

Annual Report 2017/18



Nathan and Corinne singing at Helen & Douglas House

Our Vision

Every life a full life;
every death a
dignified death

About Us	4
- Who we are	
- Our vision, mission and values	
- Our history	
- Our year in numbers	
Chair of Trustees' Statement	8
- Elizabeth Drew	
- Ian Blair	
Chief Executive's Statement	11
Trustees' Report	12
Strategic Developments	12
- Meeting the Challenges of Financial Stability	
- Commitment to Safeguarding	
Clinical review	13
- Overview	
- Patient caseload	
- Standards of care	
- What our Families tell us	
- Partnerships	
- Looking to the future	
Fundraising and Retail Review	19
- Fundraising review	
- Retail review	
- Charitable Expenditure and Income	
Financial Review	22
- Financial review	
- Risk management	
- Investment policy	
- Reserves policy	
- Allocated/designated amounts	
- Remuneration policy	
- Pay Scales and Rates	
- Pension Schemes	
- Going concern basis	
- Administrative details	
Governance and Administration	26
- Reference and administration information	
- The charity and public benefit	
- Organisation structure, governance and management	
- Trustee board members	
- Trustees' responsibilities	
Independent Auditor's Report	31
Financial Statements and Associated Notes	35

About Us

Helen & Douglas House cares for terminally ill children and supports their families through exceptional hospice care. We provide clinical, emotional and practical support, helping families deal with the implications of living with a child who will die prematurely so they can make the most of their time together.

We provide in-house care at our purpose-built hospice in Oxford, as well as supporting people in their own homes, local communities, schools and hospitals.

As a charity, we rely heavily on donations from supporters to care for our families.

Our vision

Every life a full life; every death a dignified death.

Our mission

- To enable children and their families with life-shortening conditions to live as well and as fully as possible, to the end of their lives.
- To provide palliative care at a specialist level to babies, children and young people through medical and nursing expertise and emotional and practical support.
- To support the families and carers of young people through their shortened life, through their death, and into bereavement.
- To be a regional centre of excellence in palliative care, based in Oxford, working closely with professionals in hospitals and in the community, to plan and provide local support tailored to individual needs.



We are creative and resourceful

We are open and honest

We are committed to partnership

We lead by example

We are caring

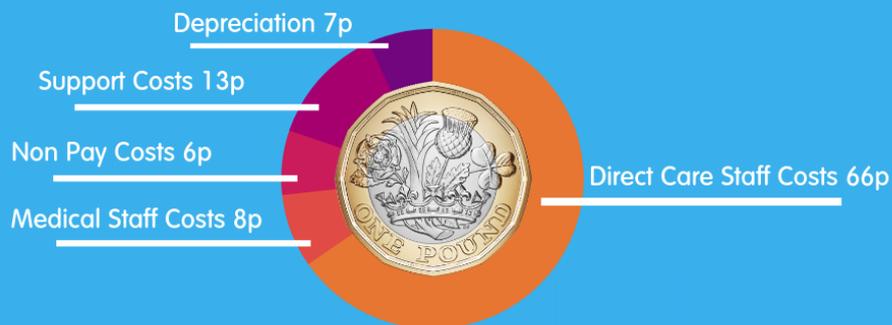
**OUR
VALUES**

Our geographical area

We are based in Oxford and care for families in Oxfordshire and surrounding counties. This map illustrates our core catchment area for new referrals.



74p in every £1 we spend on charitable activity pays for care and medical staff costs



Where does Helen & Douglas House receive its income from?



Our History



1982

Helen House opened as the world's first children's hospice



1987

Second UK Children's hospice, Martin House, opened with staff trained by Helen House

1985

Creation of our Bereavement Support Team



1995

First children's hospice outside the UK, in Canada, based on the Helen House model

2001

The first siblings' support activity took place

2003

Our first shop opened



2004

Douglas House opened as the world's first young adults' hospice

2007

'The Children of Helen House' BBC Two Documentary broadcast nationally and then revisited in 2009

2008

The Volunteering Team was set up



2011

A new Outreach Nursing Team started supporting families in their own homes

2012

Start of a pioneering new Home and Care Team Volunteering Programme

2018

Douglas House closed in June. Helen House remains open to care for terminally ill children aged 0-18

2,473



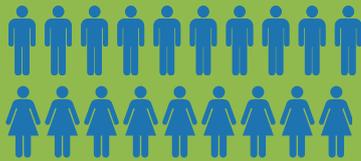
Bed nights of care for our patients

37



Shops in Oxfordshire, Berkshire, Buckinghamshire, Wiltshire and Gloucestershire

807



Volunteers who help with fundraising, patient care, maintenance, driving, gardening, catering and in our shops. Our home volunteers also help support families in their own home

Economic value of 111,100 volunteer hours



£883K

The number of conditions the young people who we care for could have, many of which are rare

300



↓ 7%



Total income was down on last year

297



Patients were cared for by the hospice

789



Admissions for overnight and day care

147



Families, patients, parents, carers and siblings cared for by our Family Support Team



Total spend was up on last year

↑ 4.5%



116

Patients who were cared for by our Outreach Nursing Team across our region

Our year in numbers

Chair of Trustees' Statement



This year I retire from the role of Chair of Trustees and I have reflected on what we have achieved and how we have traversed the opportunities and challenges the organisation has faced over the past six and a half years of my Chairmanship. I remain inspired and humbled by the amazing children and families we care for and as I retire I do so with complete confidence and belief that families in need will always be able to rely on us to care for them.

I am delighted to welcome Lord Blair (Ian) to the Board. Ian was appointed Chair of Trustees for Helen & Douglas House in March 2018 and I will remain on the Board as Trustee. Ian is a crossbench peer and before his elevation to the House of Lords in 2010, he was the Metropolitan Police Commissioner from 2005 until 2008 and has had an interest in the hospice movement for a number of years.

In addition, we also welcomed other new Trustees to the Board; Catherine Worswick and David Gye.

Catherine has twenty years' experience in marketing and communications across the public, charitable and private sectors. Catherine's sister Helen was the inspiration for Helen House, and Catherine laid the foundation stone for Helen House in 1981.

John Tennent resigned after 6 years as Honorary Treasurer and he latterly acted as Vice Chair. We remain grateful for his service. Subsequently, we welcomed David Gye to the board who joined in June 2018 as Honorary Treasurer. David Gye recently retired as an adviser on financial aspects of the energy and infrastructure sectors, working with government and private sector worldwide. He

became independent in 2009 after a 25-year career with Morgan Stanley and other investment banks.

When Helen House opened in 1982, it was the world's first children's hospice. I am delighted that the organisation continues to operate on the same founding principles which are; to provide excellent hospice care to the children and families that need us, with strong leadership and the commitment of dedicated staff and volunteers. We continue to rely on the generosity of supporters who share our vision and fund our work.

I wrote last year about the continued pressure of funding such care in an increasingly competitive and challenging marketplace, and the need to review our services and costs without compromising on care quality, to ensure we are ready to meet the challenges of the future.

This is something we continue to focus on and financial sustainability remains a critical strategic priority for the organisation. During 2017 we made significant cost savings by implementing a reduction in support staff, the closure of unprofitable shops and the removal of some services which could be fulfilled by other service providers. Whilst significant, these changes were insufficient in terms of long-term financial sustainability and our costs remained ahead of income so this year the Trustees requested the Executive to identify ways to bring costs in-line with sustainable and predictable income. Having considered all the options available to us, we announced in January 2018 that we would sadly be closing the young adult service at Douglas House during the 2018/19 financial year.

This was a difficult decision to take, not least because we know this was devastating news to the patients and staff of Douglas House. We recognise that Douglas House helped many young people and enriched their lives substantially. These vulnerable young adults face unique challenges and difficulties achieving what other young folk take for granted and Douglas House enabled friendships, confidence and inclusion.

Chair of Trustees' Statement

Whilst being a very difficult decision, the Trustees concluded that it was absolutely necessary to take decisive and proactive action to safeguard the charity. I must express my admiration for the staff, for they all have been affected in one way or another by the proposed changes. They never failed to focus on the users of the service, in spite of the uncertainty they were living with. The reconfiguration inevitably meant that we have had to lose a number of valued colleagues, however, we move forward with a very able, committed and enthusiastic team.

The decision to close the young adult service means that Helen & Douglas House will return to its core mission and the reason it was originally created; to care for babies, children and young people who live with life-shortening conditions. Our experienced and qualified staff give highly specialised and individualised care and as the world's first children's hospice we recognise our role in sharing our learnings across the sector to assist the continuous improvement of quality palliative care for children nationally and to ensure it achieves sufficient and appropriate statutory funding.

Having made the decision to close the young adult service, we have raised the issue of funding with the Oxfordshire CCG who have made an opening offer of £100,000 to commission our services and we are delighted that they have agreed to open discussions with us.

The issue of safeguarding has been brought into sharp focus this year with recent allegations and revelations in some areas of the wider charity sector. We have stringent training and policies in place to protect the vulnerable people we care for and work with and we have, and always will, minimise all possible risk. All staff and volunteers based in the hospice, clinical or otherwise, complete safeguarding training as a mandatory requirement and families continue to invest the very highest levels of trust and confidence in our ability to care for their children, our staff and our volunteers, properly and safely.

I would like to thank all our supporters and volunteers, including my Trustee colleagues, for their support and for funding our work. We remain indebted to you all and I know the future of the organisation remains in safe hands under the Chairmanship of Lord Blair whom I know feels as passionately about Helen & Douglas House as we all do.

Thank you for your continued support.



Elizabeth Drew

Chair of Trustees (until March 2018)

Date: 5 November 2018

Chair of Trustees' Statement



I wish to thank Elizabeth Drew and the entire Trustee Board for their warm welcome. Helen & Douglas House has had some significant challenges in recent years, including the decision to close Douglas House, and I would like to acknowledge the Trustees' secure handling of these challenges. The decisions were difficult, courageous and significant and by taking them they have secured the organisation's future. I pay particular tribute to Elizabeth's leadership during this period.

Similarly, the Executive team and all the staff at Helen & Douglas House have experienced a really demanding year with a high degree of professionalism and compassion. On behalf of all the Trustees, I wish to thank them for the actions they have taken to ensure both they, and the organisation, came through the challenges as positively as possible.

Since I joined the charity, I have been impressed by the commitment of the team at Helen & Douglas House who work extremely hard to ensure that the charity becomes a modern one, fit for purpose in the environment we find ourselves, with all the associated regulation and compliance requirements and that the service we provide is the very best. Equally strongly, of course, the Trustees and staff always wish to place on record their thanks for the work of over 800 volunteers and the generosity of all of our donors, without whom Helen & Douglas House could not exist.

In short, we are moving forward in this new era with much to be proud of, much to be thankful for and with renewed optimism for our long-term future. I am very much looking forward to my tenure as Chair and to working alongside the amazing people who do such great work at Helen & Douglas House.

A handwritten signature in black ink, appearing to read 'Ian Blair'.

Ian Blair

Chair of Trustees (effective March 2018)

Date: 5 November 2018

Chief Executive's Statement



This year has been a testing year for all of us and I am very proud of the team at Helen & Douglas House and the care they give the families we look after. The very specialised and individualised care we give to children and young people helps families survive the most challenging of times.

At the invitation of the Duke and Duchess of Marlborough, we hosted a fundraising dinner at Blenheim Palace in May 2017 and our guest speaker, former Prime Minister David Cameron, spoke of his personal experience in terms of the need and impact of children's hospices. It is an honour for me to lead this organisation and our wonderful team of staff and volunteers and to look after local children and their families, day-after-day through difficult times.

This past year has meant both change and consolidation for the organisation and this is likely to prevail for the year ahead too. However, as difficult as these decisions were, we have made positive and significant progress in our mission to improve our service and financial sustainability.

As the organisation recovered from the serious incident I reported on last year, we have consolidated our learning and made that available to other children's hospices. I am pleased to report that the CQC inspected us again in June 2017 and acknowledged the improvements we have made to our processes and practices.

Income generation and cost control remain a challenge for the organisation and in order to address a funding shortfall we made changes this year to our support staff and retail structure.

These were significant changes which delivered a short-term benefit, but by the end of the year, we concluded more substantial changes were still required and in order to help plan these we engaged external expertise.

External advice was sought in November 2017 which took an objective, long-term and forensic view of the organisation's finances and proposed a substantial service reduction in order for the charity to operate within predictable and realistic income streams. This subsequently resulted in the sad, but necessary decision to close the Douglas House young adult service and we announced this to staff, families and supporters in January 2018.

A new service model is planned in Helen House, following the withdrawal of our young adult provision. In addition to in-patient care, children will continue to be cared for and supported via our outreach nursing and medical teams in the child's community or local hospital - as has been the case for many years.

Service changes also include the introduction of Youth and Transition Worker to support children and their families in seeking appropriate onward care for them post 18 years of age. (This was previously achieved through our own young adult service at Douglas House.) Building on expertise previously developed at Douglas House, the role will also aim to work closely with the older children in our care by encouraging and enabling them to set and to reach their personal goals, whatever they may be.

One might believe happy memories are hard to find in a hospice, but I can assure you they are plentiful and they are only made possible by the children and families who visit us, the people who work here and those who support us; volunteers, fundraisers, donors and patrons. I can't thank them enough for what they do.

A handwritten signature in cursive script that reads "Clare Periton".

Clare Periton - Chief Executive Officer
Date: 5 November 2018

Meeting the Challenges of Financial Sustainability

The long-term financial sustainability of hospice services for children and young people in England is a challenge that has been recognised for more than a decade. The funding challenge has been met in large part through substantial charitable initiatives and public generosity.

Helen & Douglas House has not been immune to the pressures of financial sustainability. Despite taking active steps over the years both to manage our costs and increase our income, we have repeatedly needed to rely on accumulated reserves in order to cover shortfalls. In the last year, it became evident that the future viability of the organisation as a whole would be in jeopardy if we did not make fundamental changes to our cost base.

In January 2018, the Trustee Board made the difficult, but necessary decision that our young adult service, Douglas House, would cease to operate by the end of July 2018. It is our aspiration to be able to provide a service for young adults in the future, however, this is dependent on an increase in our income to a level at which can be sustained.

We do not underestimate the impact of this loss of service to the young adults and their families who are affected. The impact on staff across the organisation is also significant, having worked with and for these young adults for many years.

As part of the wider organisational need to review costs, we analysed all areas of our retail operation. The shop portfolio had grown extensively over the previous 10 years as part of a growth strategy and our offer to consumers had evolved to include the sale of new goods and the movement of donated stock around the estate of shops. A full analysis of retail performance has resulted in a new strategy which replaces a centralised operation to one that is low cost and localised. The new strategy is based

on the plan for all shops to become self-sufficient and receive the gifts of time from volunteers, gifts of donated products to sell in the shops and the gifts of expertise from local supporters who are committed to our cost.

These changes are necessary in order to secure services for future generations of beneficiaries. Helen & Douglas House will concentrate on providing specialist palliative care to children and young people up to the age of 18 years within a re-focused model of care that can be reliably sustained and developed in line with realistic funding expectations and partnership working.

Commitment to Safeguarding

Safeguarding remains central to our organisational strategy. The aim of Helen & Douglas House is to support children and their families.

All children, whatever their circumstances, have these fundamental rights:

- To be valued as an individual
- To be treated with dignity and respect
- To be cared for as a child first
- To be safe

Helen & Douglas House is committed to contributing to the safeguarding of the children and young people who are connected with the organisation and this includes siblings.

All Helen & Douglas House staff work to promote children's rights, as detailed in all the articles of the United Nations Convention on the rights of the child. Helen & Douglas House will take all reasonable measures to ensure that children's welfare is promoted through the organisation through regular professional development and clinical supervision.

Where there are concerns about children's welfare, staff will take all appropriate measures to address

those concerns. The Safeguarding Team will be active in identifying weaknesses in service provision and work with other agencies to address the needs of the child and family.

Safeguarding within the organisation will continue to be integral to its strategy and based on evidence of best practice.

Overview

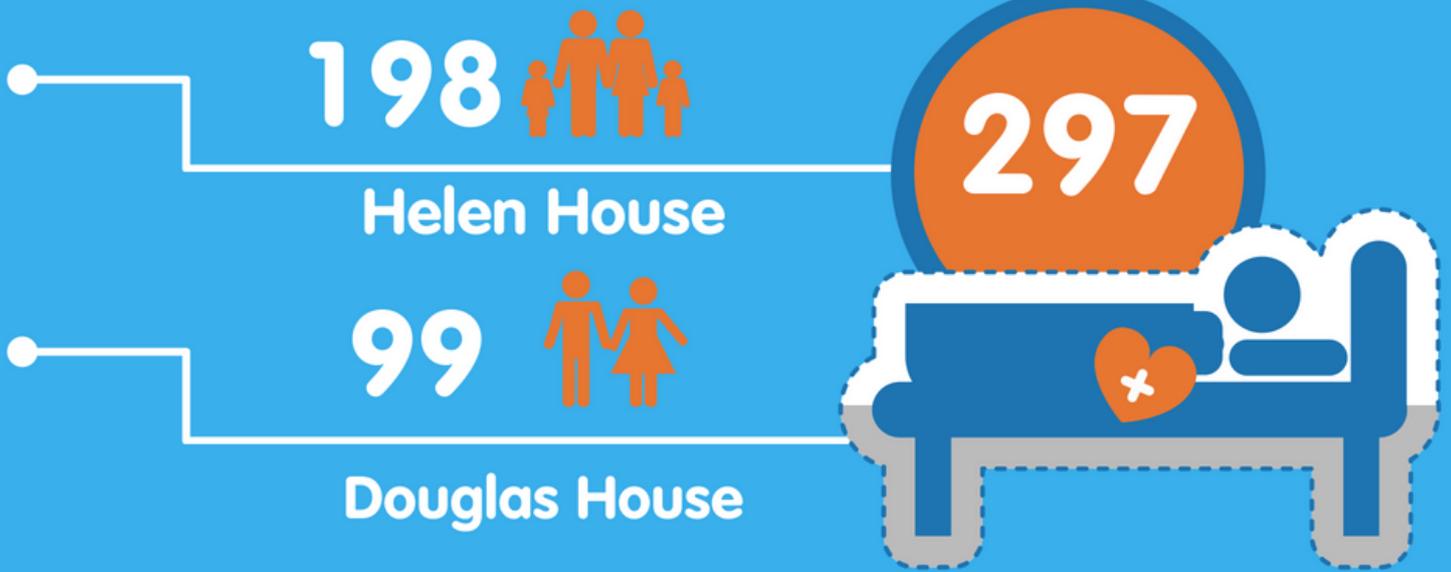
The financial challenges that the charity has faced, and addressed, in the last year have necessarily resulted in a significant re-shaping of the clinical services. Most notably, this has manifested in the closure of our Douglas House service to young adults (18-35 year olds) in June 2018. Following our announcement in January 2018 to close the young adult service, we have worked with the affected patients and families to signpost alternative provisions, where available. We have also worked hard with staff and volunteers to support them in this transition and to seek appropriate redeployment where possible, when jobs have been affected.

In making these changes, we are focusing on our core strengths and on the specific palliative care needs of 0-18 year olds and their families. This is founded on our proven expertise in providing high-quality palliative and end-of-life care to children, in partnership with statutory and other voluntary services, across the wider Thames Valley region. This is where we believe we are uniquely placed to make the greatest difference, where there is the greatest need.

Whilst 2017-18 has seen a dramatic re-shaping of our overall service and a consolidation of our core offer to children and their families, we are establishing a sustainable platform from which to develop a more flexible care model that can readily support people's preferred place of care and of death. This development will inevitably take time and is associated with its own challenges – including that of nurse recruitment (in the context of national and local shortages). Our continued partnership working is key to the realisation of these aims and of integrated care pathways across the region's healthcare system. Alongside this, is the priority of high quality, effective care that is able to meet our population's evolving needs.



TOTAL PATIENTS ON CASELOAD OVER THE YEAR



ADMISSIONS FOR OVERNIGHT OR DAYCARE

BED-NIGHTS OF CARE (PRE-AND POST-DEATH)

DAYCARE SESSIONS



507 Helen House

282 Douglas House

1,259 Helen House

1,231 Douglas House

48 Helen House

2 Douglas House

Standards of care

As a regulated health care provider working with the NHS, Helen & Douglas House operates within a number of quality frameworks: national and local.

Locally, Helen & Douglas House provides care to a number of Clinical Commissioning Groups (CCGs) under contract and grant agreements. Each CCG monitors service quality as part of their agreement, which includes evidence of activity, standards and targets met on a quarterly basis. As a provider of care to the NHS, we also publish an annual Quality Account on our website (www.helenanddouglas.org.uk) and on NHS Choices. These reports include reference to relevant national frameworks, as well as reflecting local CCG priorities.

We are regulated and inspected by the Care Quality Commission (CQC). Our most recent CQC full inspection took place in June 2017. This followed a focused inspection in December 2016, at which a number of requirements were identified for improvement, including around safety. The outcomes from the June inspection were encouraging, with the inspectors being very positive about the changes that had been made since the focused inspection. An overall rating of "good" was awarded.

NICE develops nationally recognised clinical guidelines and quality standards which provide a sound basis for evaluating services. Two members of our clinical team were involved in the recent development of the NICE clinical guidelines for end of life care for infants, children and young people. Since the publication of the associated quality standard (September 2017) we have benchmarked our service against the recommendations, with encouraging results in relation to our own service delivery and the part we are playing within the wider care network. We will review our services against these standards on an on-going basis to ensure that we continue to develop in line with national recommendations.

What our families tell us:

'Life is precious and here we can make memories to treasure forever'

'We got to do some lovely things with our daughter that we could not have done in hospital, nothing was too much trouble'

'It's the only place I will leave our son. The care he receives at Helen & Douglas House, both physically and mentally, is brilliant'



'Helen & Douglas House is my daughter's special place to be safe, smile and be happy. A place for me to be mummy and to take 'the carer' role away'



'It's an inspirational place where we've brought friends and family to see first-hand how amazing it is'



'The building and facilities are great but it's the people that make Helen & Douglas House, without their professional, caring, fun faces it wouldn't be the same'



'For me, Helen & Douglas House is the only place I switch off and just relax. I usually have constant guilt that I am not playing with our daughter enough, but when I am here I don't have that guilt because I am not trying to also clean the house and work out how to get to the shops'

'Both physically and emotionally the team have lifted us as parents off the floor, helping us to recover from what life has thrown at us'



'We're incredibly proud of the care they give us and the other families that visit'

Partnerships

As a small organisation, partnership working is a vital part of our strategy and of our governance. Over the past year we have formed working relationships with the Safeguarding and Quality Team at the Oxfordshire Clinical Commissioning Group (CCG), the Oxford University Hospitals NHS Foundation Trust and Oxford Health NHS Foundation Trust. These larger organisations provide vital support and services to our patients and we are an integrated part of the patient pathways. We have also pursued a training partnership with Oxford Brookes University.

Oxfordshire CCG's Quality Team has been a critical friend, providing valued guidance and recommendations, as a proactive partner and in response to incidents and CQC findings.

Oxford Health NHS Foundation Trust has had a long-standing relationship with Helen & Douglas House. The past year has seen much closer working, with the possibility of joint nursing posts now being considered to the mutual benefit of both organisations. Future cross-organisational plans include initiatives to help secure the local children's palliative care workforces to enable a more fluid pathway for patients and their families within the care system.

Oxford University Hospitals NHS Foundation Trust has a natural partnership with Helen & Douglas House. The hospital in Oxford provides a regional tertiary service for children and is the source of many of our referrals – emergency referrals in particular. Over many years the organisations have progressively developed closer clinical working practices. In a further development, the Trust now acts as the Responsible Officer for the doctors employed by Helen & Douglas House. This ensures that our medical appraisal practices and policies are robust and aligned to those at the hospital, with enhanced governance.

We have worked very closely with Oxford Brookes University in developing a training strategy and programme for nurses being transferred from adult (Douglas House) to children's (Helen House) practice.

- These strong links to larger organisations support our effective governance and management of risk. We will continue to pursue such partnership working as part of our endeavour for continuous improvement.

Looking to the future

Our priorities into 2018-19 are centred on the firm establishment of our revised clinical service, ensuring sustainability in terms of both finances and staffing. This includes workforce development and succession planning, with natural retirements from a number of senior clinical posts in the coming 12 months. Our continued work with external partners is also key to this success, as part of an interdependent system of care.

Trustees' Report

Fundraising and Retail Review

Fundraising Review

Throughout the year, considerable changes were made to the structure of the fundraising team, including expanding community fundraising and investing in a marketing function to help us engage with our current supporters and to attract a new audience.

We have invested considerably in our digital communications and rebuilt our website. The site now contains engaging content, built on a flexible and modern operating platform and most importantly is easier to navigate.

We identified an audience with a high interest in children's charities and held a number of focus groups to identify what this group knows about the charity. The insights we developed from these groups enabled us to refine our communications and meet the needs of our supporters in a way that had not been done before at Helen & Douglas House.

In addition to the website, we have also enhanced our digital communications in other areas. We expanded our presence on social media and introduced electronic direct mail in the form of monthly hospice news sent to our supporters who have expressed a desire to hear more about what we do.

Changes to the law, in relation to data protection and the introduction of the new General Data Protection Regulation (GDPR), meant that we needed to spend a considerable amount of time last year on data quality and on deciding our approach to the new EU regulations. We made the decision to speak to all our supporters and ask them for their consent to contact them with marketing materials.

We have generated considerable column inches of positive news coverage particularly across regional press titles and through broadcast media. There was, of course, considerable coverage of the changes we

are making in order to ensure the charity is fit for the future and there has been some misunderstanding of these changes. However, on balance, the positive outweighs the unhelpful coverage and we have an ambitious schedule of stories planned for the year ahead.

The new marketing function has also had a big impact on our retail function. We are very grateful to local strategy consulting firm Whitespace who helped us understand how we can improve the visibility of our cause in our retail operation and as a result of their recommendations, we are running a cause messaging trial in five of our shops.

We continued the expansion of our portfolio of mass participation events and despite our main event Santas on the Run being cancelled due to the snow, we were able to replace this lost income through our annual Radiothon. This event, in partnership with JACKfm and in its third year, was a huge success. Donations received over the 2 1/2 days were in excess of the previous year's total and as the final day drew to a close, the team were thrilled by an anonymous personal donation of £100,000.

This allowed us to appeal to the public through JACKfm to help us push the total raised up to £200,000. We achieved this and are very grateful to everyone who supported the event, to all our donors, large and small, and of course to our partners, JACKfm, who continue to support our fundraising activities with active involvement.

Our community team continues to represent the organisation with great pride and despite a challenging year, we have grown and developed partnerships with Barclays Global Cash Management, Berkeley Homes, FeelFit Gym,

Trustees' Report

Fundraising and Retail Review

HSBC, Taylor Wimpey, TripAdvisor and Slenderpane. We also won a new partnership with Invesco Perpetual.

We are very grateful to all of our donors for continuing to support us and for acknowledging that, although we have had to make some difficult decision this year, it is the families and their children that matter. That is why we will continue to make changes where necessary, to ensure that more of the funds we receive from the public go to support the families in our care. It is for them that we continue to ask for support and shout about our achievements.

Retail Review

Our portfolio of retail shops provides an important point of contact with supporters on the high street. Within our shops, we can share information directly with supporters about how we care for terminally ill children to show how their donations are used and this helps deepen their engagement with the cause.

We have improved signage and cause messaging throughout our shops this financial year in order to educate and inspire shoppers and supporters and this continues to help us raise our profile across the communities we help.

The most important contribution our retail operations can make is financial support to fund the care we provide at the hospice. We identified that our retail operation was incurring considerable central costs and operating below the sector average for income when depreciation was factored into the overall financial performance. This made it clear that we needed to change course to ensure the network became more profitable.

We employed an interim Director who looked at the retail portfolio and made recommendations on some relatively simple ways we could evolve the operation. Consequently, in January 2018, the Board of Trustees

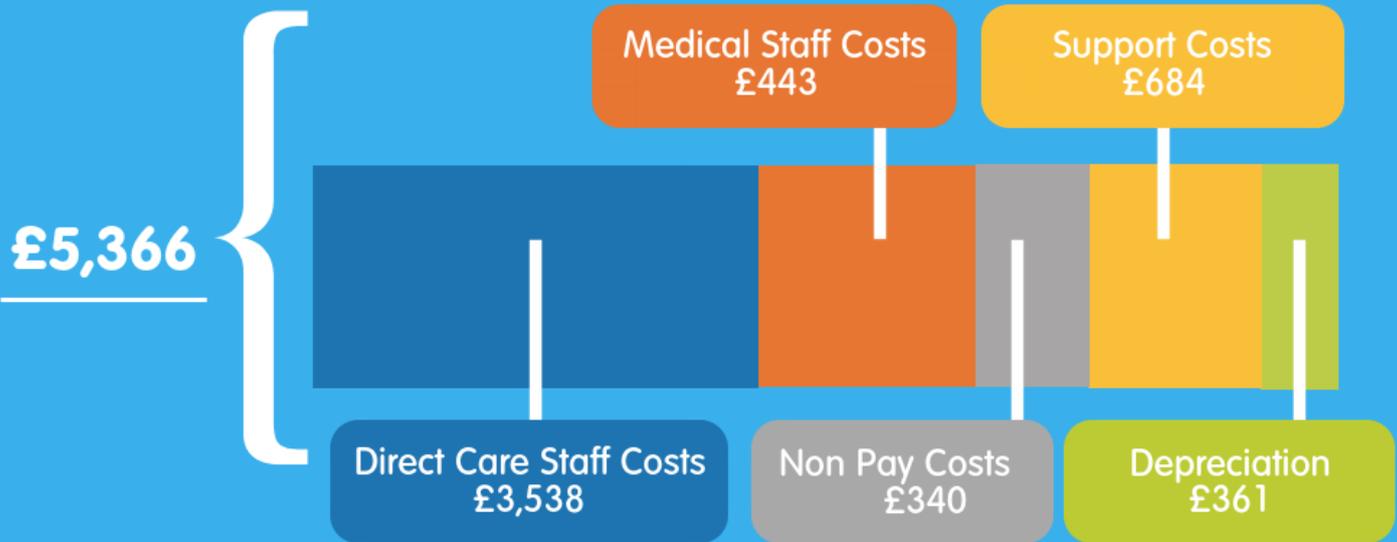
accepted a recommendation to revise our strategy and we spent the final quarter of the financial year changing our model from one of a centralised operation, to one that is low cost and localised. This mirrors the most profitable Hospice retail chains in the UK and focuses on donated goods, skills, time and money.

As a consequence of implementing this local community strategy, we closed our warehouse in Aylesbury as the necessity for such a large central storage space had been removed. We plan is to sell this asset during 2018/19.

In order to implement the local community shop model we are empowering shop teams to represent Helen & Douglas House in the heart of their individual communities by focusing on three critical success factors; volunteer recruitment, donated goods sales growth and Gift Aid.

Charitable Income and Expenditure 2017/18

Charitable Expenditure 2017/18 (£000)



Income Contributions 2017/18 (£000)



Financial review

There was a deficit on unrestricted funds of (£2.465m) and a surplus on restricted funds of £0.041m, resulting in a consolidated decrease in funds for the year ended 31 March 2018 of (£2.424m) (2017 : (£0.625m) decrease in funds).

We have experienced a decline in total income over the last 12 months of (£0.7m). However, there were areas of growth too at income stream level when comparing with the previous financial year:

- Donation income increased by £364k (+15%)
- Statutory funding (including NHS England grant) increased by £70k (+11.7%)
- Lottery income increased by £109k (+53%)
- Legacy income decreased by (£611k) (-47%)
- Retail trading activities income decreased by (£339k) (-6.8%)

In conjunction with the decline in revenue there was an increase in overall expenditure of (£0.5m), due to one-off costs, but when comparing like for like costs they are broadly similar to 2016/17.

Expenditure is split into two categories – Raising Funds and Charitable Activities. Within raising funds expenditure, the costs of raising donations and legacies increased by 16% and on trading activities (retail network and lottery) increased by 2.8%. Expenditure on donations and legacies increased due to greater stability in the staffing levels and successful recruitment to vacant posts, thus contributing to increased donation income.

Within trading activities was the inclusion of a shop dilapidations provision to cover potential future liabilities. There were also redundancy costs (both actual and accrued) as a result of shop closures and the commencement of the restructure within the retail operation to materially improve profitability.

Expenditure on charitable activities is categorised between Hospice Care and Bereavement. There was

an 11% reduction in the level of expenditure on bereavement due to changes in the structure of the team, however expenditure on hospice activities increased by 4.5%. This relates largely to redundancy costs accrued at year end in anticipation of the closure of the Douglas House service in 2018/19.

There was significant movement in the value of our investments held by CCLA. During the year there were withdrawals made in order to supplement shortfalls in our net cash flow position. This impacted the year-end CCLA investments value with an overall decrease of 27.6%. The planned organisational restructure in 2018/19 will ensure that further drawdowns to supplement net cash flow will not be necessary and that investments can begin to be replenished. Over the full year, the net return on our CCLA investment balance was 5.7%

Risk management

The Trustees examined the principal areas of the charity's operations and reviewed the major risks associated with each. The Trustees consider that the charity's systems are such that these risks are managed to an acceptable level. The risk management strategy forms part of the annual planning process against which the Trustees regularly review progress. The Trustees review the risk register twice a year. The Trustees seek to anticipate future risks by undertaking risk analysis as part of the long-term strategic planning programme.

The table below summarises our three main risks and controls procedures that are in place:

Risk	Management
<p>Staffing</p> <p>Inability to recruit key staff to provide services across the organisation</p>	<ul style="list-style-type: none"> • Succession planning • Staff support • Use of recruitment agencies • Agreed notice periods and handovers • Good internal communications • Planned review of all staff terms and conditions • Organisation change plan to be developed
<p>Organisational Change</p> <p>As a result of conduct by a member staff or volunteer, from organisation change</p>	<ul style="list-style-type: none"> • Statutory regulation • Internal marketing and communications function • Robust policies and procedures • Relationships with local press • Crisis management strategy • Advice of a PR company
<p>Electronic Communication Failure</p> <p>A breakdown of the organisation's electronic and telephonic communication systems</p>	<ul style="list-style-type: none"> • Robust back up and security measures • Support contracts • Clear handover and communications as a result of staff leaving • Disaster recovery plan

Investment policy

The charity invests in pooled-funds managed by CCLA Investment Management Ltd. Investments are held in equity funds. The portfolio is reviewed at least annually and, under the guidance of CCLA Investment Management Ltd, amended according to the anticipated market conditions and organisational needs. The quarterly reports from CCLA's Social Responsibility Investigation Unit confirm to the Trustees that the CBF funds' managers adopt a rigorous approach to corporate

social responsibility in line with the Trustees' instructions on ethical codes.

The aim is to preserve the 'real' capital value of the investments, whilst at the same time maximising income. There were £125k of unrealised gains in the year, but the CCLA overall investment fund was decremented by the withdrawals made to cover cash flow deficits, the overall market value reduction year on year was £1.4m.

Reserves policy

Reserves are held to enable us to continue to help beneficiaries and to secure the future of the charity. They provide investment income, cash resources for capital projects and a subsidy for years when income does not match expenditure.

Our policy is to have free reserves of at least six months' cost of providing charitable activities.

Summary of reserves 31 March 2018	£'000
Unrestricted Reserves at 31 March 2018	10,875
Less the value of fixed assets	5,828
Less amounts allocated or designated	3,563
'Free' reserves at 31 March 2018	1,484

As at March 2018, it costs c£447k per month to provide hospice care, family support and bereavement care. The level of free reserves, therefore, represents just over three months' running costs. With the Douglas House service ceasing in 2018/19 it will mean the March 2018 'Free' reserves balance would equate to six months' running costs.

Allocated /designated amounts

Helen & Douglas House makes several allocations from its unrestricted reserve. These cover:

- Unexpired lease commitments for retail shops
- Funds to cover overspends related to maternity leave or long-term absence
- Funds to cover redundancy, should the Charity become unviable in the future

Remuneration policy

The organisational remuneration policy sets out the principles that the Charity follows, but

specifically:

- Equal pay for work of equal value
- Cost of living
- National Living Wage
- Pensions & Benefits
- Staff paid outside Agenda for Change

It is reviewed annually by the Board of trustees.

Pay Scales and Rates

The Charity has aligned pay with that of the NHS which has meant that it has benefitted from the ability to attract Registered nurses to work in Hospice Care. However, recently this has become more of a challenge, with significant issues with the recruitment of nurses even though we offer NHS Agenda for Change pay.

As at 31 March 2018, with the exception of the CEO and Consultants/Doctors, all employees are paid on an Agenda for Change pay points. The CEO salary is approved by the Chair of Trustees and doctors' sessional rates are determined by the Department of Health.

The minimum hourly rate paid in 2017/18 was £7.90, which was above the National Living Wage.

Pension Schemes

The Charity offers two pension schemes.

- NHS Pension

Employees who join, having paid into an NHS pension in the previous 12 months, are entitled to re-join the NHS Scheme.

- Employer's Pension

Employees are able to join one of two schemes.

There is a higher contribution rate scheme that has been in operation for some time. This requires the employee to contribute 6% and the Charity 7%. If the employee chooses to not join this scheme and meets the requirements, they will be automatically enrolled into a scheme offering the minimum level of contributions (2017/18: 1% for both employee & employer). Staff must choose to opt out of the auto-enrolment scheme.

Going concern basis

The Charity has considered its future cost base and compared it with projected income streams. It is acknowledged that there is a varied level of certainty around some income streams and that costs have continued to increase. As a result, the Charity has embarked on a major restructure of the service offered in order to significantly reduce its cost base from 2018/19.

The section of the annual report on Risk Management covers plans to respond to continuing uncertainties faced by the Charity. The Trustees believe that the Charity is well placed to manage our risks successfully. There are no material uncertainties about the group and Charity's ability to continue as a going concern.

Administrative details

The Trustees, who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the audited financial statements for the year ended 31 March 2018. The annual report and financial statements comply with the Charities Act 2011, the Companies Act 2006, Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), and the charity's memorandum and articles of association.

Trustees' Report

Governance and Administration

The table below is a list of all trustees covering the relevant reporting period and the Assurance Committee they sit on.

	Quality of Care	Finance	Fundraising & Marketing	People & Operations	Trading Company
Katherine Boyce					
Sir Stephen Bubb					
Elizabeth Drew (Chair) (retired March 2018)					
Yvette Gayford					
Colin Love					
Fleur Perry					
Sister Jean Raphael					
John Tennent (Treasurer) (resigned January 2018)					
Dr Andrew Wilkinson					
Nicholas Wilkinson					
Sir Ian Blair (appointed Trustee January and Chair March 2018)					
Catherine Worswick (appointed January 2018)					
David Gye (Interim Treasurer) (appointed March 2018)					

Trustees' Report

Governance and Administration

Key management personnel

Chief Executive Officer	Clare Periton
Director of Clinical Services	Elizabeth Leigh
Director of People Resourcing & Operations & Deputy CEO	Sarah Westmorland
Director of Fundraising & Marketing	Hazel Bedford
Director of Retail (Interim)	Chris Coe
Director of Finance (resigned January 2018)	Richard Quayle
Director of Finance (appointed February 2018)	Mark Stowe
Director of Quality, Compliance & Commissioning	David Savage

Company Secretary

Tom Gilman

Solicitors

Royd Withy King LLP, North Bailey House, New Inn Hall Street, Oxford, OX1 2EA

Independent auditors

Sayer Vincent LLP, Invicta House, 108-114 Golden Lane, London, EC1Y 0TL

Banks

National Westminster Bank plc, 121 High Street, Oxford, OX1 4DD

Barclays Bank plc, 54 Cornmarket Street, Oxford, OX1 3HB

Investment managers

CCLA, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Trustees' Report

Governance and Administration

The charity and public benefit

Helen & Douglas House accepts patients based on an objective assessment of need against defined criteria and in-line with principles adopted nationally for children and young people with palliative care needs (ref. Together for Short Lives). We operate a principle of equity of access to care, according to assessed need, and offer services to any member of the public within those criteria without discrimination (subject to operating capacity).

We provide care free-of-charge to our beneficiaries. We are only able to do this through the generosity of public donations and through our continual pursuit of a fair funding contribution from statutory sources. For every £1 received of statutory money, the charity itself generates a further £7.03 of income from voluntary donations, representing a significant return on investment for the state.

The trustees have had regard to the Charity Commission's guidance on public benefit in carrying out the charity's objectives and are satisfied that any eligible child or young adult, and their family members/carers, can benefit from the charity's services.

Organisation structure, governance and management

Helen House and Douglas House were each originally established under the aegis of the Society of All Saints Sisters of the Poor (ASSP), a registered charity and Anglican religious community for women, whose Mother House is in Oxford. The two hospices are built within the grounds of the Society's Convent.

On 14 October 2016, a Special Resolution was adopted by the Trustees of the ASSP which gave Helen & Douglas House independence from their organisation structure.

The Chief Executive is responsible for organising an induction programme for new trustees and on-going training for all trustees. Each trustee receives a trustee induction file on appointment. This and on-going training are based on material provided by Hospice UK, the umbrella body of the hospice movement in the United Kingdom, and the Charity Commission.

Whilst the trustees have, and accept, ultimate responsibility for directing the charity's affairs they have delegated authority for day-to-day operational decisions to the chief executive, who reports to them at the bi-monthly meetings of the board.

Helen & Douglas House (Trading) Limited, a wholly-owned subsidiary of Helen & Douglas House, was established to generate funds for the charity from the sale mostly of donated goods, with a small element of new goods in the sales-mix. In April 2006, a decision was taken to directly account for the sale of donated goods through the charity rather than channelling them through the trading company. The sale of new goods continues to be accounted for through Helen & Douglas House (Trading) Limited. The results of the subsidiary company have been incorporated into these financial statements. The profit of the trading subsidiary was £97k (2017: £234k). The lower value is due to the gradual phasing out of most new goods products within the retail network.

Trustee board members

Two members of the trustee board have a beneficial interest in the charity. One is a young adult who uses the services of Douglas House and the other is a parent whose child died in Helen House. The remaining trustees do not have a beneficial interest.

Trustees' Report

Trustee's Responsibilities

Trustees' responsibilities

The trustees (who are also directors of Helen & Douglas House for the purposes of company law) are responsible for preparing the trustees' annual report, including the strategic report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and group and of the incoming resources and application of resources, including the income and expenditure, of the group for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgements and 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
- 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 that disclose with reasonable accuracy, at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and group and hence, for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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 auditor is 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.



Ian Blair
Chair of Trustees (from March 2018)
Date: 5 November 2018



'Helen & Douglas House have been so supportive to us since our daughter passed away. I have regular counselling to help me survive and get through the tough days and we have also joined a parents bereavement group which help us to realise we are not alone'

'Knowing that we have the support of Helen & Douglas House takes some of the fear out of our situation, knowing there will be people to talk to and to help us if the worst happens'



'The care of our son is second to none, but thanks to the support, we are doing all we can for our son at home, both working part-time, having a social life and the energy to try and help others'



Independent auditor's report to the members of Helen & Douglas House

Opinion

We have audited the financial statements of Helen & Douglas House (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2018 which comprise of the; consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows 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 by 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 group's and of the parent charitable company's affairs as at 31 March 2018 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

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 group 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 group's or the parent charitable company'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 trustees are responsible for the other information. The other information comprises of the information included in the trustees' annual report, including the strategic 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.

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

Independent auditor's report to the members of Helen & Douglas House

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.

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 trustees' annual report, including the strategic report, for the financial year for which the financial statements are prepared, is consistent with the financial statements
- The trustees' annual report, including the strategic report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report, including the strategic report.

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

- Adequate accounting records have not been kept by the parent charitable company, or returns

adequate for our audit have not been received from branches not visited by us; or

- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

Independent auditor's report to the members of Helen & Douglas House

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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the group's internal control
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the

group's or the parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or the parent charitable company to cease to continue as a going concern

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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 section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to

Independent auditor's report to the members of Helen & Douglas House

anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

A handwritten signature in black ink, appearing to read 'Sayer Vincent LLP', with a horizontal line underneath the name.

Helen Elliott (Senior statutory auditor)

Date: 8 November 2018

for and on behalf of Sayer Vincent LLP, Statutory Auditor, Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2018

	NOTE	Restricted funds £000	Unrestricted funds £000	Total funds 2017/18 £000	Total funds 2016/17 £000
Income from:					
Donations & legacies	2a	44	3,411	3,455	3,701
Charitable activities	2b	280	388	668	598
Other trading activities	2c	0	4,932	4,932	5,162
Investments	2d	0	194	194	219
Other	2e	0	8	8	278
Total		324	8,933	9,257	9,958
Expenditure on:					
Raising funds: Donations & legacies	3	0	1,362	1,362	1,175
Raising funds: trading activities		0	5,078	5,078	4,942
Charitable activities: Hospice care		283	4,812	5,095	4,872
Charitable activities: Bereavement		0	271	271	304
Total		283	11,523	11,806	11,293
Net income/(expenditure) before net gains on investments					
		41	(2,590)	(2,549)	(1,335)
Net gains on investments	6	0	125	125	710
Net movement in funds		41	(2,465)	(2,424)	(625)
Reconciliation of funds:					
Total funds brought forward		157	13,340	13,497	14,122
Total funds carried forward		198	10,875	11,073	13,497

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 15

BALANCE SHEETS AS AT 31 MARCH 2018

	NOTE	Group		Charity	
		2017/18 £000	2016/17 £000	2017/18 £000	2016/17 £000
Fixed Assets - Tangible Fixed Assets	5				
Buildings		5,569	5,870	5,569	5,870
Fixture, fittings & equipment		232	351	232	351
IT Costs		11	31	11	31
Motor vehicles		16	43	16	43
		5,828	6,295	5,828	6,295
Fixed Assets - Investments					
Investments	6	4,219	5,639	4,219	5,639
Current Assets					
Stock		10	86	0	0
Debtors	8	550	785	551	866
Short term investments	9	1	1	1	1
Cash & bank		1,506	1,134	1,505	1,130
		2,067	2,056	2,057	2,047
Current liabilities					
Creditors <i>(falling due in less than one year)</i>	10	(1,041)	(493)	(1,039)	(492)
Net current assets		1,026	1,563	1,018	1,555
Net assets		11,073	13,497	11,065	13,489
Accumulated funds					
Unrestricted - Designated	15a	3,562	4,162	3,562	4,162
Unrestricted - General	15a	7,313	9,178	7,305	9,170
Restricted	15a	198	157	198	157
		11,073	13,497	11,065	13,489

Company Number : 4120488

These financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Ian Blair (Chair of Trustees)



Date: 5 November 2018

STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31 MARCH 2018

	2017/18	2016/17
	£000	£000
Net cash flow from		
Cash flows from operating activities:		
Net (expenditure) for the reporting period	(2,424)	(625)
Adjustments for:		
Depreciation charges	560	546
(Gains) on investments	(125)	(710)
Dividends, interest and rent from investments	(194)	(219)
Loss/(profit) on disposal of fixed assets	13	(250)
Decrease in stock	76	19
Increase in creditors	548	(202)
Decrease in debtors	236	577
Net cash used in operating activities	(1,310)	(864)
Cash flows from investing activities:		
Dividends, interest and rents from investments	194	219
Proceeds from the sale of fixed assets	6	529
Purchase of fixed assets	(113)	(199)
Purchase of investments	0	(500)
Proceeds from the sale of investments	1,545	273
Net cash provided by investing activities	1,632	322
Increase/(decrease) in cash balance	322	(542)
Movement in cash balances		
Start of year	1,184	1,726
End of year	1,506	1,184
Change	322	(542)

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

1 Accounting policies

Statutory information

Helen & Douglas House is a company limited by guarantee and is incorporated in England, registered in England and Wales (No. 4120488).

It is a registered charity in England and Wales (No. 1085951).

The registered office address is North Bailey House, New Inn Hall Street, Oxford OX1 2EA.

The principal place of business is 14a Magdalen Road, Oxford OX4 1RW.

The following accounting policies have been used consistently with items considered material in relation to the group accounts.

Basis of preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK & the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK & the Republic of Ireland (FRS 102) (September 2015) and the Companies Act 2006.

The consolidated financial statements comprise the accounts of Helen & Douglas House and its trading subsidiary, Helen & Douglas House Trading Limited, made up to 31 March 2018. The trading results of the subsidiary are shown in note 7.

Transactions and balances between the charitable company and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two companies are disclosed in the notes of the charitable company's balance sheet.

A separate statement of financial activities, or income and expenditure account, for the charitable company itself is not presented because the charitable company has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006

Public benefit entity

Helen & Douglas House meets the definition of a public benefit entity under FRS 102.

Going concern basis

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

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

Investment in subsidiaries

The investment in subsidiaries is at cost.

Income

- Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.
- Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and 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 specific service is deferred until the criteria for income recognition are met.
- Cash donations are credited to the Statement of Financial Activities as received.
- Where assets have been donated a cash equivalent value is included. Donated assets with a value of less than £5,000 are not included in the accounts because it would not be economical to establish a fair value.
- Legacies are recognised when the charity has been notified that it is a beneficiary, the amount is determinable or money is received.
- In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.
- Investment income is accounted for on an accruals basis.
- 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.
- Income raised through the shops is recognised on a receipts basis.
- Tax recoverable on amounts received by way of Gift Aid is included in the accounts on an accruals basis. Retail Gift Aid is included on an accruals basis.

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. Expenditure is classified under the following activity headings:

Charitable activities (Hospice Care)	The direct cost of running Helen House and Douglas House, Clinical management, Medical Team and direct support services of Catering, Domestic and Facilities teams.
Charitable activities (Bereavement)	The cost of the operation of the family support and bereavement team.
Costs of raising funds	The cost incurred to receive voluntary contributions as well as the cost of activities with a fundraising purpose.
Trading activities	The cost related to running our network of shops and our Lottery operation.

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

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

Allocation of support services

Expended resources are allocated to the particular activity where the cost relates directly to the activity. The cost of overall management and administration of each activity, comprising salary and overhead costs of central functions, is apportioned on the following basis:

Support Area	Basis of apportionment to the four main cost areas
Finance	Based on the combined value of income and expenditure
CEO Office	Apportionment based on the % time allocated by individual employees
Governance	Apportionment based on the total cost in each area
IT	Apportionment based on the % time allocated by individual employees
Public Relations & Marketing	Apportionment based on the % time allocated by individual employees
People, Volunteering & Resources	A combination of allocation methods used based on an individual employee role, including; recruitment numbers, number of employees and number of volunteers

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

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 discount due.

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.

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.

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund. Funds restricted for the purchase of fixed assets are transferred to unrestricted funds once the asset has been acquired.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Stock

Stock is valued at the lower of cost and net realisable value. The stock of donated goods is not valued.

Tangible fixed assets

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

Depreciation charges are allocated to activities on the basis of the use of the related assets in those activities.

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

Buildings	2.5%
Building Improvements	10.0%
Fixtures & fittings	15.0%
Computer equipment	33.3%
Motor vehicles	25.0%

Listed investments

Investments are a basic form of financial instrument and are initially recognised as their transaction value and subsequently measured at their fair value as at the balance sheet date, using the closing quoted market value. Any change in the fair value will be recognised in the Statement of Financial Activities. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading "Net gains / (losses) on investments" in the Statement of Financial Activities.

The charity does not acquire complex financial instruments.

Investment properties

Investment properties are measured initially at cost and subsequently included in the balance sheet at fair value. Investment properties are not depreciated. Any change in

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

the fair value is recognised in the Statement of Financial Activities. The valuation method used to determine fair value will be stated in the note to the accounts.

Taxation

No corporation tax is payable due to the charitable status of the parent company. Taxable profits are generated by the Trading subsidiary and are transferred as a gift to the parent company.

Pension costs

The Charity operates its own defined contribution scheme, currently provided by Scottish Widows. In addition some employees are entitled to be members of the NHS pension scheme. For the Charity to allow the employee to continue with membership of the NHS Pension Scheme they must have paid into it in the 12 months prior to joining the Charity.

The NHS Pension Scheme is an unfunded, defined benefit scheme for NHS employers, GP Practices and other bodies allowed under the direction of the Secretary of State. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the Charity of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.

Operating leases

Rentals applicable to operating leases are charged on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2018

2	<u>Income</u>	2017/18	2016/17
		£000	£000
2a	Donations	2,779	2,415
	Legacies **	676	1,286
		3,455	3,701
	<i>** - at 31 March 2018 there was c£300k in the legacy pipeline</i>		
2b	Charitable activities		
	NHS England Children's Hospice Grant (See Note 15a)	280	280
	NHS and Local Authority contributions to cost of care	388	318
		668	598
2c	Trading activities		
	Sales of donated and bought in goods	4,247	4,504
	Gift Aid on sales of donated goods	207	219
	Web sales	34	95
	Lottery income	312	203
	Other	132	141
		4,932	5,162
2d	Investments		
	Rent income	23	31
	Interest	0	1
	Fund and Dividend income	171	187
		194	219
2e	Other income		
	Other income including gains on disposal of fixed assets	8	278
		8	278
	Total Income	9,257	9,958

3 Expenditure

	Hospice Care	Bereavement	Fundraising	Trading	2017/18 TOTAL	2016/17 TOTAL
	£000	£000	£000	£000	£000	£000
Pay costs	3,751	230	664	2,107	6,752	6,441
Non-pay costs	334	6	483	2,272	3,095	2,890
Central support costs (<i>see below</i>)	649	35	215	500	1,399	1,416
Depreciation	361	0	0	199	560	546
	5,095	271	1,362	5,078	11,806	11,293
Central Support Costs:	£000	£000	£000	£000	£000	£000
Finance	54	3	64	114	235	270
CEO Office	131	13	82	69	295	272
Governance	13	1	4	13	31	37
IT	44	6	25	50	125	114
People & Resourcing Team	407	12	40	254	713	651
	649	35	215	500	1,399	1,344
					2017/18 £000	2016/17 £000
Auditor's remuneration (excluding VAT):						
Audit of these financial statements					16	15
Audit of financial statements of subsidiary					1	1
Operating lease rentals - Property					1,084	1,093
Operating lease rentals - Other					29	57

4 Salaries and employees

The number of permanent employees and (Full Time Equivalent status) as at 31 March 2018 & 31 March 2017, by function was:

	2017/18		2016/17	
Nursing, medical and care	91	(71.80)	109	(80.61)
Fundraising	19	(17.87)	18	(17.67)
Management & administration	22	(18.22)	29	(23.61)
Retail	83	(86.36)	102	(81.88)
Estates, domestic and catering	14	(12.24)	16	(14.20)
	229	(206.49)	274	(217.97)

The organisation employed people on bank contracts (zero hours). In 2017/18 there were 40 individuals who worked 10.55 FTE (2016/17: 53 individuals, 13.39 FTE).

Staff salary costs:

	£000	£000
Salaries***	6,543	6,313
National Insurance Contributions	577	561
Pension Contributions	416	441
	<u>7,536</u>	<u>7,315</u>
Agency, advertising and other employee costs	267	207
	<u>7,803</u>	<u>7,522</u>

*** - includes actual & accrued redundancy costs

Employee emoluments: *

	2017/18	2016/17
£120,000 - £129,999 ^^	1	-
£80,000 - £89,999	1	1
£70,000 - £79,999	1	1
£60,000 - £69,999	1	1

* - Excludes Employer NI and Pension

^^ - Includes redundancy payment

Key management personnel (as defined in the Trustees' Annual Report) total remuneration was **£528,310** (2016/17: £497,290)**

** - Includes Employer NI and Pension

Termination payments

In **2017/18** the Charity had **31** (2016/17: 5) termination payments that amounted to **£120,763** (2016/17: £11,049)

4 Salaries and employees (continued)

Pension costs

Total pension contributions charged to the statement of financial activity, by scheme

	2017/18	2016/17
	£000	£000
Charity defined contribution scheme	192	183
NHS pension scheme	224	258
	416	441

Volunteers

The number of individuals who volunteered for the group is set out in the table below:

	Number of volunteers		Number of hours volunteered		Economic value of the hours (£)	
	2017/18	2016/17	2017/18	2016/17	2017/18	2016/17
Care	106	128	10,900	14,100	87,000	110,900
Fundraising	22	23	1,100	600	10,000	5,700
Retail	663	703	97,200	111,000	767,600	868,500
Other	16	19	1,900	2,500	18,500	23,400
Total	807	873	111,100	128,200	883,100	1,008,500

5 Fixed Assets

	Land & Buildings £000	Building Improvements £000	Fixtures, fittings & equipment £000	IT Cost £000	Motor vehicles £000	Total £000
Cost						
At 1 April 2017	7,808	1,255	1,530	192	87	10,872
Transfers	(240)		240			-
Additions	-	88	21	4	-	113
Disposals	-	-	(46)	-	(17)	(63)
At 31 March 2018	7,568	1,343	1,745	196	70	10,922
Depreciation						
At 1 April 2017	(2,735)	(458)	(1,179)	(161)	(44)	(4,577)
Transfers	240		(233)	(7)		-
Charged in year	(252)	(137)	(140)	(17)	(14)	(560)
Eliminated on disposal	-	-	39	-	4	43
At 31 March 2018	(2,747)	(595)	(1,513)	(185)	(54)	(5,094)
Net book value						
At 31 March 2018	4,821	748	232	11	16	5,828
At 1 April 2017	5,073	797	351	31	43	6,295

6 Investments

	2017/18 £000	2016/17 £000
CCLA - Investment Fund	3,688	5,096
Other listed investments (Bonds and Shares)	261	273
Investment property	270	270
	4,219	5,639
Market value at 1 April 2017	5,639	4,702
M&G Purchase	-	500
Proceeds from sale of investments	(1,545)	(273)
Net gain on revaluation	125	710
Market value at 31 March 2018	4,219	5,639

Investment properties were valued at their market value as at 31 March 2016. The valuation was conducted by Savills plc. The Board of Trustees are satisfied this remains an accurate valuation.

7 Subsidiary Undertaking

The charity owns the whole of the issued ordinary shares of Helen & Douglas House (Trading) Limited, a company incorporated in England. The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are gifted back to the charitable company. The Chair of Trustees, Treasurer and CEO of the charitable company are also directors of Helen & Douglas House (Trading) Limited.

A summary of the company's results are as follows:

	2017/18	2016/17
	£000	£000
Turnover	339	513
Cost of sales	(241)	(279)
Gross profit	<u>98</u>	<u>234</u>
Administrative expenses	(1)	(1)
Profit on ordinary activities before taxation	<u>97</u>	<u>233</u>
Taxation on profit on ordinary activities	-	-
Profit for the financial year	<u><u>97</u></u>	<u><u>233</u></u>
Retained earnings brought forward	8	8
Profit for the financial year	97	233
Profits distributed to parent under gift aid	(97)	(233)
Retained earnings carried forward	<u><u>8</u></u>	<u><u>8</u></u>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. All movements in equity are included within the statement above

Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2017/18	2016/17
	£000	£000
Gross income	8,918	9,445
Result for the year	<u><u>(2,424)</u></u>	<u><u>(625)</u></u>

	Group		Charity	
	2017/18 £000	2016/17 £000	2017/18 £000	2016/17 £000
8 Debtors				
Trade debtors	36	26	36	26
Investment income receivable	11	13	11	13
Income tax recoverable	28	18	28	18
Accrued income	51	23	51	23
Accrued legacy income	12	267	12	267
Prepayments	359	377	359	377
Subsidiary undertakings	0	0	1	81
VAT recoverable	31	40	31	40
Other debtors	22	21	22	21
	550	785	551	866

	Group		Charity	
	2017/18 £000	2016/17 £000	2017/18 £000	2016/17 £000
9 Current asset investments				
CBF Deposit Fund	1	1	1	1
10 Creditors				
Trade creditors	96	98	96	97
Social security and other taxes	129	146	129	146
Other creditors	263	65	263	65
Accruals and deferred income	553	184	551	184
	1,041	493	1,039	492

11 Trustee Remuneration

No trustees (2017: None) received remuneration for their office. 1 trustees (2016/17:1) received £117 (2016/17 £424) in reimbursement of expenses for representing the charity.

12 Leasing commitments

At the end of the year the Charity & Group had total commitments under **non-cancellable leases** as follows:

	Property		Other	
	2017/18 £000	2016/17 £000	2017/18 £000	2016/17 £000
Less than one year	962	153	55	21
Between one and five years	1,648	2,164	58	19
More than five years	0	996	0	6
	2,610	3,313	113	46

13 Related party transactions

Helen & Douglas House paid rent of £45,510 (2016/17 £41,800) to The Society of All Saints, Sisters of the Poor. In addition there is a contribution of £5,250 (2016/17 £5,250) to the maintenance of the communal garden. The trustees of The Society of All Saints were members of Helen & Douglas House until October 2016.

The Society of All Saints, Sisters of the Poor made a £25,000 donation in March 2018 to youth work as part of the H&DH restructure. This item of income has been restricted

13a Post Balance Sheet Event : Douglas House

Douglas House ceased delivering services on 28 June 2018. The Trustees, in conjunction with the landlord, are actively investigating alternative uses for the site and are of the opinion that a suitable alternative use within the spirit of the Charity will be found. For this reason the Douglas House property assets continue to be recognised in the financial statements as the expectation is the assets will continue to deliver benefits to the Charity.

14 Analysis of group net assets between funds

The funds are represented by:

	Restricted	Designated	Unrestricted	2017/18
	£000	£000	£000	£000
Fixed Assets	0	0	5,828	5,828
Investments	0	3,562	657	4,219
Current assets	198	0	1,869	2,067
Current liabilities	0	0	(1,041)	(1,041)
	198	3,562	7,313	11,073

	Restricted	Designated	Unrestricted	2016/17
	£000	£000	£000	£000
Fixed Assets	0	0	6,295	6,295
Investments	0	4,162	1,477	5,639
Current assets	157	0	1,899	2,056
Current liabilities			(493)	(493)
	157	4,162	9,178	13,497

15a Movements in funds (Current Year)

	Balance 01/04/2017 £000	Income £000	Expenditure £000	Transfers between funds £000	Balance 31/03/2018 £000
<u>Restricted funds</u>					
NHS England Children's Hospice Grant	0	280	(280)	0	0
Siblings work	0	0	(1)	1	0
FSBV Transition Costs	0	25	0	0	25
Art room	4	1	0	0	5
Activities	5	0	(1)	(1)	3
Outreach work	0	10	0	0	10
Thames Valley Health Education	29	0	0	0	29
Clinical training	36	0	0	0	36
Clinical equipment	55	7	(1)	0	61
Volunteering	0	1	0	0	1
Digital marketing	28	0	0	0	28
	157	324	(283)	0	198
<u>Unrestricted Funds</u>					
<i>Designated Funds:</i>					
Lease Commitments	2,668	0	0	85	2,753
Redundancy Fund	744	0	0	(244)	500
Shop Fund	600	0	0	(440)	160
Maternity Fund	150	0	0	(1)	149
Total designated funds	4,162	0	0	(600)	3,562
<u>General Funds</u>	9,178	9,058	(11,523)	600	7,313
Total unrestricted funds	13,340	9,058	(11,523)	0	10,875
Total funds	13,497	9,382	(11,806)	0	11,073

15b Movements in funds (Prior Year)

	Balance 01/04/2016 £000	Income £000	Expenditure £000	Transfers between funds £000	Balance 31/03/2017 £000
<u>Restricted funds</u>					
NHS England Hospice Grant	0	280	(280)	0	0
Siblings work	1	0	(1)	0	0
Chaplain	0	9	(9)	0	0
Nursing	44	56	(100)	0	0
Cancer care	0	7	(7)	0	0
Art room	1	3	0	0	4
Activities	5	5	(5)	0	5
Music therapy	3	3	(6)	0	0
Thames Valley Health Education	29	14	(14)	0	29
Clinical training	36	0	0	0	36
Clinical equipment	16	39	0	0	55
Digital marketing	28	0	0	0	28
	163	416	(422)	0	157
<u>Unrestricted Funds</u>					
<i>Designated Funds:</i>					
Lease Commitments	2,787	0	0	(119)	2,668
Redundancy Fund	500	0	0	244	744
Shop Fund	50	0	0	550	600
Maternity Fund	150	0	0	0	150
Emergency Funds	10	0	0	(10)	0
Sickness Cover	300	0	0	(300)	0
Capital Project	250	0	0	(250)	0
Total designated funds	4,047	0	0	115	4,162
General Funds	9,912	10,252	(10,871)	(115)	9,178
Total unrestricted funds	13,959	10,252	(10,871)	0	13,340
Total funds	14,122	10,668	(11,293)	0	13,497

15b The designated funds comprise:

Continued

Lease commitments:

This fund is set aside to cover the future lease commitments of the charitable company, in respect of property and vehicles.

Redundancy fund:

This fund ensures that the charity has sufficient funds set aside should it need to cease and therefore meet its statutory requirement to pay redundancy to employees.

Shop fund:

This fund is set at a level to meet possible future commitments in relation to leases the Charity holds on retail shop units with regard to dilapidations.

Maternity fund:

This fund has been created to offset any significant additional costs of any maternity leave within the whole organisation.

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

Purposes of Restricted Funds

NHS England Children's Hospice Grant

The annual grant contribution funded by NHS England has been restricted to our provision of children's hospice care during the financial year, and fully used for that purpose.

NHS Clinical Commissioning Groups and Local Authorities

Funding contributions from a Clinical Commissioning Group (CCG) or Local Authority may be attributed to the care of a specific patient, or may be in respect of all care provided to patients registered with a GP in a particular CCG. In 2017/18 we had NHS contract and grant agreements with the following CCGs:

- NHS Wiltshire CCG £14,760
- NHS Aylesbury Vale CCG £63,000
- NHS Milton Keynes CCG £20,961
- NHS Nene CCG £14,112
- NHS Corby CCG £1,638
- NHS Swindon £22,725

All the funds received from public sector sources were fully used in the financial year for the purposes intended.

Sibling work

Support to siblings whose brothers and sisters receive care in Helen & Douglas House. We also provide bereavement support for children whose brothers and sisters have died.

FSBV (Family Support & Bereavement) Transition Costs

To fund staff and project work related to patient enablement activities

Art Room

The income in this fund has been generated in order to invest into resources for the patient's art room.

Activities

The income in this fund has been generated in order to invest into activities for patients.

Outreach Project

The aim of this fund is to cover costs of Outreach Workers who provide assistance in the patient's home.

Thames Valley Health Education

A fund of money to help continued development of clinical supervision within the organisation.

Clinical Training

A restricted fund of money to help pay for internal training of Helen & Douglas House clinical employees.

Helen & Douglas House
Notes to accounts for the year ended 31 March 2018

Clinical Equipment

This fund is for the donations we receive that are required to be spent on purchases of large items of clinical equipment.

Volunteering

Staff Cost or project work supporting volunteering across the organisation

Digital Marketing

This restricted funding has been received to help pay for a Digital Marketing job within the Marketing Team. It is hoped that it will improve the on-line presence of the charity.

16 NHS pension scheme

The NHS Pension Scheme is an unfunded occupational scheme backed by the Exchequer, which is open to all NHS employees and certain employees of other approved organisations. Helen & Douglas House is an approved organisation. The Scheme provides pensions, based on final salary, in varying circumstances for employees of participating employers. The Scheme receives contributions from employees and employers to defray the costs of pensions and other benefits.

From 1 April 2006 the NHS Business Services Authority (the Authority) have been the body responsible for the administration of the NHS Pension Scheme for England and Wales. In support of the Authority, NHS employers are required to explain the Scheme to employees. In addition they submit pension data to the NHS Business Services Authority (NHSBSA). To ensure proper administration the Hospice outsources the management of this Scheme.

Every four years the Government Actuary conducts a full actuarial review of contribution rates, the last one being March 2012 which concluded:

"a) that the employer contribution rate payable from April 2015 would be 14.3% of pensionable pay, to be reassessed at the actuarial valuation carried out in March 2016. Any change as a result of this will become effective from April 2019." As at April 2017 NHS pensions introduced an administration charge which increased the employer's contribution percentage to 14.38%.

"b) that the notional fund value at the time of the valuation stood at £230 billion, with scheme liabilities of £240 billion, producing a net deficit for the scheme of £10 billion"

The increase in employer contributions was introduced to help reduce this notional deficit. Participating employees contribute on a tiered scale from 5% - 14.5% of their pensionable pay. The charity has no further liability arising from its participation in this scheme, over and above its employer contributions. Further information on benefits can be obtained from the NHS Pension Scheme website.

17 Comparative SOFA

	Restricted funds £000	Unrestricted funds £000	Total funds 2016/17 £000	Total funds 2015/16 Restated £000
Income from:				
Donations & legacies	136	3,565	3,701	3,328
Charitable activities	280	318	598	745
Other trading activities	0	5,162	5,162	5,174
Investments	0	219	219	188
Other	0	278	278	31
Total	416	9,542	9,958	9,466
Expenditure on:				
Raising funds: Donations & legacies	0	1,175	1,175	1,143
Raising funds: trading activities	0	4,942	4,942	4,604
Charitable activities: Hospice care	412	4,460	4,872	4,994
Charitable activities: Bereavement	10	294	304	309
Total	422	10,871	11,293	11,050
Net income/(expenditure) before net gains/(losses) on investments				
	(6)	(1,329)	(1,335)	(1,584)
Net gains/(losses) on investments	0	710	710	(121)
Net income/(expenditure) after net gains/(losses) on investments				
	(6)	(619)	(625)	(1,705)
Net movement in funds				
	(6)	(619)	(625)	(1,705)
Reconciliation of funds:				
Total funds brought forward	163	13,959	14,122	14,181
Prior year adjustment				(59)
Total funds brought forward (as restated)				14,122
Total funds carried forward	157	13,340	13,497	

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