

# ***SAINT CATHERINE'S HOSPICE TRUST***

*(Limited by Guarantee)*

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## **Annual Report**

**for the year ended 31 March 2016**

### **Elected members of the Board of Trustees**

D P Flint	Chair
S P Ward	Deputy chair
J G H L Armistead	Vice chair
J F P Garnett	
T J Boyes	
D Ford	
A M Clarke	
M Middlebrook	
M Chell	
J Stevenson	Appointed 05.10.15

### **Secretary**

M G Wilkerson

### **Statutory auditors**

Moore Stephens  
Chartered Accountants  
12-13 Alma Square  
Scarborough  
YO11 1JU

### **Bankers**

HSBC Bank PLC  
33 St Nicholas Street  
Scarborough  
YO11 2HN

### **Solicitors**

Thorpe & Co.  
3 Bagdale  
Whitby  
YO21 1QL

### **Investment advisers**

Investec  
2 Gresham Street  
London  
EC2V 7QN

### **Registered office**

Saint Catherine's Hospice  
Throxenby Lane  
Scarborough  
YO12 5RE

### **Charity registration**

284 701

### **Company registration**

England 1 627 610

# **SAINT CATHERINE'S HOSPICE TRUST**

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## **Report of the trustees**

**for the year ended 31 March 2016**

### **Introduction**

The form and layout of this annual report follow the Statement of Recommended Practice "Accounting and Reporting by Charities" FRS102 (revised 2015), current statutory requirements and the requirements of the Charity's governing document. The information on page one forms part of the trustees' report.

### **Board of Trustees**

The names of the Trustees (who are registered with the Registrar of Companies as directors of the company) are stated on page one. The appointment and election of Trustees are governed by the articles of association. Under those articles one third of the Trustees are subject to retirement at each annual general meeting and are eligible for re-election. New Trustees are eligible for election by recommendation of the existing Trustees or by written notice from a member. Each Trustee serves on at least one sub committee and the Chairman is an ex officio member of all sub committees. During the year the Board approved the appointment of John Stevenson as a new Trustee and he was elected at the AGM in October 2015.

### **Structure, Governance and Management**

The governance structure of the Trust is made up of an Executive Committee, known as the Board of Trustees, of up to fifteen Trustees who are recruited from the wider body of members of the Trust which currently number 42. Currently Board Members are nominated by at least two other members of the Board and will previously have been invited to sit on one or more of the Hospice's committees. All board members are elected for a period of three years after which time they can put their name forward for re-election at the AGM if they so wish. The total number of years that a Trustee can normally serve is nine years.

A Job Description and Person Specification for the role of Trustee has been drawn up and all Trustees are required to sign up to a Trustee code of conduct, an eligibility statement declaring they are a fit and proper person to undertake the role of a trustee and a separate confidentiality statement. Trustees are DBS checked. New Trustees will be invited to spend a day at the Hospice to see all the facilities and meet staff and will be provided with guidance on the roles and responsibilities of Hospice Trustees using guidance produced nationally by HospiceUK and the Charity Commission. In addition to committees and Board meetings the Trustees take part in two away days per year with senior staff and are invited to attend other information evenings such as the volunteers forum. The Board will also be undertaking Announced Visits as part of their role on two occasions annually starting in 2016-17.

The Board of Trustees which is attended by the board members and the Chief Executive, meets four times a year and receives reports from the three committees. The Resource Committee, Clinical Governance and Strategy Committee and Funding Development Committee each meet four times a year and are attended by at least two Board members, members of the wider Trust and relevant senior management. In addition the Chairs Committee made up of the Chairman, Vice-chairman, Chairs of the three other committees and the Chief Executive meets every four months and is responsible for financial and investment aspects of governance which they report to the Board. The Board has again reviewed its governance structure in May 2016 and will continue with quarterly Board and Committee meetings. The Committees will change in 2016-17 and will become: Finance and General Purposes Committee, Clinical Governance Committee, Income Generation Committee and the Employment and Volunteers Committee. These are effective from July 2016.

Saint Catherine's Hospice Trust has two wholly owned trading subsidiaries, Scarborough Hospice Sales Ltd and Saint Catherine's Hospice Lottery Limited, both incorporated in England.

The Trustees review and agree the Risk Management Policy on an annual basis and carry out a governance risk analysis and can confirm that the major risks which the charity faced as identified by the trustees through the governance risk analysis have been reviewed and systems or procedures have been established to manage those risks.

### **Investments**

The articles of association authorise the Trustees to make and hold investments using the general funds of the charity. The Board engages appropriate professional advice in the choice and movement of investments, and, with the approval of the Charity Commission, has delegated responsibility for portfolio management to Investec.

The Board reviewed the "Statement of Investment Principles" produced in accordance with the Trustee Act 2000, and agreed to maintain this as the organisation's statement.

The main investment policy objectives were aimed at maintaining capital value whilst meeting a target income figure as a minimum but also aim to build reserves if possible. The Hospice continues with its ethical policy of not investing in any tobacco related equities. The Board have agreed to review our investment management company in 2016-17 to ensure the Hospice is receiving the best service possible.

### **Statement of Investment Performance**

During the year our Investment Advisors made strategic investments utilising the significant cash legacies that had been received in the previous year. It was gratifying to note that whilst the overall portfolio valuation decreased it still met the targeted income for the year. The decrease in the overall portfolio valuation was mainly due to the sale of some investments to provide funding to support the development of Hospice at Home service in the year.

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## **Constitution, Objects, Policies and Organisation**

The Trust is a company without share capital, governed by its memorandum and articles of association, incorporated on 7 April 1982. The liability of members in the event of winding up is limited by guarantee to an amount not exceeding £1 per member. The company is a registered charity (number 284 701).

The primary object of the Trust is to promote the relief of sickness, particularly for patients in need of specialist palliative care, and the support of their families.

The policy of the Trust is to provide specialist palliative care within the Scarborough, Whitby, Ryedale area of the North Yorkshire through the Scarborough and Ryedale Clinical Commissioning Group, the Hambleton and Richmondshire Clinical Commissioning Group and the Vale of York Clinical Commissioning Group, and the Driffield and Bridlington area of the East Riding Clinical Commissioning Group. Within the constraints of available resources the Trust's policy is to make its services increasingly accessible by expanding its activities into community hospitals and rural areas, and to disseminate knowledge and expertise in palliative care to healthcare professionals and the wider community. There have been no material changes to the policy since the last report.

The Board of Trustees is responsible for the governance of the trust and is aided by the establishment and operation of sub committees covering clinical governance, fundraising and resources. Day to day management is delegated to the Chief Executive, Michael Wilkerson and their senior professional colleagues who make up the Executive Team.

## **Public Benefit**

The Board of Trustees are satisfied that they have complied with the duty in the Charities Act 2011 to have due regard to guidance published by the Charity Commission. A review of the significant activities undertaken by the charity during the year to further its charitable purposes for the public benefit is detailed below.

## **Objectives and Activities**

The main objects of the Trust are to promote the relief of sickness, particularly for patients in need of specialist palliative care, the support of their families and carers, and the dissemination of knowledge and expertise in palliative care to health care professionals and the wider community.

The Hospice provides a consultant led specialist palliative care service to all those with a life limiting illness regardless of diagnosis.

The Hospice serves a 1600 square mile area with both in-patient and day Hospice facilities in Scarborough and a range of community services.

Scarborough based:

- Purpose-built Hospice opened in 1985, moving to its current site in 2004 providing 18 single specialist care beds in en-suite in-patient rooms. We also provide nurse led beds providing end of life care for patients in the hospital who had been identified as in the last seven days of life.
- Neurological respite bed for one week at a time.
- Day Hospice facility for 12 patients per day currently operated 3 days per week. Patients attending Day Hospice are able to be seen by the full multi-disciplinary team including consultants, physiotherapy, occupational therapy, chaplain, social worker, hairdresser and creative therapy. In addition some patients attend half sessions for the provision of drips. The Day Hospice also offers eight week sessions to neurology patients.
- Rehabilitation gym run by physiotherapists.
- Lymphoedema clinic offering assessment, bandaging, teaching and massage three times a week. A Lymphoedema support group also meets once per month.
- Consultant outpatient clinics.
- Complimentary Therapy clinics.
- Occupational Therapy Service.
- Drop-in sessions for Carers and a Carers Support Course.
- Bereavement Support Service for both children and adults serving the whole area not just those with a connection to Saint Catherine's.
- Out of hours PalCall telephone support service for patients, carers and other healthcare professions.
- Education centre providing a range of specialist courses for healthcare professionals.
- Motor Neurone Support Group and MS Support group meet once per month respectively.
- Nurse led beds as part of the Integrated Palliative Care Services.
- Spiritual Care
- Palliative Care Counselling

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## Community based:

- Domiciliary based neurology support service provided by two specialist neurology nurses.
- Whitby Day Hospice facility for 8 patients per day currently running on two days per week. Patients attending Day Hospice are able to be seen by the full multi-disciplinary team including consultants, physiotherapy, occupational therapy, chaplain, social worker, hairdresser and creative therapy. In addition some patients attend half sessions for the provision of drips.
- Support for End of Life care beds for specialist palliative care patients within Whitby Hospital (previously known as the Heather Unit). Currently we provide a specialist palliative care Sister, and GP with a special interest input four sessions per week.
- Day Hospice Facility based at Malton Hospital for 8 patients running one day a week.
- Seven Day a week Specialist Nurse Support to Care Homes as part of the Integrated Palliative Care Services.
- Domiciliary based Community Clinical Nurse Specialists.
- Ryedale consultant clinic held alternatively in Pickering and Malton.
- Consultant clinic at Bridlington Wolds Unit.
- Consultant clinics at Scarborough Hospital.
- Domiciliary Occupational Therapy, physiotherapy and social work visits.
- Domiciliary Bereavement Support visits.
- Consultant support to other healthcare professionals.
- Hospice at Home Service in partnership with Marie Curie for Scarborough and Filey as part of the Integrated Palliative Care Services.

The main objectives for the year were to develop our work with the clinical commissioning groups and support the development of integrated healthcare and new ways of working particularly in the community. Our Integrated Palliative Care Service proposal was approved by the Scarborough and Ryedale Clinical Commissioning Group in 2014-15. The Hospice also considered the future development of services and is working on reviewing and revising the Board strategy.

The Integrated Palliative Care Services have been operating since April 2015. The Scarborough and Ryedale Commissioning Group have agreed to continue to fund the Integrated Palliative Care Services for a further two years up to March 2018. The services will be evaluated and reviewed annually throughout this period with an aim of securing future funding through the Scarborough and Ryedale Commissioning Group.

The Hospice relies heavily on the support of volunteers and currently has around 680 volunteers across our three Day Hospice sites, in our Inpatient Unit, in our shops and helping out with fundraising as well as supporting our other services.

## Achievements and performance

The Hospice developed a clear rolling business plan in 2015/16. The key objectives focussed on the development of 5 organisational areas. These were the Board and Governance Development; Clinical Services and Development; Income Generation, Marketing and Communications; Support Services; and Organisational Development. The Hospice set clear objectives in each area and out of 60 objectives, 38 were completed within the year and the work on another 22 will be completed in early 2016/17. In the year the Hospice completed a review of its strategy and will develop a new Board Strategy in 2016/17.

The Hospice continues to review the delivery and development of all its services in light of the changes in the local health and social economies, seeking to respond to local plans and objectives. During the year 2015/16 we had 318 admissions to the In-Patient Unit with 105 being admissions from Scarborough Hospital to a Nurse Led Bed. 178 Patients attended Day Hospice with 41 being patients who attended the satellite units located in Malton and Whitby areas. 880 clients were supported by the Bereavement Team including clients who were supported pre bereavement. In the last 12 months the Hospice at Home has cared for 425 patients in their own home with an average of 41% of these patients having a non cancer diagnosis. The Care Homes Team who provide support and education for staff providing end of life care, continues to grow, caring for 337 patients in care homes with an average of 75% of referrals having a non cancer diagnosis.

The Hospice continues to play a role in the wider healthcare agenda and the Chief Executive chairs the Palliative Care Locality Group and Co-Chairs the Vale of York and Scarborough, Ryedale Clinical Commissioning Groups End of Life and Palliative Care Board. Other members of the senior management team continue to sit on regional and national bodies.

The Hospice has continued to deliver high quality care and service to our patients, families and clients. The Hospice publishes its Quality Account annually and some feedback from patients, carers and professionals in 2015-16 was:

## Patients have said:

"The hospice provides a superior service, cares deeply for patients and relatives, which helps in dealing with emotional and psychological issues."

"All the neurology team provide an excellent community service and support. We truly appreciate the dedication and commitment show toward me and my family."

"I was treated with great courtesy, kindness and helpfulness."

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Carers have said:

"I cannot speak too highly of the care and dignity for my husband and me. So many extra touches over and above the call of duty. Our parting was peaceful and distress eased by genuinely caring staff."

"Your hospice at home service was outstanding! With the care and compassion from your staff our Mum was able to remain in her own home surrounded by her family until the very end."

A Professional said:

"I was very impressed from the start when I met some of the team on the day the patient was discharged. I have been very confident in the team managing this complex patient and her difficult symptoms and the phone calls I have had with members of the team regarding this patient have always been relevant, caring and professional. The family would have called 999 in the past and will now call Palcall or your team, demonstrating a change in their habit and trusting the ability, work and word of your team. I can only thank you for the support you and the team offer this patient and family, without this service I feel they would have fallen apart, whereas the patient has managed to be kept at home."

The Trustees evaluate the effectiveness of all income generation activities with reference to planned income and the fund raising strategy at the Income Generation Committee (previously Fundraising Committee) and the Chief Executive reports actual against budget in monthly report to

In November 2015 the Trustees considered the outcomes of the proposed 'Regulating Fundraising for the future' alongside the Charity Commission document 'Charities and Fundraising' to ensure all income generation processes, practices and ethics meet the required standards. The Trustees receive regular updates on any matters of concern at the Income Generation Committee (previously Funding Development Committee). The Trustees at their strategy away day in March 2016 agreed the Hospice would no longer undertake any cold-call canvassing for the Lottery. No other cold-call approach is undertaken in any income generation activity.

The Hospice recognises the crucial importance of all its Income Generation activities. The Hospice has expanded significantly over recent years resulting in increased expenditure and resulting demands for an increase in funding. Through the Hospice's work with four local Clinical Commissioning Groups the Hospice developed the Integrated Palliative Care Services gaining commissioner funding towards these services. The Hospice is reviewing its requirements from all income generation activities and has recruited a new Fundraising and Marketing Director (started November 2015) to drive the development of all the Hospice income generation forward in 2016/17 and beyond. The Hospice is always incredibly grateful to all its supporters and donors and recognises the challenges faced by many charities in the current economic climate.

In 2015/16 the Hospices income generation activities performed well against the targets set. Our donations, legacies, community support and events all exceeded targets. Legacies exceed the target by over £380k and the Trustees are incredibly grateful to all those who consider leaving a gift in their wills to the Hospice. The income from our lottery, sale of new goods and our trusts and grants applications were slightly under target for the year. The one area of concern for the Board is the retail operation, which was considerably under the expected target. This under delivery will be addressed in the review being undertaken in 2016/17 and work to restructure and invest in the retail operation will be made in 2016/17.

## **Plans for future periods**

We are still working towards the objectives in our strategy:

1. To put patients at the core of all we do and strive to meet their palliative and end of life needs.
2. To demonstrate and communicate the impact of the work that we do in order to inform and educate others about the benefits of our care for patients.
3. To support and develop our staff and volunteers in order to assist Saint Catherine's to meet the needs of our patients.
4. To engender a culture of knowledge sharing both internally and externally through the use of audit, research and education in order to continuously improve the care that is delivered to patients.
5. To secure appropriate funding and operate as efficiently and effectively as possible in order to maintain our compliance and put funds to the best possible use to meet patient needs.

We continue to work towards demonstrating the impact of the work we do and evaluating the Integrated Palliative Care Services.

The Board of Trustees in conjunction with members of the Board Committees and the Executive Team reviewed the existing Board Strategy at an away day in March 2016. The Board are currently developing and evolving the strategic direction for the Hospice. Fundamentally, the Board is seeking to ensure the Hospice is 'fit for the future' and on a solid and secure financial foundation to continue the delivery of services for the future.

## **Financial review and reserves policy**

The reserves policy is monitored and reviewed annually by the Finance and General Purposes Committee (previously the Chairs and Resources Committees undertook this review) and the Board of Trustees.

The policy on reserves was reviewed and the Trustees agreed to stay with the formula of trying to build free reserve levels back to one year's running costs after taking into account guaranteed income, whilst at the same time looking to fund organisational development. The Reserves Policy will be reviewed again in 2016/17. The Trustees recognise the importance of using free reserves to help ensure continuity in the event of any large variation in income, any emergency financial demands, bridge any cash flow problems, pay for any future projects and to help generate income. The current level of free reserves allows the Trustees to cover these potential demands. The Hospice currently has free reserves of £4,089,947.

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The Hospice has expanded significantly in recent years (as stated previously) and the Trustees recognise the need to use some free reserves in the coming two to four years to help bridge the gap between income and expenditure. This is to continue to support investment and growth in our income generation and the development of our clinical services to further support patients, their carers and families.

Following 2013/14 the Trustees had agreed to designate £500k of its reserves for investment into the development of the Hospice at Home Service. In 2014/15 the Hospice worked with the Commissioners (as already mentioned) on developing the Integrated Palliative Care Services and gained some funding towards these projects, which included Hospice at Home. In the light of this the Hospice did not have a requirement to use the designated funds and so the Trustees agreed to undesignate the fund and return it to the free reserves. The Hospice has no other designated funds.

The main funding sources for the Hospice continue to be legacies, voluntary donations, shops, lottery and contract income from Clinical Commissioning Groups. The Hospice recognises the current difficult economic times may have a further impact on income generation in the coming years and continually monitor this situation through regular financial reporting and review. The Trustees recognise the importance of the effective and efficient use of resources across all areas of the organisation. The future business plan for 2016/17 will include objectives to review current service delivery and resources used to ensure the ongoing commitment to utilise the Hospice resources effectively and efficiently.

## **Relationships**

The Hospice continues to encourage its senior personnel to participate in the activities of the various professional organisations available to them. Each of the multi-disciplinary functions meets with its peers in other Hospices across Yorkshire and the Humber.

The work of the National Council for Palliative Care, the Cancer Network, Local Healthcare committees, HospiceUK and the Forum of Hospice Chairmen at both regional and national level, is supported.

Regular contact and liaison is maintained both with the purchasers and fellow providers of health care in the region covered by the Hospice, and we remain committed to a policy of cooperation.

## **Risk management**

The Trustees acknowledge their responsibility in identifying major risks to which the Hospice may be exposed and have a formal process of risk management. An updated Risk Management Policy has been approved and a mechanism for regular annual review detailed. The Board Risk Register is reviewed every six months in May and November each year.

The major risks to which the charity is exposed, as identified by the Trustees, have been reviewed through the day to day Executive Team activities, and systems have been established to mitigate those risks. The risk identification process for non financial risk is undertaken initially by the Chief Executive in conjunction with the professional managers of the Executive Team. As areas of risk are identified, they are reviewed initially by the Executive Team, and may then be referred to either a Trustee Committee for consideration, or directly to a Board Meeting. A decision on appropriate action or implementation of a system will then be made by Trustees.

In respect of financial risk, the trustees identify major risk through consideration at the Finance and General Purposes Committee (previously Chairs meeting) and this is then fed in to the Board which is attended by trustees who include some who are either professionally qualified in finance or experienced in handling financial matters as part of their professions. Security of IT services has been confirmed by the successful completion of NHS Information Governance Toolkit Statement of Compliance to Level 2 (IGSoC Level II).

## **Appreciation**

The Board again expresses its appreciation of all who work so generously for Saint Catherine's, senior management, professional staff and volunteers. Their united efforts make possible the delivery of care to our patients at the highest level of quality and the continuing outreach of knowledge and expertise in palliative care to the wider constituency.

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## **Trustees' responsibilities in relation to the financial statements**


The trustees (who are also directors of Saint Catherine's Hospice Trust for purposes of company law) are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

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

## **Statement as to disclosure of information to auditors**

In so far as the trustees are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and the trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.



**Diane Flint**

Chair, on behalf of the Board

22 August 2016

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Independent auditor's report to the members and trustees of Saint Catherine's Hospice Trust

for the year ended 31 March 2016

We have audited the financial statements of St Catherine's Hospice Trust for the year ended 31 March 2016 which are set out on pages nine to twenty four. 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'.

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 and with Chapter 3 of Part 8 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

### Respective responsibilities of trustees and auditors

As explained more fully in the Trustees' Responsibilities Statement set out on page six, 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. We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts. Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the group's and the parent charitable company's affairs as at 31 March 2016 and of the group's 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; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

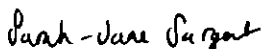
### Opinion on other matter prescribed by the Companies Act 2006.

In our opinion the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

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

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company 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.



Sarah-Jane Sargent (Senior Statutory Auditor)  
for and on behalf of Moore Stephens

Statutory Auditors  
Chartered Accountants  
12-13 Alma Square  
Scarborough YO11 1JU

23 August 2016

Moore Stephens is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006



# SAINT CATHERINE'S HOSPICE TRUST

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## Consolidated statement of financial activities

(incorporating a consolidated income and expenditure account)  
for the year ended 31 March 2016

	Note	Continuing operations			
		Unrestricted funds	Restricted funds	Total funds 2016	Total funds 2015
		£	£	£	£
<b>Income and endowments from:</b>					
<b>Donations and legacies:</b>					
Legacies notified		1,330,767	-	1,330,767	940,158
Donations		321,176	42,827	364,003	288,895
General trusts and foundations		22,599	48,754	71,353	111,975
Fundraising income		245,777	-	245,777	238,474
<b>Other trading activities:</b>					
Special events		246,148	-	246,148	218,064
Charity shops		983,778	-	983,778	968,363
Room hire		5,597	-	5,597	13,008
Support services		57,895	-	57,895	64,510
Scarborough Hospice Sales Ltd	7	81,239	-	81,239	84,670
Saint Catherine's Hospice Lottery Ltd	7	384,200	-	384,200	368,290
<b>Investments</b>	2	119,067	-	119,067	116,965
<b>Charitable activities:</b>					
Contract Income		1,623,601	318,554	1,942,155	1,839,174
Education course income		66,120	-	66,120	57,219
<b>Total income</b>		<b>5,487,964</b>	<b>410,135</b>	<b>5,898,099</b>	<b>5,309,765</b>
<b>Expenditure on:</b>					
<b>Raising funds:</b>					
Costs of generating voluntary income		237,842	-	237,842	228,131
Fund raising trading		996,759	-	996,759	1,001,659
Investment management costs		19,331	-	19,331	22,091
Scarborough Hospice Sales Ltd	7	31,769	-	31,769	33,083
Saint Catherine's Hospice Lottery Ltd	7	227,374	-	227,374	219,773
<b>Charitable activities</b>		<b>4,201,467</b>	<b>417,896</b>	<b>4,619,363</b>	<b>4,213,709</b>
<b>Total expenditure</b>		<b>5,714,542</b>	<b>417,896</b>	<b>6,132,438</b>	<b>5,718,446</b>
<b>Net gains/(losses) on investments</b>		<b>(169,334)</b>	<b>-</b>	<b>(169,334)</b>	<b>120,082</b>
<b>Net income/(expenditure)</b>		<b>(395,912)</b>	<b>(7,761)</b>	<b>(403,673)</b>	<b>(288,599)</b>
<b>Transfers between funds</b>		<b>7,279</b>	<b>(7,279)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(388,633)</b>	<b>(15,040)</b>	<b>(403,673)</b>	<b>(288,599)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>10,371,463</b>	<b>27,490</b>	<b>10,398,953</b>	<b>10,687,552</b>
<b>Total funds carried forward</b>		<b>9,982,830</b>	<b>12,450</b>	<b>9,995,280</b>	<b>10,398,953</b>

### Continuing operations

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Hospice statement of financial activities

(Incorporating an income and expenditure account)  
for the year ended 31 March 2016

	Note	Continuing operations			
		Unrestricted funds	Restricted funds	Total funds 2016	Total funds 2015
		£	£	£	£
<b>Income and endowments from:</b>					
<b>Donations and legacies:</b>					
Legacies notified		1,330,767		1,330,767	940,158
Donations		321,176	42,827	364,003	288,895
General trusts and foundations		22,599	48,754	71,353	111,975
Fundraising income		245,777		245,777	238,474
<b>Other trading activities:</b>					
Special events		246,148		246,148	218,064
Charity shops		983,778		983,778	968,363
Room hire		5,597		5,597	13,008
Support Services Income		74,550		74,550	83,823
<b>Investments:</b>					
Investments	2	119,067		119,067	116,965
Scarborough Hospice Sales Ltd	7	32,815		32,815	32,274
Saint Catherine's Hospice Lottery Ltd	7	156,826		156,826	148,517
<b>Charitable activities:</b>					
Contract Income		1,623,601	318,554	1,942,155	1,839,174
Education course income		66,120		66,120	57,219
<b>Total income</b>		<b>5,228,821</b>	<b>410,135</b>	<b>5,638,956</b>	<b>5,056,909</b>
<b>Expenditure on:</b>					
<b>Raising funds:</b>					
Costs of generating voluntary income		237,842	-	237,842	228,131
Fund raising trading		996,759	-	996,759	1,001,659
Investment management costs		19,331	-	19,331	22,091
<b>Charitable activities</b>		<b>4,201,467</b>	<b>417,896</b>	<b>4,619,363</b>	<b>4,213,709</b>
<b>Total expenditure</b>	4	<b>5,455,399</b>	<b>417,896</b>	<b>5,873,295</b>	<b>5,465,590</b>
<b>Net gains/(losses) on investments</b>		<b>(169,334)</b>	<b>-</b>	<b>(169,334)</b>	<b>120,082</b>
<b>Net income/(expenditure)</b>		<b>(395,912)</b>	<b>(7,761)</b>	<b>(403,673)</b>	<b>(288,599)</b>
<b>Transfers between funds</b>		<b>7,279</b>	<b>(7,279)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(388,633)</b>	<b>(15,040)</b>	<b>(403,673)</b>	<b>(288,599)</b>
<b>Reconciliation of funds:</b>					
<b>Total funds brought forward</b>		<b>10,369,448</b>	<b>27,490</b>	<b>10,396,938</b>	<b>10,685,537</b>
<b>Total funds carried forward</b>		<b>9,980,815</b>	<b>12,450</b>	<b>9,993,265</b>	<b>10,396,938</b>

### Continuing operations

All income and expenditure has arisen from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

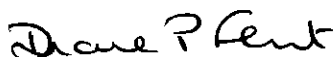
## Balance sheets

as at 31 March 2016

	Note	Group		Parent	
		2016 £	2015 £	2016 £	2015 £
<b>Fixed assets</b>					
Tangible assets	6	5,892,883	6,113,036	5,892,429	6,112,238
Investments	7	2,396,295	2,671,975	2,396,296	2,671,976
		<u>8,289,178</u>	<u>8,785,011</u>	<u>8,288,725</u>	<u>8,784,214</u>
<b>Current assets</b>					
Inventories		31,825	33,247	22,785	24,208
Debtors	8	441,837	746,829	594,055	886,810
Cash at bank and in hand		1,667,632	1,321,138	1,420,919	1,081,770
		<u>2,141,294</u>	<u>2,101,214</u>	<u>2,037,759</u>	<u>1,992,788</u>
<b>Creditors: amounts falling due within one year</b>	9	435,192	487,272	333,219	380,064
<b>Net current assets</b>		<u>1,706,102</u>	<u>1,613,942</u>	<u>1,704,540</u>	<u>1,612,724</u>
<b>Total assets less current liabilities</b>		<u>9,995,280</u>	<u>10,398,953</u>	<u>9,993,265</u>	<u>10,396,938</u>
<b>Funds</b>					
Unrestricted income funds		9,982,830	10,371,463	9,980,815	10,369,448
Restricted income funds	11	12,450	27,490	12,450	27,490
		<u>9,995,280</u>	<u>10,398,953</u>	<u>9,993,265</u>	<u>10,396,938</u>

The trustees have prepared group accounts in accordance with section 398 of the Companies Act 2006 and section 138 of the Charities Act 2011. These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act.

Approved by the board of directors and authorised for issue on 22 August 2016.



D Flint  
Chair



S Ward  
Vice Chair

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Consolidated statement of cash flows

for the year ended 31 March 2016

	Note	2016 £	2016 £	2015 £	2015 £
<b>Cash flows from operating activities:</b>					
Net cash provided by (used in) operating activities	(a)	168,193		(594,811)	
Interest paid		-		-	
<b>Net cash provided by (used in) operating activities</b>			168,193		(594,811)
<b>Cash flows from investing activities:</b>					
Dividends, interest and rents from investments		107,003		104,722	
Proceeds from the sale of property, plant and equipment		-		2,373	
Purchase of property, plant and equipment		(35,048)		(45,540)	
Proceeds from sale of investments		495,003		323,444	
Purchase of investments		(388,657)		(672,191)	
<b>Net cash provided by (used in) investing activities</b>			178,301		(287,192)
<b>Change in cash and cash equivalents in the reporting period</b>			346,494		(882,003)
<b>Cash and cash equivalents at the beginning of the reporting period</b>			1,321,138		2,203,141
<b>Cash and cash equivalents at the end of the reporting period</b>			1,667,632		1,321,138

## Notes to the cash flow statement

(a) Reconciliation of net income/(expenditure) to net cash flow from operating activities	2016 £	2015 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(403,673)	(288,599)
Adjustments for:		
Depreciation charges	255,201	273,395
(Gains)/losses on investments	169,334	(120,082)
Dividends, interest and rents from investments	(107,003)	(104,722)
(Increase)/decrease in stocks	1,422	955
(Increase)/decrease in debtors	304,992	(338,848)
Increase/(decrease) in creditors	(52,080)	(16,910)
<b>Net cash provided by (used in) operating activities</b>	<b>168,193</b>	<b>(594,811)</b>
(b) Cash and cash equivalents	2016 £	2015 £
Cash in hand	1,667,632	1,321,138
<b>Total cash and cash equivalents</b>	<b>1,667,632</b>	<b>1,321,138</b>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 1 Accounting policies

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 in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. The Hospice Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policies.

#### 1.01 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably. Where VAT is charged income is recognised net of VAT. For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the charity that a distribution will be made, or when a distribution is received from the estate. Donations and gifts are recognised when receivable at market value, with the exception of gifts donated for resale which are recognised as income on point of sale as charity shop income. Income from events and fundraising are recognised when the event takes place. Dividends from investments are recognised once the dividend has been declared and notification has been received of the dividend due. Income from the Health Authority, government and other grants, whether a capital or revenue grant, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably. Income is deferred where it is received in advance to be expended in the following period or it relates to a future fundraising event.

#### 1.02 Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category on an actual basis wherever practical. Where an apportionment between categories has been used this is disclosed in note 4 below. Expenditure on raising funds comprise fund-raising costs incurred in seeking voluntary contributions, shop expenses and investment management advice. Expenditure on charitable activities 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. Governance costs, which are now included within support costs in accordance with Charities SORP (FRS 102), relate to those expenses incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements. Irrecoverable vat is included within the relevant expenditure heading.

#### 1.03 Volunteers

The value of services provided by volunteers is not incorporated into these financial statements.

#### 1.04 Depreciation

Depreciation of fixed assets has been provided at various rates which are anticipated to amortise the cost on a straight line basis over the assets' expected useful lives. Indicative annual rates are:-

Freehold buildings	2.5%	Motor vehicles	25%
Fixtures, fittings, tools & equipment	25%	Short leasehold property	over the period of the lease

No depreciation is charged on freehold land. There is a capitalisation threshold of £600 for tangible fixed assets.

#### 1.05 Inventories

Stocks are valued at the lower of cost and net realisable value and comprise consumables and goods for resale. Items donated for resale are not included in the financial statements until they are sold.

#### 1.06 Foreign currencies

The charity has a presentation and functional currency of Pound Sterling (GBP).

#### 1.07 Subsidiaries

The charity has two wholly-owned trading subsidiaries, Scarborough Hospice Sales Limited (company number 02053320) and Saint Catherine's Hospice Lottery Limited (company number 03580724), both incorporated in England. Scarborough Hospice Sales Limited sells calendars and other items to raise funds for the benefit of Saint Catherine's Hospice. Saint Catherine's Hospice Lottery Limited promotes charitable lotteries for the benefit of Saint Catherine's Hospice. Both are obliged under their constitutions to apply their profits towards the promotion and carrying out of the objects of Saint Catherine's Hospice Trust. A summary of the subsidiaries' trading results is shown in note 7 to these accounts. These financial statements consolidate the results of the Hospice and both its subsidiaries.

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

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## Notes to the accounts

for the year ended 31 March 2016

### 1.08 Fund accounting

Unrestricted income funds are available for use at the discretion of the trustees in furtherance of the general objectives of the hospice. Restricted income funds are funds to be used in accordance with specific restrictions imposed by donors or funds which have been raised for a particular purpose. The aim and use of each restricted fund is set out in the notes to the financial statements.

### 1.09 Operating leases

Operating lease rentals are included within expenses of the period to which they relate.

### 1.10 Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are recognised at their settlement amount.

### 1.11 Pensions

The charity operates pension arrangements for the benefit of participating employees under two defined contribution schemes, the assets of which are held separately from those of the charity in independently administered funds. The charity also makes contributions to the NHS scheme which is an unfunded defined benefit scheme. The charity is unable to identify its share of the underlying assets and liabilities of the NHS scheme therefore it is accounted for as if it was a defined contribution scheme. Contributions payable to all schemes are charged to the Statement of Financial Activities in the period to which they relate.

### 1.12 Financial Instruments

The charity only enters into basic financial instrument transactions that result in the recognition of financial assets and liabilities such as trade, other debtors and creditors.

Debt instruments that are payable or receivable within one year, typically debtors or creditors, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration expected to be paid or received.

### 1.13 Preparation of the accounts on a going concern basis

The trustees have prepared the accounts on a going concern basis on the grounds that the charity has a healthy bank balance and a reasonable expectation that ongoing funding will be forthcoming for the charity to continue in business.

### 1.14 Judgements and key sources of estimation uncertainty

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgement are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates.

### 1.15 Critical judgements in applying the company's policies

The trustees do not consider that there are any significant judgements which have had to be made in preparing these financial statements and they also do not consider that any of the estimates and assumptions used in the preparation of these financial statements have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

2	Investment income	Group		Parent	
		2016	2015	2016	2015
		£	£	£	£
	Bank interest	12,064	12,243	12,064	12,243
	Dividends	83,642	76,939	83,642	76,939
	Interest	11,613	13,508	11,613	13,508
	Rental income	11,748	14,275	11,748	14,275
		<u>119,067</u>	<u>116,965</u>	<u>119,067</u>	<u>116,965</u>

3	Staff costs and numbers	Group	
		2016	2015
		£	£
	Wages and salaries	3,974,659	3,704,596
	Social security costs	294,014	263,930
	Pension costs	267,385	231,911
	Other employee benefits	3,781	3,983
		<u>4,539,839</u>	<u>4,204,420</u>

Trustees receive no emoluments and are not reimbursed for any expenses incurred.

The total amount of termination payments recognised as expenditure in the SOFA for the period amounts to £26,907 (2015 - £nil). These relate to redundancy payments, payments in lieu of notice and ex-gratia payments.

The charity considers that key management personnel for both the Trust and the group is the executive management team which now comprises the Chief Executive and 7 other members of staff. The executive management team was previously known as the senior management team which comprised the Chief Executive and 4 other members of staff. However from February 2015 a wider team of experienced and skilled people were engaged in the key operational decision making and management of the organisation and the executive management team was created. The total employee benefits of the key management personnel since their appointments to the respective teams were £444,233 (2015 - £310,305).

The number of employees whose total employee benefits excluding pension contributions were over £60,000, classified within bands of £10,000 is as follows:

	2016	2015
£60,000 - £70,000	1	1
£70,000 - £80,000	1	1
£80,000- £90,000	-	-
£90,000 - £100,000	1	-
Over £100,000	<u>-</u>	<u>-</u>

The average monthly head count of employees, analysed by function, was:

	2016	2015
	No.	No.
Ancillary staff	43	43
Administrative staff	17	18
Patient care	107	89
Shop staff	25	26
Lottery staff	2	2
	<u>194</u>	<u>178</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 4 Analysis of expenditure on charitable activities

	Basis of allocation:	Voluntary income	Shops Events	Inpatient unit	Clinics & therapy	Community care	Sub total c/f
		£	£	£	£	£	£
<b>Direct costs</b>							
Salaries	Direct	162,651	533,012	1,802,589	343,611	1,097,310	3,939,173
External labour	Direct	0	-	11,728	4,084	8,688	24,500
Transport	Direct	707	28,584	3,719	2,513	35,106	70,629
Training	Direct	1,851	1,366	5,108	3,049	6,465	17,839
Premises	Floor area	0	203,034	758	8,907	1	212,700
Consumables	Direct	9,727	63,376	123,501	37,273	1,713	235,590
Maintenance	Direct	776	60,170	23,099	6,872	3,005	93,922
Publicity	Direct	14,284	-	-	-	-	14,284
Sundries	Direct	1,358	6,274	4,427	2,981	918	15,958
Professional fees	Direct	216	10,649	1,551	310	1,241	13,967
Depreciation	Usage	1,214	9,115	37,675	11,486	-	59,490
<b>Support costs</b>							
Salaries	Staff time	19,215	33,177	200,756	41,971	41,832	336,951
Transport	Usage	675	1,166	7,056	1,475	1,470	11,842
Training	Usage	289	499	3,022	632	630	5,072
Premises	Floor area	4,941	8,532	51,627	10,793	10,758	86,651
Consumables	Usage	4,477	7,730	46,775	9,779	9,747	78,508
Maintenance	Usage	1,451	2,505	15,156	3,169	3,158	25,439
Publicity	Usage	8	13	80	17	17	135
Sundries	Usage	172	297	1,799	376	375	3,019
Professional fees	Usage	2,495	4,307	26,064	5,449	5,431	43,746
Depreciation	Usage	10,216	17,639	106,738	22,315	22,241	179,149
Governance	Usage	1,119	5,314	11,689	2,444	6,700	27,266
<b>Total</b>		<b>237,842</b>	<b>996,759</b>	<b>2,484,917</b>	<b>519,506</b>	<b>1,256,806</b>	<b>5,495,830</b>

	Sub total b/f	BSS	Education	Investment	Total 2016	Total 2015
	£				£	£
<b>Direct costs</b>						
Salaries	3,939,173	127,319	93,958	-	4,160,450	3,685,419
External labour	24,500	39,237	-	-	63,737	64,506
Transport	70,629	8,590	90	-	79,309	69,780
Training	17,839	2,308	868	-	21,015	26,008
Premises	212,700	192	-	-	212,892	233,446
Consumables	235,590	220	12,766	-	248,576	236,885
Maintenance	93,922	20	1,056	-	94,998	90,334
Publicity	14,284	-	-	-	14,284	17,321
Sundries	15,958	2,488	1,176	-	19,622	21,760
Professional fees	13,967	-	-	15,666	29,633	32,519
Depreciation	59,490	-	-	-	59,490	72,863
<b>Support costs</b>						
Salaries	336,951	17,978	10,955	1,562	367,446	366,146
Transport	11,842	632	385	55	12,914	19,107
Training	5,072	270	165	24	5,531	4,814
Premises	86,651	4,623	2,818	402	94,494	114,123
Consumables	78,508	4,188	2,553	364	85,613	80,420
Maintenance	25,439	1,357	826	118	27,740	36,564
Publicity	135	7	4	1	147	-
Sundries	3,019	161	98	15	3,293	4,667
Professional fees	43,746	2,334	1,422	204	47,706	52,901
Depreciation	179,149	9,560	5,825	830	195,364	198,524
Governance	27,266	1,047	638	90	29,041	37,483
<b>Total</b>	<b>5,495,830</b>	<b>222,531</b>	<b>135,603</b>	<b>19,331</b>	<b>5,873,295</b>	<b>5,465,590</b>

Governance costs above include salaries of £11,949 (2015: £19,092).

\* BSS = Bereavement Support Service



# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 5 Operating leases

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

	Group		Parent	
	2016	2015	2016	2015
	£	£	£	£
On land and buildings:				
Within one year	153,250	158,892	153,250	158,892
Within two to five years	388,333	473,083	388,333	473,083
Over five years	320,000	388,500	320,000	388,500
	<u>861,583</u>	<u>1,020,475</u>	<u>861,583</u>	<u>1,020,475</u>
On other assets:				
Within one year	20,438	15,164	20,438	15,164
Within two to five years	59,808	12,312	59,808	12,312
	<u>80,246</u>	<u>27,476</u>	<u>80,246</u>	<u>27,476</u>

Included within the statement of financial activities are operating lease rentals of £183,768 (2015 - £174,254).

### 6 Tangible assets

Group	Freehold land & buildings	Short leasehold property	Fixtures fittings, tools & equipment	Motor vehicles	Total
	£	£	£	£	£
<b>Cost</b>					
As at 31.03.15	7,983,047	-	789,814	98,835	8,871,696
Additions	19	-	33,090	1,938	35,048
Disposals	-	-	(115,794)	-	(115,794)
As at 31.03.16	<u>7,983,066</u>	<u>-</u>	<u>707,110</u>	<u>100,773</u>	<u>8,790,950</u>
<b>Depreciation</b>					
As at 31.03.15	2,039,371	-	629,374	89,915	2,758,660
Provided in year	186,248	-	63,791	5,161	255,201
Disposals	-	-	(115,794)	-	(115,794)
As at 31.03.16	<u>2,225,619</u>	<u>-</u>	<u>577,371</u>	<u>95,076</u>	<u>2,898,067</u>
<b>Net book value</b>					
As at 31.03.15	<u>5,943,676</u>	<u>-</u>	<u>160,440</u>	<u>8,920</u>	<u>6,113,036</u>
As at 31.03.16	<u>5,757,447</u>	<u>-</u>	<u>129,739</u>	<u>5,697</u>	<u>5,892,883</u>
<b>Parent</b>					
	£	£	£	£	£
<b>Cost</b>					
As at 31.03.15	7,983,047	-	780,045	98,835	8,861,927
Additions	19	-	33,090	1,938	35,048
Disposals	-	-	(115,794)	-	(115,794)
As at 31.03.16	<u>7,983,066</u>	<u>-</u>	<u>697,341</u>	<u>100,773</u>	<u>8,781,181</u>
<b>Depreciation</b>					
As at 31.03.15	2,039,371	-	620,403	89,915	2,749,689
Provided in year	186,248	-	63,447	5,161	254,857
Disposals	-	-	(115,794)	-	(115,794)
As at 31.03.16	<u>2,225,619</u>	<u>-</u>	<u>568,056</u>	<u>95,076</u>	<u>2,888,752</u>
<b>Net book value</b>					
As at 31.03.15	<u>5,943,676</u>	<u>-</u>	<u>159,642</u>	<u>8,920</u>	<u>6,112,238</u>
As at 31.03.16	<u>5,757,447</u>	<u>-</u>	<u>129,285</u>	<u>5,697</u>	<u>5,892,429</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 7 Fixed asset investments

	Subsidiary undertakings (at cost) £	Group Listed investments (at valuation) £	Parent Total £
<b>Cost or valuation</b>			
As at 31.03.15	1	2,671,975	2,671,976
Additions	-	388,657	388,657
Disposals	-	(541,601)	(541,601)
Revaluation surplus/(deficit)	-	(122,736)	(122,736)
As at 31.03.16	1	2,396,295	2,396,296
<b>Provisions</b>			
As at 31.03.15	-	-	-
Provided in year	-	-	-
As at 31.03.16	-	-	-
<b>Net book value</b>			
As at 31.03.15	1	2,671,975	2,671,976
As at 31.03.16	1	2,396,295	2,396,296
Original cost of assets stated at valuation		2,143,019	

The listed investments portfolio at 31 March 2016 is as follows:-

		£	%
Fixed interest	- United Kingdom	398,894	16.6%
Equities	- United Kingdom	1,525,328	63.7%
	- Overseas	150,668	6.3%
Property	- United Kingdom	126,455	5.3%
Infrastructure	- United Kingdom	194,950	8.1%
		2,396,295	100%

The investment in subsidiary undertakings comprises 100% of the issued £1 share capital of Saint Catherine's Hospice Lottery Limited and Scarborough Hospice Sales Limited. Summaries of the results of the subsidiaries are as follows:

Scarborough Hospice Sales Limited	2016 £	2015 £
Revenue	81,239	84,670
Cost of sales	(38,590)	(45,169)
Gross profit	42,649	39,501
Administrative expenses	(9,834)	(7,227)
Operating profit	32,815	32,274
Charitable donations - Saint Catherine's Hospice Trust	(32,815)	(32,274)
Profit on ordinary activities before taxation	-	-
Tax on profit on ordinary activities	-	-
Profit for the financial year	-	-
Assets	35,582	59,880
Liabilities	(34,576)	(58,874)
Net assets	1,006	1,006
Represented by:		
Capital	6	6
Reserves	1,000	1,000
	1,006	1,006

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### Saint Catherine's Hospice Lottery Limited

	£	£
Revenue	384,200	368,290
Cost of sales	(100,300)	(100,300)
Gross profit	283,900	267,990
Administrative expenses	(127,074)	(119,473)
Charitable donations - Saint Catherine's Hospice Trust	(156,826)	(148,517)
Profit on ordinary activities before taxation	-	-
Tax on profit on ordinary activities	-	-
Profit for the financial year	-	-
Assets	224,765	196,101
Liabilities	(223,754)	(195,090)
Net assets	1,011	1,011
Represented by:		
Capital	1	1
Reserves	1,010	1,010
	1,011	1,011

	Group		Parent	
	2016	2015	2016	2015
	£	£	£	£
<b>8 Debtors: amounts due within one year</b>				
Trade debtors	202,006	312,378	198,225	305,961
Amounts owed by subsidiary companies	-	-	156,357	146,756
Other debtors	16,160	6,732	16,160	6,374
Prepayments	44,730	51,261	44,372	51,261
Accrued income	178,941	376,458	178,941	376,458
	<u>441,837</u>	<u>746,829</u>	<u>594,055</u>	<u>886,810</u>

	Group		Parent	
	2016	2015	2016	2015
	£	£	£	£
<b>9 Creditors: amounts falling due within one year</b>				
Trade creditors	58,691	75,701	56,069	65,507
Amounts owed to subsidiary companies	-	-	-	-
Taxation and social security	83,641	84,663	76,996	78,723
Other creditors	14,617	12,002	13,217	11,402
Accruals	162,229	138,824	153,960	131,218
Deferred income	116,014	176,082	32,977	93,214
	<u>435,192</u>	<u>487,272</u>	<u>333,219</u>	<u>380,064</u>

### Deferred income reconciliation

Balance brought forward	176,082	61,318	93,214	61,318
Amount released to the SOFA	(176,082)	(61,318)	(93,214)	(61,318)
Amount deferred in the year	117,954	176,082	34,917	93,214
Balance carried forward	<u>117,954</u>	<u>176,082</u>	<u>34,917</u>	<u>93,214</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 10 Pension costs

The trust operates two defined contribution pension schemes, the assets of which are held separately from those of the trust in independently administered funds. In addition it also makes contributions to the NHS Scheme which is an unfunded defined benefit scheme and as the charity is unable to identify its share of the underlying assets and liabilities this is also accounted for as a defined contribution scheme. Each member of the scheme pays a common contribution rate as set by the government. The pension costs charge for the year represents contributions payable by the trust to the funds.

	2016 £	2015 £
Defined contribution schemes	81,990	72,133
NHS Scheme	185,917	159,778
	<u>267,907</u>	<u>231,911</u>

Pension contributions amounting to £11,607 (2015 - £11,325) were payable to the defined contribution schemes and £25,521 (2015 - £24,169) were payable to the NHS fund as at the year end. These amounts are included in creditors.

	At 31 March 2016 £	Movement in resources			At 31 March 2015 £
		Transfers £	Incoming £	Outgoing £	
<b>Unrestricted funds</b>					
General fund	9,982,830	7,279	5,487,964	(5,883,876)	10,371,463
<b>Restricted funds</b>					
Drugs and pharmacy services grant	-		40,618	(40,618)	-
Heather unit - Whitby Hospital	530		-	(16,581)	17,111
NHS - pension scheme contributions	-		38,540	(38,540)	-
Restricted contract income	-		280,014	(280,014)	-
Restricted donations	555		2,209	(1,654)	-
Restricted trust funds	11,365	(7,279)	48,754	(40,489)	10,379
	<u>12,450</u>	<u>(7,279)</u>	<u>410,135</u>	<u>(417,896)</u>	<u>27,490</u>
<b>Total funds</b>	<u>9,995,280</u>	<u>-</u>	<u>5,898,099</u>	<u>(6,301,772)</u>	<u>10,398,953</u>

The Heather unit fund represents donations received from patients and relatives to be spent on the Heather unit.

Restricted contract income relates to £129,275 received for the End of Life beds project, £137,242 for the Care Home Project Funding, and £13,497 for the Age UK project which ceased during the financial year.

Restricted trust fund income includes £14,000 received to be spent on the Ryedale Day Hospice, and various other trust fund income received for specific restricted purposes.

### 12 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances are represented by:			
Tangible fixed assets	5,892,883	-	5,892,883
Investments	2,396,295		2,396,295
Cash at bank and in hand	1,655,182	12,450	1,667,632
Other net current assets/(net current liabilities)	38,470	-	38,470
	<u>9,982,830</u>	<u>12,450</u>	<u>9,995,280</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Notes to the accounts

for the year ended 31 March 2016

### 13 Related party transactions

The total amount of donations received without conditions from trustees and other related parties was £3,778 (2015 - £3,440).

### 14 Auditors' remuneration

	Group		Parent	
	2016 £	2015 £	2016 £	2015 £
Audit	13,320	11,320	7,000	5,880
Accountancy, taxation and other services	2,500	4,760	2,500	1,500
	<u>15,820</u>	<u>16,080</u>	<u>9,500</u>	<u>7,380</u>

### 15 Capital commitments

	Group		Parent	
	2016 £	2015 £	2016 £	2015 £
Contracted for but not provided in the accounts	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

### 16 First year adoption

#### Transition to FRS 102

The opening fund balances at the date of transition have been restated to comply with the requirements of FRS 102. See reconciliation of funds at transition date 1 April 2014 which shows that no adjustments to fund balances were required.

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Reconciliation of income and expenditure

for the year ended 31 March 2016

	UK GAAP	Effect of transition to FRS 102	FRS 102
	£	£	£
<b>Income and endowments from</b>			
Donations and legacies	1,579,502		1,579,502
Other trading activities	1,716,905		1,716,905
Investments	116,965		116,965
Charitable activities	1,896,393		1,896,393
<b>Total</b>	<u>5,309,765</u>	<u>-</u>	<u>5,309,765</u>
<b>Expenditure on</b>			
Raising funds	1,504,737		1,504,737
Charitable activities	4,176,226	37,483	4,213,709
Governance costs	37,483	(37,483)	-
Net gains/(losses) on investments	<u>120,082</u>	<u>-</u>	<u>120,082</u>
<b>Net Income/(expenditure)</b>	<u>(288,599)</u>	<u>-</u>	<u>(288,599)</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Reconciliation of funds

At 1 APRIL 2014

(Date of transition to FRS 102)

	UK GAAP	Effect of transition to FRS 102	FRS 102
	£	£	£
<b>Fixed assets</b>			
Tangible assets	6,343,264		6,343,264
Investments	2,203,146		2,203,146
	<u>8,546,410</u>	<u>-</u>	<u>8,546,410</u>
<b>Current assets</b>			
Stock	35,202		35,202
Debtors	407,981		407,981
Cash at bank and in hand	2,203,141	-	2,203,141
	<u>2,646,324</u>	<u>-</u>	<u>2,646,324</u>
<b>Creditors</b>			
Amounts falling due within one year	504,182		504,182
<b>Net current assets</b>	<u>2,142,142</u>	<u>-</u>	<u>2,142,142</u>
<b>Total assets less current liabilities</b>	<u>10,688,552</u>	<u>-</u>	<u>10,688,552</u>
<b>Funds</b>			
Unrestricted income funds	10,670,441		10,670,441
Restricted income funds	17,111		17,111
<b>Total funds</b>	<u>10,687,552</u>	<u>-</u>	<u>10,687,552</u>

# SAINT CATHERINE'S HOSPICE TRUST

(Limited by Guarantee)

## Reconciliation of funds

AT 31 MARCH 2015

	UK GAAP	Effect of transition to FRS 102	FRS 102
	£	£	£
<b>Fixed Assets</b>			
Tangible assets	6,113,036		6,113,036
Investments	2,671,975		2,671,975
	<u>8,785,011</u>	<u>-</u>	<u>8,785,011</u>
<b>Current Assets</b>			
Stock	33,247		33,247
Debtors	746,829		746,829
Cash at bank and in hand	1,321,138		1,321,138
	<u>2,101,214</u>	<u>-</u>	<u>2,101,214</u>
<b>Creditors</b>			
Amounts falling due within one year	487,272		487,272
<b>Net Current Assets</b>	<u>1,613,942</u>	<u>-</u>	<u>1,613,942</u>
<b>Total assets less current liabilities</b>	<u>10,398,953</u>	<u>-</u>	<u>10,398,953</u>
<b>Funds</b>			
Unrestricted income funds	10,371,463		10,371,463
Restricted income funds	27,490		27,490
<b>Total funds</b>	<u>10,398,953</u>	<u>-</u>	<u>10,398,953</u>