

LONGFIELD
Community Hospice

Annual Report 2023-2024



Longfield Hospice Care trading as Longfield Community Hospice is a registered charity, number 298627 and a company limited by guarantee, number 02213662.

Longfield Hospice Care
Reference and administrative details
For the year ended 31 March 2024

| | |
|--|--|
| Company number | 2213662 |
| Charity number | 298627 |
| Registered office and operational address | Burleigh Lane Minchinhampton Gloucestershire GL5 2PQ |
| Trustees | Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Wendy Aylard (resigned 22 April 2024) Dr Chris Boden Andrew Humphries Caroline Marrow Prof Jane Melton MBE Martin Moule - Treasurer Dr Sally Pearson - Chair Susan Ratcliffe Baroness Rennie Fritchie Martin Saunders (resigned 22 April 2024) |
| Senior management team | Dee Alder - Head of HR and Education (appointed 10 June 2024) Simon Bernstein - Chief Executive Officer (resigned 1 November 2023) Elise Cook - Interim Head of HR (resigned 10 June 2024) Louise Cook - Head of Fundraising and Marketing (resigned 3 May 2024) Myn Cotterill - Head of Finance (resigned 30 September 2024) Clare Davis - Chief Executive Officer and Head of IT (appointed 1 November 2023) Ruth Dickson - Head of HR and Volunteer Services (resigned 31 October 2024) Debbie Linton - Head of Facilities and Estates Lynne McMahon - Interim Head of Retail (appointed 8 May 2024) Katie Miller - Head of Hospice at Home Laura Owen - Head of Retail Alison Park - Head of Finance (appointed 15 July 2024) Susan Parris - Director of Care (resigned 7 June 2024) Duncan Smith - Interim Head of Finance (appointed 31 October, resigned 15 July 2024) |
| Primary bankers | Lloyds Plc Sedgemoor House Deans Gate Avenue Taunton TA1 2UF |

Longfield Hospice Care
Reference and administrative details
For the year ended 31 March 2024

Solicitors

Harrison Clark Rickerbys
Ellenborough House
Wellington Street
Cheltenham
GL50 1YD

Davey Law
10/12 Dollar Street
Cirencester
Gloucestershire
GL7 2AL

Auditors

Godfrey Wilson Limited
Chartered accountants and statutory auditors
5th Floor Mariner House
62 Prince Street
Bristol
BS1 4QD

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

“when a diagnosis changes everything, we’re here is a simple phrase that captures exactly why Longfield exists. We can say those words with confidence because of our supporters – their generosity, and yours, ensures that we’re here for people when they need us.”

Introduction from our Chief Executive, Clare Davis, and Chair of Trustees, Dr Sally Pearson.

Our community hospice in Gloucestershire is for adults with a life-limiting condition. Importantly, we also support families and carers. Our expertise, care and compassion helps people cope when a diagnosis turns their world upside down.

All our services are free of charge, because when time is precious, the last thing anyone should be worrying about is money.

Along with significant changes within Longfield this year, 2023-24 has seen us provide more care and support. The need for our services has never been greater, and this is an ever increasing reality.

We supported patients, family members (wives, husbands, partners & children), carers and loved ones.

We visited more patients in their homes, increased the number of appointments in our Wellbeing centre and continued to raise vital funds.

Highlights include the introduction of our ground breaking ‘Your life, your death’ programme. This programme enables people to identify what is important to them and how to share wishes and wants with loved ones.

Our new choir, Longfield Singers, started in February and has been set up with no other purpose than bringing people together to experience the joy and pleasure of singing together.

We’re pleased to report that Longfield has robust finances, despite the challenges the hospice sector faces and we intend to maintain that position.

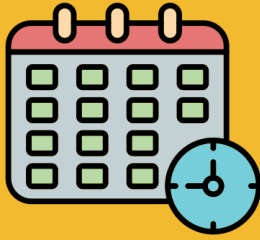
As we reflect on yet another incredible year, we would like to acknowledge and thank the outstanding people who made it possible. Thank you to our dedicated and passionate staff, loyal supporters, volunteers, fundraisers, donors and shop customers. Look at what we’ve been able to achieve together,

Thank you

Dr Sally Pearson, Chair of Trustees

Clare Davis, CEO

Our year in numbers



7,835 appointments were booked at our Wellbeing Centre - a **50%** increase from 2022-23.

We saw a **166%** increase for our bereavement counselling sessions



We made **7,641** Hospice at Home visits - an increase of **5%** from the previous year. We provided **27,443** hours of care.



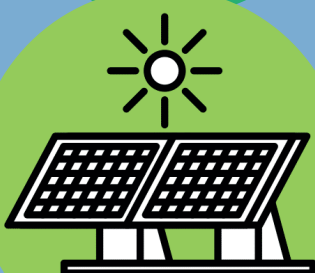
85% of our income was raised through our 20 charity shops, our weekly lottery, voluntary donations, gifts in Wills and fundraising events.

FREE

£0 - the amount people pay for our expert care services.



Operation Christmas Trees 2024 raised **£68,429** - **168** volunteers braced the cold to collect **3,742** trees.



172 brand new solar panels were installed at Longfield Community Hospice in July, and now provide eco-friendly and renewable power. This switch will save us around **£8,000** a year.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

The trustees present their report along with financial statements of the charity for the year ended 31 March 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice – Accounting and Reporting by Charities (effective from January 2019).

Our vision, mission and values

Our vision is that everyone with a life-limiting condition has access to excellent palliative and end-of-life care, and their loved ones have support from diagnosis into bereavement.

Our mission is to enable people in Gloucestershire diagnosed with life-limiting conditions to live well and die comfortably, and for their families and carers to feel supported throughout and in bereavement.

Our organisational goal is to improve the wellbeing of more patients with life-limiting conditions, and of their families and carers.

The trustees have had regard to the Charity Commission’s guidance on public benefit and confirm that the activities that Longfield undertakes are beneficial and available free of charge to any member of the public that live in Gloucestershire.

The values underpinning our culture are:

- Compassionate • Holistic • Responsive • Collaborative • Transformative

Our strategic aims

1. Offer wellbeing services to meet more diverse needs in more places;
2. Increase the impact of our end of life care;
3. Provide greater support to families and carers;
4. Grow our net income; and
5. Develop our people and culture, systems and infrastructure.

Who we are

Longfield Community Hospice is a registered charity in Gloucestershire. We’re here for adults with a life-limiting condition, and we support loved ones and carers too. Our care, compassion and expertise helps people cope when a diagnosis turns their world upside down.

All our services are free of charge. Because when time is precious, the last thing you should be worrying about is money.

We help people live well after a devastating diagnosis

If you have been diagnosed with a life-limiting condition - or someone you love has – we’re here for you. Our Wellbeing programme is all about supporting you to cope with life’s challenges and to continue doing what makes you happy. You’ll meet interesting new people, and get help with your symptoms or find ways to manage grief.

Everything on offer at our Wellbeing Centre is there to help you improve your quality of life – in ways that matter to you.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

“Longfield has been a lifeline.”

“When I found a lump in my breast and was diagnosed with cancer, I was absolutely floored. I started chemotherapy the next month and I felt totally and utterly lost. Longfield has been an absolute lifeline, it really has. It’s a beautiful and healing space in our community.”

Joy took part in wellbeing sessions including counselling, aromatherapy and creative writing. She is also a member of our choir.

This year, we piloted and launched new wellbeing groups, following feedback from patients and family members. Your Life, Your Death is an advance care planning programme which complements the worldwide ‘What matters to me’ initiative. This initiative encourages more meaningful conversations between people who provide health and social care, and people receiving that care. Our group sessions cover issues often regarded as taboo or difficult to talk about, such as funeral planning, symptoms at end of life, and organising Lasting Power of Attorney.

We also launched a women’s group and a men’s group, as well as a project to support people who miss sessions due to ill health or transport problems. We can now create videos of our advice to help patients self-manage symptoms such as breathlessness and fatigue. These are then shared with patients online.

Complementary therapy remains an integral part of our wellbeing offer and 237 people benefited from massage, reflexology, aromatherapy at the Wellbeing Centre this year. In 2023, our therapists received HEARTS training (hands on, empathy, aromas, relaxation, textures, sound) at Dorothy House Hospice. This training draws on a range of natural skills and sensory experiences. The benefits realised from a HEARTS approach may be profound and the different aspects can be used in any combination for people who are anxious, in pain, or unable to sleep.

HEARTS is designed to be used where conventional massage techniques are inappropriate, and in any situation where well intentioned touch could be beneficial. It is an enormous asset that we can now offer this gentle and deeply therapeutic service to patients and families.

Our professional counsellors help people cope when life changes in unexpected ways.

Referrals rates and waiting lists remained steady throughout the year, with a six to eight week wait for face-to-face counselling. During June, with client consent, we transferred several clients who did not have their own transport, from face-to-face at the hospice, to telephone or online. This was due to the shortage of volunteer drivers which caused a delay for clients to access the counselling.

Home visits for counselling have been successful and all care service professionals are aware of this additional service.

Our ‘Counselling in Nature’ service picked up as the weather improved during the summer. Clients benefited from being able to have face-to-face counselling whilst walking a preplanned and assessed route around the common.

At the end of the year, we had supported 434 new people with counselling – exceeding our initial target of 350. We are proud to have reached out to even more people when they needed us.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

We offer expert hospice care in the home.

Given the choice, many people would choose to die at home, surrounded by the people they love most. But Marie Curie estimates up to 10,000 people a year die in hospital because they can't access the expert care they need in the community or at home. By managing symptoms and giving hands-on clinical support, our specialist nurses and healthcare assistants can help fast-track people home from hospital, or avoid a hospital admission entirely, if that is their wish.

We're here to respect the wishes and dignity of people who are dying, providing professional and compassionate care in the comfort of their own homes. Our teams work 24/7, 365 days a year, and visit each patient up to three times a day and overnight too, as necessary.

"Dad died at home, in the centre of his family."

"We wanted Dad home - and Dad wanted to come home - but we didn't know how it would work. At home, we had no palliative doctors down the hall to help. We breathed a sigh of relief when Longfield stepped up. Your carers focussed on Dad as a human being with personality and pride: not just a patient. I really appreciated that."

Anna's Dad, David, was cared for by Longfield in the weeks before he died.

At the start of the year, the number of patients our Hospice at Home team was caring for dropped suddenly and unexpectedly. This was linked to the tightening up of the NHS criteria to fast track patients who were considered to be at the end of their life and needing immediate care. Our patient numbers have since risen, and work is being done to try and reduce the risk of this kind of future incident. This includes proactive engagement with community-based clinical staff as well as longer term planning for alternative funding sources.

We support people who are grieving

This year, we supported 257 people through bereavement counselling – a 58% increase on the number of people we supported last year.

Our popular Walk & Talk bereavement group returned in the Spring and Summer with walks at popular locations including Westonbirt Arboretum and Rococo gardens. Our monthly Bereavement Friendship Café continues to record high numbers of attendees each month, including those who are new to Longfield as well as people already attending other services.

The Bereavement Friendship Café continues to be well attended and takes place on the last Tuesday of each month.

We work with other healthcare professionals to continuously raise standards in our care, as well as palliative care services across the county.

Longfield works with healthcare professionals across Gloucestershire to raise standards of end of life care. In January and February 2024, we delivered two county-wide study days in palliative and end-of-life care, in partnership with Sue Ryder. Both courses were oversubscribed with well over 100 attendees each day and the feedback was extremely positive.

Our Hospice at Home team receives twice monthly training sessions to ensure they remain updated with the latest developments in end-of-life care. Training topics this year have included: mouthcare in end of life, stoma care, and nausea and vomiting in palliative care.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

Hosting clinics at Longfield

We host NHS clinics at our Wellbeing Centre to make life easier for local patients who would otherwise have to commute to Cheltenham or Gloucester Hospitals. Our peaceful location, disabled access and free car park makes it that bit easier for people to access the services they need. This year, we hosted 170 clinics, including weekly Lymphedema and Cardiac Rehabilitation clinics, fortnightly Palliative Care and Diabetes clinics and a monthly Heart Failure clinic. Clinics are led by NHS consultants or nurse specialists.

Reaching out to people in the community

Our engagement with patient participation groups, GP practices, NHS services and hospital departments in Gloucestershire has been going well. We're also connecting with community groups and other charities for people affected by life limiting conditions. This includes reaching out to diverse groups to let them know that Longfield is there for them and asking them to let people know about our services.

We have welcomed many NHS staff, community group organisers and charity representatives to Longfield, giving them a tour of our Wellbeing Centre and groups, talking about our amazing services, staff, and volunteers. People are hugely impressed and leave enthusiastic about promoting our services to their patients, their families, group members.

We had a support group for people with Motor Neurone Disease association host a meeting at Longfield in March, followed by a tour of the Wellbeing Centre.

Our community engagement officer has joined NHS teams at their meetings to highlight the work Longfield does, this includes a Memory Assessment Team Meeting and a meeting with the NHS Communities and Individuals Team.

We have continued to work with The Friendship Café in Gloucester to raise awareness of our services and to see how we can work together to share information. It has been highlighted that bereavement is an area where there is a need for support in the Muslim community.

Retail income

Our shops

Our 20 shops are vital to Longfield as they raise much needed funds for our care services. Our retail team had another record breaking year: the gross income for our shops was £3.364m – a 9.9% increase on last year. Our new cash register tills offered people who donated items to our shops an easy way to Gift Aid. We ended the year with Gift Aid on 50% of our sales, which enabled us to increase our claimable amount to £347,640, a 32% improvement on 2022-23.

Our online shops

We listed 10,282 higher value items for sale online, at an average selling price of £28.51. The overall average price for items in our shops is £8.15.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

New opportunities

In Spring, we were offered the fantastic opportunity of having a pop-up shop at a Charity Super.Mkt (a multi charity shop where retailers trade side-by-side) in Gloucester Quays. In the two weeks we were there, we had 16 full trading days, and raised £9,271.36 - an average amount of £579 per day. For comparison, our 20 shops average per day over those same 16 days was £362. There were four charities there at the same time as us, and we averaged 43% of the overall shop takings over the period.

In February 2024, we opened a new shop in Winchcombe, promoting the work of the hospice to an even wider audience across the county. In the two months of trading during the year, it took almost £10,000, received nearly 1,000 bags of donations, and converted 47% of those donations to Gift Aid.

Our furniture shop has gone from strength to strength over the last year, building a large following of regular customers through use of social media. The success of the shop means we ended the year £81,000 over budget.

We introduced the Lottery to our shops in May 2023, achieving sales of £13,741.

In terms of net contribution we achieved £983k which is a £89k improvement on last year, and +£11k to our original budget. This gives us a 29% profit margin, which is above the National Charity Retail average.

Fundraising

Fundraising was faced with another challenging year. The cost-of-living crisis continues to impact the voluntary sector including Longfield and the way in which donations are made, with increased costs exacerbating this. The particularly wet weather over the summer period also affected a number of fundraising events with them being either postponed or cancelled.

Despite the challenges the team delivered a varied and full calendar of fundraising activities including our first ever Sunrise Trek, our ever popular and colourful Run the Rainbow and elegant Mad Hatters Summer Ball.

The Longfield Summer Meadow Appeal saw our most successful appeal in the last few years with a beautiful display of flowers and butterflies which could be personalised and displayed at Gloucester Cathedral. The team won a national award for their efforts on the campaign.

Our local community continues to support us with over £50,000 being raised by anything from open gardens to coffee mornings to jigsaw championships and everything in between. We were also delighted to be announced as the Stroud Half Marathon charity partner and our mascot Cuthbert was there to cheer participants on at the Longfield water station.

January saw the return of the Christmas Tree Collection with our biggest collection ever – 3,742 trees collected and £68,429 raised. All the trees collected were chipped and used as pathways or biofuel, meaning we saved over 20,000 kg of co2 against the trees going to landfill.

Longfield continues to invest on growing our lottery with both shops now offering tickets as well as working with a third party to increase the number of players.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

As always, without the support of our regular donors, lottery players, in memory fundraisers, event participants, local community as well as local, regional and national charitable trusts, foundations and organisations the fundraising team we could not raise the incredible amount required to provide our care and support.

Thank you to our amazing supporters for your generous donations, shopping with us, and volunteering your time to support us.

Trusts and Foundations

We would like to extend our grateful thanks to all the local, regional and national charitable trusts, foundations and organisations, large and small, who awarded grants during the year. They helped us deliver more Hospice at Home end-of-life care, more wellbeing support for patients and carers, and more counselling and bereavement support. They also helped improve our hospice grounds and reduce our carbon emissions. Thank you to them all.

Among income of £262k from trusts and foundations, grants were awarded by Julia and Hans Rausing, St James's Place Foundation, The Albert Hunt Trust, The Openwork Foundation, PF Charitable Trust, Severn Trent Community Fund, Gloucestershire County Council.

Legacies

Although 2023-24 legacy income fell against 2022-23, primarily because last year included a significant one-off item, the legacy pipeline in 2024-5 remains strong.

Governance

We are registered with the Fundraising Regulator and comply with all the relevant standards set out in the Code of Practice. The Code covers the requirements charities must follow as set out in The Charities (Protection and Social Investment) Act 2016, and outlines the behaviour we expect from our fundraisers. It includes treating people fairly and with respect, explaining our cause in a way which does not mislead people, and being sensitive to people who may be in vulnerable circumstances.

Marketing and communications

We continue to see growth in engagement with our social and digital platforms, with our posts reaching an average of 85,000 individuals a month. The average engagement rate for charities on social media is 3.8% - we're proud that our engagement rate is higher than this at 9%.

We got over 6,000 visitors a month to our website which we're making more user-friendly with easy to use referral forms that take minutes to fill out.

Our bi-annual supporter magazine, The View, is an informative and engaging read for our supporters and shop customers and is available in print and online. We use the magazine to break down myths about hospice care and promote the full range of our services. The magazine is full of impactful real life stories which resonate with our supporters and volunteers, keeping them engaged with our work.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

Our staff

Our people

This year has seen continued investment in our people, building on the progress made last year. As well as a fair and open salary review which ensured everyone received an increase, there has been work done to ensure that staff have a stronger voice, including the introduction of quarterly all staff meetings and our staff engagement group, Culture Club.

Reassuringly our staff survey results showed that 90% of respondents enjoy their work, 92% believe in our aims and 82% are proud to work for Longfield.

It has also been a year of significant change, with our new CEO joining us in November 2023 and an organisational restructure starting in the last quarter of 2023/24. This is not change just for the sake of it, the proposed changes have been carefully considered and are based on putting the organisation in a better position, ensuring our structure is fit for purpose and Longfield is financially sustainable going forward.

Longfield will soon have a new five year strategy, it will set out how we are going to grow and develop over the coming years. The new organisational structure will support and enable that growth and development. The proposed new structure ensures the development of all aspects of our care services and focuses on the infrastructure needed to do that.

Culture change

We want Longfield to be a great place to work, an organisation people want and choose to work for. The changes are a part of creating the right organisational culture, establishing a positive work environment where people feel valued and fulfilled.

Process improvement

Some of our processes, which have evolved over time, are not working as well for us as they should. In making some changes to how we are structured, it provides opportunity for a fresh perspective on these processes and a platform to make the necessary changes.

Our volunteers

This year, 391 amazing volunteers gave up their valuable time to support our work. In total, they gave up almost 50,000 hours of their time to support Longfield's vital work – that equates to a saving of around £464,000! Thank you to all of volunteers who donate their time and energy to Longfield, we simply wouldn't be here without your support.

Our volunteers take on a wide variety of roles, including helping out at our events, driving people to our Wellbeing Centre, and keeping our 20 shops running. This year, we introduced face to face training for our volunteers who work directly with patients, ensuring they feel confident in moving and handling procedures and infection control measures.

Plans for the future

The last strategy ended in March 2024, and 2024/25 has been a year of restructuring and planning. There has also been a need for consolidation while the new structure becomes embedded and recruitment to key posts takes place.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

It was important not to rush the process of developing the next 5 year strategy. The intention is to officially launch the new strategy in April 2025.

As with the organisational restructure, the goal is to develop a strategy which is fit for purpose and ensures Longfield's sustainability and future growth and development.

The key words which describe the strategic themes

These 4 words describe the strategic themes which will be interwoven throughout the strategy,

- **Sustainability**
A 5 year strategy is about ensuring the long-term sustainability of the organisation, making sure it is equipped with the:
 - Right people;
 - Right governance, policies and procedures; and
 - Right financial management.For now and the coming years.

- **Evolution**
There needs to be a focus on evolution, not revolution. It is about looking at what we do now and evolving to ensure that:
 - We're meeting the needs of as many people (patients, carers, families and loved ones) as possible;
 - Our Hospice at Home and Wellbeing teams are able to deliver the best possible care and services to those that need them at the time they need them;
 - We strive for continuous improvement across the whole organisation; and
 - We're working as effectively and efficiently as possible.

- **Innovation**
Organisations need to innovate to flourish in the 21st century. This is about how we do things, are we using the technology available to us in the best way possible? Are we staying alert to what's happening in the sectors in which we operate? It's also about innovation in how we secure financial sustainability. Along with the long standing approaches of fundraising and retail, the future approach needs to include a more innovative approach to income generation. There is no appetite for becoming a commercial organisation, but there could be commercial activities which will support income generation.

- **Relevancy**
Being relevant people's lives in the here and now is vital to the success of the strategy. Why? By demonstrating why we matter to and impact people's lives is a part of securing short, medium and long term financial support. It helps with awareness raising and Longfield being acknowledged as an important part of communities in Gloucestershire.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

*The evolution of **Longfield's** role in the community.*

This is about both social impact and those activities which ensure the sustainability of the core purpose:

- Being an employer of choice;
- Retail (an income stream, part of regenerating the high street, a hub in communities, an employer and provider of volunteering opportunities);
- Providing excellent volunteering opportunities and supporting the volunteer to work programme;
- Ensuring financial sustainability through traditional income generation routes and the development of commercial activities;
- Being recognised as the expert in what we do; and
- Our relevancy to people's lives is clear.

*The evolution of **Wellbeing** services.*

- Reaching more patients both in the hospice and in the community;
- Providing a range of services based on recognised best practice, which meet the needs of the people we support;
- Developing the current model to ensure its sustainability; and
- Being recognised as a centre of excellence.

*The evolution of **Hospice at Home** services.*

- Reaching more patients;
- A range of pathways through which patients can be referred;
- Enabling clinical staff to do more for patients;
- Developing the current model to ensure its sustainability; and
- Being recognised as a centre of excellence.

Financial review

2023-24 was a challenging year for the Hospice Sector, with fewer fundraising opportunities and greater cost pressures.

Despite that, Longfield saw increases in income from fundraising events, statutory funding, investments and retail activity.

Retail income hit record levels in 2023-24, increasing by 10% to £3.4m.

2023-24 legacy income fell against 2022-23 primarily because the previous year included a significant one-off item. The legacy pipeline in 2024-5 remains strong.

Donations and Income from Charitable Trusts were 24% down on prior year primarily due to the impact of cost of living and general economic pressures. This remains an ongoing challenge.

Overall, the accounts show a deficit of £0.26m, made up of legacy income of £0.23m, offset by a deficit of £0.49m on all other activities. As noted last year, we will run deficit budgets over the next few years as we spend the legacy funds received.

Going forward, we will be consolidating existing activity and creating capacity to embark on a growth plan which will underly the 3-year strategy from 2025.

**Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024**

Cashflow

During 2022-23 our cash & investment position reduced by £0.25m.

Investment income grew 148% as we took advantage of improved interest rates available in the year.

There are sufficient reserves in the medium term to support the charity through loss making years.

A key priority of the new 5-year strategy will be financial sustainability and a return to annual surpluses within the period of that plan.

Investment policy

The organisation has adopted an investment policy which takes a cautious approach to risk. Funds will only be invested in the stock market if they have been designated for spending after five years, in order to avoid the possibility of having to cash-in investments within a five year time horizon. Funds which are expected to be spent sooner than in five years are held in a variety of cash deposit accounts, with a view to maximising interest.

Reserves policy

Longfield operates a risk-based reserves policy. Each year the budget is assessed, and a risk weighting applied to each type of income stream. The target free reserves are calculated by holding an amount sufficient to cover the budgeted income at risk, for the length of time it would take to address the underlying threat to income. Legacy income is the most unpredictable income stream, and we address this uncertainty separately, by putting all legacy receipts into a designated reserve, no more than 50% of which is used to support the budget for the following year, meaning that we will always have two years before the legacy reserve runs out. This year, the risk assessment suggests the need for target reserves of £2.23m, in addition to the legacy reserve (£0.69m) equalling £2.92m in total. This is in light of the current inflation and macro economic environment, as well as a challenging Retail budget. Expressed in terms of average monthly spend, this reserve is equal to 4.3 months. Free reserves at year end were £2.72m, of which £2.62m was held in cash and the rest was in current debtors and creditors. While this figure is slightly below the target reserves, it is within the 10% margin of error that the trustees feel is not an immediate concern.

Principal risks

The trustees have identified the principal risks as:

- Maintaining regulatory standards and performance according to the Care Quality Commission;
- Government policy on minimum wages and employers payroll taxes driving inflation and shortages in the labour market, particularly in the healthcare sector, which affect our ability to recruit, reward, motivate and retain our staff;
- Rising inflation and the cost of living crisis, affecting our ability to generate income; and
- Restrictions in statutory funding driven by government policy.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

Going concern

The trustees have paid attention to the concept of going concern in these financial statements. They conclude that it is appropriate to prepare the accounts on a going concern basis for the following reasons:

- The free reserves are at 90% of the amount assessed as necessary, should all income streams suffer at the same time; and
- The budget for next year suggests a cash outflow of £0.3m, compared to £3.3m cash in hand at the start of the year. Dangerously low cash balances are not expected within the foreseeable future.

Structure, governance and management

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 25 January 1988 and registered as a charity on 29 January 1988. The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, the members are required to contribute an amount not exceeding £1 each.

Recruitment and appointment of Board of Directors

Members of the Board, who are directors for the purposes of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report, are shown on page 1. New members of the Board can be appointed at any time, either to fill a casual vacancy or to add to the Board. There must be a minimum of six members of the Board.

Board induction and training

All newly appointed trustees undergo an induction programme. This includes an introductory visit to the hospice during working hours and briefings on responsibilities as trustees, the hospice movement, and Longfield's history. The induction pack provided to all trustees provides information on strategy, organisational structure and the current financial position and budget.

Organisational structure

The charity is governed by a Board of Directors which meets at least four times a year. There are two committees with delegated responsibilities as follows:

- Resources committee: this consists of at least three directors as well as co-opted members as required. It meets a minimum of four times a year, with the CEO and relevant senior managers in attendance. The delegated responsibilities of the committee relate to the financial and corporate affairs of the charity; the committee has oversight of corporate policy, detailed budgetary, human resources and corporate risk management tasks, as well as governance of income generation; and
- Care services committee: this consists of at least three directors as well as co-opted members as required. It meets four times a year, with the CEO and relevant senior managers in attendance. The delegated responsibilities of the committee relate to the clinical governance of care services; the committee undertakes detailed policy and procedural work and provides advice to the Board on the appropriateness of clinical service provision.

Pay policy for senior staff

The pay of senior staff is reviewed annually by the trustees and is normally increased through a process which ensures that it is in line with the pay policy for all other hospice staff.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

Regulation and compliance

Longfield is registered with the Fundraising Regulator, paying the annual fundraising levy and following the Code of Fundraising Practice. Longfield is also signed up to the Fundraising Preference Service to enable individuals to opt out from receiving communications from us - there have been zero requests during the year. We are also regulated by the Gambling Commission to conduct raffles, with specific policies for gambling activities in place. Any suppliers must comply with the Fundraising Code, ensuring we protect our supporters and the reputation of the hospice. Businesses that wish to donate a proportion of sales are asked to complete a commercial participators' agreement and due diligence is undertaken. During the year, no external professional fundraisers were utilised.

A complaints policy is in place and our website outlines how people can complain, along with timescales and a stepped approach for escalation. Complaints registered during the year were: 1 for fundraising, 3 for retail, 0 for care services and 1 for corporate. All of these were resolved to a satisfactory conclusion. Feedback is welcomed so we can continually improve as an organisation and complaints are reviewed by the senior management team and board of trustees.

Fundraising policies are in place around treating customers fairly, accepting, refusing and recognising donations and dealing with people in vulnerable situations. External learning is encouraged and provided through the Institute of Fundraising and the Hospice Income Generation Network.

Statement of responsibilities of the trustees

The trustees (who are also directors of the charity for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with 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).

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 income and expenditure of the charity for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting estimates that are reasonable and prudent;
- State whether applicable UK accounting standards and statements of recommended practice 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees 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.

Longfield Hospice Care
Report of the trustees
For the year ended 31 March 2024

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 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditors

Godfrey Wilson Limited were re-appointed as auditors to the charitable company during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 7 November 2024 and signed on their behalf by



Dr Sally Pearson - Chair



Martin Moule - Treasurer

**Independent auditors' report
To the trustees of
Longfield Hospice Care**

Opinion

We have audited the financial statements of Longfield Hospice Care (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, statement of cash flows and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; 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 trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Independent auditors' report
To the trustees of
Longfield Hospice Care**

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report (including the strategic report). We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the trustees' responsibilities statement set out in the trustees' report, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Independent auditors' report
To the trustees of
Longfield Hospice Care**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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 procedures we carried out and the extent to which they are capable of detecting irregularities, including fraud, are detailed below:

(1) We obtained an understanding of the legal and regulatory framework that the charity operates in, and assessed the risk of non-compliance with applicable laws and regulations. Throughout the audit, we remained alert to possible indications of non-compliance.

(2) We reviewed the charity's policies and procedures in relation to:

- identifying, evaluating and complying with laws and regulations, and whether they were aware of any instances of non-compliance;
- detecting and responding to the risk of fraud, and whether they were aware of any actual, suspected or alleged fraud; and
- designing and implementing internal controls to mitigate the risk of non-compliance with laws and regulations, including fraud.

(3) We inspected the minutes of trustee meetings.

(4) We enquired about any non-routine communication with regulators and reviewed any reports made to them.

(5) We reviewed the financial statement disclosures and assessed their compliance with applicable laws and regulations.

(6) We performed analytical procedures to identify any unusual or unexpected transactions or balances that may indicate a risk of material fraud or error.

(7) We assessed the risk of fraud through management override of controls and carried out procedures to address this risk. Our procedures included:

- testing the appropriateness of journal entries;
- assessing judgements and accounting estimates for potential bias;
- reviewing related party transactions; and
- testing transactions that are unusual or outside the normal course of business.

**Independent auditors' report
To the trustees of
Longfield Hospice Care**

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. Irregularities that arise due to fraud can be even harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity'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 charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Alison Godfrey

Date: 7 November 2024

**Alison Godfrey FCA
(Senior Statutory Auditor)**

For and on behalf of:

GODFREY WILSON LIMITED

Chartered accountants and statutory auditors

5th Floor Mariner House

62 Prince Street

Bristol

BS1 4QD

Longfield Hospice Care
Statement of financial activities *(incorporating an income and expenditure account)*
For the year ended 31 March 2024

| | Note | Restricted £ | Designated £ | General £ | 2024 Total £ | 2023 Total £ |
|------------------------------------|------|-----------------|------------------|------------------|-------------------------|--------------------|
| Income from: | | | | | | |
| Donations and legacies | 3 | 189,682 | - | 626,240 | 815,922 | 2,019,852 |
| Charitable activities | 4 | 266,016 | - | 149,955 | 415,971 | 369,758 |
| Other trading activities | 5 | 300 | - | 3,632,047 | 3,632,347 | 3,297,039 |
| Investments | | - | - | 123,809 | 123,809 | 49,976 |
| Other income | | - | - | 1,189 | 1,189 | 1,239 |
| Total income | | <u>455,998</u> | <u>-</u> | <u>4,533,240</u> | <u>4,989,238</u> | <u>5,737,864</u> |
| Expenditure on: | | | | | | |
| Raising funds: | | | | | | |
| Fundraising | | - | - | 414,961 | 414,961 | 365,764 |
| Shop running costs | | - | - | 2,651,270 | 2,651,270 | 2,331,614 |
| Charitable activities: | | | | | | |
| Hospice at Home service | | 572,551 | 62,372 | 543,725 | 1,178,648 | 1,124,916 |
| Wellbeing incl hosted clinics | | 36,330 | - | 589,458 | 625,788 | 651,325 |
| Counselling | | - | - | 382,821 | 382,821 | 237,551 |
| Total expenditure | 7 | <u>608,881</u> | <u>62,372</u> | <u>4,582,235</u> | <u>5,253,488</u> | <u>4,711,170</u> |
| Net income / (expenditure) | | (152,883) | (62,372) | (48,995) | (264,250) | 1,026,694 |
| Transfers between funds | | <u>(12,141)</u> | <u>-</u> | <u>12,141</u> | <u>-</u> | <u>-</u> |
| Net movement in funds | 8 | (165,024) | (62,372) | (36,854) | (264,250) | 1,026,694 |
| Reconciliation of funds: | | | | | | |
| Total funds brought forward | | <u>824,104</u> | <u>3,068,117</u> | <u>2,401,420</u> | <u>6,293,641</u> | <u>5,266,947</u> |
| Total funds carried forward | | <u>659,080</u> | <u>3,005,745</u> | <u>2,364,566</u> | <u>6,029,391</u> | <u>6,293,641</u> |

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 16 to the accounts.

Longfield Hospice Care
Balance sheet
As at 31 March 2024

| | Note | £ | 2024 £ | 2023 £ |
|--|------|---|------------------|-----------|
| Fixed assets | | | | |
| Tangible fixed assets | 11 | | 2,651,751 | 2,712,517 |
| Current assets | | | | |
| Debtors | 12 | | 479,814 | 444,359 |
| Current asset investments | | | 3,007,930 | 2,980,428 |
| Cash at bank and in hand | | | 269,962 | 547,479 |
| | | | 3,757,706 | 3,972,266 |
| Liabilities | | | | |
| Creditors: amounts falling due within 1 year | 13 | | (380,066) | (391,142) |
| Net current assets | | | 3,377,640 | 3,581,124 |
| Net assets | 15 | | 6,029,391 | 6,293,641 |
| Funds | | | | |
| Restricted funds | 16 | | 659,080 | 824,104 |
| Unrestricted funds | | | | |
| Designated funds | | | 3,005,745 | 3,068,117 |
| General funds | | | 2,364,566 | 2,401,420 |
| Total charity funds | | | 6,029,391 | 6,293,641 |

Approved by the trustees on 7 November 2024 and signed on their behalf by



Dr Sally Pearson - Chair



Martin Moule - Treasurer

Longfield Hospice Care
Statement of cash flows
For the year ended 31 March 2024

| | 2024 | 2023 |
|--|--------------------------------|-------------------------|
| | £ | £ |
| Cash used in operating activities: | | |
| Net movement in funds | (264,250) | 1,026,694 |
| <i>Adjustments for:</i> | | |
| Depreciation charges | 193,618 | 157,890 |
| Dividends, interest and rents from investments | (123,809) | (49,976) |
| Decrease / (increase) in debtors | (35,455) | 323,695 |
| Increase / (decrease) in creditors | (11,076) | 96,288 |
| Net cash provided by operating activities | <u>(240,972)</u> | <u>1,554,591</u> |
| Cash flows from investing activities: | | |
| Dividends, interest and rents from investments | 123,809 | 49,976 |
| Purchase of tangible fixed assets | (132,852) | (247,118) |
| Net cash used in investing activities | <u>(9,043)</u> | <u>(197,142)</u> |
| Increase in cash and cash equivalents in the year | (250,015) | 1,357,449 |
| Cash and cash equivalents at the beginning of the year | <u>3,527,907</u> | <u>2,170,458</u> |
| Cash and cash equivalents at the end of the year | <u><u>3,277,892</u></u> | <u><u>3,527,907</u></u> |
| Cash and cash equivalents are represented as: | | |
| Current asset investments | 3,007,930 | 2,980,428 |
| Cash at bank and in hand | <u>269,962</u> | <u>547,479</u> |
| | <u><u>3,277,892</u></u> | <u><u>3,527,907</u></u> |

The charity has not provided an analysis of changes in net debt as it does not have any long term financing arrangements.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

1. Accounting policies

a) General information and basis of preparation

Longfield Community Hospice is a charitable company limited by guarantee registered in England and Wales. The registered office address is:

Burleigh Lane
Minchinhampton
Gloucestershire
GL5 2PQ

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

b) Going concern basis of accounting

The accounts have been prepared on the assumption that the charity is able to continue as a going concern, which the trustees consider appropriate having regard to the current level of unrestricted reserves. There are no material uncertainties about the charity's ability to continue as a going concern.

c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from the government and other grants, whether 'capital' grants or 'revenue' grants, is 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 and is not deferred.

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 by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Clothing and other items donated for resale through the charity's shop are included as incoming resources within activities for generating funds when they are sold.

Income from charitable trading activity is recognised when earned.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

1. Accounting policies (continued)

d) Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item, is probable and the economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity: this is normally upon notification of the interest paid or payable by the bank.

f) Funds accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. These are represented by a property fund to represent the valuation of the freehold property. In the prior year, there was also an unrestricted legacies fund which had been designated to support future year's budgets, which has been removed in the current year. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g) Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

- Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes including the charity's shops.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

1. Accounting policies (continued)

g) Expenditure and irrecoverable VAT

- All costs are allocated between the expenditure categories of the statement of financial activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on the basis of management estimates of the amount attributable to that activity in the year either by reference to staff time, space occupied, or estimated usage, as appropriate.

h) Allocation of expenditure

Overheads are allocated to the various cost centres on a number of bases:

- Care management costs are those relating to the Director of Care and the patient records system. These are allocated to the three direct care cost centres on a proportion of the total spend.
- Kitchen and facilities costs are allocated based on the square metres occupied by various cost centres in the hospice building, weighted to reflect the time the floorspace is used by each service.
- IT costs are allocated by number of computers, except that the shop computers are not supported by Probrand, our third-party IT contractor.
- HR and education costs are allocated by staff numbers, with a weighting to reduce the amount of education allocated to retail as very little face to face training is delivered to retail.
- Marketing, finance and chief executive costs: these are allocated 75% towards care and 25% towards income generation.
- Depreciation: depreciation on retail assets is counted as a direct cost of retail. Motor vehicle depreciation, is, in 2022/23, exclusively to do with retail vans, and has therefore been allocated wholly to retail. Depreciation on the building, fixtures and fittings is allocated using the same method as facilities costs. IT depreciation is allocated the same as other IT costs.

i) Tangible fixed assets

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

| | |
|-----------------------------|---------------------------|
| Land and buildings* | 2% straight line on cost |
| Furniture and equipment | 25% straight line on cost |
| Shop fittings and equipment | 20% straight line on cost |
| Motor vehicles | 33% straight line on cost |

Items of equipment are capitalised where the purchase price exceeds £1,000.

*Land is not depreciated.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

1. Accounting policies (continued)

j) Stock

Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record these items until they are sold and undertaking a stock take would incur undue cost for the charity which would far outweigh the benefits.

k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

l) Current asset investments

Current asset investments consist of long-term notice accounts. Current asset investments are measured at cost.

m) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

n) Creditors

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 normally recognised at their settlement amount after allowing for any trade discounts due.

o) Financial instruments

The charitable company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently recognised at amortised cost using the effective interest method.

p) Pension costs

The company operates a defined benefit scheme and two defined contribution group personal pension schemes. The defined benefit scheme is part of a multiemployer scheme. The charity is unable to identify its share of the underlying assets and liabilities of the scheme as it is part of the state run NHS pension scheme. Likewise, any future contributions which may be required to make up any funding deficit are also unable to be quantified. The assets of the group personal schemes are held separately from those of the charity in an independently administered fund. The pension costs charge represents contributions payable by the charity to the funds for the year.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

1. Accounting policies (continued)

q) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities as they fall due.

r) Foreign currency transactions

Transactions in foreign currencies are translated at rates prevailing at the date of the transaction. Balances denominated in foreign currencies are translated at the rate of exchange prevailing at the year end.

s) Accounting estimates and key judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

One of the key sources of estimation uncertainty that has a significant effect on the amounts recognised in the financial statements is accrued income. Accrued income is based on Retail and Fundraising records, or on amounts known to have been received post year end which relate to the year in question. Where a figure needs to be estimated an average, based on the known amounts for prior months, is used. Accrued income may also consist of legacies where a specific amount has been notified and the probability of receipt is more likely than not.

Other sources of estimation uncertainty that have a significant effect on the amounts recognised in the financial statements are: depreciation (note 1i); stock (note 1j); and expenditure allocations (note 1h).

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

2. Prior period comparatives: statement of financial activities

| | Restricted | Designated | General | 2023 Total |
|-------------------------------|------------------|----------------|------------------|------------------|
| | £ | £ | £ | £ |
| Income from: | | | | |
| Donations and legacies | 941,483 | 448,508 | 629,861 | 2,019,852 |
| Charitable activities | 237,407 | - | 132,351 | 369,758 |
| Other trading activities | - | - | 3,297,039 | 3,297,039 |
| Investments | - | - | 49,976 | 49,976 |
| Other income | - | - | 1,239 | 1,239 |
| Total income | 1,178,890 | 448,508 | 4,110,466 | 5,737,864 |
| Expenditure on: | | | | |
| Raising funds: | | | | |
| Fundraising | 174 | 7,796 | 357,794 | 365,764 |
| Shop running costs | - | 1,574 | 2,330,040 | 2,331,614 |
| Charitable activities: | | | | |
| Hospice at Home service | 419,152 | 265,129 | 440,635 | 1,124,916 |
| Wellbeing incl hosted clinics | 74,070 | 32,356 | 544,899 | 651,325 |
| Counselling | 3,447 | 5,516 | 228,588 | 237,551 |
| Total expenditure | 496,843 | 312,371 | 3,901,956 | 4,711,170 |
| Net income | 682,047 | 136,137 | 208,510 | 1,026,694 |
| Transfers between funds | (14,061) | - | 14,061 | - |
| Net movement in funds | 667,986 | 136,137 | 222,571 | 1,026,694 |

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

3. Income from donations and legacies

| | Restricted £ | Designated £ | General £ | 2024 Total £ |
|-------------------------------------|-----------------|-----------------|----------------|-----------------------------|
| Donations | - | - | 325,867 | 325,867 |
| Charitable trusts | 189,682 | - | 72,500 | 262,182 |
| Legacies | - | - | 227,873 | 227,873 |
| Total donations and legacies | 189,682 | - | 626,240 | 815,922 |

Prior period comparative:

| | Restricted £ | Designated £ | General £ | 2023 Total £ |
|-------------------------------------|-----------------|-----------------|----------------|-----------------------------|
| Donations | 22,734 | - | 587,861 | 610,595 |
| Charitable trusts | 118,749 | - | 42,000 | 160,749 |
| Legacies | 800,000 | 448,508 | - | 1,248,508 |
| Total donations and legacies | 941,483 | 448,508 | 629,861 | 2,019,852 |

4. Income from charitable activities

| | Restricted £ | Designated £ | General £ | 2024 Total £ |
|------------------------------------|-----------------|-----------------|----------------|-----------------------------|
| Course organisation | - | - | 6,000 | 6,000 |
| National Health Service funding | 266,016 | - | 143,955 | 409,971 |
| Total charitable activities | 266,016 | - | 149,955 | 415,971 |

Prior period comparative:

| | Restricted £ | Designated £ | General £ | 2023 Total £ |
|------------------------------------|-----------------|-----------------|----------------|-----------------------------|
| Course organisation | 3,000 | - | - | 3,000 |
| National Health Service funding | 234,407 | - | 132,351 | 366,758 |
| Total charitable activities | 237,407 | - | 132,351 | 369,758 |

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

5. Income from other trading activities

| | Restricted | Unrestricted | 2024 | 2023 |
|---------------------------------------|------------|------------------|-------------------------|------------------|
| | £ | £ | £ | £ |
| Events | 300 | 205,853 | 206,153 | 174,638 |
| Retail income | - | 3,364,197 | 3,364,197 | 3,058,743 |
| Lottery | - | 61,997 | 61,997 | 63,658 |
| Total other trading activities | <u>300</u> | <u>3,632,047</u> | <u>3,632,347</u> | <u>3,297,039</u> |

All income from other trading activities was unrestricted in the prior year.

6. Government grants

Longfield Hospice Care receives government grants, defined as funding from the NHS, Hospice UK and local government to fund charitable activities. The total value of such grants in the period ending 31 March 2024 was £151,955 (2023: £137,351). There are no other unfulfilled conditions or contingencies attaching to these grants in 2023/24.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

7. Total expenditure

| | <i>Raising funds</i> | | <i>Charitable activities</i> | | | | 2024 Total |
|---|----------------------|------------------|------------------------------|------------------------------|----------------|----------------|-------------------|
| | Fundraising | Shops | Hospice at Home | Wellbeing and Hosted Clinics | Counselling | Governance | |
| | £ | £ | £ | £ | £ | £ | £ |
| Direct costs: | | | | | | | |
| Staff costs (note 9) | 201,344 | 1,518,742 | 674,762 | 302,685 | 148,084 | 113,326 | 2,958,943 |
| Staff and volunteer expenses and training | 3,642 | 17,684 | 58,462 | 5,106 | 496 | 2,004 | 87,394 |
| Property and equipment | 15 | 599,051 | 312 | 838 | - | - | 600,216 |
| Marketing | 20,346 | 460 | 46 | 288 | 239 | - | 21,379 |
| Fundraising events | 55,695 | 1,855 | - | - | - | - | 57,550 |
| Legal and professional fees | 2,935 | 43,654 | 3,740 | 180 | 5,325 | - | 55,834 |
| Other costs | 18,047 | 199,505 | 10,650 | 3,290 | 131 | - | 231,623 |
| Depreciation | - | 86,839 | - | - | - | - | 86,839 |
| Sub-total direct costs | 302,024 | 2,467,790 | 747,972 | 312,387 | 154,275 | 115,330 | 4,099,778 |
| Support costs: | | | | | | | |
| Care management costs | - | - | 108,776 | 37,295 | 12,432 | - | 158,503 |
| Facilities and IT costs | 54,233 | 54,240 | 108,466 | 108,466 | 108,466 | - | 433,871 |
| HR and education costs | 8,666 | 79,080 | 37,915 | 12,999 | 4,333 | 4,062 | 147,055 |
| Marketing officer costs | 8,668 | 8,668 | 17,337 | 17,337 | 17,337 | - | 69,347 |
| Finance department costs | 20,923 | 20,923 | 41,847 | 41,847 | 41,847 | - | 167,387 |
| Chief executive costs | 8,846 | 8,846 | 17,692 | 17,692 | 17,692 | - | 70,768 |
| Depreciation | 11,601 | 11,723 | 23,903 | 46,550 | 11,023 | 1,979 | 106,779 |
| Sub-total support costs | 112,937 | 183,480 | 355,936 | 282,186 | 213,130 | 6,041 | 1,153,710 |
| Governance | - | - | 74,740 | 31,215 | 15,416 | (121,371) | - |
| Total expenditure | 414,961 | 2,651,270 | 1,178,648 | 625,788 | 382,821 | - | 5,253,488 |

Support costs contain an element of staff costs absorbed where staff time is spent on support activities.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

| 7. Total expenditure | <i>Raising funds</i> | | <i>Charitable activities</i> | | | | 2023 Total £ |
|---|----------------------|------------------|------------------------------|-----------------------------------|------------------|-----------------|------------------|
| | Fundraising £ | Shops £ | Hospice at Home £ | Wellbeing and Hosted Clinics £ | Counselling £ | Governance £ | |
| Prior period comparative | | | | | | | |
| Direct costs: | | | | | | | |
| Staff costs (note 9) | 186,571 | 1,378,389 | 543,800 | 281,610 | 104,701 | 113,470 | 2,608,541 |
| Staff and volunteer expenses and training | 2,217 | 20,965 | 51,724 | 2,972 | 1,058 | - | 78,936 |
| Property and equipment | 30 | 573,753 | 384 | - | - | - | 574,167 |
| Marketing | 16,357 | 2,930 | - | 174 | - | - | 19,461 |
| Fundraising events | 37,146 | - | - | - | - | - | 37,146 |
| Legal and professional fees | 2,855 | 33,747 | 1,600 | 80 | 2,978 | 8,328 | 49,588 |
| Other costs | 18,644 | 171,730 | 13,145 | 3,094 | - | - | 206,613 |
| Depreciation | - | 56,876 | - | - | - | - | 56,876 |
| Sub-total direct costs | 263,820 | 2,238,390 | 610,653 | 287,930 | 108,737 | 121,798 | 3,631,328 |
| Support costs: | | | | | | | |
| Care management costs | - | - | 215,253 | 66,719 | 18,348 | - | 300,320 |
| Facilities and IT costs | 42,428 | 11,074 | 82,105 | 132,093 | 21,701 | 9,924 | 299,325 |
| HR and education costs | 10,137 | 43,783 | 46,339 | 14,481 | 4,344 | 5,430 | 124,514 |
| Marketing officer costs | 10,181 | 9,397 | 15,662 | 15,662 | 15,663 | - | 66,565 |
| Finance department costs | 17,315 | 17,210 | 29,633 | 29,633 | 29,870 | - | 123,661 |
| Chief executive costs | 9,542 | 9,140 | 15,245 | 15,261 | 15,255 | - | 64,443 |
| Depreciation | 12,341 | 2,620 | 25,653 | 49,763 | 8,609 | 2,028 | 101,014 |
| Sub-total support costs | 101,944 | 93,224 | 429,890 | 323,612 | 113,790 | 17,382 | 1,079,842 |
| Governance | - | - | 84,373 | 39,783 | 15,024 | (139,180) | - |
| Total expenditure | 365,764 | 2,331,614 | 1,124,916 | 651,325 | 237,551 | - | 4,711,170 |

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

8. Net movement in funds

This is stated after charging:

| | 2024 | 2023 |
|---|---------------------|--------------|
| | £ | £ |
| Depreciation | 193,618 | 157,890 |
| Operating lease payments - equipment | 13,532 | 3,272 |
| Operating lease payments - shop buildings | 420,178 | 426,578 |
| Trustees' remuneration | Nil | Nil |
| Trustees' reimbursed expenses | - | 240 |
| Auditors' remuneration (excluding VAT): | | |
| ▪ Statutory audit | 9,850 | 8,250 |
| ▪ Other services | - | 350 |
| | <u>9,850</u> | <u>8,250</u> |
| | <u>-</u> | <u>350</u> |

In the prior year, one trustee was reimbursed £240 for travel expenses.

9. Staff costs and numbers

Staff costs were as follows:

| | 2024 | 2023 |
|-----------------------|-------------------------|------------------|
| | £ | £ |
| Salaries and wages | 3,090,436 | 2,756,361 |
| Social security costs | 222,991 | 201,643 |
| Pension costs | 169,823 | 179,448 |
| | <u>3,483,250</u> | <u>3,137,451</u> |

The charity operates a multi-employer defined benefit pension scheme and a group personal pension scheme. The assets of the defined benefit pension scheme are not separately identifiable. Contributions totalling £8,782 (2023: £7,648) were payable to the defined benefit pension scheme at the year end and are included in creditors.

During the year, two employees received remuneration in the range of £70,001 to £80,000 (2023: one employee £70,001 to £80,000). All other employees received less than £60,000 per annum.

The Hospice considers that the key management personnel comprise the trustees and the Heads of Department team - who are the Chief Executive, Director of Operations, Director of Care, and Heads of Finance, HR, and Fundraising & Marketing. The Head of Facilities, Estates & IT joined the senior management team from 1 September 2023. The total salaries, national insurance contributions and employer pension contributions of the key management personnel of the Hospice were £408,903 (2023: £375,010).

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

9. Staff costs and numbers (continued)

The average staff head count numbers were as follows:

| | 2024 | 2023 |
|-------------------|-------------------|------------|
| | Heads | Heads |
| | No. | No. |
| Average headcount | <u>158</u> | <u>145</u> |

10. Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

11. Tangible fixed assets

| | Land and buildings | Furniture and equipment | Shop fittings and equipment | Motor vehicles | Total |
|-------------------------|-------------------------------|--|--|---------------------------|-------------------------|
| | £ | £ | £ | £ | £ |
| Cost | | | | | |
| At 1 April 2023 | 3,271,297 | 561,136 | 885,129 | 8,958 | 4,726,520 |
| Additions in year | - | 33,972 | 37,102 | 61,778 | 132,852 |
| Disposals | - | - | - | (1,500) | (1,500) |
| At 31 March 2024 | <u>3,271,297</u> | <u>595,108</u> | <u>922,231</u> | <u>69,236</u> | <u>4,857,872</u> |
| Depreciation | | | | | |
| At 1 April 2023 | 888,253 | 463,606 | 653,186 | 8,957 | 2,014,003 |
| Charge for the year | 62,372 | 44,407 | 81,891 | 4,948 | 193,618 |
| On disposals | - | - | - | (1,500) | (1,500) |
| At 31 March 2024 | <u>950,625</u> | <u>508,013</u> | <u>735,077</u> | <u>12,405</u> | <u>2,206,121</u> |
| Net book value | | | | | |
| At 31 March 2024 | <u>2,320,672</u> | <u>87,095</u> | <u>187,154</u> | <u>56,831</u> | <u>2,651,751</u> |
| At 31 March 2023 | <u>2,383,044</u> | <u>97,530</u> | <u>231,943</u> | <u>1</u> | <u>2,712,517</u> |

The value of non depreciable land carried in these financial statements is £195,884.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

12. Debtors

| | 2024 | 2023 |
|----------------|-----------------------|----------------|
| | £ | £ |
| Trade debtors | 39,274 | 32,053 |
| Prepayments | 171,394 | 138,455 |
| Accrued income | 202,016 | 208,955 |
| VAT | 58,130 | 48,167 |
| Other debtors | 9,000 | 16,729 |
| | <u>479,814</u> | <u>444,359</u> |

13. Creditors : amounts due within 1 year

| | 2024 | 2023 |
|------------------------------------|-----------------------|----------------|
| | £ | £ |
| Trade creditors | 160,757 | 189,022 |
| Accruals | 138,290 | 115,690 |
| Other taxation and social security | 80,041 | 73,204 |
| Deferred income (see note 14) | 978 | 13,226 |
| | <u>380,066</u> | <u>391,142</u> |

14. Deferred income

| | 2024 | 2023 |
|--------------------------|-------------------|---------------|
| | £ | £ |
| At 1 April 2023 | 13,226 | 444 |
| Deferred during the year | 978 | 13,226 |
| Released during the year | (13,226) | (444) |
| | <u>978</u> | <u>13,226</u> |
| At 31 March 2024 | <u>978</u> | <u>13,226</u> |

Deferred income relates to fundraising income received in advance of 31 March 2024 for events happening after 1 April 2024.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

15. Analysis of net assets between funds

| | Restricted funds £ | Designated funds £ | General funds £ | Total funds £ |
|------------------------------------|--------------------------|--------------------------|-------------------------|--------------------------|
| Tangible fixed assets | - | 2,320,672 | 331,079 | 2,651,751 |
| Current assets | 659,080 | 685,073 | 2,413,553 | 3,757,706 |
| Current liabilities | - | - | (380,066) | (380,066) |
| Net assets at 31 March 2024 | <u>659,080</u> | <u>3,005,745</u> | <u>2,364,566</u> | <u>6,029,391</u> |
| Prior period comparative | | | | |
| | Restricted funds £ | Designated funds £ | General funds £ | Total funds £ |
| Tangible fixed assets | - | 2,383,044 | 329,473 | 2,712,517 |
| Current assets | 824,104 | 685,073 | 2,463,089 | 3,972,266 |
| Current liabilities | - | - | (391,142) | (391,142) |
| Net assets at 31 March 2023 | <u>824,104</u> | <u>3,068,117</u> | <u>2,401,420</u> | <u>6,293,641</u> |

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

16. Movements in funds

| | At 1 April 2023 £ | Income £ | Expenditure £ | Transfers between funds £ | At 31 March 2024 £ |
|-----------------------------------|-------------------------|------------------|--------------------|------------------------------------|--------------------------|
| Restricted funds | | | | | |
| Hospice at Home | 772,319 | 411,723 | (572,551) | - | 611,491 |
| Wellbeing and counselling | 21,203 | 16,075 | (19,244) | - | 18,034 |
| Hospice systems implementation | 27,874 | 12,000 | (15,819) | - | 24,055 |
| Fixed asset fund | 58 | 16,200 | - | (12,141) | 4,117 |
| Other | 2,650 | - | (1,267) | - | 1,383 |
| Total restricted funds | 824,104 | 455,998 | (608,881) | (12,141) | 659,080 |
| Unrestricted funds | | | | | |
| <i>Designated funds:</i> | | | | | |
| Property fund | 2,383,044 | - | (62,372) | - | 2,320,672 |
| Legacy reserve | 685,073 | - | - | - | 685,073 |
| <i>Total designated funds</i> | <i>3,068,117</i> | <i>-</i> | <i>(62,372)</i> | <i>-</i> | <i>3,005,745</i> |
| General funds | 2,401,420 | 4,533,240 | (4,582,235) | 12,141 | 2,364,566 |
| Total unrestricted funds | 5,469,537 | 4,533,240 | (4,644,607) | 12,141 | 5,370,311 |
| Total funds | 6,293,641 | 4,989,238 | (5,253,488) | - | 6,029,391 |

Purposes of restricted funds

Hospice at Home As well as NHS funding, the Big Give appeal, and general donations and trust funding towards the service, we also received a legacy for £800,000 for the purpose of expanding Hospice at Home over three years.

Wellbeing and counselling Wellbeing and Counselling received several grants and donations towards the costs of providing counselling, creative therapies, gardening therapy, wellbeing services and supporting families and carers.

Hospice systems implementation NHS grant towards implementing SystemOne in 2021/22, and grants received in the current year to support the hospice rota system.

16. Movements in funds (continued)

Purposes of restricted funds (continued)

Fixed asset fund Grants brought forward from the prior year for capital equipment include grants for: purchasing patient equipment, upgrading our Education Suite audiovisual equipment to facilitate hybrid and online course delivery, and upgrading our building management system to make the boiler more efficient. Where spent, the funds have been transferred to unrestricted funds as the assets are in general use and the depreciation is not restricted.

Other Other restricted funds: Grants were awarded to off set the costs of the employee assistance programme and our HR system Citrus HR.

Purposes of designated funds

Legacy income is kept as a designated reserve to smooth out fluctuations in this unpredictable income stream.

The value of the property is held as a designated reserve to cover depreciation in future years.

The revaluation reserve arising from before the new building has been combined with the property designated reserve as we no longer hold the land and property on a revaluation basis: there is no liquid market for a purpose-built hospice.

Transfers

Transfers between funds on the fixed asset fund represents the discharge of restriction on the purchase of the asset.

Funds in deficit

No funds are in deficit.

Longfield Hospice Care
Notes to the financial statements
For the year ended 31 March 2024

16. Movements in funds (continued)

Prior period comparative

| | At 1 April 2022 £ | Income £ | Expenditure £ | Transfers between funds £ | At 31 March 2023 £ |
|---------------------------------|-------------------------|------------------|--------------------|------------------------------------|--------------------------|
| Restricted funds | | | | | |
| Hospice at Home | 110 | 1,114,686 | (343,192) | 715 | 772,319 |
| Wellbeing and counselling | 16,315 | 38,104 | (33,548) | 332 | 21,203 |
| SystemOne implementation | 81,286 | 22,500 | (75,959) | 47 | 27,874 |
| Education provision | 40,000 | - | (40,000) | - | - |
| Fixed asset fund | 17,925 | - | - | (17,867) | 58 |
| Other | 482 | 3,600 | (4,144) | 2,712 | 2,650 |
| Total restricted funds | 156,118 | 1,178,890 | (496,843) | (14,061) | 824,104 |
| Unrestricted funds | | | | | |
| <i>Designated funds:</i> | | | | | |
| Property fund | 2,398,412 | - | (62,371) | 47,003 | 2,383,044 |
| Legacy reserve | 486,565 | 448,508 | (250,000) | - | 685,073 |
| Revaluation reserve | 47,003 | - | - | (47,003) | - |
| <i>Total designated funds</i> | <i>2,931,980</i> | <i>448,508</i> | <i>(312,371)</i> | <i>-</i> | <i>3,068,117</i> |
| General funds | 2,178,849 | 4,110,466 | (3,901,956) | 14,061 | 2,401,420 |
| Total unrestricted funds | 5,110,829 | 4,558,974 | (4,214,327) | 14,061 | 5,469,537 |
| Total funds | 5,266,947 | 5,737,864 | (4,711,170) | - | 6,293,641 |

17. Operating lease commitments

The charity had operating leases at the year end with total future minimum lease payments as follows:

| | Land and buildings 2024 £ | Other assets 2024 £ | Land and buildings 2023 £ | Other assets 2023 £ |
|---------------------|--|--|------------------------------------|------------------------------|
| Amount falling due: | | | | |
| Within 1 year | 385,503 | 13,532 | 398,823 | 3,854 |
| Within 2 - 5 years | 1,327,085 | 20,080 | 1,335,413 | 12,233 |
| Over 5 years | 595,186 | - | 605,267 | 537 |
| | 2,307,774 | 33,612 | 2,339,503 | 16,624 |

18. Contingent assets

These financial statements include legacy payments received on account but not any estimates for future amounts receivable, where either: the charity is not aware that probate has been granted; or the notification has not been made by the executor(s) to the Trust that a distribution will be made; or the distribution has not been received from the estate, in line with accounting policy 1c). Indications are that the estimated value of potential legacies meeting two of the above criteria at 31 March 2024 is in the region of £252,000 (2023: £nil).

19. Contingent liability

The National Lottery Board awarded £180,000 towards the construction of the existing building. As part of this grant a legal charge has been placed on the freehold property for a period of twenty years from final receipt, which was received in 2009. The charge will be exercised if the building is disposed of or has a significant change in use. The award represents 7.7% of the net book value of the property.

20. Related party transactions

Andrew Humphries, a trustee, is also a trustee of St James Place Charitable Foundation. During the year the Foundation made a grant payment of £40,000 to the charity (2023: £nil). There were no amounts outstanding at year end. The transaction was carried out at arms' length.

In the prior year, in addition to their time, trustees gave donations totalling £4,609 to Longfield Hospice Care. There were no other related party transactions in the current or prior period.