supporting their carers and families.

The Hospice objects are:

- The care and relief of persons suffering from a potentially life-limiting illness, the support of carers and the bereaved, all in such ways as the Trustees shall from time to time think fit, and primarily in North Northumberland.
- The provision in the interest of social welfare of recreational facilities for such persons.

Following an extensive external Governance review the objects will be reviewed in 2024 to ensure that we continue to meet current and are well placed to meet future needs of the population.

The Hospice operates from two sites, Alnwick and Berwick-upon-Tweed, to accommodate the largely rural and sparsely populated area of North Northumberland. Patient choice and their individual needs determine where HospiceCare services are delivered, whether at home or in the Hospice building. The Hospice adopts a holistic approach to patients and families, offering services and interventions of care and support which are flexible and tailored to meet patient individual needs.

We are caring, we pursue excellence, we innovate, we collaborate, we communicate, and we adopt a can-do attitude. We are HospiceCare North Northumberland.

The Trustees regularly review our objectives, aims and activities, reviewing at the number of people in need we reach, the type and extent of services we provide, and the benefits we bring to our patients and their families. Palliative care is a continually developing field, and we respond by expanding our services to achieve the best possible individualized outcome for each patient. We have considered the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims.

#### **Fundraising disclosures**

The charity is required to report how it deals with fundraising from the public. The charity does not use a professional third-party fundraiser or commercial participator to raise funds. Any monies raised direct from the public follow all guidelines set out by the Charity Commission and UK law in every respect. We respect the privacy and contact preferences of all public donors.

#### **Public benefit**

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

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Achievements and performance**

#### **Review of Activities and the Public Benefit**

At the end of the financial reporting period, we provided the following operational services for the public benefit.

#### ***Nursing - Hospice at Home Service***

Our nursing team works with the Primary Care Network team of GPs, Community Nurses, Macmillan Nurses, and allied health professionals across North Northumberland to provide nursing care to beneficiaries on the Palliative Care register and who are nearing end of life. Our Hospice Registered Nurses:

- Administer direct nursing care and medication in response to symptom management
- Offer advice and support to those suffering life-limiting illnesses and their carers
- Assist with Advance Care planning if desired

We have continued to recruit to our team of Registered Nurses to enable the shift from a predominantly personal care delivery model to a Nursing care delivery model in line with CQC-regulated activities. We continue to increase the provision of care delivered to residents in Berwick and areas north of North Northumberland.

We deliver nursing care in the patient's home to adults aged 18 years and over who are at End of Life. We employ a team of Registered Nurses and Hospice Support Workers to support patients 356 days a year 24 hours a day

The CEO and Head of Care from Tynedale Hospice at Home provided management support from May 2022 until February 2024. During this 2-year period year Senior Managers and Trustees have continued to implement the recommendations from the external clinical review. Progress has been good over the last year and Our CQC inspection in October 2023 rated our services "GOOD" in all areas.

#### ***Dementia Café Alnwick & Berwick Wellbeing Centres.***

Our service supports people living with dementia and their carer(s). It allows social engagement, advice and support from our Dementia Support worker. Services include Dementia Cafés, Walking Football, and client visits. The cafes are run regularly at our Wellbeing Centers in Alnwick and Berwick. We delivered Dementia services (Football and Dementia cafés) to 112 attendees. Whilst café attendances in our Alnwick café remained consistent during the financial year, attendances at our Berwick café were markedly reduced. The Café was suspended after December 2023 to allow us to understand the reason for reduced attendances for a period of 2 months. Following this review, we identified that we had to effect improvements in our networking and promotional activities in Berwick, there were a limited number of Volunteers available to support the Berwick café and feedback from clients suggested that the lack of car parking in our Berwick venue was barrier to attendance. We have introduced improvements to our Dementia café support in Berwick, with additional volunteers, and undertaken an extensive marketing campaign. Our newly appointed Dementia Specialist Nurse (August 2024) is effectively networking with other providers in the area, and we are commencing weekly Cafés from October 2024.

#### ***Family/Bereavement Support Service***

We provide an active listening and support service for those who have experienced bereavement or pre-bereavement. We offer support for those caring for loved ones with a life-limiting illness, and our trained volunteers understand the feelings of grief and loss associated with bereavement. Bereavement support services are offered in either of our Wellbeing Centers in Alnwick or Berwick, face to face or by telephone.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### Activity April 2023 - March 2024

During 23/24 we developed a range of Key Performance Indicators to highlight the demand and delivery of services to patients and clients in our communities. As a result of this development our data capture in 23/24 has focused on the number and complexities of patients and client needs, we have supported, therefore direct comparisons between activity in 22/23 and 23/24 is not appropriate. We will continue to refine data capture via KPI and our Balanced Scorecard approach throughout 24/25. We share activity performance data with our Northeast and North Cumbria Hospice Collaborative colleagues and with Hospice UK. Activity data is also shared for the purposes of applying for Trusts and Grants.

Referrals Hospice at Home	Patients supported	Hours of care given Registered Nurse	Hours of Care given Hospice Support Worker
140	124	2914	9719

Referrals Dementia Services	Walking Football attendances	Café attendance- Berwick	Café attendance - Alnwick
42	202	7	130

Referrals Bereavement services	Clients supported	Café attendances- Berwick	Café attendances- Alnwick
117	162	124	190

#### **Fundraising**

We need to raise over £1.4 million annually to continue to provide our current level of care in the community, and the NHS fund only 4% of this income. The remainder we raise from donations, fundraising, legacies, trusts, and from our charity shops.

#### **Donations**

We were delighted to be chosen again by NFU Mutual to be nominated to receive a large sum from their Community Foundation. The Red Lion in Alnmouth also chose us again for their annual Beer Festival. We took part in the Big Christmas Campaign for a 3rd year – exceeding our target £45,000 with the largest donation being £6,140. 17% were new pledgers and 18.5% were new donors to Hospice Care. Our engagement with the communities through formal Talks and fundraising events has returned to normal after the COVID-19 restrictions. We were able to share our film, which chronicled the care given to Michaels's family, with supporters and potential donors; this was shared widely through social media and our website.

In the reporting period, we became corporate members of Alnwick Rotary and are looking forward to working with Rotary as we develop our growing number of Volunteers.

#### **Events and Community Fundraising**

The Joy of Christmas fair was a welcome success, selling out all exhibitor's spaces during the two-day event. We hosted 6 Open Gardens during the reporting period, raising £31,592 (gross) and having over 3,000 garden visitors. Our Bi-Annual Dinner Auction, attended by over 100 guests in Doxford Hall, raised £48,000 (gross).



# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### Analytics

We can report an increased number of contacts with the Hospice of 1,300 Individual contacts who had donated or attended one or more of our events and 2,483 people have signed up to receive our e-Newsletter.

### Donors

Year	22/23	23/24	Increase/ decrease %
Number of Donors	564	575	2%
Number of repeat donors	410	374	-10%
Percentage repeat donors	73%	65%	-8%

### Value per donor

Year	22/23	23/24	Increase /decrease %
Total amount including GA	£177,534	£186, 597	5%
Number of donors	564	575	2%
Value per donor	£315	£325	3%

### Ambassadors Pledge (£1,000 per year)

Year	22/23	23/24	Increase/ decrease %
Total amount including GA	£35,950	£31,320	-13%
Number of Ambassador Donors	29	25	-14%

Year	22/23	23/24	Increase/ decrease %
Total amount including GA	£27,751	£28,112	1%
Number of Regular Donors	126	116	-8%
Value per donor	£220	£242	10%

The number of regular donors has reduced since 21/22 and represents a 16% loss. Donor journey management is a significant priority area for 24/25.

### Volunteers

We continue to grow our volunteer cohort and are reviewing the Volunteer journey to ensure that Volunteers have a rewarding experience working with us. This work will continue into 24/25 as we continue to grow our volunteer workforce from 175 currently.

### Retail

Income from our three shops in Berwick, Amble and Wooler in 23/24 was £287,000, representing an additional £17,000 from 22/23 income. Our on-line sales have not reached anticipated targets, but work has commenced to increase the number of platforms where we operate. We anticipate in 24/25 to open new retail premises in high-footfall areas within North Northumberland.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Our People**

#### ***Our Staff***

The trustees recognise the commitment and hard work that the entire staff and volunteer team have shown during the year. The strong leadership from the Senior Management Team has provided a period of stability and a solid platform for the Hospice to progress. Our Income Generation Team worked tirelessly to encourage our community to support the hospice throughout the year; our People and Finance teams ensured all the systems within the hospice operated as effectively and efficiently as possible. Our unreserved thanks go to all the team.

#### ***Our volunteers***

We are fortunate to have approximately 175 enthusiastic and committed Volunteers who contribute many hours of time. They support the organization with Bereavement support, wellbeing cages, fundraising events, retail shops, administrative work, helping at events, drivers, and the Castleside Crafters. All these Volunteers are the lifeblood of HospiceCare.

Our annual Volunteer Awards ceremony, held in March 2023, was developed to show appreciation and recognition for staff and volunteers who have provided long service to HCNN. Awards are given in increments of 5 years; however, volunteers receive an award after one year. Jill Clark, who is a long-standing Trust Application Volunteer, received the Trustee Volunteer of The Year Award.

#### ***Our donors***

Our community continued to support the hospice with generous donations of clothing and other pre-loved items for our shops and with financial contributions towards our running costs.

#### ***Key Management Personnel***

The Board, who give their time freely (no trustees received remuneration in the year) have appointed Key Management Personnel (KMP). Together with the board, these KMP are those in charge of directing and controlling, running and operating the activities of the charity on a day-to-day basis. The pay of the KMP is reviewed annually and normally increased in accordance with average earnings. The trustees benchmark against pays levels of other charities and similar organisations within the sector and the region. Pay levels are set using this information together with the budget and forecast information, ensuring that the charity can afford any proposed increases. The board then agree any uplift to remuneration.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Financial review**

This was a further year of transformation of our services and included a further recovery in income following the COVID-19 period, and despite the “cost of living” pressures faced by many across the UK, which inevitably affected the Hospices ability to generate income.

Our total income in 2024 rose to £1,082,632 from £808,036 in the previous year. Spending also rose to £1,220,463 and we had a deficit of £137,831 on activities in the year.

Fundraising income generated by our events rose to £65,000 reflecting our successful Diner Auction and general increases in support from community fundraising events.

Our retail income increased by £16,734 to £286,630 which reflects continued community support and the quality of our retail offer despite the challenging economic situation.

Income from our contracted service provision increased to £56,172 and income from investments benefitted from the increased interest rate environment evident over the last 18 months.

Income from legacies also increased to £249,154, from £103,351 which has provided useful additional funding in the provision of our services.

Our expenditure on Clinical services increased from £613,894 to £812,245 in 2024 and includes all the costs associated with delivering our charitable services.

The charity's total funds decreased from £1,039,442 to £901,611 on 31 March 2024, of which £889,651 was unrestricted.

During the year we have made significant changes to our staffing structure, bringing in a Head of Income Generation and an Operations Manager to streamline and improve our operational activities. There has been investment in technology and new processes within our retail and fundraising operations, including collecting gift aid on the sale of donated goods and moving fundraising activity to new online platforms. The staff team are working hard to increase income for future years from fundraising and retail activities. Additional retail outlets are planned for 24/25 in high footfall areas. We will continue to expand our clinical service offering to patients in need in the community, with a planned deficit until new retail outlets deliver income and Fast Track income from referral increases as we register as Tier 2 Care providers under the Proactis Local Authority Fast Track provider portal.

We revalued our property in Berwick in year and the balance sheet reflects the unexpected reduction in market value.

### **Policy on reserves**

The calculation of free reserves is based on the definition included in the charity statement of recommended practice (SORP), which provides recommendations for accounting and reporting for charities. The trustees have examined the requirements of the charity to hold free reserves – those reserves not invested in tangible fixed assets, excluding long term liabilities, or designated for a particular purpose. The Trustees considered it would be appropriate to hold the equivalent of six to nine months of operating expenditure (up to a maximum of 12 months), which would equate to holding approximately £600,000 to £900,000 in free reserves.

At the year end, free reserves were £749,244 (2023: £830,764), a decrease of £81,520 in the year.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### **Plans for 2024-2027**

During the past accounting year, the Trustees and Senior Management Team meticulously laid the groundwork for a Strategic Direction for 2024 – 2027. After extensive consultations, discussions, and an Away Day in October, the Trustees finalised a detailed plan in January 2024.

Our strategic goals will focus on expanding our services to support more people, maintaining exceptional quality in all our activities, and ensuring sustainable growth to firmly bolster our financial stability.

We have a three-year plan divided into five areas: enablers, finance, care, fundraising, and retail. Enablers include equality and diversity, environmental sustainability, digitalization, and prioritizing our people.

Finance will concentrate on continuous improvement and ensuring our processes suit our needs.

Our Care will involve expanding services while upholding the high standards demonstrated during the positive CQC inspection.

Fundraising will aim for further growth, and Retail will ensure sustainable expansion to establish strong income streams.

***To achieve the Strategic Goals, we will focus on some fundamental changes.***

### **A full-time CEO.**

The trustees decided to employ a full-time CEO. This post began in June 2024 and provides excellent leadership and progress.

### **Governance**

The planned work continues to implement the External Board Effectiveness Review recommendations. Areas include a review of the Articles of Association and Trustee committee structures.

### **Collaboration**

Following the formal Agreement signed in May 2023 between our Hospice and Tynedale Hospice at Home, work continues to ensure increased care delivery and efficiency through collaboration. A joint Dementia project began in June 2024 to employ Specialist Dementia Nurses across both geographic areas.

### **Investment in People:**

Staff continue to access the benefits of Westfield wellbeing services via their employment contracts and plans are underway to develop our Staff Wellbeing offering in 24/25 which will include monthly “personal time” allocation for staff to undertake one hour of activity to support their personal wellbeing.

### **Structure, governance and management**

#### ***Nature of governing document***

The North Northumberland Hospice, operating as HospiceCare North Northumberland, (The Hospice) is the local charity supporting people living with life limiting illnesses.

The Hospice is a charitable company limited by guarantee, company number 04925753, and is a registered charity, number 1103635 (England and Wales) incorporated on 8 October 2003. Following a rebranding in March 2008, the Hospice is known for trading purposes only as HospiceCare North Northumberland, but this does not affect either its charity or company registrations. The charitable company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the charitable company being wound up, members (the only class of which at present are current trustees and the company secretary) are required to contribute an amount not exceeding £10. The directors of the company are also charity trustees for the purpose of charity law.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mrs E C Beauchamp

Mrs L H M Carroll

Mr P W Atkinson CBE

(Resigned 31 August 2023)

Mrs S E Sherrard

Mrs D Trafford

(Resigned 15 January 2024)

Mr J Cooke MBE

Mrs L Clark

(Appointed 15 May 2023 and resigned 22 March 2024)

Mrs J A Raine

(Appointed 15 May 2023)

Dr M J Torkington

(Appointed 17 July 2023 and resigned 8 January 2024)

Sir A W Craft

(Appointed 17 July 2023)

Mr D R Thorne

(Appointed 15 July 2024)

#### **Induction and training of trustees**

New trustees are invited to meet with the Chair and then a wider group of trustees prior to appointment, in order to gain an overall understanding of the day-to-day work of the Hospice. All trustees are provided with a comprehensive induction. An information folder has been produced and issued to all existing and new trustees, giving them information on their governance responsibilities as a Hospice trustee, background information on the Memorandum and Articles of Association, Financial Accounts, Business Plan and Contingency Plan. Governance training is provided by a leading charity law firm with comprehensive training on the legal duties and responsibilities of trustees.

#### **Organisational structure**

The Hospice has a Board of trustees which comprises nine members, ( 2 Trustees resigned mid-year ) with twelve being the maximum permitted under the Articles of Association. The trustees come from a variety of backgrounds, bringing an appropriate mix of clinical, professional and managerial skills and experience that enables them to contribute to the effective working of the Hospice. There are bi-monthly Board meetings to review the governance of the operations and strategy, which are also attended by the Chief Executive and other members of the Executive Team as appropriate. Committees reporting to the Board have been established to deal with designated areas of trustee responsibility as follows:

- **Clinical Governance Group** – Chair: Sue Sherrard - Bi-monthly, between Board meetings, to review clinical governance, risks, clinical strategy and provide support for the senior team.
- **Finance and Income Generation Committee** – Chair: Elaine Beauchamp - Bi-monthly, between Board meetings to review the financial performance of the organisation against financial budgets and forecasts, cash and reserves positions, fundraising strategy, risks, and all aspects of the related administrative support functions.
- **People and Support Services Committee** – Chair: Debbie Trafford - Bi-monthly, between Board meetings, to review human resources, risks, data, health and safety governance, people and marketing and communications strategy and provide support for the senior team. (The People and Support Services Committee has ceased to exist from July 2024 and has been replaced by the Integrated Governance Committee (IGC) following an external legal Governance review)

The Executive Team and Board of trustees work to appropriate Charity Commission and Companies House Codes of Conduct. Copies of Standing Order Financial Instructions have been issued to all members of the Board and a Policy folder is available to all relevant persons.

All trustees, staff, and volunteers are subject to Disclosure and Barring Service checks where appropriate, before taking up a post with the Hospice.

The Hospice is registered with the Care Quality Commission, Information Commissioner's Office, Fundraising Regulators and Gambling Licensing Authority.

The Hospice operates a policy of Fair Treatment for all.

# THE NORTH NORTHUMBERLAND HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

***FOR THE YEAR ENDED 31 MARCH 2024***

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### **Auditor**

In accordance with section 485 of the Companies Act 2006, a resolution for the re-appointment of Saint and Co as auditors of the charity is to be proposed at the forthcoming Annual General Meeting.

The trustees' report was approved by the Board of Trustees.

.....  
Mrs E C Beauchamp  
**Trustee**

.....  
Mrs L H M Carroll  
**Trustee**

Date: 18/11/2024 .....

# THE NORTH NORTHUMBERLAND HOSPICE

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

***FOR THE YEAR ENDED 31 MARCH 2024***

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The trustees, who are also the directors of The North Northumberland Hospice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

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

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

# THE NORTH NORTHUMBERLAND HOSPICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF THE NORTH NORTHUMBERLAND HOSPICE

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#### Opinion

We have audited the financial statements of The North Northumberland Hospice (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially 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.



# THE NORTH NORTHUMBERLAND HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE NORTH NORTHUMBERLAND HOSPICE

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#### **Matters on which we are required to report by exception**

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

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

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

#### **The extent to which the audit was considered capable of detecting irregularities including fraud**

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

# THE NORTH NORTHUMBERLAND HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF THE NORTH NORTHUMBERLAND HOSPICE

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We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
  - performed analytical procedures to identify any unusual or unexpected relationships;
  - tested journal entries to identify unusual transactions;
  - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
  - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

**Saint & Co.**

18/11/2024

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**Chartered Accountants**

**Statutory Auditor**

Sterling House  
Wavell Drive  
Rosehill  
Carlisle  
CA1 2SA

Saint & Co. is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# THE NORTH NORTHUMBERLAND HOSPICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Notes							
<b>Income and endowments from:</b>							
Donations and legacies	3	554,096	34,000	588,096	374,821	47,161	421,982
Charitable activities	4	58,629	-	58,629	43,070	-	43,070
Other trading activities	5	418,891	-	418,891	338,212	1,210	339,422
Investments	6	16,566	-	16,566	3,562	-	3,562
Other income	7	450	-	450	-	-	-
<b>Total income</b>		<b>1,048,632</b>	<b>34,000</b>	<b>1,082,632</b>	<b>759,665</b>	<b>48,371</b>	<b>808,036</b>
<b>Expenditure on:</b>							
Raising funds	8	406,219	2,000	408,219	282,467	2,378	284,845
Charitable activities	9	780,244	32,000	812,244	551,945	61,949	613,894
<b>Total expenditure</b>		<b>1,186,463</b>	<b>34,000</b>	<b>1,220,463</b>	<b>834,412</b>	<b>64,327</b>	<b>898,739</b>
<b>Net expenditure</b>		<b>(137,831)</b>	<b>-</b>	<b>(137,831)</b>	<b>(74,747)</b>	<b>(15,956)</b>	<b>(90,703)</b>
Transfers between funds		5,832	(5,832)	-	85,897	(85,897)	-
<b>Net movement in funds</b>	<b>11</b>	<b>(131,999)</b>	<b>(5,832)</b>	<b>(137,831)</b>	<b>11,150</b>	<b>(101,853)</b>	<b>(90,703)</b>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		1,021,650	17,792	1,039,442	1,010,500	119,645	1,130,145
<b>Fund balances at 31 March 2024</b>		<b>889,651</b>	<b>11,960</b>	<b>901,611</b>	<b>1,021,650</b>	<b>17,792</b>	<b>1,039,442</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 19 to 34 form part of these financial statements.

# THE NORTH NORTHUMBERLAND HOSPICE

## BALANCE SHEET

**AS AT 31 MARCH 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16		140,407		190,886
<b>Current assets</b>					
Debtors	17	301,987		355,546	
Cash at bank and in hand		549,191		586,182	
		851,178		941,728	
<b>Creditors: amounts falling due within one year</b>	18	(89,974)		(93,172)	
<b>Net current assets</b>			761,204		848,556
<b>Total assets less current liabilities</b>			901,611		1,039,442
<b>The funds of the charity</b>					
Restricted income funds	21		11,960		17,792
Unrestricted funds	22		889,651		1,021,650
			901,611		1,039,442

The notes on pages 19 to 34 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 18/11/2024 .....

.....  
Mrs E C Beauchamp  
**Trustee**

.....  
Mrs L H M Carroll  
**Trustee**

Company registration number 04925273 (England and Wales)

# THE NORTH NORTHUMBERLAND HOSPICE

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash absorbed by operations	26		(45,291)		(95,261)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(8,716)		(5,100)	
Proceeds from disposal of tangible fixed assets		450		-	
Investment income received		16,566		3,562	
<b>Net cash generated from/(used in) investing activities</b>			8,300		(1,538)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(36,991)		(96,799)
Cash and cash equivalents at beginning of year			586,182		682,981
<b>Cash and cash equivalents at end of year</b>			549,191		586,182

The notes on pages 19 to 34 form part of these financial statements.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

The North Northumberland Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 3 Willowburn Avenue, Alnwick, Northumberland, NE66 2DG.

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Income from grants receivable is recognised when the charity is entitled to the funds and any conditions linked to the grants have been met. Where performance related 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.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### **1 Accounting policies**

**(Continued)**

#### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### **1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	2% straight line
Leasehold improvements	Straight line over 10 year lease term
Fixtures and fittings	10% - 20% straight line
Computers	50% straight line
Motor vehicles	20% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### **1.7 Impairment of fixed assets**

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### **1.8 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### **1.9 Financial instruments**

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 1 Accounting policies

(Continued)

#### **Basic financial assets**

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

#### **Basic financial liabilities**

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

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

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

#### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### **1.10 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due. All eligible employees are automatically enrolled into a workplace pension scheme. Some clinical staff are members of the NHS pension scheme.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.



# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	304,942	34,000	338,942	276,803	47,161	323,964
Legacies	249,154	-	249,154	103,351	-	103,351
Grants	-	-	-	(5,333)	-	(5,333)
	<u>554,096</u>	<u>34,000</u>	<u>588,096</u>	<u>374,821</u>	<u>47,161</u>	<u>421,982</u>
<b>Donations and gifts</b>						
Community fundraising	-	20,000	20,000	33,765	5,808	39,573
Sponsored events and donations	-	10,000	10,000	206,738	5,453	212,191
Donations from trusts	-	4,000	4,000	36,300	35,900	72,200
Other	<u>304,942</u>	<u>-</u>	<u>304,942</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>304,942</u>	<u>34,000</u>	<u>338,942</u>	<u>276,803</u>	<u>47,161</u>	<u>323,964</u>

### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Services income</b>		
Services provided under contract	56,172	43,070
Other income	<u>2,457</u>	<u>-</u>
	<u>58,629</u>	<u>43,070</u>

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising events	130,096	-	130,096	65,600	1,210	66,810
Shop income	286,630	-	286,630	269,896	-	269,896
Sponsorships and social lotteries	2,165	-	2,165	2,716	-	2,716
Other trading activities	418,891	-	418,891	338,212	1,210	339,422

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	16,566	3,562

### 7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Net gain on disposal of tangible fixed assets	450	-

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 8 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Fundraising and publicity</b>						
Membership schemes and social lotteries	972	-	972	1,244	-	1,244
Staging fundraising events	28,013	-	28,013	16,620	-	16,620
Advertising	14,519	-	14,519	642	-	642
Other fundraising costs	24,316	2,000	26,316	21,503	2,378	23,881
Staff costs	131,601	-	131,601	87,680	-	87,680
	<u>199,421</u>	<u>2,000</u>	<u>201,421</u>	<u>127,689</u>	<u>2,378</u>	<u>130,067</u>
<b>Trading costs</b>						
Operating charity shops	76,145	-	76,145	65,098	-	65,098
Staff costs	116,737	-	116,737	88,719	-	88,719
Depreciation and impairment	13,916	-	13,916	961	-	961
	<u>206,798</u>	<u>-</u>	<u>206,798</u>	<u>154,778</u>	<u>-</u>	<u>154,778</u>
Total costs	<u>406,219</u>	<u>2,000</u>	<u>408,219</u>	<u>282,467</u>	<u>2,378</u>	<u>284,845</u>

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 9 Expenditure on charitable activities

	Direct Cost 2024 £	Direct Cost 2023 £
<b>Direct costs</b>		
Staff costs	331,459	271,398
Depreciation and impairment	45,279	300
Travel expenses	35,931	19,759
Other hospice expenses	39,525	17,684
	<u>452,194</u>	<u>309,141</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	333,301	290,221
Governance	26,749	14,532
	<u>812,244</u>	<u>613,894</u>
<b>Analysis by fund</b>		
Unrestricted funds	780,244	551,945
Restricted funds	32,000	61,949
	<u>812,244</u>	<u>613,894</u>

### 10 Support costs allocated to activities

	2024 £	2023 £
Staff costs	144,155	160,438
Depreciation	-	14,592
Consultancy fees	73,479	25,860
Travel expenses	-	859
Marketing	2,420	1,500
Admin costs	48,454	34,466
Office equipment	4,369	4,757
Property costs	27,326	32,943
Telephone	3,572	1,778
Other	26,992	10,134
Bank charges	2,536	2,894
Governance costs	26,747	14,532
	<u>360,050</u>	<u>304,753</u>
<b>Analysed between:</b>		
Charitable Activities	<u>360,050</u>	<u>304,753</u>

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

<b>11</b>	<b>Net movement in funds</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's auditor:		
	- for the audit of the charity's financial statements	4,116	3,875
	- for other financial services	-	1,990
	Depreciation of owned tangible fixed assets	13,916	15,853
	Impairment of owned tangible fixed assets	45,279	-
	Profit on disposal of tangible fixed assets	(450)	-
	Operating lease charges	58,468	31,860
		<u>          </u>	<u>          </u>

## **12** Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. Two trustees received reimbursement of expenses from the charity totalling £486 (2023: £530) relating to travel and subsistence.

## **13** Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Clinical	26	24
Administrative	4	6
Income generation and marketing	6	4
Retail	10	8
Domestic	1	2
	<u>          </u>	<u>          </u>
Total	47	44
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	651,120	553,037
Social security costs	38,105	26,453
Other pension costs	34,727	28,745
	<u>          </u>	<u>          </u>
	723,952	608,235
	<u>          </u>	<u>          </u>

The above staff costs include non-payroll workers.

There were no employees whose annual remuneration was more than £60,000.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 13 Employees

(Continued)

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2024	2023
	£	£
Aggregate compensation	118,577	55,756

During the year, the services of the CEO, Head of Care and Finance Manager were provided under Service Level Agreements with third party organisations and invoiced to the charity. Since they were not employees of the charity, the amounts payable for these services are not included in the remuneration figure above.

### 14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 15 Impairments

Impairment tests have been carried out where appropriate and the following impairment losses have been recognised in profit or loss:

	2024	2023
	£	£
In respect of:		
Property, plant and equipment	45,279	-

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Tangible fixed assets

	Freehold property £	Leasehold improvements £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
<b>Cost or valuation</b>						
At 1 April 2023	354,994	26,168	51,950	4,578	8,300	445,990
Additions	-	1,863	762	6,091	-	8,716
Disposals	-	-	(12,253)	-	(8,300)	(20,553)
At 31 March 2024	354,994	28,031	40,459	10,669	-	434,153
<b>Depreciation and impairment</b>						
At 1 April 2023	189,353	13,246	39,927	4,278	8,300	255,104
Depreciation charged in the year	5,597	2,803	3,568	1,948	-	13,916
Impairment losses	45,279	-	-	-	-	45,279
Eliminated in respect of disposals	-	-	(12,253)	-	(8,300)	(20,553)
At 31 March 2024	240,229	16,049	31,242	6,226	-	293,746
<b>Carrying amount</b>						
At 31 March 2024	114,765	11,982	9,217	4,443	-	140,407
At 31 March 2023	165,641	12,922	12,023	300	-	190,886

Land and buildings with a carrying amount of £160,045 were revalued on the basis of a valuation carried out on 6 December 2023 by George F White LLP Chartered Surveyors, Land & Estate Agents who are not connected with the charity. The valuation was made on the basis of market value by reference to market evidence of transaction prices for similar properties.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation, their carrying amount would have been as follows:

	2024
<b>Historical cost</b>	
At start of year	354,994
At end of year	354,994
<b>Depreciation based on historic cost</b>	
At start of year	189,352
Charge for year	7,100
At end of year	196,452

More information on the impairment arising in the year is given in note 15.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 17 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	444	22,064
Other debtors	14,759	33,588
Prepayments and accrued income	286,784	299,894
	<u>301,987</u>	<u>355,546</u>

Prepayments and accrued income above includes £224,581 (2023: £281,804) relating to legacy income not received by the year end but has been recognised in the financial statements because entitlement was established and the amount could be reliably estimated at that time.

#### 18 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Other taxation and social security		21,659	24,213
Deferred income	19	13,557	14,010
Trade creditors		33,367	23,243
Other creditors		3,926	5,158
Accruals		17,465	26,548
		<u>89,974</u>	<u>93,172</u>

#### 19 Deferred income

	2024	2023
	£	£
Other deferred income	13,557	14,010

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	13,557	14,010

Movements in the year:



# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19	Deferred income	(Continued)	
	Deferred income at 1 April 2023	14,010	12,894
	Released from previous periods	(14,010)	(12,894)
	Resources deferred in the year	13,557	14,010
		<u>13,557</u>	<u>14,010</u>
	Deferred income at 31 March 2024	13,557	14,010
		<u>13,557</u>	<u>14,010</u>

Deferred income relates to income received in advance for fundraising events taking place in the next financial year.

20	Retirement benefit schemes	2024	2023
		£	£
	<b>Defined contribution schemes</b>		
	Charge to profit or loss in respect of defined contribution schemes	34,727	28,745
		<u>34,727</u>	<u>28,745</u>

The charity operates two pension schemes.

Staff who are current or recent members of the NHS Pension Scheme (a multi-employer scheme), but are not yet drawing down its benefits, continue membership in their employment, and the charity pays the employer's contribution of 14.3%. This is a defined benefit scheme, but these accounts it is treated as a defined contributions scheme as the charity is not liable for any underfunding.

There is a "Direction" from the Department of Health which enables operation of the NHS Pension Scheme for staff who are contributing members in another employment or have been up to 12 months before joining the charity. Under this there is an obligation to ask new staff whether they qualify, and offer them continues membership if they do. They can decline in writing, and bank staff often do. New enrolments cannot be made into the scheme. For qualifying staff who decline to contribute in this employment, auto-enrolment rules for the People's Pension are followed.

The NHS Pension employer contribution rose from 14.3% to 20.6% in April 2019 and again from 20.6% to 23.7% in April 2024, but the government agreed to fund both increases centrally. There is also an admin fee of 0.08% payable by the employer. A scheme valuation is carried out every four years, with the next one due to conclude in Autumn 2027 and will determine the employer contribution rate for the four years from April 2028.

All other staff are auto-enrolled in or offered membership of the defined contribution People's Pension, and the charity makes a contribution of 5%.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 1 April 2022 £	Movement in funds			Balance at 1 April 2023 £	Incoming resources £	Movement in funds			Resources expended £	Transfers Gains and losses			Balance at 31 March 2024 £
		Incoming resources £	Resources expended £	Transfers £			Incoming resources £	Resources expended £	Transfers £		Resources expended £	Transfers £	Gains and losses £	
Berwick Equipment Fund	198	-	-	(198)	-	-	-	-	-	-	-	-	-	-
Building Fund Donations	9,857	-	-	(9,857)	-	-	-	-	-	-	-	-	-	-
Dementia Walking Football	3,766	-	(3,766)	-	-	-	-	-	-	-	-	-	-	-
Department of Health	21,583	-	-	(21,583)	-	-	-	-	-	-	-	-	-	-
Dementia Therapy Sessions	2,350	-	-	(2,350)	-	-	-	-	-	-	-	-	-	-
Northern Rock Foundation	16,681	-	-	(16,681)	-	-	-	-	-	-	-	-	-	-
Admiral Nurse - Henfry Trust	8,641	-	-	-	8,641	-	-	-	-	-	-	-	-	8,641
Sir James Knott Trust	6,348	-	-	(6,348)	-	-	-	-	-	-	-	-	-	-
Wolfson Foundation	22,300	-	-	(22,300)	-	-	-	-	-	-	-	-	-	-
Hospice at Home	7,185	35,185	(42,370)	-	-	-	-	-	-	-	-	-	-	-
Ambling Angelas Fund	568	-	-	(568)	-	-	-	-	-	-	-	-	-	-
Dementia Project	3,966	-	(3,966)	-	-	-	-	-	-	-	-	-	-	-
Develop & Promote Berwick Services - Lough Fund	8,589	-	(8,589)	-	-	-	-	-	-	-	-	-	-	-
Berwick Hospice Services	1,100	1,000	(2,100)	-	-	-	-	-	-	-	-	-	-	-
Co-op Wellbeing	1,445	-	-	(1,445)	-	-	-	-	-	-	-	-	-	-
Headsets	35	-	-	(35)	-	-	-	-	-	-	-	-	-	-
Winham - Elderly	5,000	-	-	-	5,000	-	-	(3,000)	(2,000)	-	-	-	-	-
Berwick Garden Fund	33	-	-	(33)	-	-	-	-	-	-	-	-	-	-
Northumberland Estates	-	-	-	-	-	5,000	-	(2,000)	-	-	-	-	-	3,000
Charitable Fund	-	4,500	-	(4,500)	-	-	-	-	-	-	-	-	-	-
Alnwick Equipment Fund	-	2,378	(2,378)	-	-	-	-	-	-	-	-	-	-	-
Film 2022	-	-	-	-	-	-	-	-	-	-	-	-	-	-

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

21	Restricted funds								(Continued)
	Dementia Cafe	-	308	(308)	-	-	-	-	-
	Winham - Dementia	-	5,000	(849)	-	4,151	-	(3,832)	319
	Persula Foundation	-	-	-	-	-	2,000	-	-
	Hadrian Trust	-	-	-	-	-	2,000	-	-
	Grace Trust	-	-	-	-	-	2,000	-	-
	William Webster	-	-	-	-	-	5,000	-	-
	JGW Patterson	-	-	-	-	-	15,000	-	-
	Alnwick Town Council	-	-	-	-	-	3,000	-	-
		119,645	48,371	(64,326)	(85,898)	17,792	34,000	(5,832)	11,960

Transfers from restricted to unrestricted funds relate to restricted funds used in the year on capital expenditure (£5,832), and fund balances brought forward that have actually been spent in prior years.

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	1,021,650	1,048,632	(1,186,463)	5,832	889,651
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
Budget Deficit	115,163	-	-	(115,163)	-
General funds	895,337	759,665	(834,412)	201,060	1,021,650
	1,010,500	759,665	(834,412)	85,897	1,021,650

The Budget Deficit fund was designated by trustees to cover the deficit budgeted for the year. A surplus is budgeted for the 2023/24 financial year so the balance has been transferred to general funds.

#### 23 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	140,407	-	140,407
Current assets/(liabilities)	749,244	11,960	761,204
	889,651	11,960	901,611
	Unrestricted funds	Restricted funds	Total
	2023	2023	2023
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	190,886	-	190,886
Current assets/(liabilities)	830,764	17,792	848,556
	1,021,650	17,792	1,039,442

# THE NORTH NORTHUMBERLAND HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

### 24 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	39,583	11,777
Between two and five years	5,250	3,360
	<u>44,833</u>	<u>15,137</u>

The above commitments due within 1 year includes £8,760 relating to property leases which are the minimum amounts due taking into account break clauses and notice periods in the lease terms.

### 25 Related party transactions

During the year the charity received £1,431 (2023: £674) in donations and fundraising income from trustees and their close family relations.

During the year the charity received £1,250 (2023: £745) in donations and fundraising income key management personnel and their close family relations.

During the year the charity incurred expenditure of £73,504 (2023: £85,578) to entities that provide key management personnel services to the charity. At the year end there was a balance of £12,795 (2023: £12,476) in trade creditors relating to entities that provide key management personnel services to the charity.

### 26 Cash generated from operations

	2024 £	2023 £
Deficit for the year	(137,831)	(90,703)
Adjustments for:		
Investment income recognised in statement of financial activities	(16,566)	(3,562)
Gain on disposal of tangible fixed assets	(450)	-
Depreciation and impairment of tangible fixed assets	59,195	15,853
Movements in working capital:		
Decrease/(increase) in debtors	53,559	(48,251)
(Decrease)/increase in creditors	(2,745)	30,286
(Decrease)/increase in deferred income	(453)	1,116
<b>Cash absorbed by operations</b>	<u>(45,291)</u>	<u>(95,261)</u>