

Annual Report

2023/2024



Helen & Douglas House

your local children's hospice

Contents

About us	4
Chair of Trustees & Chief Executive joint statement	6
Our strategic aims and objectives 2022-25	8
Income generation report	10
Reporting against our strategy	17
Financial review	63
Independent auditor's report	74
Financial statements	78



About us

Helen & Douglas House hospice improves the lives of terminally ill children and their families living in Oxfordshire and the surrounding counties. We help children live their lives to the full – even when those lives are short.

We support children and their families with life enhancing care at our hospice in Oxford, at home or in hospital. This includes supportive stays, pain relief, symptom management, end of life care and bereavement support for parents and siblings.

Our care can help reduce the fear and pain families feel when facing an uncertain future and, when life comes to an end, we are there to help families thrive after the loss of their child.

We need to raise almost £6 million to fund our work.

Inspected and rated

Outstanding ☆





How we are funded

We need to raise almost £6 million to fund our work

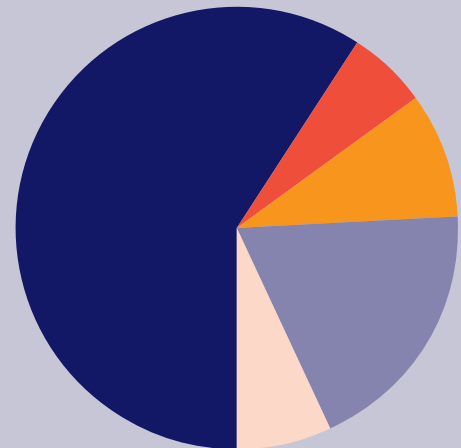


Income from statutory sources is **10%**



Income from fundraising, legacies and trading is **87%**

How we spend the money we receive on care



- Direct care staff costs **£3,534,000**
- Medical staff costs **£352,000**
- Other direct costs **£543,000**
- Support costs **£1,136,000**
- Depreciation **£396,000**

Chair of Trustees and Chief Executive joint statement



2023/24 has been a positive year for Helen & Douglas House. A year where consistent quality of the care and support we provide to children and their families has been recognised as Outstanding by the CQC. A year where we have invested in and expanded our services in line with our strategy. We have also continued to drive operational efficiencies to ensure more of our income is to directly fund care.

We introduced new clinical and complementary therapy roles, expanding our breadth of care for children. In addition, we continued to see an increase in the number of children and families we care for. Our work has influenced and shaped children's palliative care through research and education, broadening the support for children with life limiting conditions and their families.

None of this would have been possible without the hard work, dedication and passion of our staff and volunteers. We would like to give a heartfelt thank you to them all. And in a year of change of leadership we want to thank our predecessors, CEO Clare Periton, and Chair Lord Ian Blair, for their many years of stalwart service.

It simply would not be possible to provide these essential services without our generous donors, corporate partners and the huge community of supporters who generously give their time and energy to raise much needed funds.

We recognise that many families are coping with rising costs which are putting a squeeze on household finances

and yet many of you overwhelm us with your generosity. Whether you are raising or donating money, buying or donating in our shops or volunteering your time and expertise to enable us to operate as efficiently as possible, we cannot thank you enough.

These are challenging times for the public and charities alike and this continues to put pressure on fundraising. We rely on the public for 87% of our income and receive very little statutory funding. We therefore support the Together for Short Lives campaign to urge the new Government to ensure sustainable funding, which is critical for all children's hospices to thrive.

As we look to the future and embark on the formulation of our next three year strategy, we remain committed to sustaining the quality of the services and care we provide. We will always put children and families at the heart of everything we do, ensuring that we operate in the most efficient and impactful way, sustaining our role in the world of children's palliative care.

Finally, we want to share the incredibly positive news that Her Majesty the Queen has confirmed she will remain our Patron, continuing a patronage that began in 2006. We are very grateful for this extraordinary and moving support.

The image shows two handwritten signatures in black ink. The signature on the left is 'Jane Long' and the signature on the right is 'David Gye'.

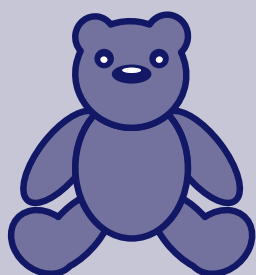
Jane Long, Chief Executive Officer
David Gye, Interim Chair of Trustees

11 November 2024

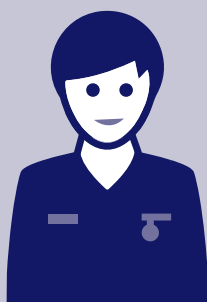
A strategy which unites us all

Our driving ambition is that children and their families receive world class palliative care. These were the strategic aims we set ourselves for the period 2022-25.

We were delighted to receive an Outstanding rating from the Care Quality Commission in 2023. This reflects the dedication and the passion of all our volunteers and staff.



Service. We will develop our service to reach more children and families and offer a wider portfolio of care.



Efficiency and Impact. We will ensure more of the money we receive is available to fund care by becoming more efficient and investing in technology.



Culture. We will invest in our people and work together to build an engaged, diverse and collaborative organisational culture.

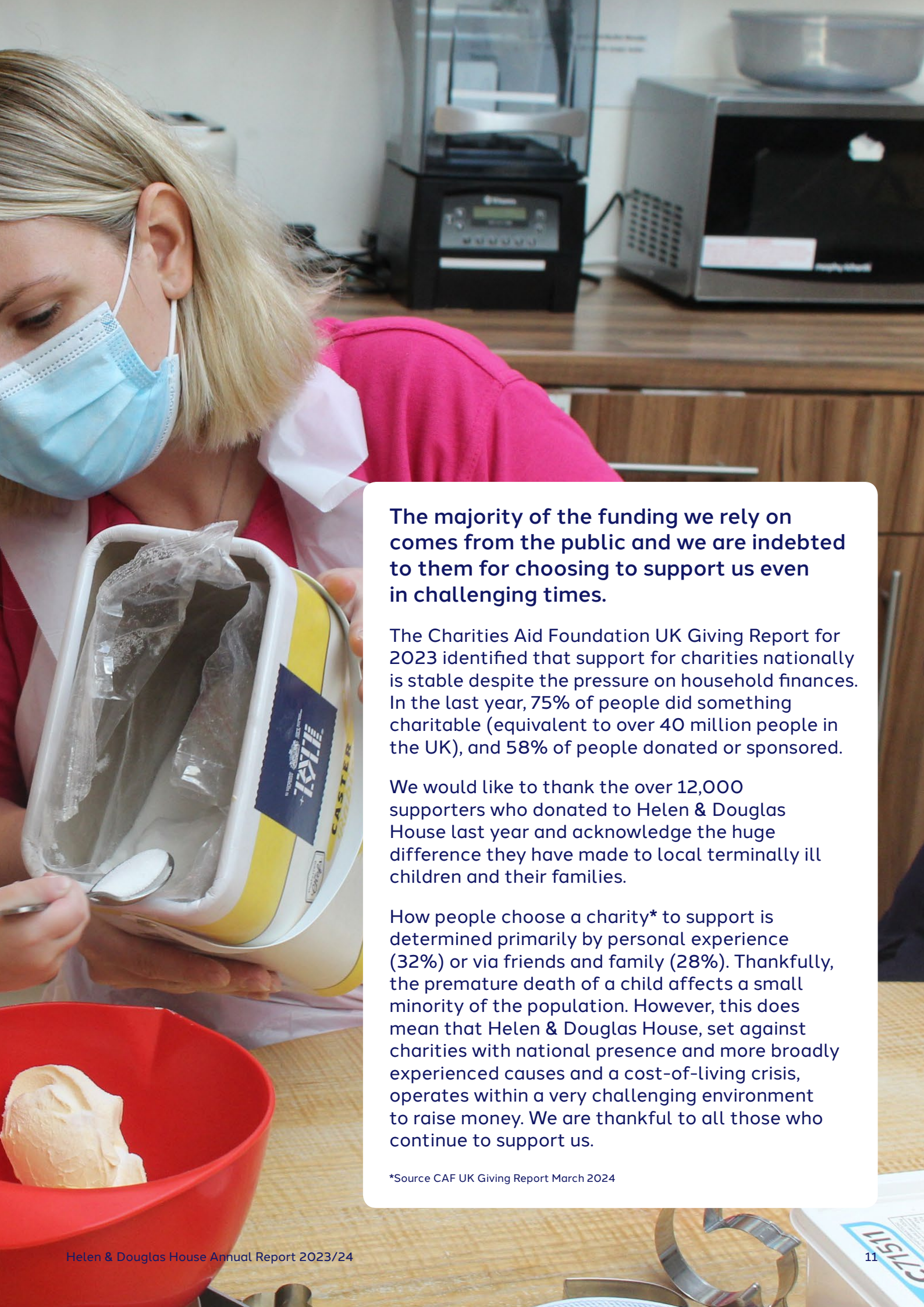


This report outlines our progress against the objectives we set ourselves for the year ending March 2024, as well as our priorities for the final year of our current strategy.

In 2024, we will develop a new strategy to take effect in 2025. The new strategy will be published before the end of this financial year.

Income Generation Report





The majority of the funding we rely on comes from the public and we are indebted to them for choosing to support us even in challenging times.

The Charities Aid Foundation UK Giving Report for 2023 identified that support for charities nationally is stable despite the pressure on household finances. In the last year, 75% of people did something charitable (equivalent to over 40 million people in the UK), and 58% of people donated or sponsored.

We would like to thank the over 12,000 supporters who donated to Helen & Douglas House last year and acknowledge the huge difference they have made to local terminally ill children and their families.

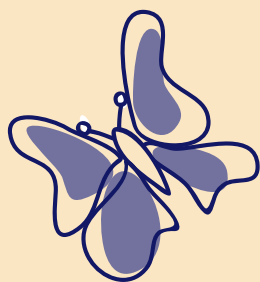
How people choose a charity* to support is determined primarily by personal experience (32%) or via friends and family (28%). Thankfully, the premature death of a child affects a small minority of the population. However, this does mean that Helen & Douglas House, set against charities with national presence and more broadly experienced causes and a cost-of-living crisis, operates within a very challenging environment to raise money. We are thankful to all those who continue to support us.

*Source CAF UK Giving Report March 2024

Fundraising income

We are delighted to report that our fundraising income budgets were exceeded both for gross and net contribution. Gross income was £140,000 above budget and net contribution was £276,000 above budget.

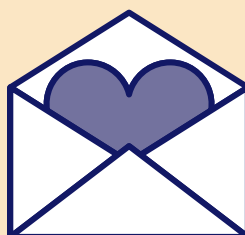
In 2023, we launched The Garden of Memories where family members could buy a handcrafted keepsake butterfly in memory of a loved one. The butterflies were displayed at Waddesdon Manor for two weeks and the display was available for a private viewing, which was much appreciated by families. We sold 291 butterflies and raised £10.5k, which considerably exceeded our expectations.



We brought back our fun Jail 'n' Bail event, which raised an incredible £15k. The event was organised in partnership with The Thames Valley Chamber of Commerce (spearheaded by their CEO and businesses from the group) and hosted by Oxford Castle & Prison.



In July 2023 we held our first ever week-long Thankathon and in February 2024 we held a in-person thanking event. This meant we could personally thank supporters in person, by phone or postcards and we had fantastic feedback from everyone we contacted.





Looking to the year ahead, we have a number of key objectives to strengthen our case for support, grow our income and operate as efficiently as possible.



We will improve our impact reporting so that supporters can easily evaluate the impact of their giving on the families we care for. We published our first Impact Report in 2023 and we plan to build on that in 2024 and beyond.



We will develop more tailored stewardship programmes for our supporters which will recognise their individual contributions and open up opportunities to get involved in other areas of fundraising according to the supporter's preferences. This will ensure we can give them the best possible experience supporting Helen & Douglas House.

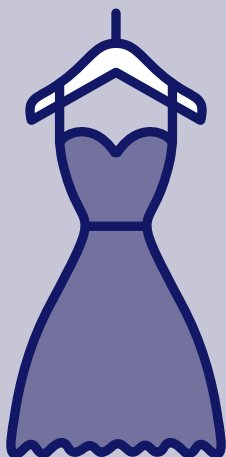


We will grow our income from philanthropic giving sources such as major donors, trusts and foundations and corporate supporters following an in-depth review.

Trading income



As well as fundraising activities, we also operate 23 shops across our region. This year, we are delighted to report that our shops generated the highest level of net contribution in the history of Helen & Douglas House retail and that includes periods of time when we had almost 40 shops.



In 2023/24 our shops generated £4.410m gross income which was an increase of £526k or 13.5% on the year before.

The Retail team also launched two new income generating campaigns for Christmas and Spring with paid advertising support and these were very successful. The Christmas campaign generated record breaking sales of £132,000 in a single week.

Each shop has received social media training, allowing them to create a presence on Facebook and communicate directly with their local community by posting unique content. This has increased social media traffic and enabled the shops to respond quickly to their local audience.



The Retail team will be progressing the following priorities in the year ahead:



Relocate stock management and ecommerce operation into our new warehouse facility.



Integrate a new electronic point of sale system into our shops with better reporting capabilities and improved user functionality.



Extend the implementation of new Helen & Douglas House branding into our shops and create an initial model shop to establish best practice protocols.

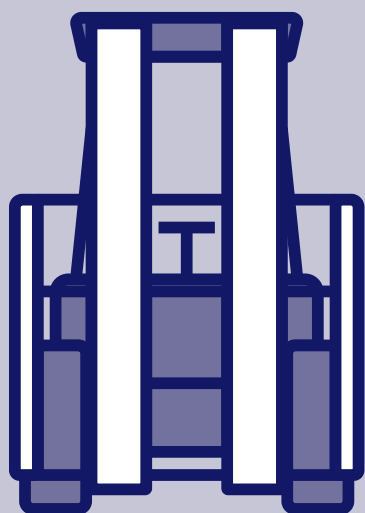


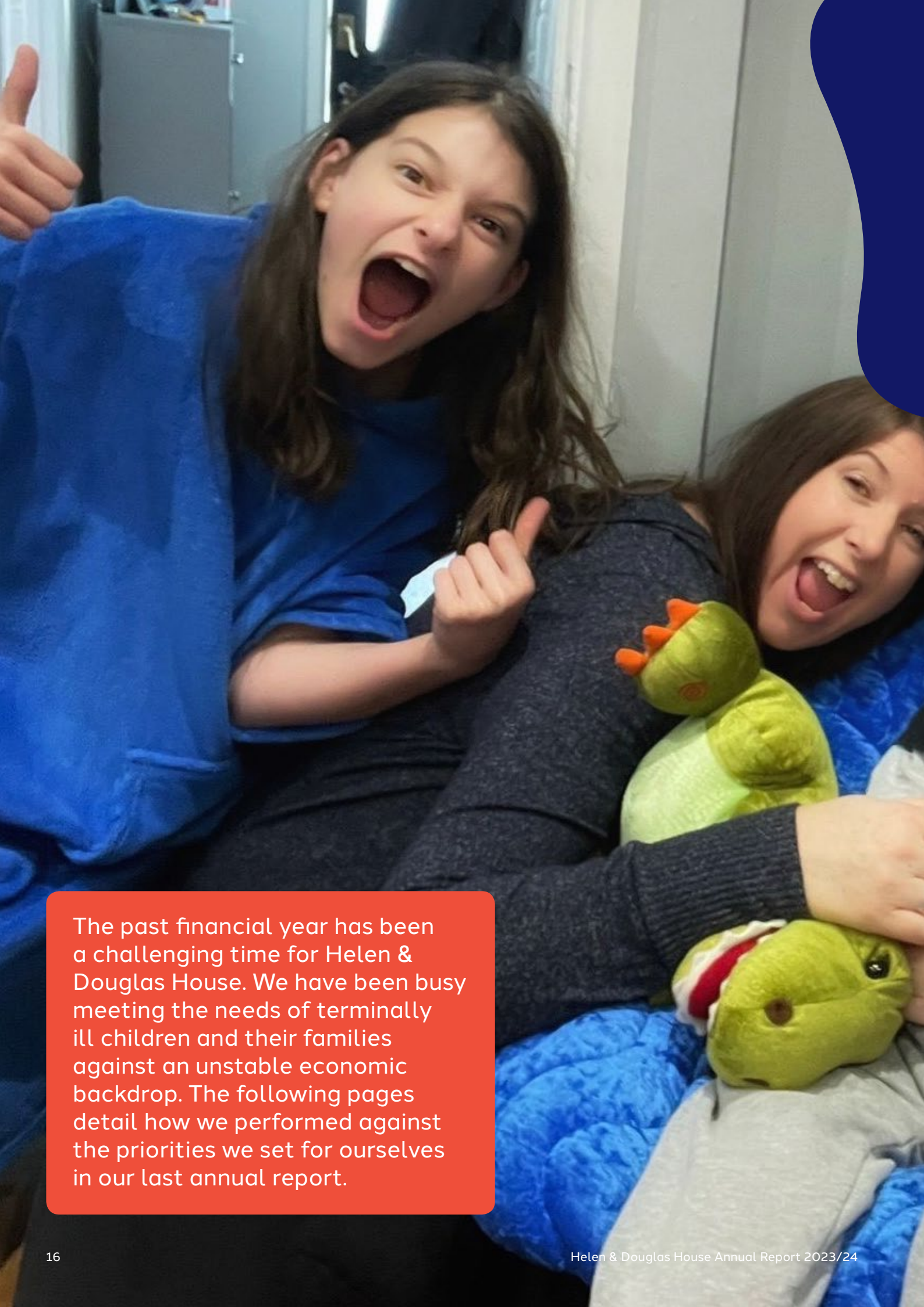
Look to expand our retail presence into target areas of interest within our region.



Embark on a five-year programme of shop maintenance and refurbishments to bring our shops up to a much improved standard.

It was agreed that the Retail team needed a warehouse facility to enable greater efficiency in the movement of goods around our network, to relieve pressure on individual shops where space is at a premium and to allow us to fulfil online orders via public selling platforms more effectively.





The past financial year has been a challenging time for Helen & Douglas House. We have been busy meeting the needs of terminally ill children and their families against an unstable economic backdrop. The following pages detail how we performed against the priorities we set for ourselves in our last annual report.

Reporting against our strategy

Extending our service



What did we say?



We are constantly working to extend our service to support the families who need us. In the year ahead, our priority is to explore further the unmet needs of the people we support as well as investigate the barriers that people face in accessing our service.

We plan to increase the number of beds we have available to maximise the amount of supportive stays we offer to families to give them a break. We also plan to build on our work around the early identification of young people who may benefit from our care, by continuing to strengthen our relationships with our partners. As part of this, there are plans

for the nursing team from the paediatric intensive care unit at Oxford University Hospitals NHS Foundation Trust to shadow shifts with us and for our nursing team to shadow shifts with them.

Over the next year, we intend to complete our scoping work around the needs of older teenagers as they transition from children's health services to adult health services. Once we have finalised this piece of work, we will start to identify how we can meet these needs. Similarly, we intend to push forward with our work in shaping our services so that we can meet the spiritual needs of the families we support.



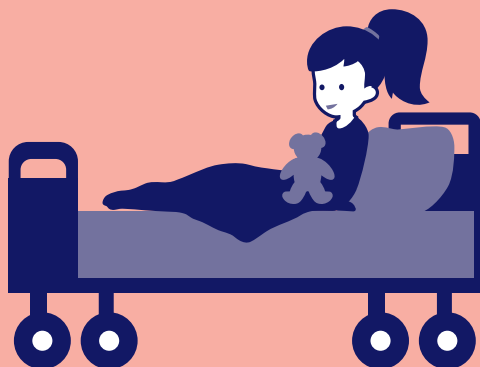
As the world's first children's hospice, we have a responsibility to share our specialist knowledge through education, and we constantly strive to raise the profile of children's palliative care. This year, we are delighted to be expanding our education offer by teaching medical undergraduates at Oxford University.

How did we do?



Increased the number of beds we have available

We've made great progress in meeting the needs of more children and families. Whilst the number of children referred to us has remained stable, we have been able to offer 30% more bed nights of care. We received 120 more admissions with an average of 100% occupancy as well as supporting 33% more children to die where they chose to be.

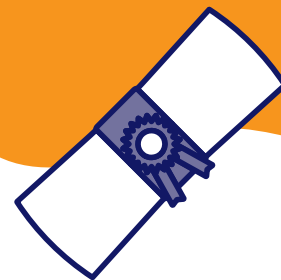


Meeting the needs of older teenagers

We have expanded our Youth & Transition team and increased the number of opportunities for young people to socialise and develop support networks outside the family home. Collaborating with the Youth & Transition team, Dr Laura Nohavicka from our medical team has worked closely with adult palliative care teams in the region, jointly visiting young adults who have recently transitioned into adult care and developing a tool to support young people in the future. This has helped to reduce the stress and anxiety of young people transitioning to adult paediatric palliative care services from the children's service.



**We were rated
Outstanding by the Care
Quality Commission in
November 2023**



Finding and meeting unmet needs

Our physiotherapist has supported medically vulnerable children to live safely and comfortably in the community, including being able to return to school as well as accessing opportunities they couldn't before. There have also been unexpected benefits around symptom management for oncology patients, where physiotherapy has enabled better management of their respiratory function so they could be more comfortable at the end of their lives.

We've expanded our Play team and increased our offer of activities for children and families which has helped to reduce isolation amongst families and provide access to our service in other ways. Visits to places such as the Cotswold Wildlife Park are a wonderful way for parents to meet other parents with similar challenges to form social and supportive networks and

for children with complex needs and their siblings to enjoy the company of other children away from the care environment.

Following feedback from families that short notice offers of available supportive stays were difficult for them to access, we've reverted to allowing more bookable stays to help families plan more easily and access the service more readily when they need support.

We have responded more quickly to requests for urgent symptom management and emergency care by not pre-booking all our beds to keep some free for symptom management / emergency use.



Working in partnership to improve early identification

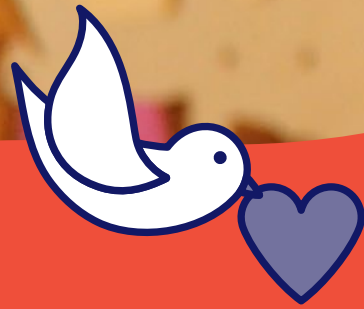
We have successfully partnered with local healthcare partners such as Oxford University Hospital NHS Trust, Alexander Devine Children's Hospice and Rennie Grove Peace Hospice to ensure the timely referral of children with palliative care needs from hospital. This ensures children and families are getting quicker access to local services if that is where they choose to receive care. It also facilitates better knowledge sharing and training.

In addition, we have introduced shadow shifts for the nursing team from the paediatric intensive care unit at Oxford University Hospitals NHS Foundation Trust to work with us and for our nursing

team to shadow shifts with them. This has been beneficial because nurses at the hospital are more confident to talk to parents about referral and are more likely to refer children to Helen & Douglas House if they understand what we do.

This also extends to medical students and doctors in specialist training from local acute services, in order that they better understand children's hospice care.

Successful partnerships have been a wonderful way to share knowledge and expertise and break down barriers. Most importantly, connecting services makes it easier for children to transition through them.



Meeting spirituality needs

At the moment, we know very little about how to meet the pastoral, spiritual and religious needs of children and young people diagnosed with life threatening or life shortening conditions.

Helen & Douglas House was a key recruitment centre for The SPARK Project* which aims to guide the NHS and children's hospices on how to meet these needs. The results of the project show that offering education to hospice staff (relating to spiritual care conversations) benefits staff and service users alike. We will be supporting clinical staff to have conversations about spirituality with more confidence and Dr Charlotte Holland (medical team education lead) is involved in developing this training with the SPARK team.

*Source. University of York The SPARK Project supporting the complete care of children and young people with life-threatening or life-shortening conditions.

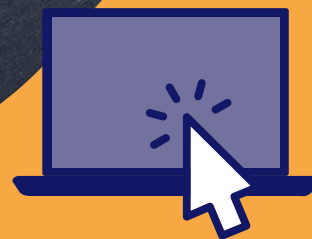


We're a leading research and education contributor to the sector

We have successfully delivered teaching on the undergraduate medical curriculum at Oxford University, about managing difficult communication in the context of end-of-life care.

We have looked to address specialist medical workforce challenges by becoming a training centre for special interest qualifications in paediatric palliative care. We have successfully trained two paediatricians and have an experienced paediatrician from a neighbouring area currently expanding her skill set with us (funded by her own region).

We have contributed to organising/ presenting at several conferences in paediatric palliative care with the Royal College of Paediatrics and the Association of Paediatric Palliative Medicine.



Dr Charlotte Holland leads on the virtual education platform for the South of England, and many other Helen & Douglas House staff have contributed content.

Our medical team has hosted a number of evening education events online covering a range of topics and enabling colleagues in the wider region to come together and share their learning.

Dr Laura Nohavicka has been funded for one session per week by our local ICB to support the development of transition services for young people transferring to adult services. This work is both on a strategic level regionally and at a clinical level supporting individual patients and their families.



Our team has offered service users the opportunity to be part of a number of national clinical trials this year including C-POS (evaluating outcome measures), SPARK (spirituality), and ENHANCE (looking at the experience of families whose children died after PICU / NICU care).

One of our Associate Specialist Doctors won the Royal Society of Medicine (RSM) Impact and Evidence in Palliative Care research prize, when she presented her recently completed MSc project on the wellbeing of children's hospice staff.

Several members of the medical team contributed to the fifth edition of the children & young person's advance care planning document and the sixth edition of the APPM formulary (2024).

Dr Emily Harrop contributed to the Nuffield Council report on managing disagreements in the care of critically ill children.

Publications contributed to by HDH staff in the last year include:

1. *As low as reasonably practicable (ALARP): a moral model for clinical risk management in the setting of technology dependence.* Journal of Medical Ethics 2023
2. *Coproduced resources to support parents caring for children with gastrostomies.* Frontline Gastroenterol. 2022 Aug 25;14(2):144-148. doi: 10.1136/flgastro-2022-102181. eCollection 2023.
3. *A rapid systematic review of breakthrough pain definitions and descriptions.* British Journal of Pain 2023



The year ahead



Patient safety and outcomes

Through the Patient Safety Incident Framework (PSIRF), we will be developing and maintaining effective systems and processes for responding to patient safety incidents for the purpose of learning and improving patient safety.

We will expand the physiotherapy team to support more children in reducing common symptoms such as pain, fatigue and dyspnoea.

From September 2024, we will be part of a regional initiative (funded by The True Colours Trust) to improve services for antenatal and neonatal palliative care. This is important as infancy represents the highest spike of deaths in childhood, yet services tend to be inequitable for the youngest.

Clinical effectiveness and accessibility

We will review our capacity to offer more support in the community. We are looking to enhance the experience families receive in their homes, with the play team supporting outreach nursing visits.

We will ensure there is suitable accommodation for family members who have impaired mobility. This will be an adaptable space that can also be used as a coldroom to increase capacity to care for a child after their death.

We will also review our referrals pathways to make the process more effective, ensure referrals are appropriate and enable eligible children and their families to access our services sooner.

Patient experience

We aim to engage more families to ensure they are key partners in their child's care and co-designers of our services.

We will engage and connect with families to allow us to understand the needs of the children, young people and families using our service.

We recognise that medical advancements have resulted in more children with complex care needs surviving longer. These children often require care from multiple health and social care teams and other agencies, all holding individual information to enable care delivery. This puts enormous pressure on parents. We will explore the feasibility of piloting a parent/carer owned personalised digital care pathway monitoring platform for children and young people with complex care needs. This digital application empowers parents/carers to easily capture and manage a child's health and care information (symptoms, care plans, multidisciplinary team involvement). It would also enable personalised optimum symptom management at home and shared decision-making in the child's best interest. Through this, we aim to improve quality-of-life outcomes and care experiences for children and carers.

This year, we will establish a patient engagement group, where we will work collaboratively with parents to respond to their changing needs from the service. We will proactively seek feedback on projects and give families a voice which we will listen to.


Reporting against our strategy

Communicating with families, volunteers & staff



What did we say?





Having established the needs and preferences of staff, we are building an internal communications framework including a new intranet on SharePoint to act as a single hub for all information staff need.

The framework will include guiding principles for sharing information and communicating across the organisation using digital best practice and will organise information according to audience needs, appropriate channels and frequency.

We will identify the needs and preferences of families regarding the information they receive from the charity and develop a stewardship framework of non-clinical information in line with them.

How did we do?



Responding directly to feedback from families, we have created a plan for communicating with them about non-clinical matters that includes a monthly email newsletter. The first newsletter has been published and we have achieved extremely high open rates of 60-80%.



We successfully launched and embedded a new staff intranet called The Hive and maintained by organisational editors around the Charity. The Hive is where staff can go for the latest news, information and guidance on a range of organisational topics.

We have created a full programme of planned staff communications, both direct and indirect, including monthly all staff meetings and monthly drop-in sessions with our CEO as well as regular updates from The Hive.



The year ahead

We will raise our profile amongst our local community to encourage them to engage more and support us.

We will raise our profile nationally to support the children's hospice sector more widely especially in the areas of research and education.



Reporting against our strategy

Volunteering



What did we say?



Volunteers are the lifeblood of Helen & Douglas House and we are hugely grateful for the time and energy they give to us. In return, we want to ensure that they have the best possible experience with our organisation, so we plan to upskill our members of staff who manage volunteers.

We also plan to offer a more varied selection of volunteer roles, including volunteer ambassadors to boost our profile in the community and advocacy volunteers to influence policy and investment in children's palliative care.

On top of this, over the coming year we will be introducing volunteer listeners into our bereavement team to increase support to families, as well as expanding the reach of our Home Volunteer programme including gardening and tutoring.

We aim to increase our community fundraising presence, both in physical and online communities, and to link this work more with our shops to strengthen our community engagement.



How did we do?

Our 565 wonderful volunteers, working across our shops, the hospice, in family homes, our offices and at our events, donated 66,901 hours in 2023/24. We couldn't operate our services without them, and extend our grateful thanks to them all.

We are delighted to report that in 2023 we continued to build on the previous year's high scores in our annual volunteer satisfaction survey. Volunteers reported an increase in 'feeling valued by the organisation' 'meeting volunteer expectations' and 'recommending volunteering' with Helen & Douglas House.



Our volunteers collectively donated 66,901 hours which equated to an economic value of £759,330.

Thank you, all our volunteers, you are amazing!



We created a comprehensive volunteer manager training course, supported by a new volunteer handbook, to ensure volunteers have the best experience working with staff managers across the organisation. So far, thirty volunteer managers have participated (reaching the majority of volunteer managers based in our offices and hospice). We are currently investigating how we can extend the course to our retail volunteer managers who work remotely across our shops.



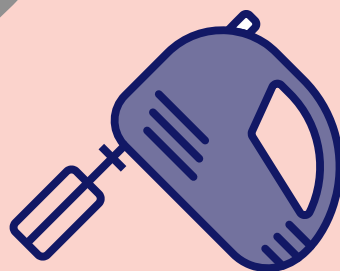
The appointment of a new Head of Retail (after a six month absence) has had a positive impact on retail volunteer satisfaction across our 23 shops.



Our crafting volunteers raised £6,000 from the sale of gift items they created in our Summertown shop.

Following feedback from our volunteers, we reintroduced visits to our hospice for retail volunteers to help build a stronger connection to the cause they support.

We also send a monthly newsletter to all our volunteers to keep them updated on news and information about the charity and our volunteer community.



New complementary volunteer roles have been introduced at the hospice such as baking, hairdressing, musicians, etc. This allows children and their families to participate in more activities during their stay.

We've taken time to understand how volunteering can support the important work of our bereavement support team. This is a complex and sensitive area of our work and we have visited other hospices to learn from them in terms of structure, volunteer role profiles etc. We are also preparing to develop trained volunteer roles that support the bereavement team.

We are supporting more families through home, gardening and tutoring volunteers. Eighteen families currently being supported in this way and these important volunteer roles are helping to reduce the intensity of caring for a child with complex needs. We are now providing tutoring support for six new families each term where volunteer tutors help siblings increase their confidence and ability in core subjects.

The year ahead



Improving quality and accountability for volunteering across directorates

In 2023 we created new volunteering policies and processes, a volunteer handbook, a volunteer manager training course, procured a volunteer management platform and began reviewing volunteer mandatory training. This year, we will focus on socialising them among staff and volunteers, embedding knowledge and challenge ourselves to reduce bureaucracy for volunteers.

Equality & diversity action plan

We will look at ways to increase and improve the diversity of our volunteer community, so it reflects the shop communities and service users it supports.

In addition, we will also look at improving volunteer satisfaction scores among older and ethnic minority volunteers. This will include the introduction of focus groups to hear the experience of volunteers and consult with teams about how we can improve satisfaction and inclusion.

Excellence and innovation

In 2022 our focus was on volunteering policies and procedures and improving the experience of volunteers. We have now established strong foundations to take us into a new strategic cycle and we will focus on innovation and excellence so that we continue to exceed volunteers' and organisational expectations.



Reporting against our strategy

Sustainability



What did we say?

We are committed to taking action on sustainability so that we can make a positive impact on climate change.

We have already undertaken energy audits across the organisation to ascertain our carbon footprint and over the next year, we will use the resulting baseline data to develop a long-term sustainability strategy. As part of developing this strategy, we plan to assemble a working group to identify priorities such as switching to greener utility suppliers and appointing sustainability champions.



How did we do?

This year we finalised auditing all our buildings, including our 23 shops and we now know what our collective carbon emission baseline score is. In order to reduce our carbon emissions, we needed to measure where they are sourced from in the first place. The Greenhouse Gas Protocol* categorises emissions as Scopes 1, 2 and 3.

We initially focused on creating baseline data for Scope 1 (direct emissions) and for us that means gas and the AC refrigerant leakage. We then focused on Scope 2 (indirect emissions) which for us means electricity. Having now switched our electricity over to a green supplier, we believe that 60% of our electricity is green and we are aiming for 100%.

Ten members of staff have volunteered to become Sustainable Pioneers and they will share their passion and enthusiasm for sustainability with their colleagues. They will be pivotal in engaging with the whole organisation and helping us to achieve our goals.

*Source The National Grid.

Definitions of Scope 1, 2 and 3 emissions

Essentially, Scope 1 are those direct emissions that are owned or controlled by a company, whereas Scope 2 and 3 indirect emissions are a consequence of the activities of the company but occur from sources not owned or controlled by it.



We believe that what we achieve within the organisation has broader benefits in our local communities. Staff and volunteers take learned new behaviours home and we can start to have a positive impact beyond the walls of our buildings.

The year ahead



Having now established a baseline carbon emissions score for Scopes 1 and 2, we will continue this work into Scope 3 which is far reaching. We have chosen to prioritise baseline data for staff and volunteer travel, waste and wastewater. We have conducted initial scoping on travel, and we will now quantify it more effectively.

We will create a foundation database of emissions which will be used to set stretching, but achievable, reduction targets. We will look to comparative industries for guidance and set targets for 2030, 2040 and 2050 because the task is absolutely vital but very much a long term commitment.

We are also applying for a significant VCSE Energy Efficient Scheme Grant of £150,000 which, if successful, will enable us to make the retrofit changes we need to make our service and office buildings more efficient, including boiler replacement, LED lighting, solar panels, building management system for heating, insulation and double-glazing window replacement. The criteria for that grant means we must complete all the work within one year.



Reporting against our strategy

EDI accreditation



What did we say?

We are confident that we have built a strong foundation of knowledge and understanding based on the fundamentals of FREDIE* and the National Centre for Diversity standards. We look forward to achieving our Level 1 Accreditation and strengthening our inclusive culture.

Our focus as we look to the future is on attracting diverse candidates to our organisation, removing barriers to those from underrepresented groups and building on and enhancing our diverse workforce. We want to be bold with our aspiration and that will mean setting diversity targets, from our Trustee board to our Executive team and throughout the organisation.

Our future is bright, so we want to shout about that. We will develop our internal and external communication to shine a light on our work towards achieving FREDIE. We will develop and embed our Employee Value Proposition in our continued effort to make Helen & Douglas House the employer of choice for all people.

We are committed to continuous education and growth and will commence a comprehensive training programme to ensure our leaders are also allies, empower our FREDIE champions, and further embed a culture of inclusion and belonging.

*Source National Centre for Diversity.



How did we do?



We have worked closely with the National Centre for Diversity to help us work towards accreditation. This enabled us to put into place the foundations of the change we want to make at Helen & Douglas House.

We have looked at how we represent ourselves externally on our website, social media and in publications and have improved representation of the communities we serve. Within the

organisation itself, we have invited staff to learn about protected characteristics and hear about the lived experience of people outside the organisation. This has helped to develop knowledge and understanding.

We are proud to be establishing a workplace culture that is accepting and inclusive of all people and continue to strive for improvements to our workforce diversity.



The year ahead



We will continue to work on becoming the organisation we strive to be while being transparent and honest about where we are at the moment (we have not yet increased the percentage of UK minority ethnic people who work or volunteer for the organisation).

Consequently, will review our recruitment processes and systems in terms of how and where we advertise roles and also look at our selection criteria.

One example of how we are trying to improve is by trialling sending retail staff and volunteer candidates their interview questions in advance, to help people of different abilities be considered for roles in an equitable way.

We recognise we have laid the foundations from which to grow, and diversity, equality and inclusion remains an ongoing area to improve on.



Reporting against our strategy

Leadership



What did we say?





We are proud to have upskilled our leaders and managers over the past year through coaching training. Next year we will focus on succession planning to ensure we are better equipped to develop a pipeline of supportive, skilled and inspiring leaders within our current workforce.

Another ambition for the year ahead is to develop a comprehensive wellbeing strategy for our employees. We are confident that by building a positive workplace culture, we can enhance the mental and physical health of our workforce and attract and retain the best talent, becoming an employer of choice.

How did we do?

As part of our organisational succession planning, we first identified around 5% of the existing workforce who matched the criteria for talent development with a view to becoming a senior leader in the organisation within the next five years. These individuals were proposed by their current line managers and were supported by successful performance evaluation ratings.

We worked with these employees to conduct a skills gap analysis, which will become the foundation of individualised development plans to continue their professional growth and, where possible, progression within the organisation.



Looking more widely, we are delighted to have introduced many ways to improve our workplace culture and wellbeing for the benefit of all members of staff. Some of the ways we have done this are listed below.

- Staff lead interest groups formed in areas such as working parents and menopause.
- Shared stories from individual members of staff who have diverse life experiences including grief, mental health conditions, religious and cultural beliefs.
- We introduced more generous compassionate leave as well as the opportunity to buy and sell holiday entitlement.
- We also introduced a new life assurance benefit for staff.
- We also trialled mentoring on a small scale where members of staff and volunteers can mentor or be mentored. This has proved successful so we are now planning to extend it further.

The year ahead



A significant project for the year ahead is the development of new technological systems to improve our efficiency and reduce operating costs. Currently our recruitment, employee record and payroll systems are not connected to each other. Introducing system efficiencies will significantly reduce the number of hours spent on managing data between platforms, reduce manual handling and calculation errors and reduce the operational cost of this work.

We will also widen our use of apprenticeships beyond existing roles in Fundraising and Data Analysis.

Finally, we want to train more of our teams in workplace mediation skills. This training has proved valuable in identifying and resolving workplace conflicts and often minimises impact on staff absence and wellbeing.



Helen & Douglas House would like to say a very big thank you to the charitable trusts, corporate partners and other supporters who have made donations in the last 12 months and to many others not listed, including those who wish to remain anonymous.

Abbott Diabetes Care

Alan and Diane Brown

All of our Children's Champions

Ann Edwards

Anne Wadsworth OBE

B&Q Foundation

Berkeley Foundation

Berkeley Homes (Oxford & Chiltern) Ltd

Blenheim Palace

BPI (Business & Personal Investments)

Cala Homes Cotswolds

Chris Banton Foundation

Cokethorpe School

David Hills Trust

Dura Ltd

GHM Communications

Glory Farm Primary School

Harmony Belles, Marlow

Harrison-Frank Family Foundation

Ian and Mave Richens

Invesco

Jane and David Redwood

Kelly & Anna's Heroes Cycling Team

Kidani Memorial Trust

M:M Bio

Mabs Mardulyn Charitable Foundation

Morpheus Foundation

Mr & Mrs J A Pye's Charitable Settlement

Out of the Blue

Peter Harrison Foundation

REAL Calling Ltd

REAL Fundraising Ltd

Rothschild Foundation

Savvy Group

Speen Helping Hospices

Thames Valley Chamber of Commerce

The Adrian Swire Charitable Trust

The Albert Hunt Trust

The Bournemouth Community
Hebrew Church

The Bouttell Bequest

The Childwick Trust

The Kingham Sculpture Exhibition

The Newbury Building Society,
Abingdon and Didcot

The Nora and Olive Brewer Memorial Trust

The Old Bookbinders Ale House

The Tingewick Society

Together for Short Lives

Ultimate Activity Camps (UAC)

Volker Highways

Waterperry Gardens



Our approach to fundraising, working with professional fundraisers and commercial participators

Our Fundraising Team comprises fifteen staff. These staff work in teams organised by function and income source to generate funds for Helen & Douglas House. The Data & Supporter Services team, comprising four staff, manage all enquiries from the public, manage our donor database and data selections for fundraising activity and ensure we operate in line with fundraising and data protection regulations.

Our fundraising teams focus on raising money through our own events, third party events, working with corporate partners and local businesses, community groups, churches, schools and individuals who take on their own fundraising activity.

We also raise funds through trusts and other grant making bodies, direct marketing campaigns and appeals, and building relationships with individuals who donate significant sums to support our work.

We work with commercial third-party organisations to recruit players to our lottery and donors giving a regular gift. This activity is primarily through door-to-door and private site (e.g. shopping centres) canvassing.

Fundraising Regulation and the Code of Fundraising Practice

Helen & Douglas House is registered with the Fundraising Regulator and our fundraising team is committed to adhering to the Regulator's Code of Fundraising Practice. We are also a member of the Chartered Institute of Fundraising and work to the standards laid out in their guidance.

For the period under review, we have had no significant incidence of non-compliance with the Code of Fundraising Practice or Chartered Institute of Fundraising guidance.

The charity's Fundraising Policy stresses our commitment to the Code, ethical considerations regarding donation acceptance and how we carry out due diligence in relation to our partners.

Complaints in the financial year 2023/24

We received donations from over 12,000 supporters. In the same period, we received six complaints. Five were related to our regular giving acquisition activity, where we ask donors to sign up to a regular gift, and one was in relation to a fundraising appeal sent to supporters by mail. All complaints were responded to appropriately.

Vulnerable people

The charity adheres to the Code of Fundraising Practice in its dealings with people whom we identify as vulnerable, and we are mindful of the Institute of Fundraising's guidance. We only work with third party commercial participators who are committed to protecting vulnerable people and who also adhere to the Code.

Monitoring the activity of third parties

All materials used by third party commercial participators are drafted and reviewed by the charity. The training of fundraising staff by third party commercial participators is overseen and regularly attended by representatives of the charity. Third party fundraising staff are periodically shadowed while canvassing the public. Recordings of telephone calls with donors conducted by third party commercial participators are reviewed regularly.

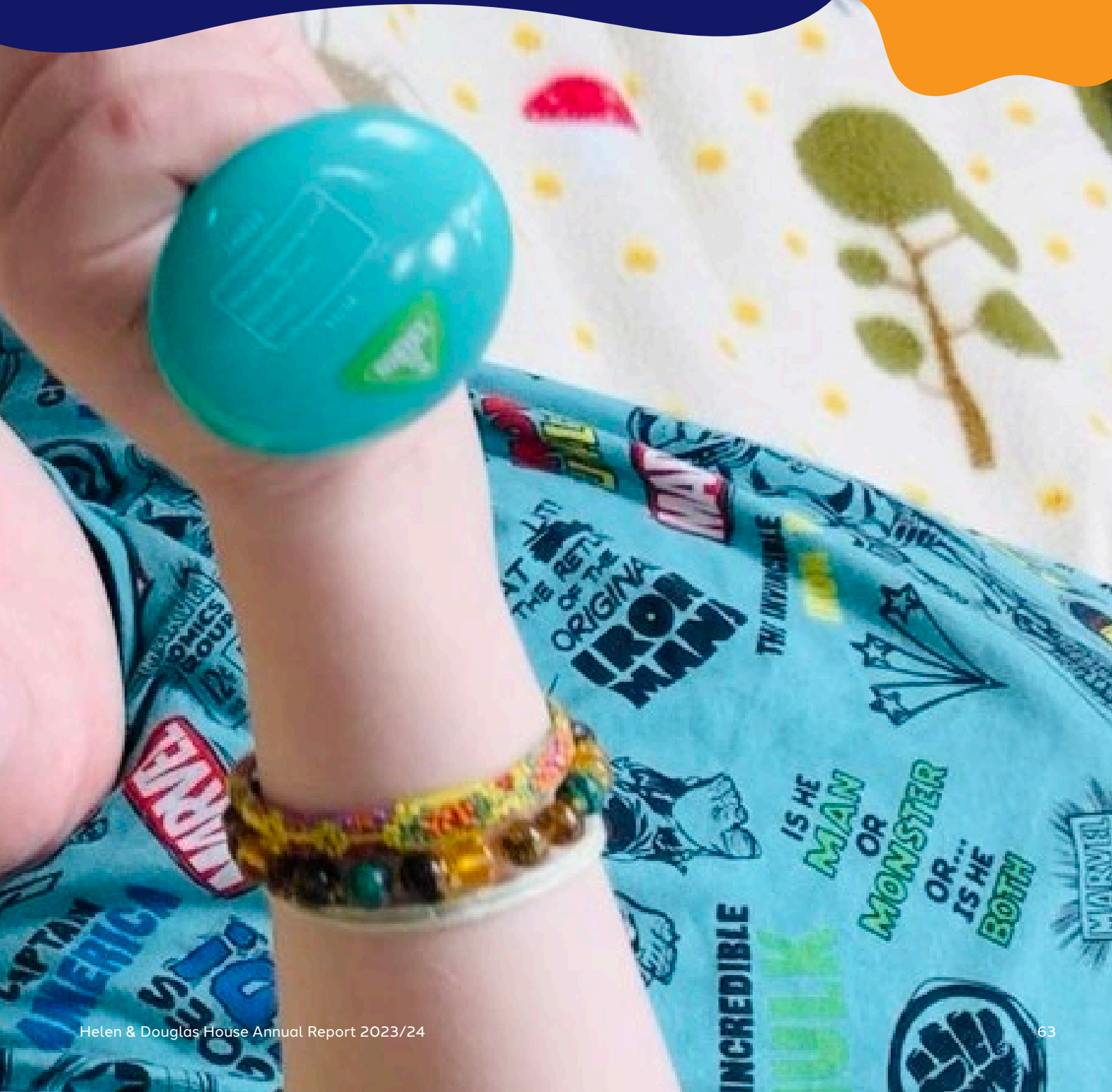
Contracts with third party commercial participators contain complaint and vulnerable people clauses which are scrutinised and agreed upon by the charity. All complaints received by third party commercial participators are shared with the charity.

Fundraising undertaken by members of the public is supported by the charity. Guidance is provided, together with materials to ensure consistency, transparency and compliance.



Reporting against our strategy

Financial review





Financial review

2023/24 was the second year of our strategy which includes a key strategic objective to support and invest in the breadth of the services we provide. This has resulted in an increase in our cost base, **£11.8m** in 2023/24 versus **£10.5m** in 2022/23 with the majority of the increase being spent on charitable activities.

We ended the financial year with a deficit on restricted funds of £0.439m and a deficit on unrestricted funds of £0.673m, resulting in a net consolidated decrease in funds for the year ended 31 March 2024 of £1.112m (2022/23: £0.955m decrease in funds).

Restricted accumulated funds decreased, due to the spend of restricted income received in 2022/23 and now total £0.549m (2022/23: £0.988m). Fixed asset investments decreased to £10.043m (2022/23: £10.638m) as a result of the decrease in funds in the year. Total accumulated funds at the year-end were £14.396m (2022/23: £15.508m)

Our total income received decreased by £42k compared to 2022/23 with some of the key movements as follows:

- Donated and Bought in Goods income increased by £476k (+14%) with focussed retail management and better use of social media
- Donations decreased by £674k (-18%) as there was a large one-off donation in 2022/23 of £0.5m

Expenditure on **Raising Funds** is categorised between Donations & Legacies and Trading Activities. Within this, the costs of raising donations and legacies decreased by **13%** due to staff vacancies now filled and the costs of trading activities (including the retail network and lottery) increased by **10%**. The increase in trading activities expenditure is the result of a full retail management team now being in place, improved logistics and more spend in support functions such as Brand & marketing and Technology.

Expenditure on **Charitable Activities** is categorised between Hospice Care and Outreach & Bereavement. There was a **26%** increase in the level of charitable activities expenditure, again largely driven by the planned strategic expansion of our patient services.

There was a decrease in the total value held by fixed asset investments as a result of us investing cash into the growth in services with a net decrease of **6%** in our total fund(s) value. Within this net decrease are **£0.874m** of net investment gains (2022/23: £0.331m losses). Whilst most of our investments are included in fixed asset investments, there is **£0.009m** held in our CCLA deposit fund which is very low risk and classified as short term investment within current assets. All investment decisions and transactions are carried out in accordance with our Investment Policy.

During 2023/24 our total portfolio return (net of fees and expenses) was **12.2%** which is indicative of generally well performing markets over the year. There were investment income payments totalling **£0.297m** in addition to the overall net gain on our investments of **£0.874m**.

Looking over the longer term as of March 2024 the 3 year total portfolio return was **+21.1%** and over 5 years it was **+50.2%**.

Risk management

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 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 table below summarises our key risks and control measures that are in place:

Risk	Management
<p>Our voluntary income and retail income shows an immediate decline due to a reputational issue or a slow and sustained decline over time. Additional risk in potential decline of statutory funding.</p> <p>Potential for operational expenditure to exceed net income outside of planned strategic aims.</p>	<ul style="list-style-type: none"> • Monthly monitoring of all income streams performance against budget & discussion regarding contingency plans • A mix of income sources (including sustainable) and products which are at different stages of the product life, this enables us to spread our risk. • Extensive networks across the sector and regular communications with key contacts, the Institute of Fundraising and the Charity Retail Association • Lobbying of government and MPs for continuance of NHSE financial support
<p>Failure to safeguard service users, staff and volunteers.</p> <p>Due to the conduct of a member of staff, volunteer or organisational change.</p>	<ul style="list-style-type: none"> • Robust governance structure, and extensive portfolio of policies, procedures and risk assessment processes. • Dedicated safeguarding team and associated framework • Safeguarding steering group with representatives in different areas of the Charity • Timely Board reporting and a nominated board member. Clear, visible staff comms and messaging. • Safe recruitment procedures, mandatory staff training and a reporting culture (includes Freedom to Speak Up Guardians and Whistleblowing process)
<p>Electronic Communication Failure</p> <p>A breakdown of the organisation's electronic and telephonic communications.</p> <p>Data and continuity could be temporarily lost and lead to interruption and/or omission of critical information flows.</p>	<ul style="list-style-type: none"> • Emergency Plans (Business Continuity) in place • Robust backup measures & processes including backup generator. • End point security on all laptops and desktops. Robust firewall and periodic Penetration & phishing testing. • Clear ICT Processes and Communication methods (including On-Call out of hours) • Clear plans for safe administration of medicines if EPR (electronic patient records) fails

<p>Unable to deliver a 24/7 inpatient service and therefore not able to consistently deliver care and end of life care in the place that a family chooses.</p>	<ul style="list-style-type: none"> • Outreach to support families and increase in community & in-reach offer • Telephone support from the medical and care teams. • Joint working with the acute trusts and other community services (statutory and third sector). • Use of virtual multi-disciplinary meetings between teams to plan care efficiently. • Ongoing gap analysis and capacity monitoring with partners via Thames Valley Paediatric Palliative Care Network. • Work towards formalising a managed clinical network (MCN) • Engagement with NHS South East of England Palliative and End of Life Care Strategic Clinical Network
<p>Recruitment and retention of talent does not enable HDH to effectively deliver its strategy.</p> <p>Could lead to lack of support for HDH at the expected level to meet stakeholder requirements.</p>	<ul style="list-style-type: none"> • EDI Strategy and action plan completed • MHFAs and Freedom to Speak up Guardians in place • Flexible working policy implemented • Relaunched Staff Forum with more proactive messaging in advance of launching key initiatives • HR Performance Dashboard in place and reviewed • Implementation of new Pay Policy with robust appraisal processes

Investment Policy

The charity invests in pooled funds managed by CCLA Investment Management Ltd. Investments are primarily held in equity funds. The portfolio is reviewed at least annually and, utilising performance reporting by 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.

One element of the CCLA CBF fund long-term investment objective is to achieve an average annual return of inflation plus 5% on a portfolio of prudently and ethically invested financial assets. Current performance can be found in the Financial Review.

Reserves Policy & Going Concern

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' total operational costs of providing charitable activities including support costs. The value is based on the annual budget and is reviewed each year.

Summary of Free reserves 31 March 2024	£'000
Unrestricted Reserves as of 31 March 2024	13,847
Less amounts allocated or designated	4,932
'Free' reserves as of 31 March 2024	8,915

As at March 2024, it cost **c£498k*** per month to provide hospice care, family support and bereavement care. The 2024/25 six-month **total** operational costs** budget is **£5.993m c£999k** per month so the March 2024 level of 'free' reserves represents c9 months' total operational costs**. Unrestricted reserves less fixed assets represent c10 months' total operational costs.

** - basis of calculation is annual total of 2023/24 Hospice and Bereavement expenditure including their share of support costs and depreciation.*

*** - the total operational costs budget includes hospice & bereavement, support services and income generation costs.*

We are within a three year strategic cycle that aims to increase the scale and breadth of services that we offer. We are investing in better systems & technology and building an engaged, diverse and collaborative workforce. Our investment over the term of this strategic cycle is significant and as a result our reserves will be decremented to a level more aligned with our current policy.

The Charity has considered its future service costs in relation to projected income in the short to medium term future. Whilst there remains some uncertainty around certain income streams, there is a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future.

The Trustees believe that the Charity is well placed to manage its risks successfully. There are no material uncertainties about the group and Charity's ability to continue as a going concern.

Pay policy

The organisational pay policy sets out the principles that the Charity follows. For example, in setting pay, the following areas are taken into account:

- Equal pay for work of equal value
- Cost of living
- National Living Wage
- Pensions & Benefits
- Competitiveness
- Affordability/use of Donor Funds

It is reviewed annually by the People and Remuneration Committee.

Pay Scales and Rates

The Charity has moved away from NHS Agenda for Change to determine pay scales and rates, but is committed to remaining competitive against the NHS for Clinical staff.

As of 31 March 2024, with the exception of the CEO, Retail and Doctors, all employees are paid on a rankings scale, their position on which is determined by their job role. Retail staff are on a separate pay scale.

The CEO salary is approved by the Chair of Trustees, after consultation with the Chair of the People and Remuneration Committee. Doctors' sessional rates are determined by the Department of Health.

The minimum hourly rate paid in 2023/24 was £11.35, this is in line with the Oxford Living Wage which is in excess of the National Minimum 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 can join one of two contribution levels within the scheme or indeed opt-out.

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 not to join this scheme and meets the requirements, they will be automatically enrolled into a scheme offering the minimum level of contributions (2022/23: 5% for employee and 3% for employer). Staff must choose to opt out of the auto-enrolment scheme if they do not wish to join.

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 2024. 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), the charity's memorandum and articles of association and the requirements of a directors' report as required under company law.

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

Trustees:	Clinical Governance	Organisational Audit and Health & Safety	Finance, Income Generation and Marketing	People and Remuneration	Digital Data and Technology	Trading Company
Tanya Baldwin				✓	✓	
Lord Blair of Boughton (Resigned as Chair April 2024)						
Lorna Bramwells	✓					
Dr Ann Goldman	✓					
David Gye (Appointed as Interim Chair April 2024)			✓	✓		
Gina Gill (Resigned April 2024)					✓	
Peter Marland						
Sister Jean Raphael		✓				
Annewen Rowe		✓				
Simeon Tinant (Resigned Nov 2023)					✓	
Ian Watson				✓		
Martin Wildsmith		✓	✓			✓
Professor Andrew Wilkinson	✓					
Jennie Younger			✓			

Key management personnel:	
Chief Executive Officer & Trading Company Director (Resigned October 2023)	Clare Periton
Chief Executive Officer & Trading Company Director (Appointed October 2023)	Jane Long
Director of Clinical Services	Andrea Lambert
Director of Support Services (Resigned January 2024)	Ashley Roper
Director of Income Generation (Resigned May 2023)	Hazel Bedford
Deputy CEO/Director of Finance and Operations	Mark Stowe
Medical Director	Dr Emily Harrop
Director of Digital, Data & Technology (Appointed June 2023 and Resigned July 2024)	Tim Cawood
Company Secretary & Trading Company Director (Resigned April 2024)	Mike Cooper
Company Secretary & Trading Company Director (Appointed April 2024)	Mark Stowe

Solicitors:
Freeths LLP, Spires House, 5700 Oxford Business Park South, Oxford OX4 2RW Pennington Manches, 9400 Oxford Business Park, Garsington, Oxford, OX4 2HN

Independent auditor:
Sayer Vincent LLP, 110 Golden Lane, London, EC1Y OTG

Banks:
National Westminster Bank plc, 32 Cornmarket Street, Oxford, OX1 3HA
Barclays Bank plc, 54 Cornmarket Street, Oxford, OX1 3HB

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

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 equality 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 needs to generate a further **£6.06** of income from voluntary donations, representing 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 person, 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 Houses 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 quarterly 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 trading subsidiary returned to profit during 2023/24, which was **£10k** (2022/23: £4k deficit).

Trustee board members

The trustees do not have a beneficial interest.

Trustees' responsibilities

The trustees (who are also directors of Helen & Douglas House for the purposes of company law) are responsible for preparing the trustee's 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 Practices).

Company and charity law require 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 its 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 have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose 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. 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.

- The trustees confirm that so far as they are aware, there is no relevant audit information of which the charity's auditors are unaware.
- They have taken all the steps that they ought to have taken as trustees in order to make they are aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

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

The trustees' annual report which includes the strategic report has been approved by the trustees on 11 November 2024 and signed on their behalf by



David Gye
Interim Chair of Trustees
Date: 11 November 2024

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 subsidiary (the 'group') for the year ended 31 March 2024 which comprise 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 law and United Kingdom Accounting Standards, including FRS 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 2024 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 group financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other Information

The other information comprises the information included in the trustees' annual report, including the strategic report, other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group 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. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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 their 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.

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the finance and income generation committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.

- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and 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 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.



Fleur Holden (Senior statutory auditor)

Date 20 November 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

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

Financial statements

Consolidated statement of financial activities for the year ended 31 March 2024 (Incorporating an income and expenditure account)

	Note	Restricted funds £000	Unrestricted funds £000	Total funds 2023/24 £000	Total funds 2022/23 £000
Income from:					
Donations & legacies	2a	210	3,516	3,726	4,314
Charitable activities	2b	983	0	983	955
Other trading activities	2c	0	4,786	4,786	4,265
Investments	2d	0	297	297	285
Other	2e	0	12	12	27
Total		1,193	8,611	9,804	9,846
Expenditure on:					
Raising funds: Donations & legacies		1	1,915	1,916	2,206
Raising funds: Trading activities		0	3,913	3,913	3,545
Charitable activities: Hospice care		1,310	3,847	5,157	4,050
Charitable activities: Outreach & Bereavement		262	542	804	669
Total expenditure	3	1,573	10,217	11,790	10,470
Net (expenditure) before net gains / (losses) on investments		(380)	(1,606)	(1,986)	(624)
Net gains / (losses) on investments	6	0	874	874	(331)
Net (expenditure) for the year		(380)	(732)	(1,112)	(955)
Transfers between funds	15	(59)	59	0	0
Net movement in funds		(439)	(673)	(1,112)	(955)
Reconciliation of funds:					
Total funds brought forward	15	988	14,520	15,508	16,463
Total funds carried forward		549	13,847	14,396	15,508

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 2024

		Group		Charity	
	Note	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Fixed assets – Tangible fixed assets	5	3,552	3,455	3,552	3,455
Fixed assets – Investments					
Investments	6	10,043	10,638	10,043	10,638
Current assets					
Stock		6	3	0	0
Debtors	8	909	890	909	890
Short term investments		9	277	9	277
Cash & bank		796	1,056	795	1,055
		1,720	2,226	1,713	2,222
Current liabilities					
Creditors (falling due in less than one year)	9	(919)	(811)	(921)	(811)
Net current assets		801	1,415	792	1,411
Net assets		14,396	15,508	14,387	15,504
Accumulated funds					
Unrestricted – Designated	15	4,932	5,334	4,932	5,334
Unrestricted – General	15	8,915	9,186	8,906	9,182
Restricted	15	549	988	549	988
		14,396	15,508	14,387	15,504

Company Number: **4120488**

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



David Gye
Interim Chair of Trustees
11th November 2024

Statement of cash flows for the year ended 31 March 2024

	2023/24 £000	2022/23 £000
Cash flows from operating activities:		
Net (expenditure) for the reporting period	(1,112)	(955)
Adjustments for:		
Depreciation charges	440	453
Net (gains) / losses on investments	(874)	331
Dividends and interest from investments	(297)	(285)
Investment donation (shares)	0	(127)
Profit on disposal of fixed assets	0	(1)
Profit on disposal of investments	(1)	0
(Increase) in stock	(3)	(2)
Increase in creditors	108	266
(Increase) / decrease in debtors	(19)	244
Net cash (used in) operating activities	(1,758)	(76)
Cash flows from investing activities:		
Dividends and interest from investments	297	285
Proceeds from the sale of fixed assets	0	1
Purchase of fixed assets	(537)	(211)
Purchase of investments	(2)	(1,150)
Sales of investments	1,740	0
Purchase from the sale of shares	0	152
Net cash provided by / (used in) investing activities	1,497	(923)
(Decrease) in cash balance	(260)	(999)
Movement in cash balances		
Start of year	1,056	2,055
End of year	796	1,056
Change	(260)	(999)

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 and 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) – (Charities SORP FRS 102), the Financial Reporting Standard applicable in the UK & the Republic of Ireland (FRS 102) and the Companies Act.

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 2024. 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.

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 charity has investment and bank balances of some £10.8m (2022: £12.0m) which the trustees consider adequate to meet future operational commitments.

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, any performance conditions attached to the grants have been met, it is probable that the income will be received, and the amount can be measured reliably and is not deferred.
- Income received in advance of the provision of a 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.

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 community and family support services team which includes bereavement.
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.

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 headcount
Governance	Apportionment based on headcount
ICT	Apportionment based on headcount
Digital, Data & Technology	Apportionment based on headcount
Human Resources and Learning & Development	Apportionment based on headcount
Volunteers	Apportionment based on volunteer hours
Brand and Marketing	Apportionment based on the % time allocated by individual employees

In 2023/24 we undertook a review to simplify the apportionment of support costs. This has resulted in a more accurate allocation of costs to functions.

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.

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%

Freehold land is not depreciated.

Major components are treated as a separate asset where they have significantly different patterns of consumption of economic benefits and are depreciated separately over its useful life.

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 on investments" in the Statement of Financial Activities.

The charity does not acquire complex financial instruments.

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 31 March 2024

2	Income	2023/24 £000	2022/23 £000
2a	Donations	3,099	3,773
	Legacies**	627	541
		3,726	4,314
	<i>** - At 31 March 2024 there was c£888k in the legacy pipeline (at 31 March 2023 c£380k)</i>		
2b	Charitable activities		
	NHS England Children's Hospice Grant (see Note 15)	548	459
	NHS and Local Authority contributions to cost of care	435	484
	Government Funding (Hospice UK) (see Note 15)	0	12
		983	955
2c	Trading activities		
	Sales of donated and bought in goods	3,949	3,473
	Gift Aid on sales of donated goods	316	284
	Web sales	145	127
	Lottery income	293	316
	Other	83	65
		4,786	4,265
2d	Investments		
	Fund and Dividend income	297	285
		297	285
2e	Other income		
	Other	12	27
		12	27
	Total income	9,804	9,846

3	Expenditure – Current Year	Hospice Care	Outreach & Bereavement	Fundraising	Trading	2023/24
		£000	£000	£000	£000	£000
	Staff costs	3,283	603	858	1,803	6,547
	Non-staff costs	486	57	674	1,240	2,457
	Central support costs <i>(see below)</i>	992	144	384	826	2,346
	Depreciation	396	0	0	44	440
		5,157	804	1,916	3,913	11,790
	Central Support Costs:	£000	£000	£000	£000	£000
	Finance	85	15	118	176	394
	CEO Office	90	19	26	72	207
	Governance	27	6	8	21	62
	IT	130	27	37	104	298
	People & Resourcing Team	296	59	80	387	822
	Brand & Marketing	323	9	103	33	468
	Digital, Data & Technology	41	9	12	33	95
		992	144	384	826	2,346

3	Expenditure – Prior Year	Hospice Care	Outreach & Bereavement	Fundraising	Trading	2022/23
		£000	£000	£000	£000	£000
	Staff costs	2,591	522	940	1,497	5,550
	Non-staff costs	430	19	633	1,356	2,438
	Central support costs <i>(see below)</i>	694	128	633	574	2,029
	Depreciation	335	0	0	118	453
		4,050	669	2,206	3,545	10,470
	Central Support Costs:	£000	£000	£000	£000	£000
	Finance	55	10	108	131	304
	CEO Office	140	0	47	47	234
	Governance	13	2	7	13	35
	IT	86	37	86	36	245
	People & Resourcing Team	348	57	83	255	743
	Brand & Marketing	39	20	276	59	394
	Digital, Data & Technology	13	2	26	33	74
		694	128	633	574	2,029

3 **Net income / (expenditure) for the year is stated after charging:**

	2023/24 £000	2022/23 £000
Auditor's remuneration (excluding VAT):		
Audit of these financial statements	20	17
Audit of financial statements of subsidiary	1	1
Other Services	1	0
Operating lease rentals – Property	687	745
Operating lease rentals – Other	5	5

4 Salaries and employees

The average headcount of permanent employees and Full Time Equivalent (FTE) for the year, by function was:

	2023/24		2022/23	
	Head Count	FTE	Head Count	FTE
Nursing, medical and care	70	57.78	56	45.71
Fundraising	21	19.24	21	18.97
Management & administration	33	30.48	28	26.59
Retail	57	45.66	54	43.73
Estates, domestic and catering	17	11.09	14	10.21
	198	164.25	173	145.21

The organisation employed people on bank contracts (zero hours). In 2023/24 there were 83 **individuals** who worked zero hours contracts totalling the equivalent of **7.06 FTE** (2022/23: 75 individuals, 8.16 FTE). Bank FTE are **not** included in the table above.

Staff salary costs:

	£000	£000
Salaries***	6,669	5,764
National Insurance Contributions	666	575
Pension Contributions	510	422
*** - Includes actual & accrued redundancy costs	7,845	6,761
Agency, advertising and other employee costs	380	387
	8,225	7,148

The 'Agency, advertising and other employee costs' prior year figure did not include some of the employee costs and has now been amended to the correct figure.

Employee emoluments:*	2023/24	2022/23
£100,000 - £109,999	0	1
£90,000 - £99,999	2	1
£80,000 - £89,999	2	0
£70,000 - £79,999	1	4
£60,000 - £69,999	4	1

* - Excludes Employer NI and Pension

Key management personnel (as defined in the Trustees' Annual Report) total remuneration was **£665,238** (2022/23: **£617,101**)**

** - Includes Employer NI and Pension

Redundancy and Termination payments

In 2023/24 the Charity had 4 (2022/23: 6) termination payments that amounted to £37,501 (2022/23: £46,087)

4 Salaries and employees (continued)

Pension costs

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

	2023/24 £000	2022/23 £000
Charity defined contribution scheme	265	235
NHS pension scheme	245	187
	510	422

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 (£)	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Care	91	105	7,652	9,136	86,852	86,792
Fundraising	48	0	308	0	3,499	0
Retail	441	306	58,704	322	666,295	3,054
Other	15	16	237	299	2,684	2,841
Total	595	427	66,901	9,757	759,330	92,687

The increase in volunteer hours in Retail arises from the introduction of a system for recording hours in all shops.

5 Fixed Assets

	Land	Freehold Buildings	Building Improvements	Fixtures, fittings & equipment	IT Cost	Motor vehicles	Total
	£000	£000	£000	£000	£000	£000	£000
Cost							
At 1 April 2023	0	6,222	1,356	1,849	648	10	10,085
Additions	384	0	22	79	52	0	537
Disposals	0	0	0	(262)	(213)	0	(475)
At 31 March 2024	384	6,222	1,378	1,666	487	10	10,147
Depreciation							
At 1 April 2023	0	(3,259)	(1,167)	(1,685)	(509)	(10)	(6,630)
Charged in year	0	(158)	(114)	(61)	(107)	0	(440)
Eliminated on disposal	0	0	0	262	213	0	475
At 31 March 2024	0	(3,417)	(1,281)	(1,484)	(403)	(10)	(6,595)
Net book value							
At 31 March 2024	384	2,805	97	182	84	0	3,552
At 1 April 2023	0	2,963	189	164	139	0	3,455

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.

All assets are used for charitable purposes.

6 Investments

	2023/24 £000	2022/23 £000
CCLA – Investment Fund	10,043	10,419
Other listed investments (Bonds and Shares)	0	219
Total Fixed Asset Investments	10,043	10,638
CCLA – Deposit Fund	9	277
Total Current Asset Investments	9	277
	10,052	10,915
Market value at start of year	10,915	10,248
CCLA – Investment Fund Purchases	0	1,275
CCLA – Investment Fund Withdrawal	(1,470)	0
CCLA – Deposit Fund Investment	0	1,900
CCLA – Deposit Fund Withdrawal	(270)	(2,025)
Sale of shares	0	(152)
Purchase of investments	2	0
Profit on sale of investment	1	0
Net gain / (loss) on revaluation	874	(331)
Market value at end of year	10,052	10,915

7 Subsidiary Undertaking

The charity owns the whole of the issued ordinary shares of Helen & Douglas House (Trading) Limited, a company incorporated in England (Co. Number : 05090748). 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 distributed under gift aid to the charitable company. Jane Long, CEO of the charity, Mark Stowe, and Martin Wildsmith, are directors of Helen & Douglas House (Trading) Limited.

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

	2023/24 £000	2022/23 £000
Turnover	74	56
Cost of sales	(55)	(49)
Gross profit	19	7
Administrative expenses	(9)	(12)
Profit / (loss) on ordinary activities before taxation	10	(5)
Taxation on profit on ordinary activities	0	0
Profit / (loss) for the financial year	10	(5)
Retained earnings brought forward	3	8
Profit / (loss) for the financial year	10	(5)
Profits distributed to parent under gift aid	(4)	0
Retained earnings carried forward	9	3

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:

	2023/24 £000	2022/23 £000
Gross income	9,730	9,790
Result for the year	(1,118)	(950)

8 Debtors

	Group		Charity	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Trade debtors	201	168	201	168
Investment income receivable	22	25	0	25
Accrued income	128	78	150	78
Prepayments	453	385	453	385
VAT and Income Tax recoverable	93	93	93	93
Other debtors	12	141	12	141
	909	890	909	890

		Group		Charity	
		2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
9	Creditors				
	Trade creditors	212	211	211	211
	Amount owed to trading subsidiary	0	0	5	2
	Social security and other taxes	159	139	159	139
	Other creditors	189	145	189	145
	Accruals	136	171	134	169
	Deferred income	223	145	223	145
		919	811	921	811

		Group		Charity	
		2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
10	Deferred income				
	Movement in deferred income account				
	Balance at the start of the year	145	0	145	0
	Amounts added in current period	223	145	223	145
	Amounts released to income from previous periods	(145)	0	(145)	0
	Balance at the end of the year	223	145	223	145

- 11 **Trustee remuneration**
No Trustee received remuneration for their services. Trustees' expenses, which include costs directly incurred by Trustees and amounts paid on their behalf by Helen and Douglas House, were paid to 1 trustee totalling £89 (2022/23: None).

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

		Property		Other	
		2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
	Less than one year	563	642	8	4
	Between one and five years	352	670	0	0
		915	1,312	8	4

13 **Related party transactions**

Helen & Douglas House paid rent of £4,011 (2022/23 £56,155) to The Society of All Saints, Sisters of the Poor. In addition there was a contribution of £1,350 (2022/23 £5,400) to the maintenance of the communal garden. The trustees of The Society of All Saints were members of Helen & Douglas House until October 2016, and a member of the Society is a Helen & Douglas House Trustee. These payments have now stopped, as the land was purchased from The Society of All Saints, Sisters of the Poor for £383,286 in April 2023.

14 Analysis of group net assets between funds

Current Year

	Restricted £000	Designated £000	Unrestricted £000	Total £000
Fixed assets	0	3,552	0	3,552
Investments	0	1,380	8,663	10,043
Current assets	549	0	1,171	1,720
Current liabilities	0	0	(919)	(919)
	549	4,932	8,915	14,396

Prior Year

	Restricted £000	Designated £000	Unrestricted £000	Total £000
Fixed assets	0	3,455	0	3,455
Investments	0	1,879	8,759	10,638
Current assets	988	0	1,238	2,226
Current liabilities	0	0	(811)	(811)
	988	5,334	9,186	15,508

15 Movements in funds (Current Year)

	Balance 01/04/2023	Income & Gains	Expenditure & Losses	Transfers between funds	Balance 31/03/2024
Restricted funds	£000	£000	£000	£000	£000
Charitable Activities					
NHS England Children's Hospice Grant	0	548	(548)	0	0
Integrated Care Board's contributions to cost of care	0	299	(299)	0	0
Managed Clinical Network	110	0	(94)	0	16
Clinical Training (Health Education England)	8	0	(8)	0	0
Palliative End of Life Care	100	36	(25)	0	111
Doctors Team	12	100	(108)	0	4
	230	983	(1,082)	0	131
Donations and Legacies					
Managed Clinical Network	5	0	(5)	0	0
Family Support and Bereavement Services (Southampton Hospitals funding)	200	0	(111)	0	89
Managed Clinical Network (Southampton Hospitals funding)	255	0	(91)	0	164
Flexible Family accommodation	0	55	0	(10)	45
Youth and Transition	127	0	(56)	0	71
Keepsake Circle	0	0	0	12	12
Helen House In-Patient	148	16	(87)	(61)	16
Care and Family Support Services	23	139	(141)	0	21
	758	210	(491)	(59)	418
Total restricted funds	988	1,193	(1,573)	(59)	549
Unrestricted funds					
Designated funds:	£000	£000	£000	£000	£000
Net book value of fixed assets	3,455	0	0	97	3,552
Lease Commitments	1,315	0	0	(815)	500
Capital acquisitions for charity	0	0	0	530	530
Shop fund	65	0	0	(65)	0
Investment in retail	0	0	0	250	250
HR/Payroll system	0	0	0	60	60
Electronic Point of Sale system	0	0	0	40	40
Redundancy Fund	350	0	0	(350)	0
Maternity Fund	149	0	0	(149)	0
Total designated funds	5,334	0	0	(402)	4,932
General funds	9,186	9,485	(10,217)	461	8,915
Total unrestricted funds	14,520	9,485	(10,217)	59	13,847
Total funds	15,508	10,678	(11,790)	0	14,396

15 **Movements in funds (Prior Year)**

	Balance 01/04/2022	Income & Gains	Expenditure & Losses	Transfers between funds	Balance 31/03/2023
Restricted funds	£000	£000	£000	£000	£000
Charitable Activities					
NHS England Children's Hospice Grant	0	459	(459)	0	0
Integrated Care Board's contributions to cost of care	0	247	(247)	0	0
Government Funding (via Hospice UK)	0	12	(12)	0	0
Managed Clinical Network	0	114	(4)	0	110
Clinical Training (Health Education England)	0	8	0	0	8
Palliative End of Life Care	0	100	0	0	100
Doctors Team	0	15	(3)	0	12
	0	955	(725)	0	230
Donations and Legacies					
Enablement	1	127	(1)	0	127
Managed Clinical Network	0	28	(23)	0	5
Managed Clinical Network (Southampton Hospitals funding)	0	256	(1)	0	255
Family Support and Bereavement Services (Southampton Hospitals funding)	0	244	(44)	0	200
Helen House In-Patient	221	60	(129)	(4)	148
Care and Family Support Services	64	110	(161)	10	23
	286	825	(359)	6	758
Total restricted funds	286	1,780	(1,084)	6	988
Unrestricted funds					
Designated funds:	£000	£000	£000	£000	£000
Net book value of fixed assets	0	0	0	3,455	3,455
Lease Commitments	1,434	0	0	(119)	1,315
Shop fund	65	0	0	0	65
Redundancy Fund	350	0	0	0	350
Maternity Fund	149	0	0	0	149
Total designated funds	1,998	0	0	3,336	5,334
General funds	14,179	8,066	(9,717)	(3,342)	9,186
Total unrestricted funds	16,177	8,066	(9,717)	(6)	14,520
Total funds	16,463	9,846	(10,801)	0	15,508

Purposes of restricted funds

NHS England Children's Hospice Grant

The annual grant contribution of £547,621 (2023: £459,226) 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 Integrated Care Boards

Funding contributions from Integrated Care Boards (ICBs) 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 ICB. In the current and prior periods we had NHS contracts and grant agreements with the following:

NHS Organisation	2023/24 £	2022/23 £
ICB Buckinghamshire	106,512	69,600
ICB Milton Keynes	24,538	22,361
ICB Northamptonshire	21,945	21,000
ICB Oxfordshire	100,000	100,000
ICB Swindon	22,583	10,413
ICB Wiltshire	24,144	23,716
NHS Total	299,722	247,090

All the funds received from public sector sources were fully used in the financial year for the purposes intended. During 2023/24 there were no one -off Government funding payments were received totalling (2023: £12k).

Specific projects funded from statutory income

In 2023/24 we also received grants from the following organisations for specific projects relating to providing and improving services for our patients.

Public sector organisation	2022/23 £	2022/23 £
Buckingham, Oxfordshire & Berkshire Integrated Care Board		
Enablement	0	40,000
Managed Clinical Network	0	41,000
Palliative End of Life care	35,725	100,000
Consultant input	100,000	7,000
MCN Mapping and Prep Funding	0	32,000
	135,725	220,000
University of York (COPPAR)	0	8,000
Total specific projects funded by Statutory income	135,725	228,000

Restricted funds for income received from donors for specific purposes

Fund	Purpose
Enablement	Staff and project work related to patient enablement activities.
Managed Clinical Network	Ensuring co-ordinated care for children and families across Oxfordshire, Buckinghamshire, West Berkshire and Berkshire East.
Clinical Training	Internal training of Helen & Douglas House clinical employees.
Palliative End of Life Care	Specialist medical symptom management, and end of life care, including activities for specific age groups such as antenatal and transition-age patients, in-House, in the community or by hospital in-reach.
Doctors Team	Doctors' time or project work relating to the Doctors' team.
Family Support and Bereavement Services (Southampton Hospitals funding)	Extending our Family Support & Bereavement Services with a grant received from Southampton Hospitals Charity.
Managed Clinical Network (Southampton Hospitals funding)	Ensuring co-ordinated care for children and families across Oxfordshire, Buckinghamshire, West Berkshire and Berkshire East with a grant received from Southampton Hospitals Charity.
Flexible Family accommodation	Renovating three bedrooms within the hospice to create a fully accessible suite of two connecting bedrooms, with a private bathroom in between for families staying at Helen & Douglas House.
Youth and Transition	Work with children from the ages of 13-19, helping them to live the best life they can and preparing them for transitioning to adult care with other healthcare providers.
Keepsake Circle	A bereavement service that supports parents and families to memorialise their children in song.
Helen House In-Patient	In-house activities and patient care including play, art & music activities, clinical supervision & training and large items of clinical equipment.
Care and Family Support services	Funding the delivery of our services outside of the hospice, i.e. in people's homes, schools, and hospitals. This includes our outreach nursing, siblings and bereavement support, youth & transitions work, social work, and psychology and psychiatry services.

During the year some capital equipment was purchased for the Flexible Family Accommodation and for In-patient care. The value of this expenditure was transferred from restricted funds into the Designated fund which represents the net book value of fixed assets.

Designated Funds

Helen & Douglas House makes several allocations from its unrestricted reserves for future planned spend. These cover:

- The net book value of Fixed Assets
- Lease commitments – relating to the shop portfolio
- Capital Acquisitions for the charity – land on the hospice site and a retail warehouse
- Investment in retail – the shop portfolio
- HR/Payroll/Rostering - a replacement system
- Electronic Point of Sale system – a replacement system within the retail portfolio

Following a review by trustees the funds below were closed in the year, as they were no longer required.

- Shop dilapidations for units with more than two years lease outstanding
- Funds to cover overspends related to maternity leave or long term absence
- Funds to cover redundancy, should the charity become unviable in the future

Past and present employees are covered by the provisions of the two NHS Pension Schemes. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at www.nhsbsa.nhs.uk/pensions. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health in England and Wales. They are 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, each scheme is accounted for as if it were a defined contribution scheme: the cost to the NHS body of participating in each scheme is taken as equal to the contributions payable to that scheme for the accounting period.

In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

a) Accounting valuation

A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary's Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2024, is based on valuation data as 31 March 2023, updated to 31 March 2024 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used.

The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

b) Full actuarial (funding) valuation

The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers.

The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024. The Department of Health and Social Care has recently laid Scheme Regulations confirming the employer contribution rate will increase to 23.7% of pensionable pay from 1 April 2024 (previously 20.6%). The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates.

Income from:

Donations & legacies

Charitable activities

Other trading activities

Investments

Other

Total**Expenditure on:**

Raising funds: Donations & legacies

Raising funds: trading activities

Charitable activities: Hospice care

Charitable activities: Outreach & Bereavement

Total**Net income / (expenditure) before net losses on investments**

Net losses on investments

Transfer between funds

Net movement in funds**Reconciliation of funds:**

Total funds brought forward

Total funds carried forward

	Restricted funds £000	Unrestricted funds £000	Total funds 2022/23 £000
	825	3,489	4,314
	955	0	955
	0	4,265	4,265
	0	285	285
	0	27	27
	1,780	8,066	9,846
	2	1,938	1,940
	0	3,539	3,539
	897	3,433	4,330
	185	476	661
	1,084	9,386	10,470
	696	(1,320)	(624)
	0	(331)	(331)
	6	(6)	0
	702	(1,657)	(955)
	286	16,177	16,463
	988	14,520	15,508



Registered with



FUNDRAISING
REGULATOR

Helen & Douglas House
14A Magdalen Road
Oxford OX4 1RW

E: Fundraising@helenanddouglas.org.uk

T: 01865 799150

www.helenanddouglas.org.uk

Company number 4120488

Registered charity number 1085951

Registered office address Helen & Douglas House, 14A Magdalen Road, Oxford OX4 1RW