



JERSEY HOSPICE CARE ANNUAL REPORT 2020

ANNUAL REPORT AND CONSOLIDATED FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

“I JUST WANTED TO EXPRESS MY GRATITUDE FOR ALL THE CARE WHICH HAS BEEN EXTENDED TO MY HUSBAND PAUL AND MYSELF WHILE STAYING AT HOSPICE. BEFORE WE CAME TO HOSPICE MY HUSBAND HAD A ROUGH TIME BUT FROM THE MOMENT WE ARRIVED, THE LEVEL OF CARE EXTENDED TO BOTH OF US WAS ASTOUNDING. EVERYONE WAS SO PROFESSIONAL AND HELPFUL AND UNDERSTANDING, AND IT IS NOW, AFTERWARDS, THAT I FULLY APPRECIATE HOW LUCKY WE WERE TO BE IN THE HOSPICE CARE”

Saskia Irwin,
Patient’s Wife



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INTRODUCTION

FROM CHAIR OF COUNCIL OF TRUSTEES

Running a Hospice is a complex and expensive matter, at the best of times. 2020 turned out to be unlike any other year and the biggest priority was to keep Hospice open as the global pandemic unfolded at speed and Government restrictions hit hard. I am incredibly proud to confirm that our amazing, caring, compassionate team managed to continue to provide essential services throughout these tough times. I know how hard they have worked, how stressful it has been, and how exhausted they are. Across the entire organisation, people have adapted, embraced technology and found new ways of delivering the specialist care our patients need and that our community expects from us. On behalf of the Council of Trustees, I thank them all.



The year has, however, left us with a significant financial deficit. While our Island community was so generous throughout the year, cancelled fundraising initiatives and events, and the closure of our shops, had a tremendous impact on our income. Thankfully, careful management of our balance sheet over past years has meant that we have been able to weather the storm financially, but sustainability is now a strategic priority and we must plan for the future. We are so grateful for the support we received last year, and we will continue to be reliant on the generosity of our supporters going forwards: we simply cannot do what we do without this support as the patients we care for have increasingly complex, chronic, degenerative conditions and with an ageing demographic, the demand on palliative care services is increasing. The days of just making people comfortable at home are gone and we must be a “hospice without walls”.

The Trustees recognise that dying is an important part of life and are committed to doing whatever is necessary to protect the future needs of the community. We will continue to work with Government and other care providers to put patient care at the centre of all we do.

JULIE COWARD
CHAIR OF TRUSTEES
APRIL 2021





VISION AND MISSION

VISION

Dignity and choice for those living with dying

MISSION

Transforming and delivering outstanding palliative care for our community

OUR OBJECTIVES

- To **establish** a foundation in Jersey to provide appropriate skilled, palliative and spiritual care for patients during the terminal phase of illness and to support the whole family during this time and in bereavement.
- To **work** in close co-operation with the Government of Jersey Health & Community Services (HCS) and all professional charitable, voluntary and medical associations and bodies in the Island with a view to supplementing the existing services and facilities.
- To **further** understanding in this field both among the professional bodies and in the community as a whole, and to provide opportunities for developing skills both for professional employees and for members of the community.
- To **provide** a Domiciliary Service for patients in their own homes, in co-operation and consultation with all bodies concerned with medical, nursing, spiritual and social care in the community.
- To **organise** educational programmes for both professional employees and lay volunteers.
- To **provide** premises suitable for day patients and accommodation for a limited number of in patients as well as premises from which the domiciliary service can operate

OUR VALUES

C **BE COLLABORATIVE:**
We work together as one team

A **BE AUTHENTIC:**
We are what we say and do

R **BE RESPONSIBLE:**
We take ownership

E **BE EXCELLENT:**
We strive to excel in everything we do

Public Benefit Statement
The Trustees have considered the purpose, aims and objectives of the Charity and its current and planned activities against general guidance on public benefit. The Trustees are satisfied that the Charity's purpose, aims, objectives and activities are fully consistent with charitable purposes as defined in the Charities (Jersey) Law 2014 Article 6.

OUR STORY

Jersey Hospice Care is about choice. We believe that everyone deserves to be treated with respect, to die pain free, with dignity and in a place of their choosing. We know that we cannot care for everyone at the end of their life, but our vision is that everybody in our community with a life-limiting condition should have access to the highest standard of specialist palliative care, and that it should always be free and available to anybody who needs it, regardless of diagnosis.

We are here for anyone with a life-limiting illness, or who is approaching the end of life, to help them live life to the full and receive the specialist care they need. We took the decision to open our doors to non-cancer patients in 2014, and now 60% of our patients have other life-limiting illnesses, and since 2017 we have extended our remit to support children and young people. This work continues and will be strengthened through the extension of our facilities to create a specialist unit for children and young people – a decision reaffirmed by Council of Trustees in December 2020 and will progress over the next few years.

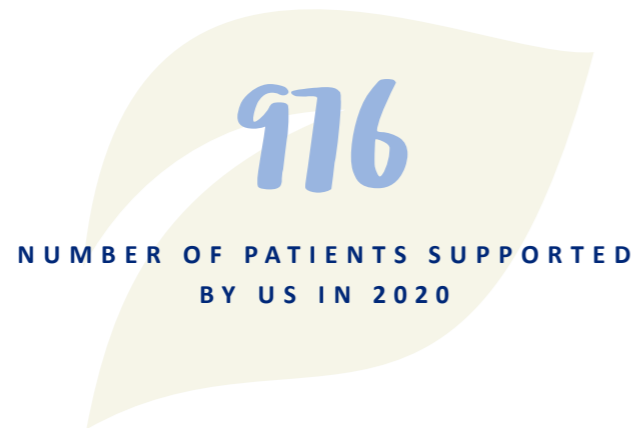
Jersey Hospice Care is Jersey’s only Hospice and the largest independent charitable provider of healthcare services in the Channel Islands. Irrespective of age or diagnosis, we deliver a multidisciplinary, holistic approach to the care of children, young people and adults with life-limiting and life-threatening conditions, working alongside existing service providers, providing a collaborative approach to patient care.

From supporting some 85 patients when we began in 1982, in recent years we have supported over 1,000 people. Care for adults can be provided 24 hours a day, seven days a week on our In Patient Unit and we also offer day services including physiotherapy and complementary therapies in the King Centre (these are currently suspended due to COVID-19 Government restrictions). Alternatively, our Specialist Palliative Care Team provides care at home or in the community – at other residential settings or the hospital. We also provide care for children and young people and their families at home or in the hospital, and offer confidential emotional and bereavement counselling for patients and their loved ones, regardless of the nature of the bereavement and how long ago it happened.

All of these services are available free of charge to patients and their loved ones to ensure accessibility and is provided where and when they need it for however long they need it. We recognise and respect that each person is unique and our holistic approach to care aims to help them to make the most of what time is left, and ultimately, to help each person live life to the full.

“WE WERE SO AMAZED AT THE CARE, COMPASSION AND DIGNITY OF EVERYONE WE MET, TAKING THE TIME TO LOOK AFTER AND TALK TO DAD, BUT ALSO MAKING SURE WE WERE OK TOO. HE WAS SO HAPPY TO BE IN YOUR CARE. OUR TEARS THAT FLOWED WEREN’T JUST FOR THE INEVITABLE JOURNEY HE WOULD TAKE, BUT THE OVERWHELMING SENSE OF GRATITUDE THAT HE WAS IN YOUR CARE.”

Family of a Patient



ACTIVITIES, ACHIEVEMENTS & PERFORMANCES

CLINICAL

Since we extended our remit in 2014 to all diagnoses, we now care for around 1,000 patients and their loved ones each year, at Hospice and in the community – in the hospital, at home, or in other residential settings. We also work closely with other healthcare providers on the Island providing education and training in order to ensure that all those living with dying receive the best possible palliative care when they need it and where they want to receive it. As we come through the challenges of COVID-19 and look to the future, our focus now is to remove the final barrier to care: age. Since 2017 we have extended our services to children and young people and we now seek to build a specialist unit, adjacent to our main site, which will serve as a “home from home” for those under 18s who are living with a life-limiting or life-threatening condition.

“BEING ABLE TO TALK OPENLY ABOUT MY ILLNESS WITH PEOPLE WHO UNDERSTOOD, AND OTHER PATIENTS WHO ARE IN THE SAME POSITION, IS BRILLIANT.”

Patient

PEOPLE

Regularly monitoring and reviewing the COVID-19 situation in early 2020, the People Team were quick to act on Government guidelines introduced in March and ready to support employees and volunteers to adapt to new circumstances as they were put in place. This included the redeployment of clinical employees, a restructure of the Income Generation Team and workplace adaptations across Hospice to minimise risks associated with COVID-19. All employees, clinical and non-clinical, those working on site, in the community or at home were supported by the People Team with regular communication and updates throughout the year.

OPERATIONS

Patient care is supported by the Housekeeping, Catering, and Facilities Teams to provide essential operational support. In addition, the Education and Learning Team ensures that employees are maintaining and developing core skills in patient care and the Governance Team oversees both clinical and non-clinical best practice. Unsurprisingly, the COVID-19 pandemic had a significant impact on all operations from March 2020, but the whole team responded excellently, adapting to changing circumstances and supporting Hospice in whatever way needed. The closure of retail, the requirements for physical distancing, the increased infection control measures and move to home working all had a major effect on the way they worked and how they continued to support patient services.

“I HAVE COME TO KNOW THIS CHARITY THROUGH MANUEL’S EXPERIENCE AND WOULD REALLY LIKE TO BE ABLE TO GIVE BACK.”

Lee, Community Fundraiser

ENGAGEMENT

The Income Generation and Retail Teams are responsible for raising the majority of income needed by the Charity to deliver its services. This is augmented by legacies, investment income, and funding under a Service Level Agreement with Health and Community Services. Communications with all stakeholders are managed through a range of media, including social and print media, radio and television, in order to keep them informed of our services and fundraising activities.

In 2020, over 7,400 individuals donated to Jersey Hospice Care and enabled us to continue to support all those who needed our specialist care.



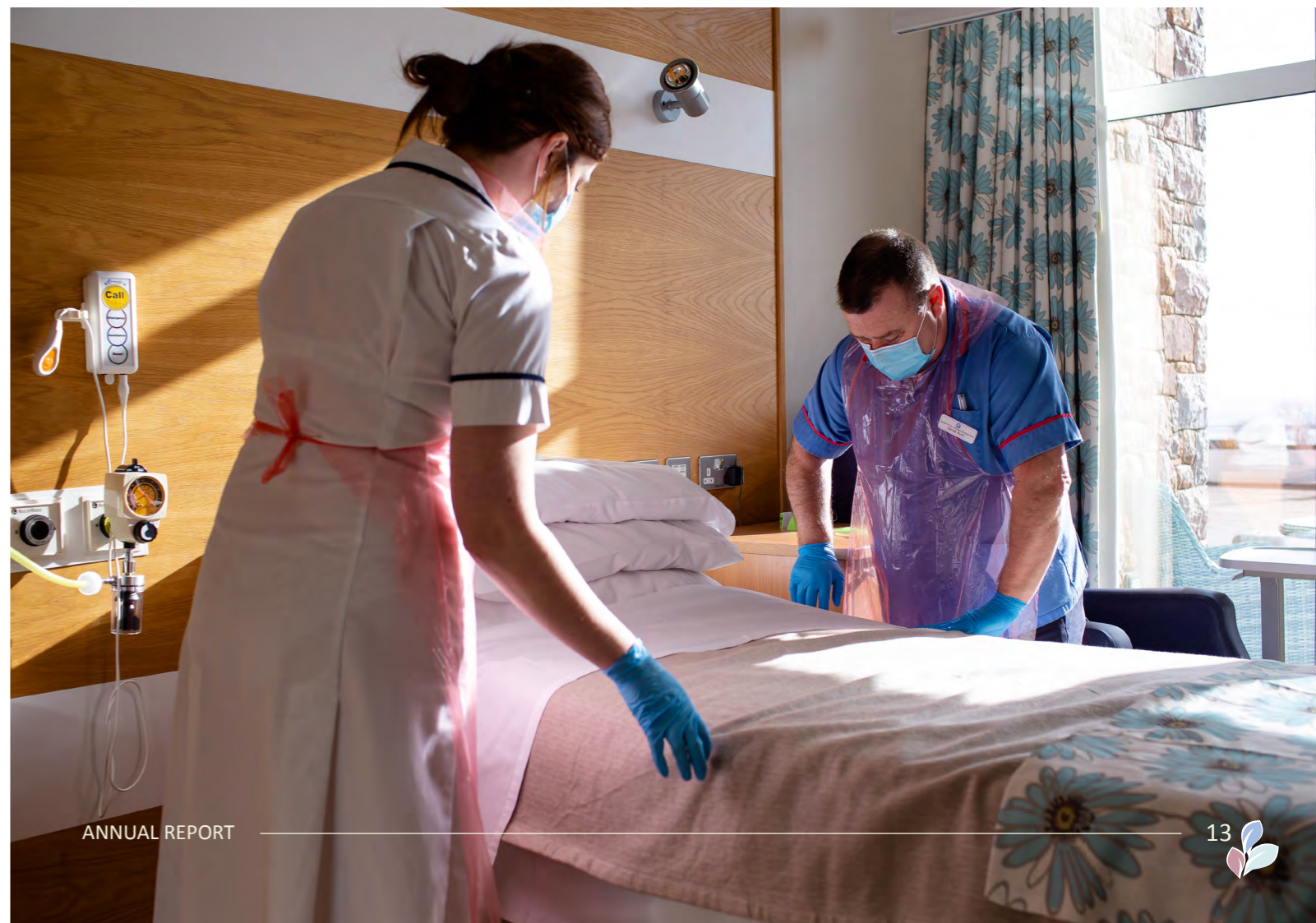
CLINICAL

IN PATIENT UNIT

With the knowledge that COVID-19 is so easy to catch and pass on, paired with the social distancing measures advised by Government guidelines, our biggest challenge in the In Patient Unit this year was the need to restrict patient visitors. We recognise the enormous benefit for patients to be visited by their loved ones and so it has been the most difficult and upsetting challenge for everyone, our team included. However, the team embraced the use of technology to support patients in contacting their loved ones and continued to spend time talking to and caring for each person as an individual. Furthermore, the hard work of our housekeeping team was essential in making it possible for visitors to come onto the Unit and our guest bedroom with en-suite facilities has been an invaluable resource during this time for those who have needed to stayover in order to be with their loved one at the very end. We sincerely hope it will not be too long before we can, once again, offer a safe and warm welcome to our patients' visitors— at any time of day.

£9,500

THE COST TO RUN THE IN PATIENT UNIT PER DAY



SPECIALIST PALLIATIVE COMMUNITY TEAM AND DAY HOSPICE

In March, we made the difficult decision to suspend our Day Hospice Services in order to keep our most vulnerable patients safe and in line with Government advice. This enabled us to redeploy this team to work on the In Patient Unit to ensure we could continue to offer these vital services during lockdown. Those who usually accessed Day Hospice services were offered support through our Specialist Palliative Community Team, who have continued to support patients in their homes throughout the pandemic, providing in person visits and virtual consultations.

Our Day Hospice Team have also been planning how to improve our services and work in closer collaboration with other organisations going forwards. We are now looking at partnerships in 2021 that could see us working even more closely with physiotherapists, Lymphoedema Jersey, Family Nursing and Home Care, and Macmillan Cancer Support Jersey. We are committed to providing the best possible holistic care for each individual and are excited about these new possibilities of working with other healthcare providers.

2,144

PHONE OR VIDEO CALLS TO PATIENTS BY OUR SPECIALIST PALLIATIVE COMMUNITY TEAM

897

HOME VISITS BY OUR SPECIALIST PALLIATIVE COMMUNITY TEAM



BEREAVEMENT SERVICE

The Bereavement Team continued to support all those who were experiencing the loss of a loved one last year and provided over 1,200 appointments. Virtual appointments by telephone or video call were used when in-person sessions were not possible as a result of COVID-19 restrictions. The demand for the service was substantial, not least as there was an increased need for emotional support within the In Patient Unit to provide increased “pre-bereavement” support for those who came to Hospice with a late diagnosis (due to medical appointments that would have picked up the condition earlier being cancelled due to lockdown).

These same social restrictions had a significant and additional impact on those who were bereaved: with travel and gatherings restricted or prohibited, many patients were not able to grieve in the normal way or be supported by friends and family in person. This led not only to an increase in the number of people accessing the Hospice services (particularly those who had lost loved ones off-Island) but also to an increase in the level of support that they required in the absence of the usual support from family and friends. The team found that their patients greatly appreciated the option for ongoing support, with many reporting that they valued being able to access the support from the comfort of their own homes via virtual appointments. Consequently, although the Team hope to resume in-person appointments in early 2021, virtual appointments will continue to be offered alongside for those who prefer this method.



CHILDREN AND YOUNG PEOPLE

Having launched our outreach services including the Tots and Toys group on a Tuesday, all of the families we were supporting at the start of the year needed to shield from March onwards. This meant that the support the team has offered since has been primarily virtual. However, it has given them time to develop their plan for services and redecorate spaces in the King Centre to be used for respite day care, emotional support sessions and play therapy sessions. Towards the end of the year some families started to re-engage with the service and are once again benefitting from regular respite sessions in their own homes.



PEOPLE

PEOPLE TEAM

In order to respond immediately to the impact of the COVID-19 pandemic, the People Team led a consultation process in March that saw the redeployment of clinical employees from other areas of Hospice redeployed into the In Patient Unit. This was to help ensure that it was possible to continue the provision of specialist care available 24/7 throughout the year while aligning financial and staffing resources.

The team also led on a restructuring of the Income Generation Team following the cancellation of all events and events-based fundraising in light of Government restrictions, and also made improvements to HR procedures and processes to mitigate risks, streamline activities, progress with continuous improvement, and improve reporting. This included managing all risks associated with COVID-19 and the impact these could have had on staffing levels as well as liaising closely with relevant Government authorities to ensure best practice was adhered to with regards to infection prevention and control, contact tracing, and swabbing in order to ensure employees, patients and their families were safe.

Recruitment during 2020 was challenging due to the pandemic but the team were able to source Locum Staff Nurses from the UK, permanent Staff Nurses, and complete the hiring of new Health Care Assistants including those with no previous care experience who have since been trained by the in-house Education Team.

“EVERY SINGLE PATIENT AND RELATIVE HAS TODAY RECEIVED EXCEPTIONAL HOLISTIC CARE: THE PASSION AND DEVOTION SHOWN BY THIS TEAM IS INCREDIBLE. I FEEL SO PROUD AND GRATEFUL TO BE IN THIS TEAM, WORKING ALONGSIDE YOU ALL, AND LEARNING FROM EACH OF YOU EVERY DAY.”

Emily Churchill, Sister King Centre
(redeployed to IPU in 2020)



OPERATIONS

RETAIL

Despite having to completely close retail operations in March and only being able to reopen activities in May with several required COVID-19 controls in place, retail achieved 2020 gross sales income of £768,000 (2019: £1,107,000). This was a fantastic achievement under challenging circumstances, and only possible because of the commitment, support and flexibility of the whole Retail Team. This was made even more difficult due to the limited number of volunteers who were able to work. While retail was closed, many team members supported other important areas of the organisation. The “Pledge Your Preloved” appeal was hugely successful in terms of generating donations, but also promoting Hospice and our retail activities. The Retail Team innovated in response to COVID-19 controls, including storing and sorting stock offsite, creating a specific Preloved area within the St Ouen Shop and increasing its online promotion and sales.

17,042

TOTAL HOURS PROVIDED
BY VOLUNTEERS
IN 2020

11,650

HOURS PROVIDED BY
VOLUNTEERS TO RETAIL
IN 2020

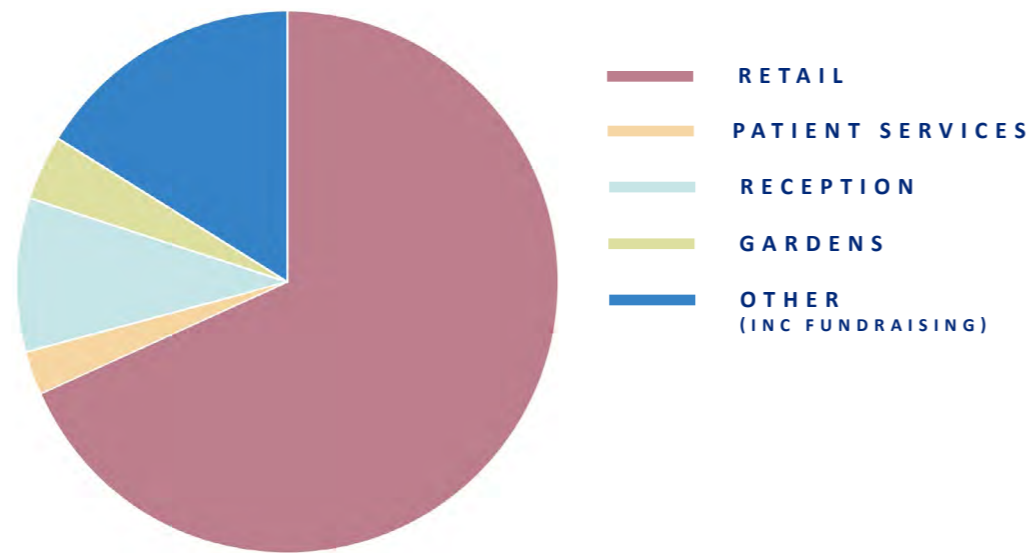


VOLUNTEERS

The support of our 425 unpaid Volunteers is essential to the delivery of services and activities across Hospice. In March, all Volunteers were stood down in response to COVID-19 restrictions and the suspension of Day Hospice services. This has been very challenging both for the Charity and for the Volunteers themselves. Over the course the year, Volunteers were brought back to work as needed and restrictions allowed, however, some Volunteers were unable to return to work due to their personal circumstances and ongoing Government guidance. In total, our Volunteers gave over 17,000 hours during 2020 (2019: 30,500 hours), which equates to 9 Full Time Equivalent employees. Some new Volunteers were recruited and at the end of 2020 over 300 Volunteers were registered and available to help.

The Trustees wish to record their thanks to these Volunteers without whom the Charity would be unable to maintain the quality of service that is currently provided.

VOLUNTEER HOURS (17,042)



This breaks down to 11,650 hours to retail, 612 to patient services (including driving patients and supporting Day Hospice), 1,496 hours to Reception, 684 hours to maintaining the gardens, and a further 2,600 hours to other services including fundraising events and the Million Pound Lottery, bereavement support, the In Patient Unit and the Kitchen.



“I JOINED JERSEY HOSPICE CARE AFTER THEY PROVIDED THE MOST AMAZING CARE TO MY MUM AND I WANTED TO GIVE SOMETHING BACK. I’VE DONE SEVERAL VOLUNTEER ROLES SO FAR FROM HELPING WITH ADMINISTRATION, GARDENING, SELLING MILLION POUND LOTTERY TICKETS AND MOST RECENTLY HELPING TO SORT DONATIONS IN THE TOWN SHOP - THERE ARE SO MANY DIFFERENT THINGS TO DO! I GET SO MUCH OUT OF IT AND I FEEL I AM REALLY CONTRIBUTING. THE TEAM ARE GREAT TOO AND WE ALWAYS HAVE A LAUGH.”

Roslyn Gommersall, Volunteer

EDUCATION AND LEARNING

Jersey Hospice Care has a strategic leadership role in the delivery of end-of-life care across Jersey and in providing education to all healthcare providers. During 2020, the Education Team had to change the way they deliver education to employees and other healthcare providers across the Island by bringing in virtual sessions when necessary. They created a number of video resources that are freely available online and have invested in ensuring that all clinical employees have maintained their compulsory training requirements throughout the year.

As a result of COVID-19 restrictions the Community, Regional Education for Gold Standards Framework and Health and Social Care Education programmes were postponed, together with the bespoke training for external teams. However, the Education Team continued to support community partners with end of life care education and managed to deliver most of the Community Education Programme with participants from healthcare settings across the island. Several education programme courses were delivered during 2020, with over 70 essential skills and mandatory training sessions given to current and redeployed employees. The first ever Island wide degree and masters level module for end of life and palliative care was hosted and plans progressed to host the European Certificate in Essential Palliative Care, in partnership with Princess Alice Hospice in the UK. The Education Team also pro-actively responded to training needs and quickly developed a series of video sessions. Two subject expert employees from the education team were redeployed to assist the In Patient Unit and provide role model training and support.



FACILITIES TEAM

(FACILITIES, KITCHEN, HOUSEKEEPING & RECEPTION)

Throughout 2020, the Facilities Team continued to be based and work from Hospice at Clarkson House, keeping essential facilities and services operating and safe. The year started well for the Team, with the appointment of the new Premises and Facilities Manager and additional Facilities Support Officer. The impact of COVID-19 on the Team was significant, particularly on the Kitchen and Housekeeping Teams. Despite reduced numbers of employees, all areas of the Team adapted to changing needs and worked tirelessly and flexibly to help maintain and support clinical services. The Housekeeping Team were required to respond to new and increased infection control measures, while getting used to new ways of working and the wearing of Personal Protective Equipment. The Kitchen Team, with the support of external chefs, continued to maintain high quality food services for patients and employees, adhering to COVID-19 measures. The Facilities Team managed to progress their essential maintenance and preventative works programme despite increased demand on them from all areas of the organisation, and responded to reactive work and events.

“NOTHING WAS TOO MUCH TROUBLE FOR THE STAFF.”

Family of a Patient



ENGAGEMENT

INCOME GENERATION

The impact of social restrictions as a result of the COVID-19 pandemic had the potential to have a devastating effect on fundraising in 2020 with nearly all events cancelled. However, the support received from the community was overwhelming with key successes in the year including the #HospiceHero appeal in early April which raised a total of £242,000, the Million Pound Lottery going online, and the introduction of a new Christmas Car Raffle which raised £60,000 net.

Alongside these innovations were the cancellation of key events such as the biennial Ball and annual Dragon Boats event and the creation of virtual events including the Hospice Half Marathon, 30 Bays, Tour de Jersey, and Liberation 75 Dinner. 30 Bays was particularly successful in 2020 with 677 individuals and family groups registered and raised over £17,000 for Hospice. In December, we hosted our annual remembrance event, Light Up A Life, but this year it was streamed online with participants receiving a "Light Up A Life at home" pack. The video now has over 600 views and £7,400 was raised in a parallel appeal to support bereavement services and care on the In Patient Unit over Christmas.

One other key area of development in 2020 was an increase in grant fundraising. A total of £150,000 was generated from grants awarding bodies, many of which specifically relieved additional costs associated with COVID-19 such as PPE, additional Housekeepers, and the extension of bereavement support, as well as helping to complete the funding for projects such as the awnings for the In Patient Unit.

£2,700,739

RAISED THROUGH DONATIONS, LOTTERIES,
LEGACIES AND FUNDRAISING EVENTS



“I AM DOING THIS CHALLENGE TO RAISE MONEY FOR JERSEY HOSPICE CARE HAVING LOST A VERY SPECIAL FRIEND WHO SADLY PASSED AWAY PEACEFULLY IN THE CARE OF HOSPICE. THE TEAM AT HOSPICE WERE SO GOOD TO GEORGE HE HAD NOTHING BUT PRAISE FOR THEM DURING HIS STAY THERE OVER CHRISTMAS AND NEW YEAR.”

Shelagh, Community Fundraiser

COMMUNICATION & ENGAGEMENT

Despite all the challenges that Hospice faced in 2020, the team were proactive in sharing news and stories from Hospice and celebrating the generous support received across all media platforms. Given that all engagement is relational, and in a single stroke it was impossible to meet and talk to the community in person, the need for social media and video content substantially increased and working with local media became a priority to ensure breadth and continuity of coverage.

A number of videos were created and shared during lockdown including a message from the In Patient Unit and how to deal with grief and bereavement. During the year, there was ongoing investment in increasing Hospice's presence and engagement across Facebook, Twitter, Instagram, and LinkedIn and Hospice now has over 9,000 Facebook followers.

In addition to the weekly internal employee emails and the monthly external supporter newsletters, the "week of thanks" in late August was an important moment to take time to thank the community via social media, newsletter, press, radio and TV coverage and publicly acknowledge their generosity from financial donations to gifts of masks and handmade hearts, as well as individual fundraising challenges such as head shaves, walks, and bake sales.

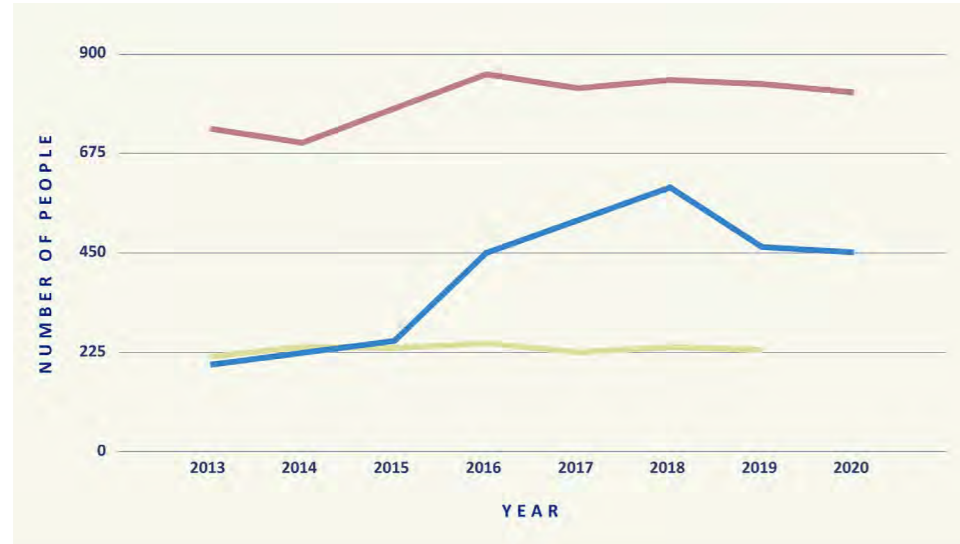
"MANY OF OUR SUPPORTERS ARE NOT LOOKING FOR PUBLIC PRAISE OR ACKNOWLEDGEMENT, BUT THEY QUIETLY STEP IN TO HELP BECAUSE THEY KNOW, OFTEN THROUGH FIRST-HAND EXPERIENCE, THAT THEIR GIFT WILL MAKE A DIFFERENCE TO SOMEONE ELSE WHO IS LIVING WITH DYING. THROUGH THEIR GENEROSITY WE ARE ABLE TO HELP EVERYONE WHO NEEDS OUR SPECIALIST CARE TO LIVE LIFE TO THE FULL – AND WE SIMPLY COULDN'T DO WHAT WE DO WITHOUT THAT SUPPORT."

Katrina Hancock,
Director of Income Generation



2020 AT A GLANCE

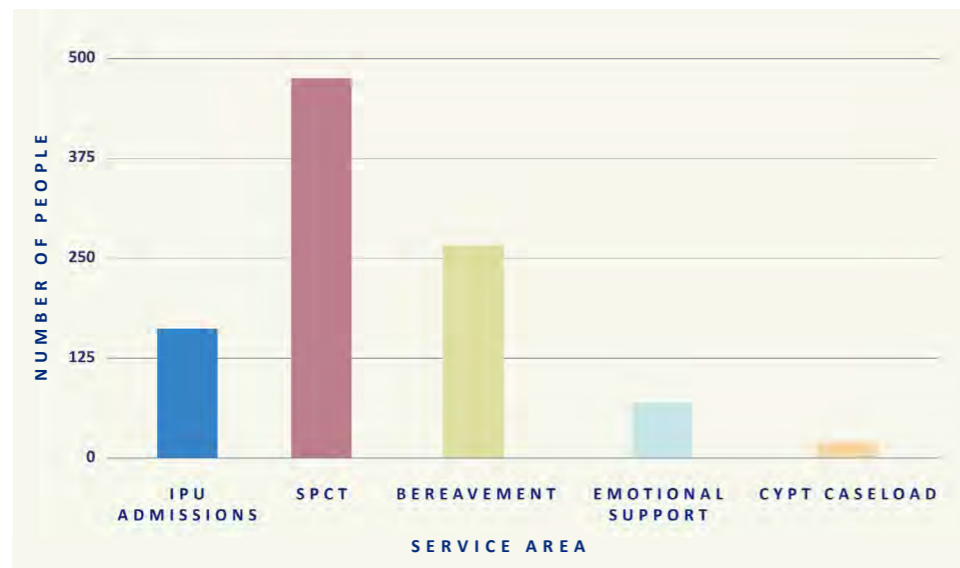
THE IMPACT OF EXTENDING THE REMIT OF HOSPICE REFERRALS



- NEW REFERRALS TO SPCT
- ISLAND WIDE CANCER DEATHS
- ISLAND WIDE TOTAL DEATHS

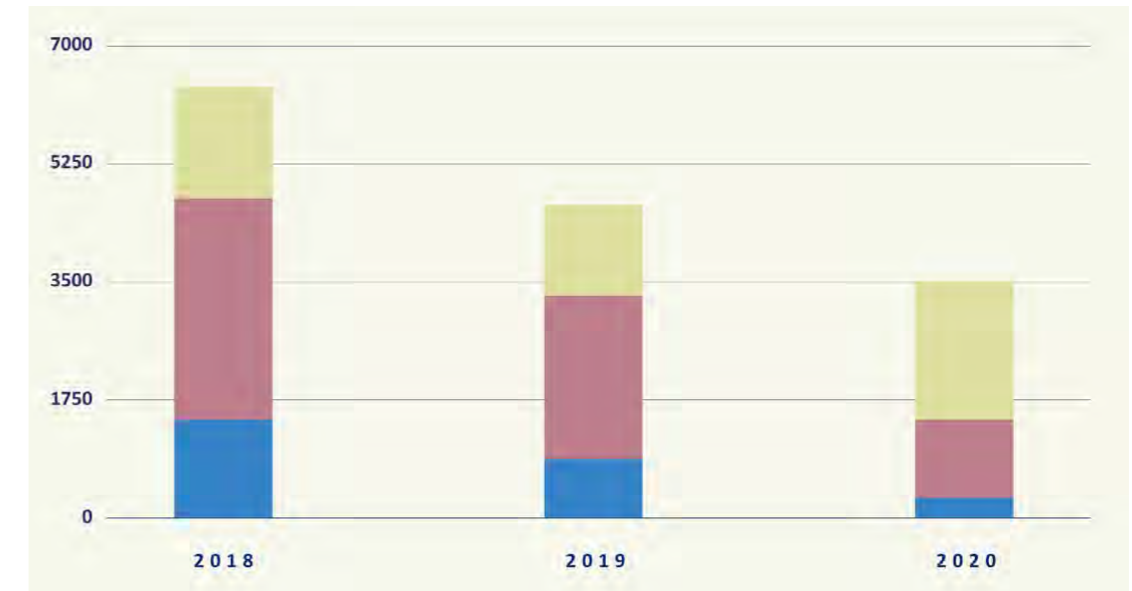
Total patients supported by Hospice rose dramatically from 2014 when the remit was extended to support those with all diagnoses (i.e. not just cancer and Motor Neurone Disease) while Island-wide mortality rates have remained broadly static. Referrals were low in 2020 due to delayed diagnosis as a result of medical appointments being cancelled due to COVID-19 restrictions.

2020 REFERRALS (NON-UNIQUE)



THE TEAMS AT JERSEY HOSPICE CARE PROVIDED CARE AND SUPPORT TO OVER 850 INDIVIDUALS (AND THEIR LOVED ONES) DURING 2020. IN TOTAL THERE WERE 976 (NON-UNIQUE) REFERRALS TO HOSPICE ACROSS THE IN PATIENT UNIT (IPU), SPECIALIST PALLIATIVE CARE TEAM (SPCT), BEREAVEMENT AND EMOTIONAL SUPPORT TEAM, AND THE CHILDREN'S AND YOUNG PEOPLE'S TEAM (CYPT). SOME INDIVIDUALS WERE REFERRED TO AND ACCESSED MORE THAN ONE SERVICE.

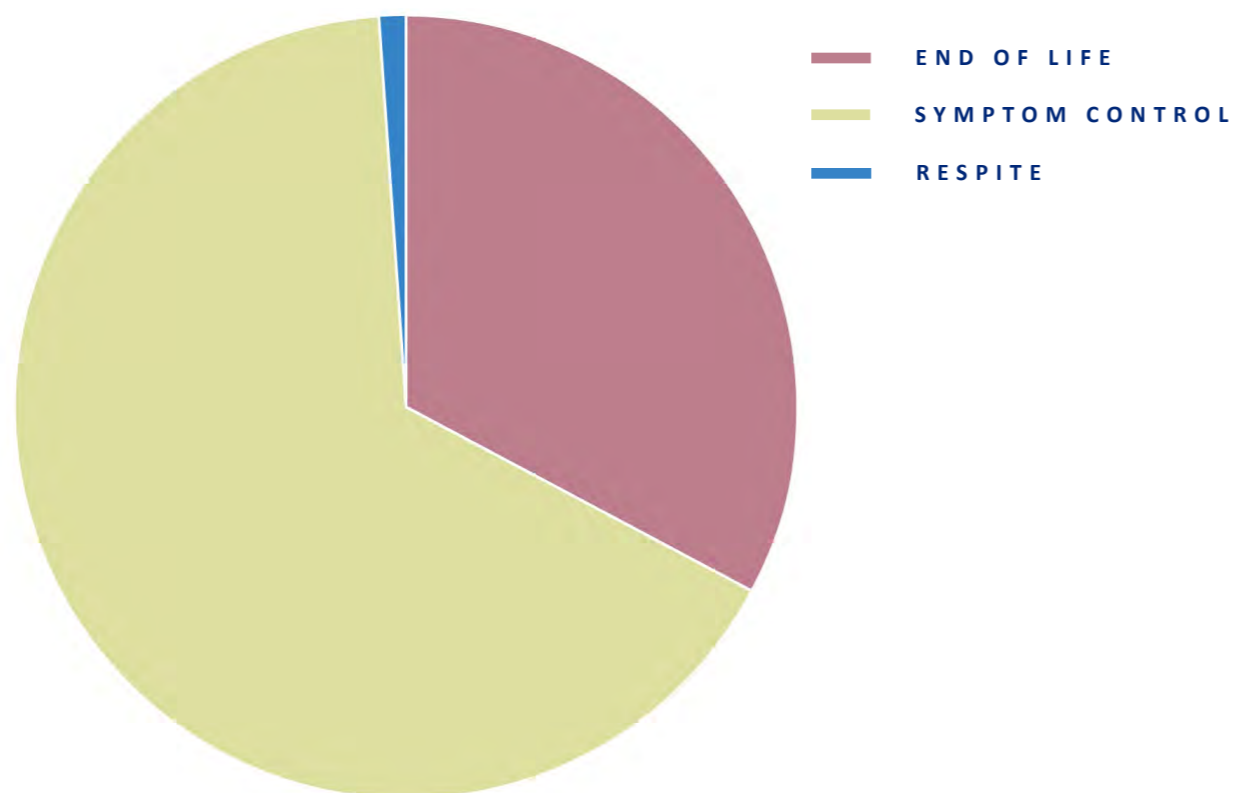
SPECIALIST PALLIATIVE COMMUNITY TEAM AND DAY HOSPICE ENGAGEMENT



- TOTAL VISITS TO HOSPITAL
- TOTAL VISITS TO HOME
- TELEPHONE/VIDEO CALLS

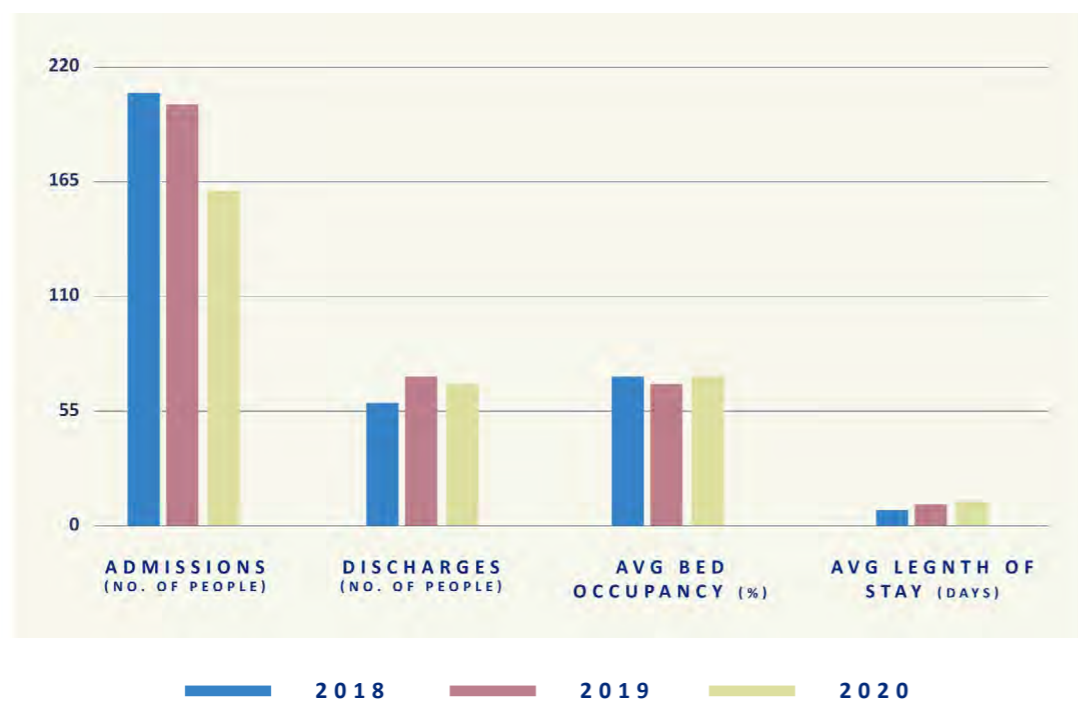
Day Hospice services were suspended in March 2020 including lymphoedema support, physiotherapy and complementary therapies (although these continued to be provided as required to patients on the In Patient Unit). Admissions to the In Patient Unit in 2020 also decreased as a result of the visitor restrictions in place, due to COVID-19 Government guidelines, and patients choosing to remain at home or in the community where they could see friends and family more readily. The majority of admissions were therefore short term for symptom control. However, the total number of those cared for in the community also reduced in the year due to a number of patients being discharged, a delay in referrals to Hospice due to routine medical appointments being cancelled and a subsequent delay in diagnoses, and the departure of two Clinical Nurse Specialists during the year. As a result, the team anticipates the numbers of referrals to rebound substantially in 2021 and there is also recognition that the team are working much more as a specialist service now.

2020 IN PATIENT UNIT ADMISSIONS (161 ADMISSIONS)



Admissions to the In Patient Unit in 2020 also decreased as a result of the visitor restrictions in place, due to COVID-19 Government guidelines, and patients choosing to remain at home or in the community where they could see friends and family more readily. The majority of admissions were therefore short term for symptom control.

IN PATIENT UNIT



FUTURE ACTIVITIES

FROM THE ACTING CHIEF EXECUTIVE OFFICER

Healthcare in Jersey is a changing landscape with the introduction of the Jersey Care Model and it is important that Jersey Hospice Care is part of the solution and delivery of care in the community. In addition, hospice care globally is seeing an ever-increasing demand for palliative care due to the ageing demographic, often requiring much more complex, high dependency care towards end of life.



COVID-19 has presented unprecedented challenges for our entire community requiring us all to re-evaluate how we deliver our services within the health system. As a Nurse who has worked within hospice care for over 26 years, I am acutely aware that the challenges we currently face are multifaceted with internal and external factors. To this end we need to take time to pause and reflect on the lessons learned over the last year to help us best move forward.

Jersey Hospice Care has always been committed to delivering outstanding palliative care to our patients and their families at the most vulnerable time in their lives. This is undoubtedly our 'raison d'être'. This requires us all to be brave and innovative in our outlook, to always strive for excellence, and to continually improve our care services.

As a charity we recognise we have a social responsibility to ensure we deliver these services in a financially sustainable way. We currently run with an operating deficit and it is crucial that we address this while continuing to support everyone who needs our care.

We recognise we cannot and should not work alone, or in silo, if we are to ensure that Jersey Hospice Care is a thriving charity which provides outstanding and financially sustainable care to the community we serve. Simply put: together we are stronger. To this end, it is vital that the entire community of Jersey embraces this journey: employees, volunteers, stakeholders, fundraisers and most importantly patients and their families. We are in this together and together we can make a difference.

GAIL CADDELL,
ACTING CHIEF EXECUTIVE OFFICER

OUR STRATEGIC PRIORITIES FOR 2021

1

CLINICAL EXCELLENCE

Clinical excellence is always at the core of our thinking and now is the time to build on our engagement with other stakeholders to ensure the quality of palliative care across the Island and in all care settings and increase active collaboration.

2

FINANCIAL SUSTAINABILITY

Financial sustainability is vital to the delivery of the core services and is a key focus for all aspects of the organisation. There is an absolute need to comprehensively review our cost base, improve efficiency and increase sustainable funding to reduce the operating deficit. We also need to embed a safe governance framework working within the boundaries of our regulators and build a robust performance reporting structure in order to scrutinise the costs and benefits of the services we offer.

3

PEOPLE & PEOPLE-INFRASTRUCTURE DEVELOPMENT

We will ensure we have the right people doing the right job at the right level. We need to ensure we not only look after our patients and their families but also our employees and volunteers, especially during these more challenging times. To this end, wellbeing will be a major focus for us over the next year alongside ongoing professional development.

4

DEVELOPMENT OF CHILDREN'S SERVICES

Development of Children's services is the final vital component to ensure all islanders irrespective of diagnosis and age are supported by Jersey Hospice Care. We have now started the planning for a bespoke unit for children and young people which will revolutionise care for these individuals and their families. To achieve this, we will engage with all stakeholders, including children, young people, and their families, to create a unique space where this transformational care can be delivered.

STRUCTURE, GOVERNANCE & MANAGEMENT

The consolidated financial statements that follow later in this report comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet and the Consolidated Statement of Cash Flows and related notes, which include the results of the trading companies Jersey Hospice Care Fundraising Limited and Jersey Hospice Care Retail Limited and the property holding company Feature Limited.

TRUSTEES

The Council usually meets once per month, apart from August. The Council has established five sub-committees, each with its own terms of reference; the Asset Management Committee, Finance Governance Committee, Remuneration Committee, Clinical Governance Committee and Project Butterfly Committee. The members of these Committees during 2020 are set out on page 49. Any significant issues identified by these committees are reported to Council.

Trustees are appointed for three-year terms and will normally serve one, or two consecutive terms of office (i.e. up to six years in total), with a maximum of three consecutive terms of office (i.e. nine years in total).

The Charity provides Trustees with appropriate training to undertake their role and to ensure that new Trustees receive appropriate induction to the Charity and the role of a Trustee. The Trustees have the power to appoint members of the Council as may be from time to time deemed necessary who shall hold office until the next Annual General Meeting when they shall be eligible for reappointment.

The Council monitors performance against the objectives set in the Business Plan.

The Council regularly reviews its composition to ensure a proper balance of skills, experience and diversity. In addition, Board Effectiveness Surveys are carried out, which help focus priorities on strategic issues. Individual Trustees were appraised in spring 2019 and the Board Appraisal scheduled for 2020 was postponed due to COVID-19 and will be rescheduled in 2021.

DAY-TO-DAY MANAGEMENT

The Trustees delegate day-to-day responsibility to the Chief Executive, who in turn delegates some leadership functions to the Executive Team and Senior Leadership Team. The schedule of delegation is maintained and updated regularly.

The Council considers reports from the Executive Team and the committees regularly and relevant employees are invited to Trustee meetings to answer questions and provide any additional information that may be required.

EMPLOYEES

The Trustees wish to record their thanks to all the employees of the Charity who are dedicated to the provision of high-quality care for patients. The employees are the guardians of the Charity's reputation which is vital to the ongoing sustainability of the Charity and continuation of the Charity's work.

In 2020 the Charity employed an average of 108 employees (plus approximately 9 people on a 'bank' basis) to deliver the range of professional disciplines needed to provide quality care services for our patients and their families and to meet statutory and best practice requirements.

The work the Charity does is hugely demanding on our employees. To ensure that they are well-supported, the Charity has developed a well-being programme and has ensured that employees have access to a range of benefits in their reward package including pension entitlement, private health and dental cover and income protection and death in service benefits.

The Charity has an existing charter which sets out the shared values, attitudes and behaviours expected across the organisation to enable the delivery of the best possible service to patients and their families. This is currently being reviewed as part of a piece of culture work being undertaken which will be shared with employees in early 2021.

The Charity has nominated employees to become its DIFERA (diversity, inclusion, fairness, equality, respect and acceptance) champions to raise awareness and support the promotion of diversity and difference across the organisation.

All fundraising activity undertaken by the Charity is managed by the Income Generation Team. In the last year, no third parties have been employed to act on the Charity's behalf to achieve its fundraising objectives.

PAY POLICY

For nursing and medical employees, Jersey Hospice Care operates a pay structure aligned with the Government of Jersey pay scales. Jobs are assessed based on the responsibilities, accountabilities and market rates of the job.

Most non-clinical roles have been benchmarked informally against similar public or private sector roles in Jersey.

The Council of Trustees recognises that employment of first class senior managers is vital if the Charity is to maximise income, and ensure the quality of clinical services and the sustainability of the Charity. Salary levels for incoming senior managers are based on externally benchmarked market rates.

INVESTMENT POLICY & RETURNS

In 2017 the Trustees decided to pursue an investment strategy with both income generation and long term capital growth targets which is kept under review by the Asset Management Committee. As part of the Financial Plan a portion of the Charity's resources has been designated into a separate investment fund which has a blended total return requirement to support the ongoing operations of the Charity.

The investment objectives are to generate a return in excess of inflation over the long term whilst generating income, and more specifically:

I. The non-cash reserves are investment from which the Charity requires a return of inflation (RPI) + 2.5% annualised and are used to support the on-going activities of the Charity.

II. The investment objective for short term cash reserves is to preserve the capital value with a minimum level of risk. These assets should be sufficiently liquid in time periods to meet cash flow requirements.

The Trustees have appointed investment managers to manage the discretionary portfolios and have implemented an ethical investment policy which requires that assets should be invested in line with the aims and objectives of the Charity.

Council has delegated responsibility for the management of the cash and investment assets (including properties) to the Asset Management Committee, which also monitors the strategy and performance in relation to the Charity's assets.

Currently funds are held in a mixture of cash deposits and investment portfolios (equities and bonds) managed by NatWest, Lloyds, Skipton, Butterfield Bank and Santander (cash) and Rathbones and UBS (investments). In addition, the Charity has a number of investment properties details of which are set out in Note 15 of the financial statements.



FINANCIAL REVIEW

The detailed figures for the year ended 31 December 2020 are set out in the consolidated financial statements within this Annual Report.

INCOME

THE CHARITY'S PRINCIPAL FUNDING SOURCES ARE:

- Donated income (donations, legacies and grants)
- Retail income (sale of goods through the shops)
- Fundraising activities (including the Million Pound Lottery)
- Investment income (including rental income and dividends on investments)
- Income from charitable activities (services provided under the agreement with the Government of Jersey)

Consolidated income for the year was £5,106,474 (2019: £8,176,844), a decrease of 37%. An analysis of the funding sources is contained within notes 2 to 8 of the accounts.

EXPENDITURE

Excluding lottery prizes, the overall expenditure for the year was £7,169,034 (2019: £7,381,263) of which 82% was spent on charitable activities. The remaining expenditure was on fundraising activities – retail (10%) and income generation (8%). Total expenditure was less than budgeted for the year by 16%.

FUNDS & RESERVES TRANSFERS

The Consolidated Statement of Financial Activities shows a decrease in funds of £1,575,278 (2019: increase of £1,798,772).

The Trustees agreed to designate reserves to an Investment Fund with the purpose of generating annual returns to support ongoing charitable activities. Movements in the value of investments are transferred to the Investment Fund at year end.

At the end of the year £1,218,336 of the overall reserves (net assets) position is held in Restricted Funds. Further details on the restricted and unrestricted funds are shown in notes 18 and 19 of the financial statements.

BALANCE SHEET

Total net assets at 31 December 2020 are £32,047,684 (2019: £33,622,962) which includes group cash balances of £8,542,987 (2019: £5,608,768). Further details of the funds analysis can be found in notes 18 and 19 of the consolidated financial statements.

RESERVES POLICY

The Trustees have reviewed the reliability of future income streams, the commitment to future expenditure and the risks faced as a charity. They have determined that the Charity needs reserves for the following reasons:

- To ensure that working capital is appropriately funded – the timing of receipts and payments can fluctuate and therefore the Trustees consider it prudent to maintain reserves to manage these fluctuations.
- To fund shortfalls in income (whether contractual, retail, lottery, donations, legacies or other fundraising activities) when it does not reach expected levels. The Charity is predominantly dependent on fundraising and legacy income which is subject to fluctuation.
- To fund unexpected expenditure - This could be, for example, unexpected building maintenance costs (expected costs are built into annual budgets) and to provide a degree of flexibility for innovation; and
- To allow time to cover expenditure in the event of a significant change in circumstances – for example if retail operations were to be interrupted or the facility at Mont Cochon had to be closed temporarily. While the Charity maintains good levels of business interruption insurance, it is still considered prudent to ensure that there are sufficient funds to manage any significant additional costs in the short term.

The Trustees have therefore agreed a policy to have minimum available reserves of six months of the budgeted total operating costs (excluding the budgeted direct costs of prizes for fundraising, capital and non-cash depreciation costs), or the equivalent of 18 months' deficit cover, whichever is higher. For the year 2021 this would equate to £3.4m.

At 31 December 2020 the available reserves (excluding investment properties, fixed assets, restricted funds and committed project funding) were £13.2m, representing 23 months of 2021 budgeted operating costs (excluding the budgeted direct costs of prizes for fundraising, capital expenditure and depreciation).

An annual budget is produced by the Executive Team and approved by the Council of Trustees. The Council have approved a long-term budget strategy for sustainable finances whereby income from all sources will fully fund costs on an annual basis. The level of reserves is monitored regularly by the Finance Governance Committee and reported to Council.

Performance against budget is monitored by the presentation of management accounts to the Council.

RISK MANAGEMENT

The Trustees of the Charity have governance responsibility for the Charity and its work. They are informed by the Chief Executive and the other members of the Executive Team who also manage the operation of services. A risk management policy governs the identification and management of ongoing operational business risks. The Governance Team provides day to day management on all aspects of risk management.

Trustees also place reliance on the external audit of the financial statements (to provide assurance that the financial statements are true, fair and free from material misstatement), regular care inspections of the In Patient facilities, Nurses' revalidation procedures and ongoing internal clinical audits. Identified risks are noted on the risk register, and key risks are reported at Council meetings.

In 2020, Jersey Hospice Care appointed BDO to provide professional services around risk management and reporting working in close collaboration with the Director of Finance and Governance. This included the introduction and implementation of the RHIZA and ROBUS database systems to manage risk and data security respectively.

PRINCIPAL RISKS & UNCERTAINTIES

The Council has identified the following main areas of risk:

- **Delivery risk** in terms of whether the Charity is able to deliver its objectives;
- **Clinical risk** in the form of a major adverse clinical event;
- **Compliance risk** due to the risk of not meeting regulatory, legal and donor requirements and expectations;
- **Reputational risk** in terms of the Charity's ability to prevent and / or effectively manage an incident that could result in damage to the Charity's reputation;
- **Financial risk** due to not having sufficient resources to meet the Charity's objectives. This may be due to a drop in fundraising income, a change in the value of investments due to market volatility or loss of funds through fraud; and
- **Information technology risk** due to systems not being fit for purpose, a breach of data protection law, the failure of backup procedures and cyber-attack.

The Trustees consider that these risks are acceptably managed, and are committed to further development of risk management policies and procedures in line with best practice.

RESPONSIBILITIES OF THE TRUSTEES

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and the Statement of Recommended Practice (SORP) and the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

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

- Select suitable accounting policies and then apply them consistently;
- Comply with the methods and principles of 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; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with relevant requirements. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that:

- To the best of their knowledge, there is no relevant audit information of which the auditors are unaware; and
- They have taken all the steps they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the Charity's auditors are aware of that information.

GOING CONCERN

There are no material uncertainties regarding the Charity's ability to continue in operation. The Trustees have reviewed financial forecasts and are confident that the Charity will continue as a going concern for the foreseeable future.

AUDITORS

PKF BBA Audit and Assurance Limited have expressed their willingness to continue as auditors for the next financial year.

This report has been approved by the Council of Trustees on 20 April 2021, and is signed as authorised on its behalf by:

J. Coward

Julie Coward, Chair of Trustees
21 April 2021



REFERENCE & ADMINISTRATIVE DETAILS

INCORPORATION

Jersey Hospice Care is a charitable Association incorporated under the Loi (1862) sur les teneures en fideicommiss et l'incorporation d'associations (as amended).

There are also three wholly owned subsidiary trading companies within the group:

- Feature Limited (company number 67663), which owns property occupied by the Association's fundraising shop, was incorporated on 26 February 1997.
- Jersey Hospice Care Fundraising Limited (company number 101977) and Jersey Hospice Care Retail Limited (company number 101976) were incorporated on 16 October 2008. These companies took over the responsibility for the Association's fundraising and retail activities respectively from 1 January 2010. On 15 January 2019 the Council of Trustees agreed to transfer the fundraising activities to Jersey Hospice Care, but to retain Jersey Hospice Care Fundraising Limited for the purpose of the regular donations which are paid into its bank account.

REGISTRATIONS

As an incorporated charity (not for profit organisation) Jersey Hospice Care is registered with the Jersey Financial Services Commission and is a member of the Association of Jersey Charities (number 075).

Jersey Hospice Care is registered with the Jersey Charity Commissioner under the regulatory arrangements of the Charities (Jersey) Law 2014 (number 30).

COUNCIL

Jersey Hospice Care is governed by a Council. The trustees during the year ending 31 December 2020 and up to the date of signing this report were:

- Mrs Julie Coward.....Chair
- Mr Tim Crowley.....Honorary Secretary
- Mr Mark James.....Honorary Treasurer
- Mr Ian Shepherd.....
- Mr Adrian Gordon.....
- Mr Colin Macleod.....
- Mr Paul Hughes.....
- Mr Trevor Falle.....(appointed as trustee on 16 June 2020)
- Mr Steven Hunt.....(resigned as trustee on 15 December 2020)
- Dr Calum McClymont.....(resigned as trustee on 15 December 2020)

	Finance Governance Committee	Asset Management Committee	Clinical Governance Committee	Remuneration Committee	Project Butterfly Committee
Mrs Julie Coward	✓				
Mr Tim Crowley	✓				
Mr Mark James	✓ (chair)	✓		✓	
Mr Ian Shepherd		✓			
Mr Adrian Gordon				✓	✓
Mr Colin Macleod					✓ (chair)
Mr Paul Hughes			✓ (chair)		
Mr Trevor Falle		✓ (chair)		✓ (chair)	
Dr Calum McClymont			✓		

EXECUTIVE DIRECTORS

- Ms Emelita Robbins.....Chief Executive Officer (resigned on 26 November 2020)
- Mrs Gail Caddell.....Director of Palliative Care Services (until 14 December 2020) & Acting Chief Executive Officer (appointed on 2 December 2020)
- Mrs Amy Taylor.....Director of Finance (resigned on 20 February 2021)
- Mr Yannick Fillieul.....Director of Operations and Business Development
- Mrs Katrina Hancock.....Director of Income Generation
- Ms Hilary Hopkins.....Acting Director of Palliative Care Services (appointed on 14 December 2020)

PATRON

Sir Michael Birt

VICE-PATRONS

Mrs S Baker, Mrs J Brown, Advocate J Clyde-Smith, Mrs A Dangerfield MBE, Ms N Dinshaw, Mr D East, Jurat Dr D Georgelin, Dr J Millar, Mr D C Norman, Lady Oppenheimer, Sir Michael Oppenheimer Bt. (deceased 17 April 2020), Dr G Purcell-Jones MBE, Mr I Richardson, Advocate M J Thompson, Mrs B Waites, Mrs D Weber, Mrs J Werrin BEM

Principal Address:

Jersey Hospice Care, Le Mont Cochon, St Helier, Jersey, JE2 3JB

Principal Bankers:

NatWest International, 16 Library Place, St Helier, Jersey, JE4 8NH

Independent Auditors: PKF BBA Audit and Assurance Limited, Beachside Business Centre, Rue du Hocq, St. Clement, Jersey, JE2 6LF

Investment Managers: UBS AG London, 5 Broadgate, London, EC2M 2QS

Rathbone Investment Management International Limited, 26 Esplanade, St. Helier, Jersey, JE1 2RB





Independent auditor's report to the Council of Jersey Hospice Care for the year ended 31 December 2020

Opinion

We have audited the consolidated financial statements of Jersey Hospice Care (the 'Association') for the year ended 31 December 2020 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, Consolidated Statement of Cashflows 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 Association's affairs as at 31 December 2020 and of its incoming resources and application of those resources for the year then ended; and
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Association 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 consolidated financial statements, we have concluded that the Council's use of the going concern basis of accounting in the preparation of the consolidated financial statements is appropriate.

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

Our responsibilities and the responsibilities of the Council 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 report and financial statements, other than the financial statements and our auditor's report thereon. The Council is responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we



have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the engagement letter requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or proper returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations which we consider necessary for the purposes of our audit; and
- the information given in the Report of the Trustees is not consistent with the financial statements.

Responsibilities of the Council

As explained more fully in the report of the trustees set out on page 17, the Council is 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 Council determines 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 Council is responsible for assessing the Association'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 Council either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

We obtained an understanding of the legal and regulatory framework applicable to the Association through enquiry of management, review of Council minutes and regulatory correspondence, industry research and the application of cumulative audit knowledge. We identified the following principal laws and regulations relevant to the Association:

- Loi (1862) sur les teneures en fideicommiss et l'incorporation d'associations (as amended);
- Regulation of Care (Jersey) Law 2014;
- Charities (Jersey) Law 2014;
- Gambling (Jersey) Law 2012;
- Data Protection (Jersey) Law 2018; and



- the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice) including the requirements of Charities SORP (FRS 102) (second edition – October 2019).

We developed an understanding of the key fraud risks to the Association (including how fraud might occur), the controls in place to help mitigate those risks, and the accounts, balances and disclosures within the consolidated financial statements which may be susceptible to management bias. Our understanding was obtained through review of the consolidated financial statements for accounting estimates, analysis of journal entries, walkthrough of the key control cycles in place and enquiry of management.

Our procedures to respond to those risks identified included, but were not limited to:

- Identifying and assessing the design of key controls implemented by management to prevent and detect fraud;
- Enquiry of management and those charged with governance;
- Sceptical analysis and challenge of the judgements made and documented by management and their consistency with applicable accounting standards and the accounting policies of the Association;
- Performance of analytical procedures to identify unusual relationships which may indicate a risk of fraud or an irregularity;
- Review of Council minutes and correspondence with the Jersey Charity Commissioner and the Jersey Care Commission.
- Journal entry testing - including analysis of the general ledger to identify entries deemed to represent a higher risk of fraud or error.

The inherent limitations of an audit mean that there will always be a risk that irregularities will go undetected, including those which may ultimately lead to a material misstatement. This risk is considered greater where an irregularity results from fraud including misrepresentation, collusion, and forgery.

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

Use of our report

This report is made solely to the Council of Jersey Hospice Care, as a body. Our audit work has been undertaken so that we might state to the Council 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 Association and the Council as a body, for our audit work, for this report, or for the opinions we have formed.

PKF BBA Audit and Assurance Ltd.

PKF BBA Audit and Assurance Limited
Beachside Business Centre,
Rue Du Hocq, St. Clement,
Jersey, JE2 6LF

21 April 2021



JERSEY HOSPICE CARE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2020

		2020		2019	
	Notes	Unrestricted £	Restricted £	Total Funds £	Total Funds £
Donations and legacies:					
Donations	2	1,238,646	(99,230)	1,139,416	2,133,364
Legacies	3	496,907	-	496,907	2,630,330
		1,735,553	(99,230)	1,636,323	4,763,694
Income from other trading activities:					
Shops	4	768,124	-	768,124	1,107,063
Million pound lottery	5	767,704	-	767,704	794,246
Fundraising events and activities	6	386,703	3,470	390,173	694,279
Other trading income		10,387	-	10,387	37,472
		1,932,918	3,470	1,936,388	2,633,060
Investment income	7	225,658	8,105	233,763	248,032
Income from charitable activities	8	-	1,300,000	1,300,000	532,058
Total income		3,894,129	1,212,345	5,106,474	8,176,844
Cost of raising voluntary income	10	1,269,548	-	1,269,548	1,511,545
Investment costs	10	48,440	-	48,440	78,480
		1,317,988	-	1,317,988	1,590,025
Costs of raising funds					
In patient care		3,405,852	71,732	3,477,584	3,155,968
Day hospice		327,862	-	327,862	304,708
Community services		86,719	1,000,000	1,086,719	1,243,846
Therapies		290,032	50	290,082	381,400
Bereavement		249,979	43,100	293,079	253,884
Children and young people		-	375,720	375,720	451,432
		4,360,444	1,490,602	5,851,046	5,791,238
Expenditure on charitable activities	10	4,360,444	1,490,602	5,851,046	5,791,238
Total expenditure		5,678,432	1,490,602	7,169,034	7,381,263
Net (expenditure)/income from operational activities for the year					
		(1,784,303)	(278,257)	(2,062,560)	795,581
Net realised and unrealised gains on investments	9	487,282	-	487,282	1,003,191
Net (expenditure)/income for the year		(1,297,021)	(278,257)	(1,575,278)	1,798,772
Transfers between funds		(47,457)	47,457	-	-
Net movement in funds		(1,344,478)	(230,800)	(1,575,278)	1,798,772
Reconciliation of funds:					
Total funds brought forward		32,173,826	1,449,136	33,622,962	31,824,190
Total funds carried forward		30,829,348	1,218,336	32,047,684	33,622,962

All amounts relate to continuing activities of the group.
The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year. The notes to the financial statements are shown on pages 59-71

JERSEY HOSPICE CARE
CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets			
Tangible assets	14	15,261,198	15,524,509
Investments	15	8,759,817	8,590,156
		24,021,015	24,114,665
Current assets			
Stock		2,995	6,739
Debtors	16	469,446	4,611,934
Cash at bank and in hand	22	8,542,987	5,608,768
		9,015,428	10,227,441
Liabilities			
Creditors: amounts falling due within one year	17	988,759	719,144
		8,026,669	9,508,297
Net current assets			
		32,047,684	33,622,962
Total assets less current liabilities			
		32,047,684	33,622,962
Creditors: amounts falling due in greater than one year		-	-
Total net assets		32,047,684	33,622,962
The funds of the charity:			
Restricted funds	18	1,218,336	1,449,136
Unrestricted funds	19	30,829,348	32,173,826
Total funds		32,047,684	33,622,962

Approved by the Trustees and signed and authorised for issue on their behalf by:

J. Coward

Julie Coward (Chair of Trustees)

21 March 2021

[Signature]

Mark James, FCA (Honorary Treasurer)

The notes to the financial statements are shown on pages 59 - 71

JERSEY HOSPICE CARE
CONSOLIDATED STATEMENT OF CASHFLOWS
YEAR ENDED 31 DECEMBER 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by operating activities	21	<u>2,517,736</u>	<u>1,984,106</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments	7	233,763	248,032
Expenditure on investment properties		-	(101,523)
Purchase of property, plant and equipment	14	(134,901)	(236,836)
Proceeds from sale of investments		1,669,869	1,292,446
Purchase of investments	15	(1,352,248)	(1,260,938)
Net cash provided by/(used in) investing activities		<u>416,483</u>	<u>(58,819)</u>
Change in cash and cash equivalents in the year		<u>2,934,219</u>	<u>1,925,287</u>
Cash and cash equivalents at the beginning of the year		5,608,768	3,683,481
Change in cash and cash equivalents		2,934,219	1,925,287
Cash and cash equivalents at the end of the year	22	<u>8,542,987</u>	<u>5,608,768</u>

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of preparation

The Hospice meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) and the Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Legal status of the Charity

The charity is a charitable association incorporated under the Loi (1862) sur les teneures en fideicommiss et l'incorporation d'associations (as amended).

c) Going concern

The Trustees consider that there are no material uncertainties about Jersey Hospice Care's ability to continue as a going concern. The most significant area of judgement and key assumptions that affect items in the financial statements is the estimation of the value of legacies in these financial statements. With regard to the immediate future, the most significant area of uncertainty is donation income. Going concern is covered in more detail in note 23.

d) Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiaries on a line-by-line basis. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented.

e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. The aim and purpose of each designated fund is set out in the notes to the financial statements. Restricted funds are donations where the donor has specified they should only be used for particular areas of the hospice's work. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements. Investment income, gains and losses are allocated to the Investment Fund.

f) Income

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

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Consolidated Statement of Financial Activities, except for the Million Pound Lottery, where the gross income and expenditure are shown in note 5.

**JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies (continued)

f) Income (continued)

Donations, grants and gifts are recognised when receivable. In the event that a donation is subject to fulfilling conditions before the charity is entitled to the funds, the income is deferred and not recognised until it is probable that those conditions will be fulfilled. Income from tax reclaims is recognised for any donations for which donors complete appropriate forms. Any amounts of tax refunds not received by the year end are accounted for in income and as accrued income in debtors.

Income from goods donated for resale is recognised at the point of sale as the Trustees consider it impractical to assess and record the value of goods at the point of donation and undertaking a stocktake and valuation thereof would incur undue cost for the charity which it is felt far outweigh the benefits.

Income from Government of Jersey contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, for example life interests in a property (see note 3), it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which:

1. the date that probate has been granted (provided that notification has been made by the executor(s) to the charity that a distribution is expected), or
2. when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Charity has sufficient evidence that executor intends to make the distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured. Where the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 3).

Income from entry fees, registrations and ticket sales received in advance for a future fundraising event or for a grant received relating to the following year is deferred until the criteria for income recognition are met. Related expenditure is deferred if refundable, but otherwise recorded when incurred.

Interest on cash deposits is included when receivable and the amount can be measured reliably by the charity. Dividends are recognised once the right to receive payment has been established. Sponsorship from events, fundraising and events registration fees are recognised as income when received. Lottery income is accounted for in respect of those draws that have taken place in the year. Trading income is recognised at the point of sale for both donated and purchased goods.

g) Donated goods and services (excluding stock – see note 1 m)

Donated goods or services are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated professional services are included in income at the estimated value of the gift to the charity when received, based on the amount that the charity would have been prepared to pay for these services or facilities had it been required to purchase them, with a corresponding entry in the appropriate expenditure heading for the same amount. Donated fixed assets are similarly taken to income at the value to the charity with the other entry being capitalised in fixed assets.

**JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies (continued)

h) Expenditure

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. All expenditure is accounted for on an accruals basis under the following headings:

Cost of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; investment management fees; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, day services, bereavement services and educational activities undertaken to further the purposes of the charity and their associated support costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objectives of the charity and include governance costs, finance and office costs. Governance costs are those costs incurred in connection with the compliance with constitutional and statutory requirements of the charity. Support costs are generally allocated to each of the activities on the basis of total direct spend for each heading. More detail on the analysis and basis of allocation is given in note 10 to the financial statements.

i) Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 11 to these financial statements and in the Trustees report.

j) Fixed assets

All assets costing more than £2,000 are capitalised at their historical cost when purchased.

Depreciation is provided to write off the cost or revaluated amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight-line basis as follows:

Freehold property and leasehold alterations	50 years
Fixtures and fittings	3-10 years
IT (included within fixtures, fittings and equipment)	3 years
Motor vehicles (included within fixtures, fittings and equipment)	5 years

The need for any impairment of a fixed asset is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

The charity has not adopted the revaluation model for freehold property.

Fixed assets purchased as a part of a project or works in progress are treated as uncompleted works and are carried at cost less any impairment. Once the particular project has been completed, the cumulative associated cost is transferred to the appropriate fixed asset category. A full year of depreciation is charged in the year of completion.

**JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies (continued)

k) Investment properties

Investment properties are held at fair value, measured on an open market basis. Surpluses or losses arising from the revaluation of investment properties are recognised as unrealised gains/(losses) on investments in the consolidated statement of financial activities.

Movements in the value of investment properties are transferred to the Investment Fund. Realised gains and losses on the sale of investment properties are taken to the General Fund.

l) Other Investments

Investments are in the form of basic financial instruments and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price.

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

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

Movements in the value investments are transferred to the Investment Fund.

m) Purchased stock

Purchased stock as recognised at the lower of cost or net realisable value.

n) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of 95 days or fewer from the date of acquisition or opening of the deposit or similar account.

p) Creditors

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

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price, with the exception of debtors and creditors which are subsequently measured at amortised cost.

**JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020**

1 Accounting policies (continued)

r) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included with the associated staff costs and allocated therefore to raising funds, charitable activities, support and governance costs and charged to the unrestricted funds of the charity.

The money purchase plan is managed by Zurich International and the plan invests the contributions made by the employee and employer in an investment fund to build up over the term of the plan. The pension fund is then converted into a pension upon the employee's normal retirement age of 65 years. Employees can take up to 30% of the fund in a cash lump sum. The fee is 0.63% and this is deducted from the investment fund annually. The charity has no liability beyond making its contributions and paying across the deductions for employees' contributions.

s) Operating leases

Operating leases are recognised over the period of which the lease falls due.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the period of the lease.

t) Taxation

The Charity and its subsidiaries are together a registered charity and as such are deemed as established for charitable purposes within the terms of Article 115 (a) of the Income Tax (Jersey) Law 1961, with the result that its income, to the extent that it is applied for charitable purposes, is exempt from income tax and its sales are exempt from GST.

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

2 Donations

	2020			2019		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
General donations	778,350	(240,900)	537,450	701,291	1,205,049	1,906,340
Government grants	253,072	-	253,072	-	-	-
In memoriam gifts	117,276	-	117,276	106,308	-	106,308
Gifts in kind and donated services	64,170	-	64,170	76,463	-	76,463
Coop dividends	17,228	-	17,228	14,253	-	14,253
Grants	8,550	141,670	150,220	-	30,000	30,000
	1,238,646	(99,230)	1,139,416	898,315	1,235,049	2,133,364

Donations to restricted funds are shown by fund in note 18.

Government grants relate to income received under the Government of Jersey Co-Funded Payroll scheme.

Gifts in kind and donated services excludes donations to the value of £28,083 which were in relation to the Million Pound Lottery and are included as income in note 5, and £12,742 for other fundraising events which are included as income in note 6.

Restricted donations totalling £281,250 have been returned following a request from a donor in accordance with the terms of the underlying gift agreement.

3 Legacies

	2020			2019		
	Unrestricted £	Restricted £	Total £	Unrestricted £	Restricted £	Total £
Legacy gifts	496,907	-	496,907	2,630,330	-	2,630,330
	496,907	-	496,907	2,630,330	-	2,630,330

All legacy income was unrestricted in both this year and the prior year.

As at 31 December 2020 life interest legacies gifted to the charity but not included in the financial statements in accordance with Charities SORP and FRS102 ((see note 1(f)) had an estimated life interest value of £541,000 (2019: £541,000).

4 Shops

	2020 £	2019 £
Income from sale of goods	768,124	1,107,063
Costs of buying in goods	2,945	13,937
Staff costs	369,892	400,362
Property costs	111,730	99,341
Other costs	57,525	47,512
Total expenditure from shops	542,092	561,152
Net profit arising from shops (before central cost allocations)	226,032	545,911
Number of shops	2	2

The two shops are in St Ouen and in St Helier.

All shop income in both the current and previous year relates to unrestricted funds.

5 Million pound lottery

	2020 £	2019 £
Income from lottery sales	2,099,700	2,100,000
Gifts in kind and donated services	28,083	-
Bank interest on lottery funds	597	2,050
Prize money	(1,300,000)	(1,300,000)
Other lottery costs	(60,676)	(7,804)
Net profit arising from the Million Pound Lottery	767,704	794,246

All Million Pound Lottery income in both the current and previous year relates to unrestricted funds.

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

6 Fundraising events and activities

	2020			2019		
	£ Income	£ Expenditure	£ Net income	£ Income	£ Expenditure	£ Net income
Car Raffle	81,790	(21,766)	60,024	-	-	-
5000 Club	51,592	(37,498)	14,094	44,280	(21,858)	22,422
Christmas Tree Collection	42,164	(2,032)	40,132	35,828	(2,180)	33,648
Jersey Hospice Care Ball	13,150	(9,663)	3,487	(3,000)	(177)	(3,177)
Dragonboat Festival	8,171	(1,122)	7,049	84,179	(37,412)	46,767
Jersey Hospice Care Challenge	1,172	(6)	1,166	70,971	(33,678)	37,293
A Night of Modern Indian Cuisine	-	-	-	142,694	(68,713)	73,981
Other fundraising events	192,134	(21,374)	170,760	319,327	(48,330)	270,997
	390,173	(93,461)	296,712	694,279	(212,348)	481,931

During 2020, £2,375 of the income raised by other fundraising events was restricted to a capital build for children and young people (2019: £17,646) and £1,095 was restricted to services for children and young people (2019: £0). All other fundraising event income in both the current and previous year related to unrestricted funds.

7 Investment income

	2020 £	2019 £
Income on investment portfolio	147,820	182,454
Rental income	61,483	52,953
Bank interest	24,460	12,625
	233,763	248,032

All investment income in both the current and previous year relate to unrestricted funds except for £7,896 (2019: £3,125) of bank interest received which is restricted to a capital project for children and young people and £209 of bank interest which is restricted to services for children and young people (2019: £0).

8 Income from charitable activities

	2020 £	2019 £
HCS agreement for adult community services (restricted)	1,000,000	505,600
HCS agreement for children and young people services (restricted)	300,000	-
HCS contribution towards medical staff costs (unrestricted)	-	14,958
HCS contribution towards the provision of certain children's services (unrestricted)	-	11,500
Total income from charitable activities	1,300,000	532,058

Included in income from charitable activities is government funding from HCS towards the provision of community specialist palliative care services, and services for children and young people, which are shown as restricted funding. As it is a contribution towards total costs, all income is spent within the calendar year.

9 Net realised and unrealised gains on investments

	2020 £	2019 £
Realised losses on the sale of investments	(31,399)	(3,600)
Unrealised (losses)/gains on revaluation of equity investments	(46,319)	798,314
Unrealised gains on revaluation of investment properties	565,000	208,477
Net realised and unrealised gains on investments	487,282	1,003,191

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

10 Analysis of expenditure 2020

	Direct Costs	Direct support costs	General support costs	2020 Total costs
	£	£	£	£
Shops costs (note 4)	542,092	5,598	131,466	679,156
Fundraising costs (note 6)	93,461	382,647	114,284	590,392
Cost of raising voluntary income	635,553	388,245	245,750	1,269,548
Investment property costs	9,508	-	2,283	11,791
Investment management fees	29,555	-	7,094	36,649
Investment costs	39,063	-	9,377	48,440
Raising funds	674,616	388,245	255,127	1,317,988
In patient care	1,683,091	1,121,327	673,166	3,477,584
Day Hospice	168,229	96,168	63,465	327,862
Community services	525,904	350,456	210,359	1,086,719
Therapies	148,843	85,087	56,152	290,082
Bereavement	141,985	94,362	56,732	293,079
Children and young people	181,825	121,166	72,729	375,720
Charitable activities	2,849,877	1,868,566	1,132,603	5,851,046
Total	3,524,493	2,256,811	1,387,730	7,169,034

Governance costs include £16,000 audit fees (2019: £16,000) and are recognised within direct support costs. Of the total expenditure of £7,169,034 (2019: £7,381,263), £1,317,988 of the costs of raising funds was unrestricted (2019: £1,589,882), and none was restricted (2019: £143). Of the charitable activities expenditure of £5,851,046 (2019: £5,791,238), £1,490,602 (2019: £966,192) was restricted and £4,360,444 (2019: £4,825,046) was unrestricted.

As a result of COVID-19 clinical staff from Day Hospice, Therapies and the Education Team were temporarily re-deployed to the In-patient Unit. The basic pay costs associated with these employees has remained within the team to which they were permanently employed.

Analysis of expenditure 2019

	Direct Costs	Direct support costs	General support costs	2019 Total costs
	£	£	£	£
Shops costs (note 4)	561,152	5,598	156,288	723,038
Fundraising costs (note 6)	212,348	405,720	170,439	788,507
Cost of raising voluntary income	773,500	411,318	326,727	1,511,545
Investment property costs	30,261	-	8,345	38,606
Investment management fees	31,255	-	8,619	39,874
Investment costs	61,516	-	16,964	78,480
Raising funds	835,016	411,318	343,691	1,590,025
In patient care	1,569,863	903,928	682,177	3,155,968
Day Hospice	160,168	78,676	65,864	304,708
Community services	593,078	381,905	268,863	1,243,846
Therapies	200,769	98,190	82,441	381,400
Bereavement	133,421	65,585	54,878	253,884
Children and young people	243,801	110,052	97,579	451,432
Charitable activities	2,901,100	1,638,336	1,251,802	5,791,238
Total	3,736,116	2,049,654	1,595,493	7,381,263

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

11 Analysis of staff costs and key management

	2020	2019
	£	£
Wages and salaries	4,445,466	4,490,507
Social security costs	224,865	252,955
Pension costs	342,205	346,004
Private Medical insurance	113,241	106,167
Termination payments	22,104	84,123
	5,147,881	5,279,756

The charity trustees were not paid and did not receive any other benefits from employment with the Hospice or its subsidiaries in the year (2019: £nil).

Termination payments were made to 2 employees in 2020 (2019: 4). Termination payments include payments in lieu of notice and compensation and are recognised when the termination of employment is agreed between the parties.

The pension scheme charges the funds an ad valorem fee of 0.63% per annum for management.

The average contract staff head count was 108 and average bank staff head count was 9 (Prior year: 111 and 10 respectively).

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

	2020	2019
£60,000-£69,999	8	7
£70,000-£79,999	2	2
£80,000-£89,999	3	-
£90,000-£99,999	-	1
£100,000-£109,999	1	-
£110,000 - £119,999	-	-
£120,000 - £129,999	-	-
£130,000 - £139,999	-	-
£140,000 - £149,999	1	1

Payments to clinical employees for premium and extra duty are considered to be an employee benefit for the purpose of the above.

Pension contributions relating to staff earning over £60,000 totalled £115,076 in the current year (2019: £93,636).

The Charity considers that the key management personnel comprise the trustees and the executive directors. The total employee benefits of the key management personnel were £554,152 (2019: £499,503).

The Charity benefits from the unpaid work of over 425 volunteers, who ably support paid staff in various ways. In total, volunteers gave approximately 17,000 hours which equates to 9 Full Time Equivalent staff.

12 Net incoming resources

	2020	2019
	£	£
Net incoming resources is stated after charging:		
Depreciation (see note 14)	398,212	421,858
Auditors remuneration: for audit services	16,000	16,000
Operating lease rentals	62,332	60,732

13 Operating Leases

At the year end, the Charity had one operating lease commitment in respect of the lease for the St Ouen shop site. A new 15 year lease was signed in 2016, effective from 1 January 2016. The next option to terminate the lease is effective on 1 January 2026. The total of future minimum lease payments payable not later than one year from 31 December 2020 is £60,732 and later than one year and not later than five years is £242,929, subject to rent reviews in line with the Jersey Retail Price Index on 1 January 2022 and 1 January 2025.

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

14 Tangible assets	Freehold	Leasehold	Fixtures,	Uncompleted	Total
	property	Alterations	fittings and	works	
	£	£	equipment	£	£
Cost or revaluation					
At start of year	16,184,615	119,590	1,663,483	1,234,084	19,201,772
Additions	-	8,456	86,917	39,528	134,901
At end of year	16,184,615	128,046	1,750,400	1,273,612	19,336,673
Depreciation					
At start of year	2,461,477	74,954	1,095,479	45,353	3,677,263
Charge for the year	261,975	4,827	131,410	-	398,212
At end of year	2,723,452	79,781	1,226,889	45,353	4,075,475
Net book value at the end of the year	13,461,163	48,265	523,511	1,228,259	15,261,198
Net book value at the start of the year	13,723,138	44,636	568,004	1,188,731	15,524,509

The land and buildings comprising Clarkson House were valued at £18,000,000 by Mrs Jane Power and Mr Bradley Vowden of Gaudin & Co Limited on an open market value basis with vacant possession as at 31 December 2014. An impairment assessment has been carried out as at 31 December 2020 which concluded that there were no indicators of impairment at that date.

Uncompleted works includes the land and buildings known as Highlands Farm.

15 Investments	2020	2019
	£	£
a) As start of the year	8,590,156	
Additions	1,352,248	
Disposals	(1,701,268)	
Unrealised loss on revaluation equity investments (note 9)	(46,319)	
Unrealised gain on revaluation of investment property (note 9)	565,000	
At end of the year	8,759,817	
b) Analysis of investments		
Investment property	2,345,000	2,035,000
Equities and Fixed interest securities	6,247,909	6,311,686
Cash held as part of the investment portfolio	166,908	243,470
Total group	8,759,817	8,590,156
Equity investment in subsidiaries	20,002	20,002
Loan to subsidiary	679,157	650,188
Total charity	9,458,976	9,260,346

All investments are held in Jersey and the UK.

The investment properties held at 31 December 2020 were 42 Maison Belleville, three flats at 13 Union Street, Wayside and Finchley. The property known as South Gable property was sold on 31 July 2020.

The properties were gifted to the Charity as legacies and have therefore been carried at valuation since received. No historical cost information is available. The most recent valuation of the investment properties was undertaken by Erica Zonta A.N.A.E.A. as at 31 December 2020.

The investment portfolios are held with Rathbone Investment Management International Limited and UBS AG London. The portfolios returned 2.8% (2019: 16.47%) and 2.6% (2019: 16.58%) respectively over the year against an investment objective to generate a return of inflation + 2.5% annualised.

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

16 Debtors	2020	2019
	£	£
Trade debtors	449,973	4,514,730
Taxation recoverable	17,721	31,567
Prepayments	1,752	65,637
	469,446	4,611,934

Trade debtors includes £295,000 (2019: £4,494,520) relating to outstanding legacies.

17 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade creditors	100,957	142,649
Other taxes and social security	89,864	99,398
Accruals	106,877	76,357
Provision for returned donations (note 2)	281,250	-
Receipts in advance	409,811	400,740
	988,759	719,144

18 Restricted funds	Balance at the start of the year	Income & gains	Expenditure & losses	Transfers	Balance at end of the year
	£	£	£	£	£
Bereavement	7,416	41,000	(43,100)	-	5,316
Day Hospice	15,065	-	-	-	15,065
In Patient Unit	72,358	59,482	(8,910)	(43,377)	79,553
Complementary Therapies	16,270	-	-	-	16,270
Education	34,865	-	-	-	34,865
Physiotherapy and Lymphoedema	-	50	(50)	-	-
COVID-19	-	60,638	(60,638)	-	-
Financial assistance	4,390	-	-	-	4,390
Children and young people (services)	-	20,671	(375,720)	355,049	-
Children and young people (build)	1,298,578	(269,498)	-	33,797	1,062,877
Staff Fund	194	2	(2,184)	1,988	-
HCS agreement for services (adults)	-	1,000,000	(1,000,000)	-	-
HCS agreement for services (children & young people)	-	300,000	-	(300,000)	-
Total	1,449,136	1,212,345	(1,490,602)	47,457	1,218,336

The HCS agreement is restricted to community specialist palliative care services, including the role of system leadership and training for end of life care services across Jersey.

Children and Young People (build) - The balance carried forward of £1,062,877 relates to restricted donations to be applied to a capital project for the provision of services to children and young people. During the year the costs of running services to children and young people exceeded the donations, HCS agreement and fundraising income generated by £55,049 and therefore a transfer from the General Fund was made.

Restricted funds are held in the form of cash.

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

19 Unrestricted funds

	Balance at the start of the year £	Income & gains £	Expenditure & losses £	Transfers £	Balance at end of the year £
General Fund	23,583,670	3,029,163	(4,495,845)	(47,457)	22,069,531
Designated Investment Fund	8,590,156	1,352,248	(1,182,587)	-	8,759,817
Total	32,173,826	4,381,411	(5,678,432)	(47,457)	30,829,348

The transfers from Unrestricted Funds during the year related to a contribution towards the operational costs of services for children and young people in the sum of £55,049, a reclassification of donations to restricted for a capital project for children and young people of £33,797 and a contribution towards the staff fund of £1,988. In addition, £3,056 of funds restricted to in-patient respite services were transferred to the General Fund as the grant conditions had been met and £40,321 was transferred to the general fund in relation to fixed asset additions. The corresponding transfers can be seen in Restricted Funds in note 18.

Investment Fund - The Investment Fund is represented by £2,345,000 (2019: £2,035,000) of investment properties and £6,414,817 (2019: £6,555,156) of equities and cash held in investment portfolios.

20 Related party transactions

In the normal course of business, goods to the value of £706 (2019: £524) were purchased from the Channel Islands Co-operative Society Limited (CICOSL), a related party through a trustee, Colin Macleod. In addition, £18,900 was received from CICOSL in the form of dividends paid out (2019: £14,253). All transactions were at open market value.

During the year £146 (2019: £500) was paid to La Mare Vineyards Limited, a related party through a trustee, Tim Crowley. All transactions were for catering services and were charged at arms' length prices.

None of the Trustees have been paid remuneration or received any other benefits from an employment with Jersey Hospice Care or its related entities during the year (2019: £0). £427 was paid on behalf of the Chairman in relation to travel costs associated with attendance at conferences (2019: £196). The Chairman was not reimbursed for any expenses during the year (2019: £0).

JERSEY HOSPICE CARE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2020

21 Reconciliation of net cash provided by operating activities

	2020 £	2019 £
Net (expenditure)/income for the reporting period (as per the Consolidated Statement of Financial Activities)	(1,575,278)	1,798,772
Adjustments for:		
Depreciation charges	398,212	421,858
Net realised and unrealised (gains) on investments	(487,282)	(1,003,191)
Dividends, interest and rents from investments	(233,763)	(248,032)
Decrease/(increase) in stocks	3,744	(501)
Decrease in debtors	4,142,488	683,040
Increase in creditors	269,615	332,160
Net cash provided by operating activities	2,517,736	1,984,106

22 Analysis of cash and cash equivalents

	2020 £	2019 £
Cash in hand	341	180
Current and reserve accounts	4,523,124	3,608,588
Notice deposits (less than 3 months)	4,019,522	2,000,000
Total cash and cash equivalents	8,542,987	5,608,768

23 Going concern

During 2020, the spread of COVID-19 severely impacted many local economies around the globe. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non-essential services triggered significant disruptions to businesses worldwide, resulting in an economic slowdown. Global stock markets also experienced added volatility and a general weakening. Governments intervened with monetary and fiscal policy to add stability.

The Trustees have closely monitored the position of the Charity and adapted a variety of processes and controls across different business areas and operations in-line with specific guidance issued by the Government of Jersey.

The duration and impact of the virus remains unclear and it isn't possible to reliably estimate the severity of these consequences, as well as their impact on the financial position of the Charity for future periods.

The Trustees have conducted financial analysis and believe that the Charity has sufficient operational headroom in light of any future impact of COVID-19 on its financial position. The Trustees, therefore, believe that there is no material uncertainty relating to the Charity's ability to continue as a going concern.

“At Hospice we always strive to make it happen. Bringing in a pet pony or arranging a birthday celebration are among many of the requests we have been happy to make possible for our patients over the years. In 2020, saying ‘yes’ became ‘yes, safely’. COVID-19 has affected each and every one of us in all aspects of our lives, and for us at Hospice it brought about many changes and challenges both in the way we delivered our care and the way we worked. Our priority has been to follow Government guidelines and do all we can to keep our patients, families, employees and volunteers safe – and I am pleased to say we have achieved this and much more. Over the year, as we have adapted, redesigned our services, and embraced technology, we have found new ways of delivering our specialist care and developed initiatives that we will carry forward into 2021 and as things hopefully return to normal.”

Gail Caddell
Acting Chief Executive Officer



Jersey Hospice Care
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