

CHARITY NO: SC010159

COMPANY NO: SC299663

**ST ANDREW'S HOSPICE (LANARKSHIRE)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

ST ANDREW'S HOSPICE (LANARKSHIRE)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

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ST ANDREW'S HOSPICE (LANARKSHIRE)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2020

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

Mr Stephen Giusti
Mr Joseph Cairney
Sister Rita Dawson
Mr Matt Donnelly
Mrs Marian Gardner
Mrs Marcella MacLean
Mr George McCall
Mr Harry McMenamin
Sister Geraldine O'Connor

Chief Executive

Bruce High

Company Secretary

Adam Millson

Principal Office

1 Henderson Street
Airdrie
Lanarkshire
ML6 6AS

Charity Number:

SC010159

Company Number:

SC299663

Independent Auditors

Wylie & Bisset (Audit) Limited
Chartered Accountants
168 Bath Street
Glasgow
G2 4TP

Bankers

Royal Bank of Scotland plc
5 Graham Street
Airdrie
ML6 6AB

Solicitors

Ness Gallacher
Stewarton Chambers
95 Stewarton Street
Wishaw
ML2 8AG

ST ANDREW'S HOSPICE (LANARKSHIRE)

Operational and Strategic Report of the Trustees for the year ended 31 March 2020

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

OBJECTIVES AND ACTIVITIES

Objectives and aims

St Andrew's Hospice is established for charitable purposes only. The Hospice is open to all people without distinction of race, gender, sexual orientation, religion or belief. To ensure that no one is excluded and in common with Hospices worldwide, all services are provided free of charge to the patients.

The objectives of the charity are the relief of sickness and disability in furtherance of the aims, charism and ethos of the Religious Sisters of Charity, in particular by

- a) The provision of palliative nursing, medical and other care services for those in need;
- b) The provision of pastoral care services;
- c) The provision of education and research into any aspect of care of the services provided by the Hospice;
- d) The provision of services to members of the Religious Sisters of Charity who are in need.

Significant activities

St Andrew's Hospice aims to provide the highest and best standards of specialist palliative care to the people of Lanarkshire. The Hospice does this through its; In-patient Unit, Out-patient department, Wellbeing programme and Compassionate Lanarkshire (CLAN) services. In addition, the Hospice provides a range of support services for patients and their families, including pastoral and spiritual support, bereavement counselling, counselling in anticipatory grief and social welfare advice and support. Education and training in palliative and end of Life Care is a further objective of the Hospice through the promotion and implementation of "Enriching & Improving Experience", the national palliative and end of life care training initiative.

Although the end of the period marked by this report will be remembered as the time when the Coronavirus pandemic began and this has since then affected all of our lives and changed the way in which St. Andrew's Hospice delivers its services, the year 2019/20 was, up to March 2020, a very successful year for the hospice in all of the above services and this report reflects that success.

In May 2018 the Scottish Government issued an advice note on Palliative and End of Life Care (PEOLC). This guidance followed the 2015 Scottish Government Strategic Framework for Action on Palliative and End of Life Care. From those plans, South Lanarkshire's Integration Joint Board (IJB) developed a set of objectives within the Strategic Commissioning of Palliative and End of Life Care section of its 2019-22 Strategic Commissioning Plan (SCP). In addition to pursuing the Strategy set by its own Board of Trustees, St Andrew's Hospice is working with South Lanarkshire's IJB to help deliver the objectives in the SCP as follows;

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- a) Identify opportunities to support and improve people's pathways of care.
- b) Help deliver the full breadth and depth of care needs of PEOLC patients and their families, loved ones and carers.
- c) Help improve the early identification of those with palliative care needs, as a gateway to establishing support in line with what matters to the person.
- d) Have conversations about 'What Matters to Me' with those affected, leading to a shareable plan – most often an Anticipatory Care Plan.

Volunteers

St Andrew's Hospice is indebted to over 600 volunteers who give up their time to help the Hospice as well as to all those people who throughout the course of the year have helped support the Hospice financially, including the donation of goods and consumables.

Achievement and performance

Charitable activities

Review of activities

The principal activity of the Charity is the operation of the Hospice for the care of people with life limiting conditions and their families. The localities that the hospice serves are: North Lanarkshire (with the exception of Cumbernauld & Kilsyth) and South Lanarkshire (with the exception of East Kilbride, Rutherglen Cambuslang and Hamilton). Care is provided free to patients, and referrals are accepted from GPs, Hospital Consultants and Palliative Care Clinical Nurse Specialists (CNSs) in both hospital and the community. The past year has seen continued development within the inpatients unit and rapid development of Outpatient Services as detailed below. In addition we successfully developed and submitted a bid to The National Lottery Community Fund on behalf of the three Hospices serving Lanarkshire and secured £421,161 funding over 3 years for Compassionate Lanarkshire (CLAN). This was match-funded by South Lanarkshire Integrated Joint Board with £508,471 giving a project total of just under £1 million for the 3 years from August 2019 to July 2022.

In-Patients

During the period 1st April 2019 to 31st March 2020 the inpatient unit had a total of 432 referrals and 409 admissions. This is an increase of 1.5% and 7% respectively over the previous year which had involved a decanting back from temporary premises at Wester Moffat to the newly refurbished hospice in April 2018. Occupancy during the year was 97.98% based on 24 funded beds and 78.38% based on our 30 bed capacity - both a slight increase on the previous year. Average length of stay for 2019/20 was 16 days which is also a slight increase from the previous year. Over the year we have introduced Music Therapy to the Inpatient unit - primarily one to one but group sessions and celebrations of specific events have also taken place that involved friends and family as well as patients.

Out-patients

Following the restructuring of the Outpatients Service in 2018, the development continued apace during 2019/20 until it had to be brought to an abrupt halt due to Covid-19 in March 2020. Over the 12 month period, our 12-week Wellbeing Programme expanded to 3 days and 126 patients attended 1046 Wellbeing sessions equating to a 62% attendance rate. This is significant increase from the 35% attendance rate we had in the final year of the previous Day Hospice Model. In

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Operational and Strategic Report of the Trustees for the year ended 31 March 2020

addition, 406 one-to-one therapy sessions were provided including: Physiotherapy, Occupational Therapy and Complementary Therapy. There were 130 attendances at Drop-in Sessions including Music Makers, Open Books, Tai Chi, Step Easy and the Wellness Café. We also commenced a Carers Café, one morning a week in late summer 2019 and there were 25 attendances over the period. 2019/20 has seen the development and introduction of new group-sessions including Step Easy (Walking Group) run in conjunction with *Paths for All* and a Tai Chi group. Although the MS Support Group, which met at the Hospice for a number of years, came to a natural conclusion, we have been working closely with the MS Society and a new joint drop-in group commenced in December 2019 which has been very well attended.

Community

CLAN (Compassionate Lanarkshire) is a pan-Lanarkshire project in partnership with Strathcarron and Kilbryde Hospices. SAH is the lead organisation and has strategic responsibility and accountability for the overall project. A Project Steering Group is in place with representation from all three Hospices plus South Lanarkshire Health and Social Care Partnership (SLHSCP). CLAN aims to support vulnerable and isolated individuals and their carers in Lanarkshire, who are affected by life-limiting illnesses including; cancer, heart disease, COPD and progressive neurological conditions. This support can help people to stay at home longer, reduce social isolation, support relatives and carers and is also used to signpost people to other services/organisations. Implementation of the project within SAH involved recruitment of 2 Support Workers who are managed by 2 Coordinators. The project launched in August 2019 and from then until the UK went into lockdown in March 2020, there were 266 client referrals and 60 carer referrals. Across the project there have been 109 Coordinator, 38 Support Worker, 404 Complementary Therapy and 297 Befriender visits. This is a total of 848 visits across the service in 8 months. The project was suspended for 3 months from March 2020 and recommenced on 1st July in an amended form. The project is utilising a new outcome measure tool called "Wellbeing Star" - all staff in the project have undergone training in the use of this nationally recognised tool.

Bereavement Support and Counselling

The Bereavement Support and Counselling Service provides help to people with bereavement issues, including to those with no previous connection to the hospice. The services delivered a total of 1,406 counselling sessions over the course of the year together with 214 attendances at the Bereavement Group. The Spiritual Care Service provided 337 counselling / support sessions. Over the 12 months period, the Children's Service had 546 attendances by children who have been affected by loss and grief and their carers. Overall the department provided 2,503 sessions of support to people from the wider community.

Pastoral / Spiritual & Social Care

The Spiritual needs of our patients and families remain at the forefront of all that we do. We are proactive in supporting patients and families to deal with issues of transition loss, anticipatory grief and spiritual wellbeing. The Spiritual Care Team continue to be regularly called upon to preside over the funerals of patients and families, who have no live church connection, or no religious belief.

Education

Over the year, the Education Department has provided a range of both accredited education and skills-based courses for hospice staff, external clients and volunteers. In total 972 people attended education and training sessions.

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Our partnership with Glasgow Caledonian University (GCU) continued with the successful delivery of our Palliative Care Modules at SQA Levels 9 and 10. 19 students undertook and completed these modules. A further 18 students undertook and completed our Cancer Pain module at SQA Level 9 during the period. We have been working with our partner GCU to ensure the successful revalidation of our palliative and end of life care education for the academic years 2019-2024. The revalidation has been successful and the new modules will be available in the academic year 2020/21.

Our short courses on Communication, Loss, Grief and Bereavement Skills, Psychosocial & Spiritual Aspects of Health and Social Care, Fundamental Principles of Palliative and End of Life Care have been provided for NHS and Social Care staff alongside our own staff and volunteers. Our monthly lectures have continued throughout the year with 171 people attending.

With the outbreak of Covid-19 in early 2020, our Spiritual Care Conference scheduled to take place in October 2020 required to be cancelled.

We have continued to deliver the "Addressing the Great Taboo" programme to 250 NHSL staff during the period and will continue to deliver this in the coming year.

This year, we were again successful in having 2 poster abstracts accepted for presentation at a National Conference- Donna Bruce (Outpatients & Community Team Manager) intended to showcase our "Wellbeing" and "Carer's Support" services. Unfortunately the conference was cancelled due to Covid-19.

North Lanarkshire Council has had 38 staff members on Palliative and End of Life Care Training this year.

We continued to be involved in external education, presenting both locally and nationally at conferences and other events.

The department is also involved in the development of the new National Palliative and End of Life Care training course for generalists; EPCG (Enhanced Palliative Care for Generalists). This involves the development of a training manual and a 2 day face to face course. George Beuken our Head of Education as lead author has completed the chapter on the Psychosocial and Spiritual Aspects of Palliative and End of Life Care.

In collaboration with St Margaret of Scotland and St Joseph's hospices, the department is also involved in the writing and publication of a new handbook for nurses on palliative and end of life care.

Facilities

The Hospice has spent its second year in refurbished premises following a 14 month project that ended in April 2018. The building continues to look good and perform well. A resolution to a heating issue, which could not have been foreseen is at last in sight due to the commitment and perseverance of the contractors, designers and hospice senior management. Following the gift of land adjacent to the hospice by North Lanarkshire Council, in April 2019 St. Andrew's was able to significantly extend its car parking to the benefit of visitors, staff and the hospice's neighbours who now experience less over-flow parking in the streets around the hospice. In July 2019, the decision was taken by the Board of Trustees to bring the laundry service in-house. This service is now working well and is more responsive to the fluctuating demands of the hospice.

Liaison with other agencies

The Hospice is a member of the Scottish Hospice Leadership Group the Scottish Partnership for Palliative Care and Hospice U.K. Good links exist with many other Scottish Hospices where the sharing of information, ideas and education resources happens regularly. In addition, St. Andrew's participates with the majority of other Scottish Hospices in a National Hospice Fundraising Forum (Scotland's Hospices Together) to benefit from economies of scale and collaborate on national fundraising initiatives. In addition St. Andrew's Hospice works closely with St. Margaret of Scotland Hospice (Clydebank) and St. Joseph's Hospice (Hackney) being the other two hospices in the U.K. founded by the Religious Sisters of Charity.

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SAH has continued alongside the majority of UK Hospices, to contribute to the Hospice UK benchmarking programme which records data in 3 specific areas (Tissue Viability, Medicines Incidents and Falls) and is categorised by hospice size. The results from this benchmarking continue to show improvement and indicate that St Andrew's Hospice continues to perform well over the indicators measured.

SAH continues to be well represented on the NHSL Specialist Palliative Care Improvement Group. The main focus of this group is the implementation of Lanarkshire's Palliative Care Strategy. SAH also work closely with Strathcarron Hospice and Kilbryde Hospice to deliver the CLAN project as described in the Community section above.

We have close links with South Lanarkshire's Health and Social Care Partnership, the lead commissioner of Palliative Care Services for both North and South Lanarkshire. Quarterly performance reports are submitted to them and these, along with the hospice's financial performance, are reviewed at quarterly contract monitoring meetings.

Fundraising activities

This financial year sees a modest reduction in total fundraising income compared to last year, a drop of over £57,811. Given the completion of the refurbishment in April 2018, we anticipated such a decline in donations for that project and, as planned, the Capital Appeal came to a close as a separate project in June 2020. The other area of decline in fundraising income resulted from the Covid19 pandemic which started having an impact at the end of the financial year, principally in March 2020. Fortunately most fundraising events for March took place in the early part of that month, however we did have to postpone the overseas trek, scheduled for March 2020, to October 2021 and this had the impact of postponing over £112,000 of Income. In addition we had to close our shops from the middle of March losing over 2 weeks of trading and postpone the opening of our new Furniture store in Airdrie

As noted in previous Annual Reports our fundraising teams have over the year continuously reviewed all fundraising and retail activities with a view to keeping existing activity fresh and introducing new activity where appropriate. The fundraising team have kept refreshing the events portfolio and how we market events to participants.

Previously we reported that, being mindful of the need to broaden income streams in financial year end 2017, we had started making significant investments in the recruitment of Lottery players through an external promoter. This income has continued to grow and, last year we repaid a significant part of the recruitment investments so this year the lottery costs reduced by £84,719 compared to the previous year. The net result of increased income and reduced costs meant profits from the Lottery grew to £932,623 an increase of £106,332.

The economic challenges in the High Street continued to affect the charity retail sector. Through the ingenuity of our shop managers and retail management team, we managed to hold income up to last year's level. However, in order to meet those High Street challenges, we did incur additional costs of £35,904 in renovating shops and the purchase of new goods to generate income. We had a long awaited boost to our retail portfolio by our investment in a new Furniture store in Airdrie which opened in the 2020-2021 Financial year following a relaxation in Covid19 regulations.

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Financial review

Financial position

The financial activities of the charity are as set out in the attached financial statements.

During the period under review, the overall income was £8,470,338 (2019: 8,538,066).

The net expenditure for the year was £729,763 (2019: net income of £222,005) after allowing for losses on investments of £297,239 (2019: gains of £103,489).

The total of the accumulated Unrestricted General Fund at 31 March 2020 was £2,506,843 (2019: £3,254,402).

Principal funding sources

NHS Lanarkshire is the single largest funder providing 35.8% of our total income. Our grant agreement identifies areas of core business where the NHS provides 50% of funding. However, developments in some clinical areas and in fundraising have been fully funded by the Hospice or external grants.

Investment policy and objectives

In May 2014, the trustees enlisted the services of Brewin Dolphin Ltd to establish a portfolio for reserves of £2,000,000.

The investment objective for long-term reserves is to generate a return in excess of inflation whilst generating an income to support the ongoing activities of the charity.

The investment objective for short-term reserves is to preserve the capital values with a minimum level of risk.

Assets should be readily available to meet unanticipated cash flow requirements.

The closing market value for this portfolio, as at 31 March 2020, was £2,192,112 (2019: £2,411,939).

Reserves policy

The target of the Hospice within this year was to achieve a minimum of 3 months of free reserves. The overall financial position remains healthy at the end of the year. The Hospice has free reserves of £2,506,842 (2019: £3,254,402) covering 3.4 months (2019 – 4.6 months) operating costs.

Going concern

The charity has cash resources with some finance debt connected to the significant refurbishment project. The trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future and repay the finance debts. They continue to believe the going concern basis of accounting appropriate in preparing the annual financial statements. There are no known, material uncertainties regarding the charity's ability to continue as a going concern.

Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charitable company is exposed.

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Structures are in place to oversee the operational risks that the hospice is subject to and these are managed through the Integrated Governance Committee, which, as a sub-committee of the Board of Trustees, reports into that Board. Reporting into the Integrated Governance Committee are the following sub committees; Clinical Risk and Audit, Medicines Management, Control of Infection, Health & Safety, Risk Management, Patient Experience, Information Governance, Education and Fundraising.

The major strategic risks and uncertainties for the charity are;

1. the continuation of the current financial arrangement and partnership with South Lanarkshire's Health and Social Care Partnership (See "liaison with other agencies" paragraph 4 above).
2. the maintenance of the current fundraising activities in a difficult financial climate.
3. the maintenance of the current fundraising activities in the midst of a restriction on gatherings resulting from the pandemic.

The trustees are satisfied that the partnership working with SLHSCP/NHS Lanarkshire and the current fundraising strategies are sound and that risks to the charity are minimised.

Future plans

The Trustees Strategy Sub-Group meets six times a year to review strategic developments and report to the full Board of Trustees. Due to the major refurbishment and capital appeal last year, much of the work of this group has been around ensuring the snagging relating, in particular, to the performance of the heating system was addressed effectively, in a way that solved the heating issue, protected the hospice and its finances and provided an environment that is comfortable for patients, visitors and staff.

Other plans identified by this group during 2019/20 were as follows:

Hospice Strategy

- The re-structuring and development of the Out-Patient and Community Services.
- Bringing the laundry service in-house.
- Introducing an integrated Payroll and HR system.

Finance Strategy

- On-going monitoring and consideration of investments including the conversion of the loan for the capital appeal.
- Close monitoring and mitigation of the financial stresses placed upon the organisation as a result of the pandemic.

Clinical Strategy

- Contributing to, challenging and helping to shape NHSL's Palliative Care Strategy.
- On-going review and monitoring of the hospice facilities to ensure their use is optimised and responsive to the needs of the population.

Fundraising Strategy

- Monitoring of the Fundraising performance and strategy particularly in relation to the contracted out Lottery canvassing project and the changing fundraising environment relating to Covid 19.
- Introduction of Contactless fixed-value donation system.

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In addition, as it became clear towards the end of the financial year that the Covid 19 pandemic would impact significantly on the Hospice's fundraising capability and consequentially the overall finances of the hospice, the Board and Strategy Group's focus turned to examining the following:

Maximising new income streams through:

- The use of virtual events
- Emergency appeal/s
- The use of the Job Retention Scheme.
- Exploring other income possibilities such as trusts, government grants etc.

Reducing expenditure through:

- Leaving vacancies unfilled, where this would not impact upon the service we provide.
- Offering the possibility of voluntary redundancies, again where this would not impact upon the service we provide.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The company was incorporated on 27th March 2006, established by a Memorandum and Articles of Association.

The members of the charitable company are all members of the Religious Sisters of Charity.

Permission was granted by the Registrar of Companies to omit the word "limited" from the company name.

New Articles of Association and a governing document of the charitable company were accepted on 31 August 2012.

Recruitment and appointment of new trustees

The Directors of the charitable company are also charity trustees for the purposes of charity law. The trustees have authority to appoint any person to be a trustee at any time. That person, however, will hold office only until the next Annual General Meeting at which point they will be formally elected.

Organisational structure / Decision making

The Board of Trustees is responsible for the overall direction and management of the charity and meets regularly. The Board appoints a Chief Executive who is responsible for the day to day management of the charity along with the other members of the Senior Management Team.

The Senior Management Team currently comprises: Chief Executive, Deputy Chief Executive, Head of Fundraising, Head of Medical Services, Director of Mission, Finance Manager, Human Resources and Organisation Development Manager and the Facilities Manager. Senior Management Team meetings are held formally every 4 weeks. A formal agenda is followed and actions planned and documented and approved minutes are available.

ST ANDREW'S HOSPICE (LANARKSHIRE)

Operational and Strategic Report of the Trustees for the year ended 31 March 2020

Induction and training of new trustees

All trustees of the charity are already very experienced in charity management. They are all aware of and fully committed to the work of the Hospice as well as to the Hospice's ethos, mission and values which continue to be those of the Religious Sisters of Charity. In addition they all receive an induction pack containing details of their responsibilities and are offered regular update lectures on the same subject.

Key management remuneration

The trustees consider that the Chief Executive and the Deputy Chief Executive roles comprise the key management personnel in charge of directing and controlling, running and operating the charity on a day to day basis.

The remuneration policy for all employees is to match the skills, experience and qualifications of each position consistent with a framework allowing for market levels in the sector within the locality of the hospice.

Wider network / Related organisations

St Andrew's Hospice (Lanarkshire) is an independent charity and has no subsidiaries or any interests in other companies or charities.

The members of the charitable company are all members of the Religious Sisters of Charity who founded the Hospice in 1986. The ethos and values of the Sisters of Charity remain the core values of the Hospice - those of: Human Dignity, Compassion, Justice, Advocacy and Quality in the care provided for the most vulnerable in our communities.

The Hospice operates within the national policy context around the provision of specialist palliative care in Scotland and complies with the Public Service Reform (Scotland) Act 2010.

The Hospice is registered and inspected by Healthcare Improvement Scotland (HIS).

The Hospice meets the best practice guidelines of the Nursing and Midwifery Council for nursing care.

The Hospice is a member of the Scottish Partnership for Palliative Care and a member of Hospice UK, the Scottish and UK-wide representative bodies, respectively, for palliative care.

At a local level the Hospice works closely with SLHSCP / NHS Lanarkshire and its staff; in the three district general hospitals, the other two hospices supporting Lanarkshire residents (Kilbryde and Strathcarron), the Community Specialist Palliative Care Team, GP surgeries, care homes and other care centres across Lanarkshire.

Risk management

The trustees have examined the major risks to which the charity is exposed. In particular they examined those related to Operations, Governance, Finance, Compliance and External Factors which may have an impact on the charity. They are satisfied that systems are in place in order to mitigate exposure to the major risks. The trustees will continue to review their policies in the light of issues raised during the charity's on-going risk assessment.

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Operational and Strategic Report of the Trustees for the year ended 31 March 2020

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of St Andrew's Hospice (Lanarkshire) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with 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".

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 those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statement on the going concern basis unless it is inappropriate to presume that the charitable will continue in business.

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

DISCLOSURE OF INFORMATION TO AUDITORS

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' exemption.

This report was approved by the Trustees, on 4 November 2020 and signed on their behalf by:



Mr Stephen Giusti
Trustee

ST ANDREW'S HOSPICE (LANARKSHIRE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST ANDREW'S HOSPICE (LANARKSHIRE) FOR THE YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of St Andrew's Hospice (Lanarkshire) (the "charitable company") for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the 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 charitable company's affairs as at 31 March 2020, 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;
- have been prepared in accordance with the requirements of the Companies Act 2016; Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

Other information

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

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST ANDREW'S HOSPICE (LANARKSHIRE) FOR THE YEAR ENDED 31 MARCH 2020

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.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the report of the trustees, which includes the directors' report and the strategic report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the report of the trustees 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the report of the trustees.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate and proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the report for the directors and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

ST ANDREW'S HOSPICE (LANARKSHIRE)

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES AND MEMBERS OF ST ANDREW'S HOSPICE (LANARKSHIRE) FOR THE YEAR ENDED 31 MARCH 2020

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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 charitable company's members, as a body, in accordance with Chapter 3 of part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jenny Simpson
Senior statutory auditor
For and on behalf of Wylie & Bisset (Audit) Limited, Statutory Auditor

168 Bath Street
Glasgow
G2 4TP

Wylie & Bisset (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Date: 4 November 2020

ST ANDREW'S HOSPICE (LANARKSHIRE)
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2020
(including an Income and Expenditure account)

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total Funds 2020 £	As restated Unrestricted Funds 2019 £	As restated Restricted Funds 2019 £	As restated Endowment Funds 2019 £	As restated Total Funds 2019 £
Income and endowments from:									
Donations and legacies	4	1,896,752	215,263	-	2,112,015	1,489,617	857,388	-	2,347,005
Charitable activities	5	3,162,953	-	-	3,162,953	2,877,944	149,981	-	3,027,925
Other trading activities	6	3,112,362	-	-	3,112,362	3,080,539	-	-	3,080,539
Investments	7	83,008	-	-	83,008	82,597	-	-	82,597
Total Income		8,255,075	215,263	-	8,470,338	7,530,697	1,007,369	-	8,538,066
Expenditure on:									
Raising funds	8	756,268	-	-	756,268	746,135	201,015	-	947,150
Charitable activities	9	6,445,367	236,151	-	6,681,518	5,844,003	294,720	-	6,138,723
Other trading activities	10	1,448,101	-	-	1,448,101	1,317,455	-	-	1,317,455
Investment management costs	11	16,975	-	-	16,975	16,222	-	-	16,222
Total Expenditure		8,666,711	236,151	-	8,902,862	7,923,815	495,735	-	8,419,550
Net (expenditure)/income and net movement in funds before gains and losses on investments									
Net (losses) /gains on investments	21	(411,636)	(20,888)	-	(432,524)	(393,118)	511,634	-	118,516
Net (expenditure)/income		(297,239)	-	-	(297,239)	103,489	-	-	103,489
Transfers between funds	21	(708,875)	(20,888)	-	(729,763)	(289,629)	511,634	-	222,005
Net movement in funds		(14,940)	14,940	-	-	365,575	(365,575)	-	-
Funds reconciliation		(723,815)	(5,948)	-	(729,763)	75,946	146,059	-	222,005
Total funds brought forward – as previous stated		7,635,122	44,325	2,931,300	10,610,747	7,954,770	23,266	2,410,706	10,388,742
Prior Year Adjustment	29	2,806,300	125,000	(2,931,300)	-	2,410,706	-	(2,410,706)	-
Total Funds brought forward – as restated	21	10,441,422	169,325	-	10,610,747	10,365,476	23,266	-	10,388,742
Total Funds carried forward	21	9,717,607	163,377	2,931,300	9,880,984	10,441,422	169,325	-	10,610,747

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

ST ANDREW'S HOSPICE (LANARKSHIRE)

BALANCE SHEET AS AT 31 MARCH 2020

	Note	2020	As Restated 2019
		£	£
Fixed assets:			
Tangible assets	15	8,695,764	8,942,020
Investments	16	1,092,112	2,411,939
Total Fixed assets		<u>9,787,876</u>	<u>11,353,959</u>
Current assets:			
Investments	16	1,100,000	-
Stocks	17	60,779	-
Debtors	18	521,798	556,183
Cash at bank and in hand	24	514,913	951,415
Total Current assets		<u>2,197,490</u>	<u>1,507,598</u>
Liabilities:			
Creditors falling due within one year	19	<u>(2,104,382)</u>	<u>(2,250,810)</u>
Net Current assets		93,108	(743,212)
Net assets		<u>9,880,984</u>	<u>10,610,747</u>
The funds of the charity:			
Unrestricted funds	21	9,717,607	10,441,422
Restricted funds	21	163,377	169,325
Total Charity funds		<u>9,880,984</u>	<u>10,610,747</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to the members of the company.

Approved by the trustees on 4 November 2020 and signed on their behalf by:

Name: Mr Stephen Giusti



Company no: SC299663

ST ANDREW'S HOSPICE (LANARKSHIRE)

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2020**

	Note	Total Funds 2020 £	Total Funds 2019 £
Cash flows from operating activities:			
Net cash (used in)/provided by operating activities	23	(66,866)	735,299
Cash flows from investing activities:			
Purchase of tangible fixed assets		(105,232)	(1,106,777)
Purchase of fixed asset investments		(292,001)	(468,098)
Proceeds from the sale of fixed asset investments		214,589	447,307
Interest received		2,561	1,674
Dividend income		80,447	80,923
Net cash used in investing activities		(99,636)	(1,044,971)
Cash flows from financing activities:			
Overdraft repayments in year		(270,000)	(125,576)
Net cash (used in) financing activities		(270,000)	(125,576)
Change in cash and cash equivalents in the year		(436,502)	(435,248)
Cash and cash equivalent brought forward	24	951,415	1,386,663
Cash and cash equivalents carried forward	24	514,913	951,415

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

In preparing these accounts three prior year adjustments have been made to the comparative figures, as detailed in note 29. In addition to this, the allocation of expenditure between categories and direct costs and support costs was amended to present a fairer picture of the charity's costs. The amendments had no impact on total overall expenditure.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

The financial statements are presented in sterling which is the financial currency of the charity and rounded to the nearest £.

(b) Funds structure

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the Trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal. Further details of each fund are disclosed in note 21.

(c) Income recognition

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' 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.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met (see note 20).

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

- Expenditure on charitable activities includes Specialist Palliative Care and other activities undertaken to further the purposes of the charity and their associated support costs;
- Raising funds – other trading activities includes fundraising costs, shop costs and lottery costs;
- Investment management costs – costs associated with the management of the charity's investment portfolio

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

(e) 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 that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time is not recognised. Refer to the Operational and Strategic Report of the Trustees for more information about their contribution.

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

(f) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on time spent. The allocation of support and governance costs is analysed in note 12.

(g) Tangible fixed assets and depreciation

All assets costing more than £5,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Assets under construction	Not depreciated
Freehold property	3% straight line
Furniture and fittings	20% straight line
Motor vehicles	25% straight line

(h) Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

(i) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

(j) 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.

(k) 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.

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

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting Policies (continued)

(m) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(n) Pensions

A number of hospice employees have opted to remain in the National Health Service Superannuation Scheme. This is a defined benefit scheme administered independently from the hospice and the directors understand that the scheme was adequately funded at the balance sheet date. The contributions payable to the scheme are charged to the Statement of Financial Activities in respect of the relevant accounting period.

The National Health Service Pension Scheme is available to staff of more than one employer and it is not possible to identify each institution's share of the underlying assets and liabilities of the scheme. In these circumstances Financial Reporting Standard 102, provides for contributions to such schemes to be accounted for as if it were a defined contribution scheme. As such the cost recognised within the hospice Statement of Financial Activities will be equal to the contribution payable to the scheme for the year.

The hospice also operates a defined contribution pension scheme. Contributions payable for the year are charged in the Statement of Financial Activities.

(o) Contingent liabilities

A contingent liability is identified and disclosed for those grants resulting from:

- a possible obligation which will only be confirmed by the occurrence of one or more uncertain future events not wholly within the trustees' control; or
- a present obligation following a grant offer where settlement is either not considered probable; or
- the amount has not been communicated in the grant offer and that amount cannot be estimated reliably.

(p) Operating leases

The charity classifies the lease of properties as operating leases; the title to the properties remains with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

(q) Financial instruments

The charity 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 measured at amortised cost using the effective interest method.

(r) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets. The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. Related party transactions and Trustees' expenses and remuneration

The members of the charity are representatives of the Order of the Religious Sisters of Charity. £18,704 (2019: £23,487) was paid to the Order in respect of Sister Catherine Egan, Director of Patient & Public Liaison. At the year end there was a balance due from the Hospice of £490 (2019: £490).

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses paid to the Trustees in the year totalled £nil (2019: £nil).

During the year six trustees (2019: 3) made donations totalling £4,045 (2019: £2,799).

4. Income from donations and legacies

	2020 £	2019 £
Donations and legacies	1,728,383	1,650,329
Gift aid	78,625	85,556
Refurbishment project	305,007	611,120
	<u>2,112,015</u>	<u>2,347,005</u>

5. Income from charitable activities

	2020 £	2019 £
Specialist palliative care	3,162,953	3,027,925
	<u>3,162,953</u>	<u>3,027,925</u>

Income from charitable activities includes £3,162,953 (2019: £3,027,925) received from NHS Lanarkshire towards the running costs of the Hospice services. There are no unfulfilled conditions or contingencies associated with this grant.

6. Income from other trading activities

	2020 £	2019 £
Fundraising events	1,016,513	1,074,324
Shop income	1,059,919	1,085,004
Lottery income	932,623	826,891
Café	69,139	71,305
Education income	20,310	14,245
Hospitality income	13,858	9,370
	<u>3,112,362</u>	<u>3,080,539</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

7. Investment income

	2020 £	2019 £
Dividend income	80,447	80,923
Deposit account interest	2,561	1,674
	<u>83,008</u>	<u>82,597</u>

8. Expenditure on raising funds

	Direct Costs £	Support Costs £	2020 £
Fundraising costs	-	756,268	756,268
	<u>-</u>	<u>756,268</u>	<u>756,268</u>

	Direct Costs £	Support Costs £	2019 £
Fundraising costs	227,424	719,726	947,150
	<u>227,424</u>	<u>719,726</u>	<u>947,150</u>

9. Analysis of expenditure on charitable activities

	Specialist Palliative Care £	2020 £
Staff & consultant cost	4,420,585	4,420,585
Non payroll clinical costs	412,901	412,901
Premises costs	437,059	437,059
Other costs	202,366	202,366
Depreciation	316,339	316,339
Refurbishment project	42,363	42,363
South Lanarkshire Community Palliative care project	33,105	33,105
North Lanarkshire Community Palliative care project	26,970	26,970
CLAN	128,006	128,006
Governance costs (Note 12)	170,076	170,076
Support costs (Note 12)	491,748	491,748
	<u>6,681,518</u>	<u>6,681,518</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

9. Analysis of expenditure on charitable activities (continued)

	Specialist Palliative Care £	2019 £
Staff & consultant cost	4,005,977	4,005,977
Non payroll clinical costs	544,513	544,513
Premises costs	352,251	352,251
Other costs	80,161	80,161
Depreciation	301,829	301,829
Refurbishment project	49,028	49,028
South Lanarkshire Community Palliative care project	74,354	74,354
North Lanarkshire Community Palliative care project	98,483	98,483
Governance costs	160,111	160,111
Support costs	472,016	472,016
	<u>6,138,723</u>	<u>6,138,723</u>

10. Expenditure on other trading activities

	Direct Costs £	Support Costs £	2020 £
Café provisions and consumables	24,112	6,632	30,744
Fundraising costs	367,697	101,133	468,830
Shop expenses	422,494	116,205	538,699
Lottery costs and prizes	316,014	86,917	402,931
Hospitality costs	5,409	1,488	6,897
	<u>1,135,726</u>	<u>312,375</u>	<u>1,448,101</u>

	Direct Costs £	Support Costs £	2019 £
Café provisions and consumables	15,040	4,473	19,513
Fundraising costs	336,476	100,061	436,537
Shop expenses	297,977	88,613	386,590
Lottery costs and prizes	309,192	91,948	401,140
Hospitality costs	3,557	1,058	4,615
Refurbishment costs	53,231	15,829	69,060
	<u>1,015,473</u>	<u>301,982</u>	<u>1,317,455</u>

11. Investment management costs

	2020 £	2019 £
Investment manager fees	16,975	16,222
	<u>16,975</u>	<u>16,222</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

12. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

2020: Cost type	Total Allocated 2020 £	Raising funds £	Palliative care £	Trading activities £	Governance related £	Basis of apportionment
Staff costs	1,609,906	695,191	443,643	287,696	183,376	Staff costs
Premises costs	48,562	12,984	26,820	5,350	3,408	Staff costs
Other costs	29,855	12,906	11,599	3,043	2,307	Staff costs
Depreciation	35,149	15,178	9,686	6,281	4,004	Staff costs
Total	1,723,472	736,259	491,748	302,370	193,095	

2019: Cost type	Total Allocated 2019 £	Raising funds £	Palliative care £	Trading activities £	Governance related £	Basis of apportionment
Staff costs	1,562,953	672,070	437,627	281,331	171,925	Staff costs
Premises costs	39,139	10,568	21,526	4,305	2,740	Staff costs
Other costs	8,906	3,830	3,473	891	712	Staff costs
Depreciation	33,537	14,421	9,390	6,037	3,689	Staff costs
Total	1,644,535	700,889	472,016	292,564	179,066	

Governance costs:	2020 £	2019 £
Auditor's remuneration	6,995	9,300
Support costs (see above)	193,095	179,066
	200,090	188,366

Breakdown of governance and support costs by activity;

2020:	Support costs £	Governance £	2020 £
Raising funds	736,259	20,009	756,268
Specialist palliative care	491,748	170,076	661,824
Trading activities	302,370	10,005	312,375
	1,530,377	200,090	1,730,467

2019:	Support costs £	Governance £	2019 £
Raising funds	700,889	18,837	719,726
Specialist palliative care	472,016	160,111	632,127
Trading activities	292,564	9,418	301,982
	1,465,469	188,366	1,653,835

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

13. Analysis of staff costs and remuneration of key management personnel

	2020	2019
	£	£
Salaries and wages	4,850,986	4,383,479
Social security costs	416,065	368,738
Other pension costs	236,851	216,432
Total staff costs and employee benefits	<u>5,503,902</u>	<u>4,968,469</u>
	2020	2019
	£	£
Key management personnel remuneration	<u>167,833</u>	<u>139,804</u>

The number of employees whose employee benefits fell within the following bands are as follows:

	2020	2019
	No	No
£60,001 - £70,000	1	-
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

The average weekly number of persons, by headcount, employed by the charity during the year was:

	2020	2019
	No.	No.
	219	215

14. Net income/(expenditure) for the year

This is stated after charging:

	2020	2019
	£	£
Depreciation	351,488	335,366
Auditor's remuneration:		
Audit fees	<u>6,995</u>	<u>9,300</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

15. Tangible Fixed Assets

	Freehold Property £	Fixtures and fittings £	Motor Vehicles £	Computer Equipment £	Total £
Cost or valuation					
At 1 April 2019	9,797,713	240,000	119,470	-	10,157,183
Additions	10,493	49,591	14,584	30,564	105,232
At 31 March 2020	9,808,206	289,591	134,054	30,564	10,262,415
Depreciation					
At 1 April 2019	916,353	189,963	108,847	-	1,215,163
Charge for the year	288,404	48,172	8,245	6,667	351,488
At 31 March 2020	1,204,757	238,135	117,092	6,667	1,566,651
Net book value					
At 31 March 2020	8,603,449	51,456	16,962	23,897	8,695,764
At 31 March 2019	8,881,360	50,037	10,623	-	8,942,020

Freehold Property includes a balance of £125,000 of donated land which cannot be disposed of.

16. Fixed and Current Asset Investments

Movement in listed investments	2020 £	2019 £
Market value brought forward at 1 April 2019	2,411,939	2,287,659
Add: additions to investments at cost	292,001	468,098
Disposals at carrying value	(202,264)	(447,307)
Add net (loss)/gain on revaluation	(309,564)	103,489
Market value as at 31 March 2020	2,192,112	2,411,939

Net cash invested in the year was £77,412 (2019: net cash released of £20,791).

Investments at fair value Comprised:	2020 £	2019 £
Equities	2,192,112	2,411,939
Total	2,192,112	2,411,939
Disclosed as;		
Fixed Asset investments	1,092,112	2,411,939
Current Asset investments	1,100,000	-
Total	2,192,112	2,411,939

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

16. Fixed and Current Asset Investments (continued)

All investments are carried at their fair value. Investment in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. Holdings in common investment funds, unit trusts and open-ended investment companies are at the bid price. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Asset sales and purchases are recognised at the date of trade at cost (that is their transaction value). The significance of financial instruments to the ongoing financial sustainability of the Charity is considered in the financial review and investment policy sections of the Report of the Trustees.

The main risk to the charity from financial instruments lies in the combination of uncertain investment markets and volatility in yield. In terms of specific risks including foreign exchange and credit risks, the charity uses specialist investment managers to balance and limit the overall financial risk by operating a portfolio which provides a high degree of diversification of holdings within a fairly wide band of investment asset classes all of which are quoted on recognised stock exchanges. In addition, the charity does not make use of riskier derivatives or more complex financial instruments in this area. Liquidity risk is expected to be low as all assets are traded in markets with high trading volumes and not in any markets subject to exchange controls or trading restrictions. In terms of potential Brexit implications, the charity, like most other entities, is monitoring developments closely but at this stage is relatively confident that the current portfolio and future plans for it will shield it from any significant risks when that process is completed.

17. Stock

	2020	2019
	£	£
Stock	60,779	-
	<u>60,779</u>	<u>-</u>

18. Debtors

	2020	As Restated 2019
	£	£
Trade Debtors	6,551	3,511
Sundry debtors	109,579	81,937
Legacy debtors	41,653	217,000
Tax and social security	36,592	18,788
Prepayments and accrued income	327,423	234,947
	<u>521,798</u>	<u>556,183</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

19. Creditors: amounts falling due within one year

	2020	2019
	£	£
Bank loans and overdrafts	1,360,000	1,630,000
Creditors control account	95,665	71,908
Social security and other taxes	146,184	130,016
Other creditors	33,847	96,577
Deferred income (Note 20)	235,407	146,186
Accruals	233,279	176,123
	<u>2,104,382</u>	<u>2,250,810</u>

The bank loans and overdrafts figure relates wholly to an overdraft facility held with the Royal Bank of Scotland. Subsequent to the year end, this has been converted to a term repayment loan.

The bank loans and overdrafts are secured over the property of the charity.

North Lanarkshire Council holds a security (to the value of £70,000) over the land on which the hospice is constructed.

20. Deferred income

	2020
	£
Balance as at 1 April 2019	146,186
Amount released to income earned from charitable activities	(146,186)
Amount deferred in year	<u>235,407</u>
Balance as at 31 March 2020	<u>235,407</u>

Deferred income comprises donations and tickets sold for future events, along with deposits paid for lottery draws taking place in the year to 31st March 2021.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

21. Analysis of charitable funds

Analysis of Fund movements	As restated As at 1 April 2019	Income	Expenditure	Gains / (losses)	Transfers	As at 31 March 2020
	£	£	£	£	£	£
Unrestricted funds						
Completed refurbishment project	5,348,209	-	207,557	-	1,980	5,142,632
Fixed asset designated fund	1,838,811	-	143,931	-	373,253	2,068,133
Total designated funds	7,187,020	-	351,488	-	375,233	7,210,765
General funds	3,254,402	8,255,075	8,612,462	-	(390,173)	2,506,842
Total unrestricted funds	10,441,422	8,255,075	8,666,711	(297,239)	(14,940)	9,717,607
Restricted funds						
Music Therapy	4,250	13,000	8,500	-	-	8,750
Children's Support System	575	-	676	-	101	-
PS4/Tablets	2,000	-	2,030	-	30	-
Minibus	15,000	-	-	-	(14,584)	416
Cuddle Bed	10,500	-	10,350	-	-	150
SMI HR System	12,000	10,000	-	-	(20,374)	1,626
CLAN	-	140,746	128,006	-	-	12,740
PAT tester	-	2,000	1,780	-	-	220
Bed linen	-	8,580	-	-	-	8,580
Bath chair hoist	-	7,000	5,162	-	-	1,838
Laundry	-	5,000	3,762	-	-	1,238
Virtual tour	-	1,500	2,394	-	894	-
Mattresses	-	2,000	2,489	-	489	-
Projector	-	2,000	-	-	2,000	2,000
NEBOSH Training	-	1,000	1,830	-	830	-
Hand massage training	-	1,737	1,130	-	-	607
Hygge room	-	7,500	7,679	-	179	-
Flower therapy	-	500	288	-	-	212
Capital appeal	-	7,700	-	-	(7,700)	-
Car park	125,000	-	-	-	-	125,000
South Lanarkshire Community Palliative Care Project	-	-	26,970	-	26,970	-
North Lanarkshire Community Palliative Care Project	-	5,000	33,105	-	28,105	-
Total restricted funds	169,325	215,263	236,151	-	14,940	163,377
TOTAL FUNDS	10,610,747	8,470,338	8,902,862	(297,239)	-	9,880,984

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

21. Analysis of charitable funds (continued)

Analysis of Fund movements	As restated As at 1 April 2018 £	As restated Income £	As restated Expenditure £	Gains/ (losses) £	As restated Transfers £	As restated As at 31 March 2019 £
Unrestricted funds						
Completed refurbishment project	5,027,760	-	-	-	320,449	5,348,209
Fixed asset designated fund	2,174,177	-	335,366	-	-	1,838,811
Total designated funds						
	7,201,937	-	335,366	-	320,449	7,187,020
General funds	3,163,539	7,530,697	7,588,449	103,489	45,126	3,254,402
Total unrestricted funds						
	10,365,476	7,530,697	7,923,815	103,489	365,575	10,441,422
Restricted funds						
Music Therapy	-	8,500	4,250	-	-	4,250
Children's Support	-	575	-	-	-	575
PS4/Tablets	-	4,000	2,000	-	-	2,000
Minibus	-	15,000	-	-	-	15,000
Cuddle Bed	-	10,500	-	-	-	10,500
SMI HR System	-	12,000	-	-	-	12,000
Bed linen	-	5,368	5,368	-	-	-
Capital appeal	-	51,800	-	-	(51,800)	-
Fridges	-	6,275	37,902	-	31,627	-
Blantyre Shop Refurb	-	1,000	10,456	-	9,456	-
Visitors lounge	23,266	4,000	11,045	-	(16,221)	-
ACAS training	-	1,250	3,744	-	2,494	-
Car park	-	125,000	-	-	-	125,000
Macbook	-	1,000	1,169	-	169	-
South Lanarkshire	-	76,616	74,354	-	(2,262)	-
Community Palliative Care Project	-	-	-	-	-	-
North Lanarkshire	-	73,365	98,482	-	25,117	-
Community Palliative Care Project	-	-	-	-	-	-
Refurbishment Project	-	611,120	246,965	-	(364,155)	-
Total restricted funds						
	23,266	1,007,369	495,735	-	(365,575)	169,325
TOTAL FUNDS						
	10,388,742	8,538,066	8,419,550	103,459	-	10,610,747

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

21. Analysis of charitable funds (continued)

The Trustees have created the following designated funds:

Completed refurbishment fund – represents the book value of the clinical area refurbishment, net of the bank borrowing.

Fixed asset designated fund – was set up during 2011 and represents the net book value of the remaining unrestricted assets held on the balance sheet.

Restricted funds comprise:

Music Therapy - Music therapy is provided for both inpatients and outpatients as a medium for communication and expression to improve health and wellbeing. Funding provided by The February Foundation, Sir Jules Thorn Charitable Trust and Doyle Cart Charitable Trust.

Children's Support System - purchase of games and books to support weekly Children Support Group for Children who have lost a close relative. Funding provided by Marshall & Viggars Charitable Trust.

PS4/Tablets - purchase of PS4 and tables for use by patients and family to aid communication. Funding provided by Heather Hoy Charitable Trust and Jeffrey Charitable Trust.

Minibus - purchase of new minibus which allows wheelchair access to aid patients accessing outpatient services. Funding provided by Scotmid Connect.

Cuddle Bed - purchase of cuddle bed to facilitate family time/overnight stays within the IPU. Funding provided by Miss Margaret B Reekie Charitable Trust.

SMI HR System - To purchase and implement a comprehensive HR and payroll system to improve functionality of both services. Funding provided by Miss MB Reekie Charitable Trust.

CLAN - Compassionate Lanarkshire (CLAN) is a partnership project between St Andrew's, Kilbryde and Strathcarron Hospices which aims to support vulnerable and isolated individuals and families in Lanarkshire affected by a life-limiting illness including; cancer, chronic obstructive pulmonary disease, heart disease and progressive neurological conditions. Joint funding from National Lottery Community Fund and South Lanarkshire Integrated Joint Board.

PAT Tester - To allow our Facilities team to undertake our own annual PAT Testing. Funded by Truemark Trust.

Bed Linen - This provided replacement of bed linen for the inpatient unit which is essential for good patient care and comfort. The donor of this was the Sir Alec Black Charity.

Bath Chair Hoist - To facilitate patients being able to access the Jacuzzi bath. Funding provided by Arnold Clark and Miss I Harvey Charitable Trust.

Laundry - To enable us to undertake the Hospice laundry in-house. Partial Funding provided by the Hugh Fraser Foundation.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

21. Analysis of charitable funds (continued)

Virtual Tour - This virtual tour of the newly refurbished hospice allow patients, their families as well as supporters to tour the hospice from our website which can help alleviate any anxiety prior to admission. The income for this came from Barrett Homes.

Mattresses - This provided replacement mattresses for the inpatient unit which are required for patient care and comfort and to ensure appropriate infection control processes can be maintained. Funding received from Carole Keating Foundation.

Projector - The new projector was required for one of our training rooms within our Education Dept. to allow us to continue to provide Specialist Palliative Care Education across Lanarkshire which is one of our strategic objectives. The donor of this was the Nationwide Building Society Community Trust.

NEBOSH Training - Our Facilities Manager undertook industry recognized NEBOSH training. Funding provided by North Lanarkshire Council.

Hand Massage Training - To facilities training of Befrienders and carers from across Lanarkshire to undertake hand massage for housebound patients. Funding provided by Health & Social Care North Lanarkshire.

Hygge Room - The Hygge Room in the Outpatients Dept. was created to offer a space of tranquillity and rest for both outpatients and inpatients families. The main donators to this were Nationwide Building Society Community Trust and Orcome Trust.

Flower Therapy - Therapeutic activity for Outpatients which encourages relaxation and socialisation. Funding provided by Miss E C Henry's Charitable Trust.

Capital Appeal - Various amounts of funding were provided towards the Capital Refurbishment project from Highgate Charitable Trust, Miss JB Woods Charitable Trust, The Society of Deacons and Free Presses and MV Hillhouse Trust.

Fridges – funding from Tesco Bags of Help to purchase fridges for the inpatient unit.

Blantyre Shop Refurb – Commonwealth funding received towards the refurbishment of the Charity Retail shop in Blantyre.

Visitors Lounge – Tesco Bags of Help Airdrie provided a grant towards the provision of tables, chairs and blinds for the privacy and comfort of patients and guests in the visitor lounge.

ACAS training – funding to provide staff training from (Sir Jules Thorn) Ann Ryeland Fund.

Car Park – this relates to the car park donated to the Hospice in 2019. The land cannot be sold without the donor's permission.

Macbook – to purchase a Macbook for fundraising for events from North Lanarkshire Council Community fund.

South Lanarkshire Community Palliative Care -To provide emotional, therapeutic and practical support to patients with life limiting conditions and their carers living in South Lanarkshire.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

21. Analysis of charitable funds (continued)

North Lanarkshire Community Palliative Care – to provide emotional support, therapeutic and practical support to patients with life limiting conditions and their carers in North Lanarkshire.

Refurb Project – this relates to amounts donated for the refurbishment project.

22. Net assets over funds

At 31 March 2020	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Tangible fixed assets	8,570,764	125,000	8,695,764
Fixed asset investments	1,092,112	-	1,092,112
Current asset Investments	1,100,000	-	1,100,000
Stock	60,779	-	60,779
Debtors	521,798	-	521,798
Bank & Cash	476,536	38,377	514,913
Creditors	(2,104,382)	-	(2,104,382)
	<u>9,717,607</u>	<u>163,377</u>	<u>9,880,984</u>

At 31 March 2019	Unrestricted Funds £	Restricted Funds £	Total 2019 £
Tangible fixed assets	8,817,020	125,000	8,942,020
Investments	2,411,939	-	2,411,939
Debtors	556,183	-	556,183
Bank & Cash	907,090	44,325	951,415
Creditors	(2,250,810)	-	(2,250,810)
	<u>10,441,422</u>	<u>169,325</u>	<u>10,610,747</u>

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

23. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net (expenditure)/ income for the year per the Statement of Financial Activities	(729,763)	222,005
Adjustments for:		
Losses/ (Gains) on investments	297,239	(103,489)
Depreciation charges	351,488	335,366
Interest received	(2,561)	(1,674)
Dividends received	(80,447)	(80,923)
Decrease in debtors	34,385	326,999
Increase in creditors	123,572	37,015
(Increase) in stock	(60,779)	-
Net cash (used in)/provided by operating activities	(66,866)	735,299

24. Analysis of cash and cash equivalents

	2020 £	As Restated 2019 £
Cash at bank and in hand	514,913	951,415
Total cash and cash equivalents	514,913	951,415

25. Operating lease commitments

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

	2020 Land and Buildings £	2019 Land and Buildings £
Under 1 year	123,163	91,108
Between 2 and 5 years	507,242	53,625
	630,405	144,733

26. Contingent Liability

There is a potential liability arising in the future in respect of dilapidation claims on the premises which the charity lease. At the year-end date it was not possible to accurately quantify any amounts which may become due and therefore this has not been included in the financial statements.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

27. Capital Commitments

Amounts contracted for but not provided in the financial statements:

	2020 £	2019 £
Capital commitments	-	20,257

28. Judgements and key sources of estimation and uncertainty

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, 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.

ST ANDREW'S HOSPICE (LANARKSHIRE)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

29. Prior year adjustments

In the prior year accounts amounts collect through the Capital Appeal and expended on the 2017/18 Clinical Area refurbishment were reported as an expendable endowment fund. However, the monies were not an expendable endowment and accordingly a prior year adjustment has been made to restate the position.

The original funding was restricted for use on the refurbishment but, once spent, there was no continuing restriction over the funds, and they would therefore be transferred to unrestricted funds.

During the preparation of the accounts it became apparent that amounts reported as restricted income and expenditure last year were understated. A prior year adjustment has been made to correct the previously reported amounts.

The effect of the above prior year adjustments;

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Incoming resources as previously reported	7,717,772	209,174	611,120	8,538,066
Prior year adjustment	(187,075)	798,195	(611,120)	-
Incoming resources as restated	7,530,697	1,007,369	-	8,538,066
Resources expended as previously reported	7,984,881	434,669	-	8,419,550
Prior year adjustment	(61,066)	61,066	-	-
Resources expended as restated	7,923,815	495,735	-	8,419,550
Transfers between funds as previously reported	(156,028)	246,554	(90,526)	-
Prior year adjustment	521,603	(612,129)	90,526	-
Transfers between funds as restated	365,575	(365,575)	-	-
(Deficit)/Surplus for the year as previously reported	(319,648)	21,059	520,594	222,005
Prior year adjustment	395,594	125,000	(520,594)	-
Surplus for the year as restated	75,946	146,059	-	222,005

There was no impact on the total income, total expenditure or the surplus for the year.

In the prior year the cash balances held within the investment portfolio totalling £72,132 were disclosed within the debtors balance. As such, a prior year adjustment has been raised to reallocate this amount to cash at bank and in hand. This has had the effect of increasing cash at bank and in hand at 31 March 2019 by £72,132 and reducing debtors by the same amount. There is no effect on the previously reported net asset position or surplus in the prior year.

