



Annual Report and Accounts

2022 - 2023

Quality Care Delivered with Compassion





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Honorary Chairman and Chief Executive's Statement

As an independent Hospice, registered with both Companies House and the Charity Commission, we are pleased to report we have finally experienced a year with much less disruption from COVID-19 on clinical services.

However, the year has not been without its challenges, due at least in part to the financial legacy of the pandemic. Widespread economic pressures impacted adversely on income generation and we saw individual giving and corporate support falling short on budgeted predictions as significant financial hardship affected so many businesses and individuals. The huge rise in inflation, increased interest rates, the cost of fuel and even food have all had a tumultuous effect on the overall cost of living. This was partly a consequence of a 'locked down' economy but is now further exacerbated by the war in Ukraine. Natural disasters, most recently the devastating earthquakes in Turkey and Syria, have also inevitably diverted a proportion of voluntary income to support the very much-needed humanitarian effort in other parts of the world. Therefore, against the backdrop of a very unstable economic climate, impacting both income and expenditure, we started the year with a predicted deficit budget of £1M and ended with a deficit amounting to £1.7M.

We were therefore very thankful to receive generous "in memory" donations from friends and families of those who have died in the care of Rowans Hospice

Charity (RHC) and success from the retail arm with a new shop opening and another expanding its floor area to generate more sales.

During the reporting period, focus remained on the Five-Year Budget Recovery Plan that was developed in 2021 to bring income and expenditure back into balance through the utilisation of financial reserves to offset predicted deficits until a greater proportion of statutory funding was achieved and/or the economy recovered. However, the rapid erosion of surplus reserves over recent months is now causing alarm and the time span before RHC needs to move to a balanced budget position could be less than 1-2 years.

Strategically, RHC continues to position itself as a co-commissioner, with charitable investment complementing NHS funding for core, specialist and enhanced PEOLC (Palliative and End of Life Care) services. A welcome amendment into the Health and Care Act 2022, placed into statute for the first time the requirement for the State to commission all core and specialist PEOLC services. However, changing the funding formula and moving the majority of independent Hospices from grant agreements into new NHS community contracts will take many years to achieve, which will be a tension for the majority of independent Hospices across the United Kingdom, including RHC.

Significant potential opportunities for future collaboration have also continued with the developing

1. To protect and expand our clinical services
2. To collaborate with the NHS and other like-minded charities to facilitate access to high quality palliative and end of life care for all
3. To be recognised as an employer of choice by valuing, developing and nurturing our workforce
4. To work with commissioners to consolidate contracts and increase statutory funding, while being prepared to reduce core services if additional statutory funding is not forthcoming
5. To monitor and maximise all charitable income streams
6. To continue the refurbishment of the main hospice building by attracting additional funding sources that do not compromise or compete with income for existing service provision



NHS Integrated Care System (ICS) for Hampshire and the Isle of Wight (HIOW), whose primary purpose is to plan health and care services to meet the needs of the population. Throughout the year, independent Hospice Charities across HIOW have been represented on the ICS PEOLC Board with specific involvement from RHC on many work streams to improve the patient experience. These endeavours also focus on the patient care pathway, to ensure there is equity and parity of access to Hospice and Specialist Palliative Care (SPC) across the System. Whilst local hospital and community NHS services continue to experience significant pressure, RHC has introduced a number of new initiatives to enhance responsiveness, ensuring those who are most in need access our services in a timely fashion and thus relieve pressure on the NHS. This has included the ongoing development of the Rowans-based Clinical Hub, where specialists respond to on-line and telephone enquiries from patients, carers, the bereaved, as well as generalist health and social care professionals. This is an important new initiative that was introduced during the COVID-19 crisis and has now evolved into a Single Point of Contact for both NHS and Charitable PEOLC services throughout Portsmouth and South East Hampshire.

This proactive approach, in collaboration with community and hospital clinical professionals, helps expedite transfer into the In-patient Unit, to Hospice at Home and onto the 'virtual ward' where patients with the most complex care needs can be safely monitored at home by palliative care specialists. We have further relieved pressure on the NHS by extending the period of care on the In-patient Unit when alternative NHS services (domiciliary care agencies and residential settings) are at capacity.

This year we also reintroduced 'in person' support and care services, delivered through Rowans Living Well

Centre (LWC), whilst retaining proportionate protective measures from what has been termed the 'twin pandemic' of COVID and Influenza. Virtual on-line support still has an important place for those who are unable or choose not to visit the LWC. We are very proud to be offering 58 programmes of care and support across a 7-day week; providing many opportunities for patients, carers and the bereaved to engage in an array of therapeutic activities, provided predominantly by skilled volunteers, under the leadership of clinical specialist professionals.

During the latter part of the reporting period, the Care Quality Commission (CQC) undertook a monitoring exercise, which complemented the monthly remote reviews of all our activity returns and quality audit data since our last full inspection in 2017.

Following this review, we were very pleased to have our services endorsed and to maintain our 'Outstanding' CQC rating.

Throughout the reporting period, the Board of Trustees has retained oversight and remained fully engaged with the Chief Executive and Executive Directors in their delegated roles in the day-to-day running of the Charity (see Structure, Governance and Management section on P.32). A Schedule of Delegation clearly outlines the delegated powers awarded to the Executive and the reporting and decision-making processes; this document is dynamic and reviewed by Trustees throughout the reporting period.

Samantha Jelliff, Director of Finance and IT was recruited at the end of the last reporting period who, alongside the newly appointed Treasurer, Louisa Burton, led a successful audit tender process and the appointment of Hopper Williams & Bell Limited as our auditors.

At the Away Day in October 2022, Trustees and the Hospice Executive undertook a timely opportunity to reflect on 'risk' and areas of concern. With professional facilitation, the group were able to further tease out and explore these concerns and what impact they could have from a range of stakeholder perspectives in the short, medium and longer term. The day enabled both Trustees and the Executive to then prioritise both risks and opportunities that will require further focus over the coming year/s.

During the latter part of the reporting period, Trustees invited the Cranfield Charity Trust to review Board Governance. The report was very positive and will lead to some minor procedural and administrative adjustments and implementation of these changes will form a workstream over the coming year.

Looking forward to 2023-2024, the Board have approved a further deficit budget of £1.1 million. Our free reserves mitigate this risk for the coming year, but we remain ever mindful of the need to cut services if our various income streams cannot be sustained. This is absolutely the last action we would wish to take and indeed our strategy at present is to maximise our capacity to meet demand and minimise the pressures on NHS facilities. We feel this fully aligns with our charitable objectives.

With an ageing demographic and increasing mortality rates, that will continue to rise over the next decade, demand for our in-patient beds often outstrips our ability to respond in a timely fashion. Therefore, a further £130,000 was also approved in this coming budget to fund the staff needed to open 3 additional bedrooms that were built during 2021 from the investment to expand our bedded facility at the commencement of the major development clinical refurbishment project, now in its final stage.

We will need to augment our charitable income this year and have increased the size of our fundraising team accordingly. We propose to open a further retail outlet during 2023, bringing the number of shops to 19. There are also plans to launch a major fundraising appeal to support clinical services in the autumn. However, despite these plans we, alongside 96% of UK Hospices, are budgeting for a deficit in 2023/24 that will amount to £186 million. Already 9% of Hospices have needed to reduce their number of in-patient beds and 15% are planning this. If additional statutory

income is not forthcoming Rowans will be forced to take similar measures to include the reduction of the very much valued Hospice at Home service that requires a large proportion of charitable income to provide trained nursing staff who can respond to those who are imminently dying throughout the day and night.

Despite rising costs during 2022/23, fewer than 1 in 10 hospices received NHS uplifts of more than 5%; for Rowans it was just 1.7%, which fell woefully short with rising costs to include matching the 5% NHS Pay Award to ensure we retained and attracted clinical professionals.

Palliative care needs now to be properly funded at a local level through ICBs (Integrated Care Boards) and follow through on the recommendations within the Health and Care Act 2022. We urgently need ICBs to prioritise Hospice funding to ensure and maintain high quality palliative and end of life care across the country. Without this commitment the quality of care will be compromised and much needed services, that you will read about in this report will have to be reduced.

Finally, this year also marks the last full year of Ruth White's tenure as Chief Executive Officer, prior to her retirement in the late summer of 2023. After an extensive national recruitment process, Kirsteen Murray will take up the leadership position from 24 July 2023. Following a successful career in both the private and non-profit sector, Kirsteen has worked in health and social care since 2004, holding a number of senior positions in both commissioning and provider organisations. Most recently she has been Chief Executive of a hospice in Scotland.



John Watkins
Honorary Chairman
of Trustees



Ruth White
Chief Executive



Strategic Priorities 2023/2024

These are the Key Ambitions from the 2022-2027 Strategy

1. To protect and expand our clinical services
2. To collaborate with the NHS and other like-minded charities to facilitate access to high quality palliative and end of life care for all
3. To be recognised as an employer of choice by valuing, developing and nurturing our workforce
4. To work with commissioners to consolidate contracts and increase statutory funding, while being prepared to reduce core services if additional statutory funding is not forthcoming
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Living Well Centre Service

The Living Well Centre (LWC) provides support and therapeutic interventions for people affected by a life-limiting illness, including irreversible frailty and progressive chronic conditions. The service also extends support to carers and family members through diagnosis, in care and in bereavement. Our care model is co-ordinated by Nursing and Allied Health Professionals along with volunteers who provide support with elements of the offered programme tailored to the individual needs of our patients and carers.

As we progressed through COVID-19, we have seen a reduction in NHS restrictions, allowing the LWC to resume face to face interactions with our visitors and return to pre-pandemic offers and options of support. Following service user feedback, we have been able to extend our services to offer a seven day a week service. Starting in June 2022, this has allowed people who may not have been able to access the Monday to Friday service the opportunity to attend and be supported, resulting in 60 new registrations.

From January 2023 until March 2023, we have seen a sharp increase in weekend attendance, which has helped to reduce social isolation of service users, and increased the use of our communal café, which now provides hot, nutritious food across the seven days.

This year, the Living Well Centre team has focused on increasing collaborative working with other health care colleagues, providing joint support groups and clinics to ensure more people can access the LWC services if they wish. This provides greater continuity for patients and a more joined-up approach, meaning service users are required to tell their story to separate professionals less often.

We are proud of these developments, including a social work clinic to allow carers opportunities to ask questions about care and respite. We have also re-established the coffee mornings for people living with Motor Neurone Disease and their carers, and are starting support and focus groups for people living with Brain Cancer and Heart Failure. The team has also started a new collaboration with Remind, allowing patients with a diagnosis of Dementia and their carers to attend weekly group meetings together. Working alongside our specialist palliative care team allows us to provide a holistic approach; an opportunity to be seen by the Clinical Nurse Specialist (CNS) team and introduce the concept of the LWC at same time.

This has seen the number of registered LWC service users increase to a total this year of 246 new patients (up from 202) and 422 new carers (up from 242).

“I felt like royalty and it gave me the boost for the rest of the day. I love the welcome I received and am looking forward to returning soon.”

Patient





"Wouldn't have been able to cope with mum's decline if you hadn't been there to hold me up."

Carer

Our rehabilitation team have developed a Mind and Movement programme specifically for people living with Dementia and their carers. A Breathless Group, successfully led by our Allied Health Professionals, has allowed patients to gain better knowledge of their disease and ways to cope.

The Bereavement Walking Group has proven to be popular, allowing people to develop friendships and social opportunities. Some of the attendees have also joined us for our Cookery Course for the bereaved, run in partnership with a local further education college, enabling individuals to learn new skills and establish strong friendships.

"So grateful for your support, it makes me feel that people are still interested in me."

Patient

246 new patients

422 new carers

7,158 overall return visits

3,015 hours of support offered

61 volunteers

46 Hospice Companion Volunteer Service referrals

279 Hospice Companion Volunteer Service visits

The LWC now has 63 different programme opportunities alongside individualised assessment, including an expansion of our complementary and creative therapies, a Drawing Group, Mindfulness and Expressive Painting. Our overall return visits have been 7,158 – however, due to a change in the way we record visits to LWC, this may not be fully reflective and the numbers may, in fact, be higher.

Our Hospice Companion Volunteer Service has been able to re-engage with home visits, providing companionship and support. We have received 46 referrals and companions have visited 279 times.

As part of our community engagement, a team from Zurich Insurance volunteered alongside our patients and carers in the gardening group. This has also brightened and refreshed our environment by painting and upgrading our garden planters with new herbs and flowers.

The LWC team has expanded, with a gradual return of our Volunteers. We now have 61 Volunteers who have given a total of 3,015 hours of support through the Centre.

Throughout this year, we have continued to adapt our services to meet the needs for those that attend. Many times, we have heard feedback about the true value of the support provided.

Examples of Support Programmes

- Adjusting to news of a palliative diagnosis
- Managing symptoms
- Helping with emotional distress
- Forward planning for end of life care
- Supporting carers and family needs
- Support in bereavement
- Research - both internal and external to Rowans Hospice.

"As soon as I started having visits from my Hospice Companion, it felt like my world opened back up again."

Patient

Physiotherapy Service

Our Physiotherapy service aims to promote independence and improve quality of life for our patients by maximising physical function and offering advice on the management of symptoms such as breathlessness, pain, fatigue or muscle weakness. Our team of professionals run and develop sessions, courses, groups and workshops tailored to the diverse needs of our service users, supporting patients to regain and improve mobility, strength and flexibility through gentle exercise.

Since the full reopening of the Living Well Centre (LWC) after the global pandemic, our team is now back to running all our groups, which have been very popular this past year.

The Physio team split their time equally between the LWC and the In-patient Unit (IPU), and have seen an increase in both referrals and contacts over the last year across both sites, with a total of 282 referrals.

Patients have felt more confident to returning to activities away from their home post COVID-19, demonstrated by an increase in the Exercise Group attendances at the LWC (41% increase in Chair-Based Exercise Group – from 346 to 488 attendances and 148% increase in Well-Being Group from 129 to 320 attendances), and patients consistently report how beneficial they find coming along and having the opportunity to exercise in 'safe' surroundings.

Recently, the team has also been able to introduce two new groups within the LWC, including the Breathlessness Group, which is jointly run by the Physio team and the Solent Occupational Therapy Lead. So far, it has been very well received in providing valuable information and coping strategies to people struggling with breathing difficulties which impact on their day to day activities.



The Physio team has also been leading on a new group called 'Mind and Movement'. This group is aimed specifically towards people living with Dementia and their carers, and the sessions provide exercises for both mind and body.

This year has seen an increase of 15% (n=37) of referrals for support to the Physio team on the IPU. Team members continue to work in an integrated way with all Multidisciplinary colleagues on the ward, helping to maintain and optimise the independence of people on the Physio team caseload. The team strives to help patients achieve 'What Matters Most' to them, ensuring that whatever time an individual has left, they are helped to live it in a meaningful way.

Moving forward this year, the Physio team is excited to make full use of the fully refurbished IPU and – as normal life continues to resume post COVID-19 – to be able to continue to provide the best service possible to those who reach out for care and empower them to live their lives to the full.



488 Chair-Based Exercise
Group attendances

320 Well-Being Group attendances





Veterans Service

The success story of the Veterans Service began in 2018, and has now become embedded within the Living Well Centre's (LWC) programme of activity. This service supports Veterans and Serving Personnel who are living with a life-limiting illness, those caring for them, and the bereaved.

The success of supporting our Veterans has given them the opportunity to have an introduction to our wider services, an individual assessment and tailored support. During the COVID-19 pandemic, the Veterans Support Service needed to adapt and be more creative in the way support was provided to Veterans, including online and telephone support. Eventual reduction in NHS restrictions allowed the Veterans Service to resume face to face, with online support offered where required.

There are now two thriving Veterans Groups supported by Volunteers who themselves have a Veteran background, and the groups have representation from the Royal Navy, Army, Royal Air Force and Merchant Navy. This year has seen the service grow by 59 new Veterans with 589 contacts. Our supporting Volunteers have a service background, and this has proved to be invaluable, enriching the experience of each Serviceman and Woman who attend.

We marked the passing of HRH Queen Elizabeth II by holding a special Remembrance Service within the groups, as well as our annual Remembrance Day.

Some of the Veterans Group attendees have also joined our Cookery Course for the bereaved, learning new skills and establishing strong friendships. They have also attended our Service User Feedback Groups, helping us to shape services for the future.

Volunteer transport has been provided to enable some Veterans to attend the centre. We are also planning to introduce a third Veterans support opportunity at the weekends due to the growing need.

LWC continues to work very closely with other charities who support Veterans, including the Royal Naval Benevolent Trust, SSAFA, Royal Naval Association and Veterans Outreach Service, widening community engagement and providing an opportunity for more Veterans to learn about our services and attend.

Attendees value each other's friendships and life experiences, which validates each member of the Veterans Group. These bonds have flourished in and outside of the LWC, reducing social isolation. We are proud that, through the Veterans Service, connections have been formed, encouraging people to integrate into other groups and to access the LWC socially for lunch. Amid all the banter and laughter, the groups can support each other in a more personal way.

Since June 2020, we have committed to be a member of the Armed Forces Covenant. In addition, we are actively engaging in obtaining further membership and accreditation to the Confederation of Service Charities (COSEBO) and the NHS Veterans Merit Award Scheme due to our ongoing commitments to providing a support service for Veterans.

59 new Veterans for 2022/2023
with 589 contacts



“This Group is a life saver.”

“Plenty of chance for inter-service banter.”

“The Group is led by a Veteran volunteer who keeps the peace.”

“We can chat about anything – all completely confidential, of course.”

“This Group is worth more than money can buy.”

“This group has literally saved my life. I was in a dark place when I first came.”

Rowans
VETERANS
Living Well Service

Community Care Service - Dementia Clinical Nurse Specialist

Portsmouth City Council invited local charities to tender to provide services that would contribute to sustaining and improving quality of life for people living with Dementia and their carers, to enable the City to become a Dementia-friendly city. Rowans Hospice Charity employs two Dementia Clinical Nurse Specialists (CNS) who work in partnership and alongside Remind (Portsmouth Dementia Support Service) to support people with moderate and severe Dementia, and those who are at the end of life or have complex needs. The service supports people to remain in an appropriate place of care up until and including the end of life, recognising that people with Dementia often have other comorbidities.

During 2022/23, the two CNSs have continued to visit patients and carers, recognising the increased isolation many felt during this time. The service has also worked closely with Older Peoples Mental Health (OPMH), in addition to meeting with the Remind Intensive Engagement Support Workers (IESWs) fortnightly for a case review, enabling the IESWs to discuss patients' needs and their care pathway. This has resulted in 73 people with Dementia and their carers receiving specialist CNS support throughout the reporting period.

“Caring for a loved one who pushes every button and more.”

“At least I am not alone.”

“Great support at a difficult time.”

The support group that meet on a Saturday, supporting those carers that have to work during the week, has continued to meet, seeing 315 attendances over the year. The new collaboration with the LWC to allow patients and their carers to attend together has resulted in a steady increase in attendance and popularity over the months with 236 attendances. A further development in September saw the introduction of a 'drop in' at the Carers Centre in Portsmouth: This is an opportunity for people with Dementia and/or the carer to drop in for advice. The numbers accessing this are steady – on average, eight different individuals per month.

What is evident over this year is the increase in demand on this service and the positive impact the service has been having.

“To be listened to and supported so well is so extremely important to my well-being as a carer.”

73 people with Dementia and their carers received specialist CNS support

236 visits of people living with Dementia and their carers to the Living Well Centre

315 attendances to Support Group

Social Care Service

The Social Work team continues to be an essential part to palliative, end of life and bereavement care. The Social Workers' expertise complements the knowledge of the Multidisciplinary team, as well as the supportive networks within the wider community.

Continuing to deliver the Hospice's vision, the Social Worker addresses a person's physical, psychological, social, cultural and spiritual needs. The Social Work team is founded on the patients' values and recognising the importance of what matters to the patient holistically.

The team is made up of two parts: Social Workers who work within the In-patient Unit at the Hospice, and the Social Work at Home team, who support patients in Portsmouth living with a palliative diagnosis or life-limiting illness.



"The combination of skills offered by specialist palliative care social workers makes a unique contribution to the psychological and social aspects of the multi-disciplinary professional team."

Both teams work alongside with the same ethos of supporting a person to live well for as long as possible, maintaining autonomy and independence and finding creative ways to achieve a person's wishes and manage risk.

During 2022/23, the Social Work team has set up Social Work Clinics at the Living Well centre to provide guidance and support for those who reside both in Hampshire and Portsmouth City. The team continues to work alongside community professionals to provide care and support to suit the needs of patients.

The Social Work team seeks to understand the connections of life and supports patients as they come to terms with what is happening to them or someone close to them, and supports them to continue to live as they choose for as long as they can.

The team plays a crucial role in ensuring that patients receive appropriate benefit entitlements and signposts to agencies where required, in addition to sensitively applying social care legislation and practice to safeguard people when needed.

174 referrals were made to the Social Work team

103 referrals were made to the Social Work at Home team

44 patients were discharged home

17 patients were discharged to a nursing home for longer term care and support

In-patient Care Service

The In-patient Unit (IPU) provides specialist assessment, treatments and interventions from a multi-professional team. People referred to the Service are often experiencing complex difficulties, and this multi-disciplinary involvement means patients benefit from a coordinated approach by a team of clinical and social care professionals to support them with their physical, emotional and spiritual needs.



This individual, holistic model aims to enhance quality of life and maximise the potential to live as fully as possible, for as long as possible. This includes helping patients remain in their preferred place of care, and avoiding unnecessary hospital admissions.

During 2022/23, we supported 373 admissions to the In-patient Unit, of which 71% of patients died and 29% were discharged home or to a nursing home.

As we move out of the pandemic, we have been able to welcome more visitors to the Unit, and have been able to encourage use of the spaces that were created during the refurbishment for their intended purpose. For example, our new family space and lounge area have been able to host visits from local musicians and choirs.

In November 2022, we moved to a new computer system for patient documentation, and although it was a huge task, we have successfully trained all staff in the system and are now making it more bespoke to the IPU. This has enabled us to continue with our 'What Matters' work, recording and highlighting what is important to our patients.

“I have nothing but admiration and gratitude for the way in which my loved one has been cared for by all the smashing staff and volunteers, and for the support for myself. I feel quite humble for all you do.”

“The building is beautiful and very welcoming. Inside, the use of colours and lighting really help to create a nice calm feel. There are plenty of areas to sit and reflect quietly if needed, and alternatively there are more social areas if you wanted to chat with someone. Everyone is very respectful and considerate of anyone who arrives at Rowans, whether you're a patient or visitor – nothing is too much trouble. The grounds of Rowans are beautiful, with landscaped gardens/courtyards with water features and accessories to attract the wildlife.”

373
admissions

30 average
admissions per
month

People who died
after admission 71%

People who were
discharged 29%

Julie's Story

"After having battled Cancer so bravely, my lovely mum was admitted to Rowans Hospice for end of life care. I remember following her in the ambulance with a sense of fear and trepidation as to what would happen when we arrived.

From the second we stepped over the doorway at Rowans, we felt a sense of peace and love. She was greeted by a Doctor who had visited her at home that morning, with a smile and reassuring hold of her hand. I remember waiting outside her room whilst she was being settled by the nurses, who came out and kept us informed that they were just making her comfortable. Her room was beautiful, and for the first time in ages, my mum had a smile on her face. It was as if she instinctively knew that she was safe and would be well cared for.

It is difficult to find the words to describe how she was cared for – caring, loving, kind, empathetic, wonderful, amazing – the list is endless. Nothing was ever too much trouble, and we were always made to feel that they would give her as much time as needed. From the Doctors, Nurses, Physiotherapist, and Volunteers – the care was just fantastic. Even the young Chef who took her food order would give her as much time as she needed, and he always had a smile and a word of encouragement for her – even offering to take her out on the back of his new motorbike! One of the Student Nurses who was there on her placement even did my mum's hair for her and told her how beautiful she looked. My mum always wanted her hair to look nice – even right to the end, and it meant so much that somebody took the time to do that for her.

Carol, the Chaplain, was a frequent visitor to my mum's room, and she was always more relaxed and happier after her visits. Carol also befriended our whole family and was always happy to give us her time.

I remember one of the Doctors telling us that they weren't just there for my mum, but for the whole family. That was so true – they were all so kind and would always answer our questions, giving us as much time as we needed – as well as supplying endless cups of coffee and biscuits.

I didn't realise what a privilege it was going to be for my mum to spend her last few weeks at Rowans – they gave her the most amazing care and gave us the chance to spend quality time with her. I will never be able to thank them enough for what they did for my mum and our whole family, to make her last few weeks as peaceful and loved as possible."

"I would like to thank all the staff for their help and kindness. If I could, I would kiss each and every one of them."

Hospice at Home Service

The Hospice at Home Service works alongside other healthcare professionals in the community to reinforce and enhance the provision of end of life care at home.

It provides support to patients, family members, and carers – in particular when there are complex needs; be that physical, psychological, social or spiritual. The Hospice at Home Service is available around-the-clock, seven days a week, and thus able to respond rapidly when patients require the administration of medications or other timely interventions.

The service can also support those in an in-patient setting who want to return home as they approach the end of their lives. The argument in favour of this kind of care will become increasingly compelling, as rates of dying increase during the current decade. During 2022/23, the team cared for 280 people in their own homes, carrying out 6,237 visits.



“We would like to thank you all personally as you cared for our mother at home in the final few days of her life. The care and compassion which your Nurses showed was outstanding, and you were able to ease her suffering in the last 48 hours so that she passed peacefully. We cannot thank you enough. There are no words which can express our gratitude.”



Those reaching the end of their lives in our communities may be afraid that their wishes will be overlooked or disregarded. Our Hospice at Home team can ensure this does not happen by supporting honest, sensitive conversations and planning care at an early stage, allowing patients to make well-informed choices while they are still able. This empowers patients to retain as much control as they wish to have, and for some that is distinguished by being able to remain at home. Patients may wish to stay at home for whatever time remains to them, while others choose to spend their final days on the In-patient Unit – or they might change their mind during the course of their journey.

Whatever their preference, each patient's care is closely co-ordinated by the Hospice at Home team, collaborating with GPs, District Nurses, Clinical Nurse Specialists and other community professionals.

Health and Social Care has continued to be challenged by unprecedented demand over the last year, and against that background, Hospice at Home has worked with our NHS partners to maintain and deliver the highest standards of end of life care.

On behalf the Hospice at Home team, our sincere thanks to all supporters of our Charity, whose kindness and generosity has continued to make that possible.

280 patients cared for

6,237 visits



The Best Dad, Husband, Grandad, Son, Brother, Uncle and Friend

Nigel had always enjoyed an active lifestyle and had participated in a variety of sporting activities throughout his life. "He had been a semi-professional footballer in his younger years and loved finding new hobbies. He had recently started to enjoy yachting and riding his motorbikes," says Donna, Nigel's daughter. The diagnosis came as a huge shock to all of the family: Tests revealed that Nigel had Stage 4 Oesophageal Cancer and his doctors told him that, sadly there were no more active treatments available to him, so the focus switched to palliative care.

Not long after the diagnosis, Donna and her family began to notice that Nigel's health was deteriorating. The speed at which his health was changing was frightening and a big shock to all of the family, especially as Nigel had always been so full of life.

Donna remembers; "It was at this point that Rowans Hospice team came on board. During the course of Dad's illness, he had become very uncomfortable and was struggling to control his pain. The Hospice Nurses suggested Dad had a short stay on the In-patient Unit at the Hospice to help get his medication and pain under control."

As Nigel wished to be at home when he died, the Hospice In-patient team helped to make plans and transfer Nigel's care over to the Hospice at Home Nurses. The Hospice team, in line with Nigel's wishes, wanted to ensure that he could safely return home, and that his care could be continued in familiar and comforting surroundings, just as he wanted.

"The Hospice at Home team had been absolutely amazing supporting our family and taking care of Dad at home. We cannot thank Rowans Hospice Charity enough for everything that they had done for our Dad and family. Dad had a short stay at the Hospice to get his medication under control, but was able to return home where he wished to be."

The Nurses made sure that the family received the support and personal touches that all Hospice Nurses pride themselves on. The team ensured that Nigel was comfortable and that his pain was under control until he died peacefully at home, surrounded by family.

Psychology & Bereavement Service

Rowans Psychology & Bereavement Service provides therapeutic support to people living with a life-limiting illness, as well as to their carers, relatives, and the bereaved. The team are trained to deliver specialist evidence-based therapies that promote coping, wellbeing, and quality of life.

The service also works as part of the Hospice's medical teams and the local specialist palliative care teams to support other clinicians in delivering the most psychologically informed care possible. Additionally, we are involved in teaching a broad range of clinical staff as part of the varied training initiatives that the Hospice leads on.

The Psychology team comprises Clinical Psychologists, Counsellors, and a Psychotherapist. There are usually the equivalent of four full-time clinicians, although for much of this year we have been down to three clinicians due to maternity leave.

Over the year, those three clinicians have received 209 referrals for specialist psychological support, 92 referrals for generalist bereavement support, and delivered 1,114 therapy sessions. Beyond this work, we also lead a team of nearly 20 Volunteers who provide a significant amount of care to many other bereaved people. We work hard to train, support, and supervise our Volunteers so that they add tremendous value to the reach of the Hospice in caring for the bereaved.

Sitting alongside the Psychology Service, Rowans Meerkat Service provides guidance to parents and key family members that supports them in navigating their children through bereavement. The service also supports many children and young people with individual therapeutic support, as well as being on hand to provide advice to other professionals and agencies.

Over the past few years, the service has developed a training session for schools that is designed to equip school staff with the knowledge and skills to respond to the needs of bereaved children, while also increasing awareness of the support Rowans Meerkat Service can provide.

As COVID-19 restrictions have eased, the service was excited to reinstate face to face group support for children and young people. As children that the service meets describe some loss of childhood; part of our therapeutic provision is to give every child the opportunity to have fun and to simply be a child.

Our group events enable children to meet peers with similar experiences of loss, helping them to feel less alone in their grief. Children often find sharing their stories with each other incredibly reassuring and validating, which can reduce feelings of isolation. Groups over the past year have included chocolate-making workshops, bowling, an Escape Room experience, ice-skating and soft play.

373 referrals received for specialist psychology support

92 referrals received for generalist bereavement support

1,114 therapy sessions delivered

Nannie Jan, my best friend

Our Child Bereavement Support service, known as Rowans Meerkat Service, offers specialist emotional support to children and young people who have a significant adult such as a parent or grandparent, with a life-limiting illness, or who have been bereaved of an adult close to them.

We spoke to Amy, who has been supported by the Meerkat Service since her lovely Nannie Jan died, and asked her to share her experience.

Nannie Jan was Amy's best friend. They enjoyed a very close relationship and loved going to the cinema together or just spending time with each other.

When Jan was diagnosed with cancer she had to undergo surgery and chemotherapy treatment, and when it was completed she received good news that the cancer appeared to be dormant. However, shortly after Christmas, Jan started to experience pain and swelling, and she received another round of chemotherapy. Sadly, Jan and the family received the devastating news that the treatment was not successful this time.

It was a very difficult and challenging time for the whole family as Jan had to attend her chemotherapy sessions and Doctor's appointments alone due to the COVID-19 restrictions and Amy's mum, Kim, was also undergoing treatment for cancer herself, at the same time.

Despite Jan being a strong, independent woman throughout her life, the effects of her illness and chemotherapy made her very fragile, very quickly.

It was arranged for the District Nurse, along with the Hospice at Home team, to start visiting Jan to support her, as well as Amy and the rest of her family. The team's first visit was on a Friday, and they visited four times that day to ensure Jan was comfortable. Sadly, Jan died the following day, aged 72.

Amy told us; "I used to visit Nannie Jan every weekend, she only lived a short walk away. We would do so many things together – she really was my best friend."

Kim remembers the short, but invaluable support the family received from the Hospice at Home team; "Although we only needed help from the Hospice at Home team for a short time, the support we received was invaluable. Anything we asked for, the team would get it for us. After my mother passed away, the team stayed in touch to see how we were doing, and sent us a sympathy card."

Amy started to receive support from the Meerkat Service to help her with her loss. The Meerkat Service provide support in a variety of ways, including individual sessions, which can take place either at home, school or in 'Meerkat Central' at the Hospice, as well as fun group sessions with other children who have had similar experiences.

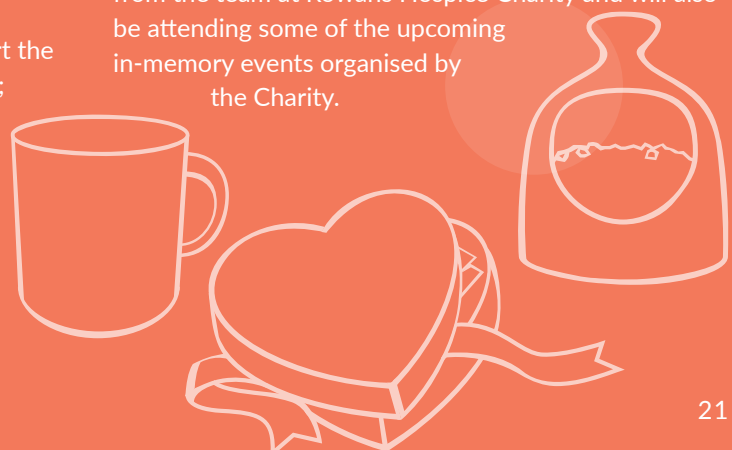
Amy found the fortnightly Meerkat groups a great help in dealing with her grief for Nannie Jan. She said; "I did not want to speak to my family every time I felt sad, because I was worried about making them feel upset. We are a very close family, but it was nice to have the opportunity to speak to someone else when I met with the Meerkat group every two weeks."

Amy created a variety of keepsakes in memory of Nannie Jan during her Meerkat sessions. She told us that she has made a heart shaped box, a mug and a salt jar, which she keeps in her bedroom to remember her Nannie Jan.

Dr Kate Bramwell, Clinical Psychologist at Rowans Hospice and Meerkat Service, explained that the salt jar is a particularly effective way of encouraging a child to open up about how they are feeling; "We use salt jars to represent memories of the young person's special person. The young person will pick four or five colours of chalk to represent a memory they have of their special person. As they colour in the salt with the chalk, they talk about the memory, what it means to them and how they feel when they think about the memory."

Amy has also enjoyed group outings with the Meerkats and other young people who have recently been bereaved, or who are connected to a significant adult with a life-limiting illness. Recently, Amy went to Laser Quest in Portsmouth and she told us; "It was great to meet other children who are in the same situation, and understand what it feels like to lose a loved one."

Amy and her family, will continue receiving support from the team at Rowans Hospice Charity and will also be attending some of the upcoming in-memory events organised by the Charity.



Human Resources and Learning & Development

The People Services team supports the Charity in its aim to enable the right people to be in the right place at the right time, and with the right level of skill and training.

As with most Human Resources and Learning & Development teams in recent times, the aftermath of COVID, the economic situation and world events continued to bring significant challenge in staff and volunteer recruitment, retention and morale. The further lifting of COVID restrictions in the reporting period was helpful, but some restrictions remained in place and impacted staff and volunteers in their respective roles.

Recruitment of both staff and volunteers across the Charity was also made difficult by the competitive recruitment market and the abundance of life changing decisions made by people in such a short space of time, with more people choosing to take early retirement and/or make a move to another workplace. In addition, the flexibility sought by staff to work reduced hours or a hybrid style of working, took time to understand and added a level of complexity. However, we made progress in the year with the introduction of a suite of renewed People Policies and Processes, and we became more aligned with the employment and volunteering preferences of our teams.

Staff turnover **16.5%**

Volunteer turnover **31%**

Sickness absence total **6.4%**

Number of individuals participating in Investors in People Wellbeing Survey

342



With an ongoing aim to continually improve our workplace environment and our attractiveness as an employer,

we were assessed during the reporting period for our Wellbeing Investors in People accreditation. The assessment framework measures how well the Charity cares for the social, physical and psychological health of staff and volunteers in the workplace setting and we were successful in achieving Silver status. We were grateful to the 340+ staff who took part in a survey, focus groups and one to one interviews.

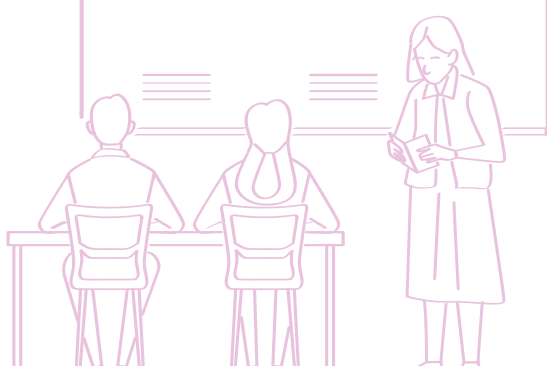


INVESTORS
IN PEOPLE | Silver

A new channel of communication was introduced in the year, specifically to support and invite feedback where an individual

prefers not to use regular methods of communication if they have a concern. The channel is in the form of a Freedom to Speak Up Guardian. Such Guardians enable staff and volunteers to speak up and ensure they are thanked, and that the issues they raise are responded to and feedback is received on the actions taken.





The Charity's Clinical Education team not only supported the Clinicians and Medical Practitioners throughout the reporting period, they also ensured the Charity's entire workforce had easy access to statutory and mandatory training.

The Education team has strong links to the Palliative and End of Life Care Education and Training Working Group; a Group which ensures that all Clinical staff within Hampshire and the Isle of Wight (HIOW) have access to effective clinical education and training which, in turn, positively impacts the delivery of high-quality, evidence-based end of life care.

The broader Learning & Development agenda, managed by the HR team, included the continuation of a bespoke leadership development programme where the Charity worked in collaboration with ACAS to deliver leadership training modules for line managers across the Charity's Retail, Clinical and Business Support Service areas.

The year also saw the continuation of the Mental Health First Aider (MHFA) training for all those who manage others across the Charity, with the specific aim to foster a culture in support of good mental health and wellbeing.

31 employees completed ACAS module 1



17 employees completed ACAS module 2

33 employees completed Mental Health First Aider training

14 Managers attended a course delivered by Portsmouth City Council on Equality, Diversity and Inclusivity, developing cultural awareness competence.

The Charity supported **two Apprenticeships**, **16 Student Placements** and **47 external training sessions** in the last quarter (January to March 2023).



Income Generation

Income generation for the Charity from the community has been severely compromised during the year. This is unsurprising given the pressure of inflation and its inevitable impact on donation levels as our supporters endure a squeeze on their household budgets. At the same time, supporters' behaviours, in attending large scale events, have not returned to the same pre-pandemic levels.

We continued to lobby NHS Commissioners to increase our 10% contribution from Grant income to be aligned with the national average of 34%, however we are aware more than ever of the financial constraints across the NHS.

However, we were again fortunate to receive a significant amount of income from gifts in Wills, and we will be forever grateful to all those people who honoured the Charity with a Legacy. As well, our Corporate Partners were of great support to us, not just in the way they raised funds, but very often their staff volunteered at fundraising events and across other areas of the Charity. Grant Making Trusts and Foundations made significant contribution to our levels of income, some of which was awarded for specific projects and others for contribution to our general operating costs.

Our Retail arm delivered a very positive result for the period, with our supporters responding well to the opening of a new shop in Cosham High Street, and the development of increased retail space at our Park Gate shop. There is no doubt that our Retail arm is successful as a direct result of the donations we receive from our supporters, which continue to be of such high quality, and the way in which our Retail staff and volunteers present and merchandise those donations.



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

Total Donor and Supporter communications **5,126**

Lottery members **8,983**

43 Retail compliments **10** Retail complaints



Rowans Does Strictly

Reunited Through Dance

After being postponed for three years due to COVID-19 restrictions, Rowans Does Strictly live show finally went ahead on Saturday, 21 January 2023. Two of the 14 talented contestants found themselves reunited after a previous encounter at the Hospice:

Naomi first came into contact with Rowans Hospice Charity when her Mum was diagnosed with Motor Neurone Disease (MND). "The care Mum received was amazing. She was worried about accepting help at first, but once she had attended Day Care (now known as Rowans Living Well Centre) and met the staff, she felt comfortable and happy," remembers Naomi. "When she visited Day Care, she met others in a similar position, and enjoyed participating in arts and crafts and socialising. Further along the line, she was admitted to the In-patient Unit a few times for some respite care."

Sadly, Naomi's Mum eventually required palliative care, and was looked after by both the In-patient Unit and Hospice at Home teams. One of the Nurses who cared for Naomi's Mum and supported the family during this time was Melissa.

Naomi recalls; "I remember Melissa chatting to us about a swim she had done for Motor Neurone Disease. She was always smiley, chatty and made my Mum laugh a lot."



Melissa worked at the Hospice for around five years, joining the team temporarily in order to gain some specialist palliative care experience.

A few years later, after they had both decided to audition for Rowans Does Strictly, Naomi and Melissa were to meet once again.

Melissa said; "At the auditions, I didn't recognise Naomi at first, and by pure chance we were partnered up together. When rehearsals started we got chatting, and Naomi said she remembered me from when her Mum was in the Hospice, and jogged my memory. I couldn't believe how long ago it was."

The pair began training together and built up a strong friendship. They could not believe they had met again after the care Melissa gave Naomi's Mum.

Naomi told us; "It has been lovely to be partner's with Melissa. We weren't meant to be at first, but once we were, we had this one thing in common and it felt comfortable straight away. Mum loved Strictly and I wouldn't wish to be dancing with anyone else"

Naomi and Melissa have both enjoyed training and had a lot of fun despite the challenges of COVID-19.

Before the show, Melissa said; "I keep forgetting that we are doing a live show in front of actual people who have paid to watch! I'm the sort of person who just goes with the flow and tends not to stress about things. What will be will be. Naomi and I are going out there and having fun with it!". Although the pair did not take the Glitter Trophy home, they had an unforgettable night: "Rowans Hospice is a special place, and it has been an honour to take part."





Renovation - Stage 5

On 29 July 2019, Phase One of an ambitious project to modernise and refurbish Rowans Hospice Charity began. After years of mainly aesthetic refreshes, many areas were beginning to look tired and outdated. When Rowans Hospice was built, the In-patient Unit (IPU) was classified 'state of the art', but through the course of time, it had become outdated.

With the recent completion of the Living Well Centre adjacent to the main Hospice building, it was time to draw our attention to the refurbishment of the IPU. Two years later, on 23 July 2021, Phase One of the planned transformation was eventually completed.

Following completion of the IPU, contractors continued to fulfil any requirements that have emerged during the rectification stages, which are now all complete and retention sums have been paid.

However, Rowans Hospice Charity does not stand still, and have always committed to consider any possible improvements that are cost-effective and do not impede on the future vision and plans.

Where are we now?

Following on from our lovely IPU refurbishment, it was very clear that other front-facing patient and family areas were looking very tired, and there was a need to bring those areas up to the same specification as the renovated IPU, blending the old with the new. It was agreed by the Board of Trustees to work with the design team to develop a scope of works (Stage 5) that could be fully costed to determine affordability.

The scope of works and costs were presented to Rowans Hospice Charity Board of Trustees in August 2022, and we are really pleased to announce it was agreed for Stage 5 to go ahead. It was not an easy decision, as the cost to carry out the works and furnish and fit equipment is expected to be £1.64 million.

The total contract cost is **£1,378,209** including a contingency sum.

Within the total expected cost is also a proposed inflation allowance that sits outside the contract; **£84K**.

Professional team fees to take project forward, insurance and planning permission are **£93K**.

Furniture, blinds, interior aspects are **£71K**.

As much as this was very exciting news and one that we all welcomed, we also recognised personal hardship for many, and some maybe thinking about the wisdom to complete these works against a backdrop of political unrest, probable recession and the inevitable challenges of raising voluntary income.

However, there is never a good time, and it was crucial that we moved forward, securing material and labour costs as much as possible with the inevitability of rising inflationary costs. The actual contracted works commenced on 07 November 2022, and it is expected to complete by end of January 2024.



The programme of works incorporates the following:

- creating a beautiful refectory style café lounge, relocating from its current space and moving it to another area where the floor space will be extended out, in addition to a glazed gable window, allowing in the natural light as well as offering the view of our beautiful gardens and the feeling of tranquillity. This new space will have a modern feel, offering a wider range of options but, more importantly, allowing us to improve on the comfort for our families, visitors and even our Staff and Volunteers who use this;
- a refreshed and renewed reception area, both inside and out, creating a welcoming feel as you walk in through the doors into main reception, with a welcoming homely and fresh look and feel along with improved lighting and décor. In addition to this, increasing the number of public WCs and improving the wayfinding in corridors;
- upgrading our existing Chapel of Rest that is conducive with the décor, calming and homely feel that has been created within our patient rooms;
- improving the corridors that lead out from reception along to our Meerkat Services spaces – similar to what has been created within the In-patient Unit.



The above works will be split into smaller stages throughout, allowing us to continue offering our services with minimal disruption for our patients and families.

This Stage 5 Project is an investment for the future and will bring about a high-quality finish that mirrors the high standards of care and services provided by all those who work and volunteer for Rowans Hospice Charity.

Financial Review

Overview

Rowans Hospice Charity (RHC) has reported a deficit of £1.7m for FY23 (£0.35m FY22) which has exceeded the budget that was set for the year by £0.6m.

The strategy was to utilise surplus financial reserves to offset the deficit until income streams improved.

2021/22 saw a phenomenal level of legacy income, which in part related to the release of a financial 'back-log' that had accumulated during the COVID years and eradicating the predicted deficit at year end. This year the picture has changed considerably with all income streams below budget, with the exception of Grant Making Trust and In Memory income, and an overall shortfall of £585k against budget. The inevitability of this situation can only be expected in a year where the general public, business and industry have all been faced with a barrage of economic pressures. However, despite the poor economic backdrop Rowans Retail income increased, year on year by £300k, as post COVID, a number of sites were redeveloped and one new shop opened to promote Rowans Retail and the sustainable and environmental benefits that go hand in hand.

Despite the year end deficit, what has been achieved through income generation and specifically donations from our many and varied supporters during these difficult times remains worthy of celebration. This includes the donations from our volunteer Fundraising Support Groups that generated £63k in comparison to £32k in the previous year, which is a massive achievement.

In these challenging times our focus remains to rebuild from COVID and maximise income generation through awareness events; income generation activities; and in the provision of high-quality clinical care and support to mitigate the negative impact to our sustainability as the country continues to suffer significant increases in the cost of living.

Income

Total Hospice income in 2022/23 was £8.2m; an increase on levels in 2021/22 of £300k. The increase is due to the restatement of legacy income for 2021/22. The comparative figures have been restated due to errors found in the income figures previously disclosed. Under Note 12 there is a full description of the changes that have been made. The Charity has used the Legacy Contingency Fund to bridge this shortfall; the fund had been held at the increased value of £1.5m.

NHS and local authority funding for the year was £1.1m, representing 13.4% of total income or 15.7% of charitable costs. The NHS Clinical Commissioning Group (CCG) grant increased by 1.7% during the fiscal year 2022/23 and the NHS Community Contract to deliver domiciliary care at home, a component of Hospice at Home and funded through Continuing Healthcare (CHC) Funding, decreased by £9k.

The reduction was attributed to staff sickness and vacancies, which meant we were unable to deliver the previously agreed hours of funded care. This we anticipate will be rectified in the next financial year.

Rowans Retail has had another good year following on from its success last year as we came out of COVID. The Retail arm of the Charity was budgeted to contribute £608k in the year 2022/23 but has exceeded that by £98k reaching £706k. The Charity has continued to receive high quality goods from the general public to sell in shops to help achieve this magnificent result.

Expenditure

The direct running costs of the Hospice increased year on year by £1.1m. During the year, RHC took the decision to recruit into roles that were lost during the COVID years, as part of a recovery programme to return to pre-pandemic levels. Both clinical and business support services returned to full capacity and salaries were realigned to the NHS for our clinical staff and market rate for our business support staff to support recruitment and retention. Rising costs due to inflation have also inevitably hit RHC hard and specifically within utilities across the estate.

In-patient care, comprising of 19 single bedded rooms, was the largest single cost to RHC at £3.8m, which equates to £550 per room per night. The majority of this cost is associated with the remuneration of the specialist multi-disciplinary team, comprising physicians, nurses, allied health professionals, psychologists and chaplains. The Budget for 2023/24 has incorporated extra staffing costs of £130,000 to open the 3 additional bedrooms that were built in the 2021 refurbishment to support responsiveness as the need for our clinical services increase.

In November, work commenced on a further stage of our major refurbishment plan (Stage 5) for the hospice, to bring adjacent areas of the newly renovated In-patient Unit up to the same standard. This will involve the main reception, a new enlarged communal area for rest and refreshment for visitors, staff and volunteers, new toilets and redecoration of additional corridors.

A proportion of the reserves has now been designated for this project and careful planning with the building contractors has ensured that, where possible, materials have been purchased in advanced so that the agreed budget will be adhered to. The predicted cost of this refurbishment is £1.64m. This will complete Phase One with the hoped-for Phase Two and Three deferred for an indefinite period due to financial constraints.

The Financial Strategy to work towards a balanced budget over the next five years, whilst preserving reserves remains paramount in Trustees' thinking. However, to achieve this, in an economic downturn, feels extremely challenging and therefore believe that negotiating for a greater amount of statutory income has to be the focus in order to maintain essential clinical services. Attracting the national average of 33% would help us to achieve this and is therefore our aim. The new Commissioning and Investment Framework for Palliative and End of Life (PEOL) Care provides hope for the future along with an amendment to the new Health and Care Act 2022, which places into statute the requirement to publicly fund PEOL Care, to include hospices.

The annual running costs of the services that RHC provides was £7m in this fiscal year. This was an increase from the previous financial year of £1m, reflecting the impact of inflation as costs continue to rise.

In 2022/23 the cost of non-charitable activities, including some aspects of fundraising, increased by £422K. A large proportion of this is attributable to the retail arm of the Charity where, while we have seen an increase in the income in our shops, this in turn has had an impact on related costs.

Reserves

At the end this financial year the Charity held £14m in Reserves. This is a decrease of £1.7m on the previous year. Of this value £ 91k was restricted and £10.3m was designated for specific purposes (these designated funds are analysed in Note 21 to the accounts). After accounting for restricted and designated funds, £3.6m of unrestricted funds were available. This is in line with the Reserves Policy to hold funds to cover six months of charitable expenditure.

Movement in Total Funds

The value of RHC total funds decreased by £1.7m in the financial year 2022/23. Restricted funds increased to £90k and an analysis of this is shown in note 20.

General reserves have been maintained at £3.6m as per the Reserves policy to ensure that RHC has sufficient funds to maintain services for a period of six months should all revenue generation cease. Designated reserves decreased from £12.1m to £10.3m. The Fixed Asset Fund reflected the value of the assets of the organisation at £7.1m. The Hospice Renovation Fund has increased to £1.8m during the year; this is to fund the current building work at the Hospice (Stage 5).

Key Risks and Opportunities

To manage key risks and opportunities, RHC maintains a Register for each Governance Group, albeit the Clinical and Ethics Governance Groups are amalgamated. The Registers are highlighted and reviewed at the beginning and end of each meeting respectively. The Hospice Executive Group and the Board also monitor and review separate Registers.



Potential Risk	Risk Mitigation
Rising costs due to inflation Impact on cash flow and reserves	<ul style="list-style-type: none"> • Robust contract management • Working with HQP (Hospice Quality Partnership) and other providers to contain expenditure as far as this may be possible • Communication and awareness re taking every opportunity to reduce costs across RHC at every level of the organisation • Robust financial, regular and timely reporting to budget holders
IPU (In-patient Unit) admissions and discharges limited/no. nursing home beds, reduced capacity of care agencies and community services. Whole system under pressure	<ul style="list-style-type: none"> • Secured part funding through CHC and Commissioning to cover cost if a patient who cannot be discharged to a Nursing Home due to complexity of their situation or lack of availability of suitable care homes • Negotiate opportunities to access sustainable funding to provide care for those in last month of life without compromising capacity for those with complex care needs • Maintain CHC eligible patients to relieve pressure on the acute and community services • Opening up to receive more people (those requiring care in dying phase) onto the IPU during the evening and overnight with new processes to mitigate risk
Develop sustainable funding & additional income generation streams	<ul style="list-style-type: none"> • Income Generation Strategy • Seek further grants or new fundraising sources to assist provision of new facilities and improvements of Rowans Hospice Charity • Seek new sites for Retail operation • Identify opportunities to fund refurbishment/upgrade of facilities • Seek collaboration with others across all channels e.g. the opportunity to provide outsourced provisions/services to other hospices: clinical, business support or retail
Loss of key Staff and Volunteers	<ul style="list-style-type: none"> • People Strategy • Continued accreditation of Investors in People (Wellbeing) • Develop and implement departmental operating standards • Absence monitoring • Learning, development and education programmes • Notice periods and handovers procedures • Succession and talent management planning • Agility of recruitment practices and processes • Active engagement processes • Remuneration review in line with NHS salary framework for clinical employees, and market rate review for Retail and Business Support Services
Maintain sufficient reserves	<ul style="list-style-type: none"> • Reserves policy linked to Business Plans, activities and identified financial and operating risk • Annual or more frequent review of policies and associated documents • Designated funds set up to clearly show considered risks and deficits being funded • Weekly monitoring of cash flow and extended to a five-year horizon • Monthly consolidated balance sheet being completed and movements analysed • Monthly statement of assets and reserves to ensure sufficient cash backed reserves are in place should they be needed • Five-year planning horizon, to better understand how our plans impact on funding requirements in the long term and the needs to draw down upon reserves but with the ultimate aim to move towards a balanced budget within five years • To explore and monitor every opportunity to increase income without attracting additional expenditure

Investments

RHC held £6.1m in investments across two platforms (CCLA & Flagstone) on the 31st March 2023, a decrease of £1.1m in the year, with investment returns at just £165k.

One of the investment portfolios remained with CCLA (Investors for Charities, Councils and Local Authorities) for this financial year with formal bi-annual performance and global economic outlook reports submitted into the Investment Committee and annually into the Board of Trustees. Furthermore, detailed quarterly reports and monthly valuations were also received and reviewed. The investment at the end of the fiscal year was £4.4m; during the year £900k was withdrawn for the Hospice Refurbishment Fund and hospice running costs.

The Hospice Investment Policy states that investments cannot be made into any assets that derive more than 10% of its income directly or indirectly from tobacco. Details of all of the exclusions to this portfolio can be found on the CCLA website. The CCLA COIF Charities Deposit Fund does not invest directly as it deposits funds to counterparties. However, the fund is governed by the CCLA's in-house ESG (Environment, Social and Corporate Governance) integration criteria factors that chimes with the ethical considerations held by Trustees.

RHC continues to hold investments across two CCLA products and aims to hold a value equal to its target level of general funds in the COIF Charities Ethical Investment Fund. This fund is a multi-asset investment portfolio that holds stocks, shares and other investment assets for long term returns. Secondly, funds are also held in the COIF Charities Deposit Fund invested on an execution-only basis rather than under the Investment Management Agreement (IMA). The COIF Charities Deposit Fund has investments in many Banks and Building Societies and has a credit rating of AAA from Fitch, which is the highest possible rating. Whilst returns are comparatively low, the funds are as safely maintained as possible in what has been a very volatile period.

Funds were transferred to CCLA in September 2018 with the bulk being invested in the COIF Charities Ethical Investment Fund. The fund is currently projected to achieve the challenging return of CPI (Consumer Price Inflation) +3% over a five-year rolling period.



Recognising the differing requirements for pools of designated and general funds held by RHC, Rowans Investment Policy provides two targets for investment returns; one for longer-term funds and a second for funds that might need to be drawn down in the near future. The long-term total return target is a CPI +3% over a five-year rolling period, the short-term return target is base rate + 0.5% over a three-year rolling period. Both of these returns are especially challenging in the current economic climate.

In September 2021 RHC made investments into the CAF (Charities Aid Foundation) Deposit Platform. The initial investment made was £1.275m in 15 different FSC (Foreign Sales Corporation) protected financial institutions. The deposit periods across the investments vary but all deposits are set to earn more than the CCLA investment or current bank interest rates.

RHC finished the financial year with £1.445m invested across 17 different FSC protected financial institutions.

Subsidiaries

RHC owns 100% of the share capital of a trading subsidiary: The Rowans Hospice Trading Company. The Rowans Hospice Trading Company has had income in the current year of £112k, which is an increase over the previous year of £33k attributed to the reopening of the Living Well Centre coffee shop, operating over 7 days per week now that COVID restrictions have been relaxed.

Structure, Governance and Management

Rowans Hospice is a charitable company limited by Guarantee, registered in England and Wales, company number 022757068 and a Registered Charity Number 299731. It was incorporated on the 7th July 1988 and is governed by the Articles of Association.

Structure, Governance and Management

The object of RHC as established is the relief of sickness, suffering and distress of persons with a terminal illness, progressive chronic illness or increasing and irreversible frailty, in particular by the provision of medical and nursing care and facilities for their care, treatment and benefit.

RHC is governed by the Board of Trustees, which is responsible for the Strategy and Governance of the Hospice. Members of the Board of Trustees are also Directors under Company Law.

Not less than six or more than twelve trustees are appointed by the Members and annually one third retire; being those trustees who have been longest in office.

Full meetings of the Board took place on five occasions in 2022/23 and held a Strategy day in October 2022. The Board is supported in decision making by detailed scrutiny and recommendations provided by the Governance Groups (sub-committees): Clinical Governance Group, Finance, Audit and Estates

Governance Group, Investment Committee, Ethics Governance Group, Legacy Committee (virtual), People and Remuneration Governance Group, Income Generation Governance Group and Information Governance Group.

During the year and up to the date the accounts are signed the following Trustees were in post.

Ms L Burton (Interim Honorary Treasurer from 16 May 2022 and elected into substantive position on 14 September 2022)

Mr K Dempsey (from 07 September 2022)

Mrs J Diggins

Mrs W Greenish (Honorary Vice Chairman)

Mr J Hughes

Mr G Kaminski-Cook (from 07 September 2022)

Mr E Norman

Mr G Page

Mrs D Paris (from 07 September 2022)

Mr J Reddy (until 07 September 2022)

Mr A Saunders (until 07 September 2022)

Mr J Taylor

Mr J Watkins (Honorary Chairman)

Mr I Young (until 07 September 2022)



Management Team

The Trustees are responsible for the overall Governance of the Hospice. To achieve this, they have appointed a management team who are full-time paid employees of the Charity. The Chief Executive leads the team to spearhead the Charity's implementation of its objectives in a tough and ever-changing health and social care market.

The Hospice Executive Team comprises:

Ruth White Chief Executive (and Company Secretary until 11 May 2023)

Samantha Jelliff Director of Finance & Information Technology (and Company Secretary from 11 May 2023)

Erika Lipscombe Director of Clinical Services (Matron)

Carol Milner Director of People Services & Income Generation

P-J Morey Medical Director

Jenny Redman Director of Quality and Estates

The Trustees have approved a detailed schedule of delegations to make it clear which decisions are reserved for the Board of Trustees and which can be made by Governance Groups or members of the Hospice Executive Team.

Setting Pay

Rowans Hospice Board has a dedicated People and Remuneration Governance Group, which considers remuneration across the Charity and makes recommendations to the respective Boards.

This Governance Group meets quarterly and in advance of budget setting. Remunerated roles within RHC are regularly benchmarked against a number of

different channels; an Agenda for Change based scheme (NHS payment and awards scheme), Hospices locally and nationally and other business sectors.

The Charity observes the Living Wage for all employees. Related Parties and Relationships with other Organisations Rowans Hospice Charity works in close partnership with NHS Trusts supporting the care pathway as patients transition between hospice, hospital and community settings. Namely Solent NHS Trust, Southern Health NHS Trust (SHFT) and Portsmouth Hospitals University Trust (PHU).

Charity and NHS employees provide a seamless service to patients and their families and where In-Patient Care is provided by NHS professionals e.g. Consultants in Palliative Medicine (SHFT) and Occupational Therapists (Solent and SHFT), that work both within the Hospice and the community, RHC contributes towards an agreed proportion of their salary, based on the amount of time that is devoted to care provided within the Hospice. A financial contribution is also given to SHFT for the provision of Clinical Specialist Nursing support to patients residing in West Hampshire, within the Charity's 'Area of Care' but outside of the area for the SHFT CNS Team. These arrangements allow patients to receive a seamless service from specialist palliative care professional operating in partnership across organisational boundaries. RHC is also a Member of Hospice UK and has formed a formal collaborative relationship with other independent Hospices across Hampshire and the Isle of Wight, with the exchange of financial resources to benefit the group.



Statement of Trustees' Responsibilities

Trustees are also Directors of Rowans Hospice Charity for the purposes of Company Law, and are responsible for preparing the Trustees' report (including the Group Strategic Report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Trustees are covered by Indemnity Insurance, which financially protects individuals in positions of authority if a claim is made against them for committing a wrongful act that is damaging to the organisation.

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and Group as at the balance sheet date, and of the charitable company's net movement in funds, including income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgments and accounting 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 charitable company and Group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006 and the Charities SORP. They are also responsible for safeguarding the assets of the charitable company and the Group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

So far as each of the Trustees is aware at the time the report is approved:

- there is no relevant audit information of which the company and the Group's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

They are also responsible for safeguarding the assets of the Company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report incorporating the Strategic Report was approved and authorised by the Board of Trustees on 26 July 2023 and is signed on their behalf by

John Watkins
Honorary Chairman of Trustees



Independent Auditor's Report to the Members of Rowans Hospice & Subsidiary Company

Opinion

We have audited the financial statements of Rowans Hospice ('the parent Charity') and its subsidiaries (the 'Group') for the year ended 31 March 2023 which comprise the consolidated statement of financial activities (incorporating income and expenditure account), the consolidated balance sheets, the consolidated statement of cash flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the parent Charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the parent Charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the

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

Other information

The other information comprises the information included in the annual report, including the Trustee and Strategic Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

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

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustee and Strategic report, which includes the strategic report and the directors' report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustee and Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report and strategic report included within the Trustee and Strategic Report.

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

- adequate and proper accounting records have not been kept, or 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
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement [set out on page 34], the trustees (who are also the directors of the parent Charity for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Group and parent Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the company 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. Due to the inherent limitations of an audit, there is a risk that we will not detect all irregularities even though the audit has been properly planned and performed in accordance with the ISAs (UK). 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 frameworks that are applicable to the parent and group, and the sectors in which they operate. These include but are not limited to compliance with the Companies Act 2006, Gambling Act 2005, Care Quality Commission, Sale of Goods Act 1979, UK

Generally Accepted Accounting Practice and the relevant tax compliance regulations.

- We obtained an understanding of how the company is complying with these frameworks through discussions with management.
- We enquired with management whether there were any instances of non-compliance with laws and regulations or whether they had knowledge of actual or suspected fraud. These enquiries are corroborated through follow-up audit procedures including but not limited to a review of legal and professional costs, correspondence, a review of board minutes and a review of licencing with the Gambling Commission to ensure compliance with terms of the licence.
- We assessed the susceptibility of the company's financial statements to material misstatement, including the risk of fraud and management override of controls. We designed our audit procedures to respond to this assessment, including the identification and testing of any related party transactions and the testing of journal transactions that arise from management estimates, that are determined to be of significant value or unusual in their nature.
- We assessed the appropriateness of the collective competence and capabilities of the engagement team, including consideration of the engagement team's knowledge and understanding of the industry in which the company operates in, and their practical experience through training and participation with audit engagements of a similar nature.

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

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

This report is made solely to the parent Charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent Charity and the parent Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michaela Johns

Michaela Johns (Senior Statutory Auditor)

For and on behalf of Hopper Williams & Bell Limited, Statutory Auditor
Highland House, Mayflower Close, Chandlers Ford. Eastleigh SO53 4AR
26th July 2023



Financial Accounts Rowans Hospice

Consolidated Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31 March 2023

	Notes	Unrestricted funds	Designated funds	Restricted funds	Total funds 2023	Total funds 2022 Restated
		£	£	£	£	£
Income from:						
Donations and Legacies	2	3,489,236	-	353,422	3,842,658	3,964,413
Charitable Activities	3	1,448,470	-	-	1,448,470	1,463,356
Trading Activities of Subsidiaries	4	111,707	-	-	111,707	79,370
Other Trading Activities	5	2,575,198	-	-	2,575,198	2,264,286
Investment income	6	165,036	-	-	165,036	121,256
Total Income		7,789,647	-	353,422	8,143,069	7,892,681
Expenditure on:						
Raising Funds						
Trading Activities of Subsidiaries	4	15,951	-	-	15,951	17,406
Other Trading Activities	7	2,721,542	-	-	2,721,542	2,297,682
Charitable Activities:						
In-patient care	8	3,554,939	-	290,468	3,845,407	3,294,557
Hospice at Home	8	1,458,454	-	-	1,458,454	1,264,481
Living Well Centre	8	749,610	-	-	749,610	603,473
Community care	8	285,833	-	-	285,833	253,337
Bereavement support	8	407,964	-	-	407,964	371,607
Clinical education and training	8	215,387	-	-	215,387	177,139
Total Expenditure		9,409,680	-	290,468	9,700,148	8,279,682
Net Gains/(Losses) on Investments	14	(161,208)	-	-	(161,208)	351,823
Net Income/(Expenditure)		(1,781,241)	-	62,954	(1,718,287)	(35,178)
Transfers between funds		1,781,241	(1,781,241)	-	-	-
Net Movement in Funds		-	(1,781,241)	62,954	(1,718,287)	(35,178)
Reconciliation of Funds						
Total funds brought forward		3,600,000	12,054,515	27,870	15,682,385	15,717,563
Total funds carried forward		3,600,000	10,273,274	90,824	13,964,098	15,682,385

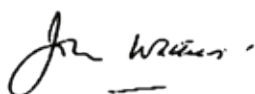
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Comparative figures by fund for the year to 31 March 2022 are detailed in notes 21 and 22.

Consolidated and Charity Balance Sheet as at 31 March 2023

	Notes	Group 2023	Group 2022 Restated	Charity 2023	Charity 2022 Restated
		£	£	£	£
Fixed Assets					
Tangible assets	13	7,096,978	3,995,450	7,096,978	3,995,450
Investments	14	4,570,860	5,639,017	4,570,862	5,639,019
Assets under construction	13	375,917	3,411,335	375,917	3,411,335
Total Fixed Assets		12,043,755	13,045,802	12,043,757	13,045,804
Current Assets					
Stock		2,698	310	-	-
Debtors	15	906,030	957,798	898,853	957,045
Current asset investments	16	935,000	1,445,000	935,000	1,445,000
Cash at bank and in hand		1,066,418	1,009,802	938,759	963,730
Total Current Assets		2,910,146	3,412,909	2,772,612	3,365,775
Liabilities					
Creditors: Amounts falling due within one year	17	(989,805)	(776,329)	(951,399)	(801,402)
Net Current Assets		1,920,341	2,636,580	1,821,213	2,564,373
Total assets less current liabilities		13,964,096	15,682,383	13,864,970	15,610,177
Total Net Assets		13,964,096	15,682,383	13,864,970	15,610,177
Reserves					
Restricted funds	20	90,824	27,870	90,824	27,870
Unrestricted funds					
General funds	21	3,600,000	3,600,000	3,500,872	3,527,792
Designated funds	21	10,273,272	12,054,513	10,273,274	12,054,515
		13,964,096	15,682,383	13,864,970	15,610,177

On behalf of the Board on 26 July 2023:



Mr J Watkins
Honorary Chairman



Ms L Burton
Interim Acting Honorary Treasurer

Company Registration Number: 02275068

Charity Registration Number: 299731

The turnover for the charity (i.e. excluding The Rowans Hospice Trading Company Limited) was £8.1m (2022 £7.9m) and the net movement in funds in the charity was £-1.7m (2022:£-0.35m).

Statement of Cash Flows for The Year Ended 31 March 2023

	Notes	Group 2023	Group 2022 Restated
		£	£
Cash Flows from Operating Activities			
Net cash provided by operating activities	23	(1,017,239)	1,068,421
Cash Flows from Investing Activities			
Dividends and interest from investments		165,036	121,256
Purchase of property, plant and equipment and WIP		(477,158)	(731,854)
Cash transferred from investments		1,385,977	(1,350,655)
Net cash used in investing activities		1,073,855	(1,961,253)
Change in cash and cash equivalents in the reporting period		56,616	(892,832)
Cash and cash equivalents at the beginning of the reporting period		1,009,802	1,902,634
Cash and cash equivalents at the end of the reporting period		1,066,418	1,009,802



Notes to the Financial Statements for the Year Ended 31 March 2023

1. Accounting policies

Company Information

Rowans Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Purbrook Heath Road, Purbrook, Waterlooville, Hampshire, PO7 5RU.

Accounting Convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) – (Charities SORP 2015 (Second Edition, effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006

Rowans Hospice meets the definition of a public benefit entity under FRS102.

The accounts are prepared in Sterling, which is the functional currency of the charity.

The accounts have been prepared on the historical cost convention. The principal accounting policies adopted are set out below.

Legal Status - The charity is incorporated as a company limited by guarantee having no share capital and, in accordance with the Memorandum of Association, every member is liable to contribute a sum of £1 in the event of the company being wound up.

Group financial statements - The accounts consolidate the financial statements of Rowans Hospice and its wholly owned subsidiary on a line by line basis; Rowans Hospice Trading Company Ltd (02300646). Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements.

As permitted by Section 408 of the Companies Act 2006, no separate Statement of Financial Activities or Income and Expenditure account has been presented for the charity alone.

Going Concern - At the time of approving the accounts, the trustees believe the Charity and group has adequate financial resources and is well placed to manage its business risks. The Trustees believe there are no material uncertainties that call into doubt the charity's ability to continue. The accounts therefore have been prepared on the basis that the charity and group is a going concern.

Fund Accounting

The charity maintains various types of funds as follows:

Restricted Funds - Restricted income funds are subject to specific restrictions imposed by the donor or by the

nature of the appeal.

General Unrestricted Funds - General unrestricted funds represent unrestricted income which is expendable at the discretion of the trustees in the furtherance of the objects of the charity.

Designated Funds - Designated funds represent amounts which have been set aside out of unrestricted funds at the discretion of the trustees to fund specific planned future expenditure or manage identified risks.

Income

All income is accounted for when the charity has entitlement, the receipt is probable, and the amount is measurable.

Donations - Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported separately in note 7 to the financial statements.

Legacies - Legacies are recognised when all the three criteria below are met:

- Establish entitlement – being when probate is granted, and the will becomes a public document.
- Where receipt is probable – being named in a will makes a receipt probable.
- The amount is measurable – in practice this could come from estate accounts, cash received or correspondence from executors/solicitors confirming an amount to be distributed. Measurability will also be met where a reasonably accurate assessment can be made of the value.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Grants (Including Government Grants & Retail Grants)

- Grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Where the grant is received in advance of performance, its recognition is deferred and included in creditors.

Where entitlement occurs before the grant is received, it is accrued in debtors.

Donations of Gifts, Services and facilities - Donated professional services and donated facilities are recognised as income when a charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of the economic benefit from the use by the charity of the item is probable and that the economic benefit can be reliably measured. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustee's annual report for more information about their contribution.

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

Lottery Income - Incoming resources from the sale of lottery tickets is recognised at the point of sale.

Investments - Investment income is included when receivable.

Expenditure

Expenditure is accounted for on an accruals basis where there is a legal and constructive obligation to make a payment to a third party and the amount of the obligation can be measured reliably. Expenditure is allocated to the appropriate headings relevant to the charitable activities; namely fundraising, In-Patient Care, Hospice at Home, The Living Well Centre, Bereavement Support, Community Support and Education and Training. Where expenditure relates to more than one cost category, it is apportioned. The method of apportionment uses the most appropriate basis for each department. Reference should be made to note 8 for further information on the allocation of costs. Any irrecoverable VAT is included with the costs to which it relates.

The support costs, which include governance costs and are shown in note 8, support the whole of the charitable activities. Support costs are allocated to the charitable expenditure headings. The method of apportionment uses the most appropriate basis for each department. Support costs include people services, information technology, facilities, finance and governance costs.

Tangible fixed assets - Tangible fixed assets are included at cost, assets at below £500 in value are not capitalised. Depreciation is provided on a straight-line basis, in order to write off the assets over their useful lives.

Land and Buildings	50 years or the expected life of the lease
Fixtures and Fittings	3-5 years
Computer Equipment	3 years
Motor Vehicles	6 years

Fixed assets are subject to a review for impairment where there is an indication of a reduction in their carrying value.

Any impairment is recognised in the Consolidated Statement of Financial Activities in the year in which it occurs.

Investments - Investments are valued at the mid-market price. Realised and unrealised gains and losses for the year are shown in the statement of financial activities.

Stock - Stock is valued at the lower of cost and net realisable value.

Cash and cash equivalents - Cash and cash equivalents include cash in hand and deposits held in Rowans bank accounts.

Financial instruments - The charity operates basic financial instruments in terms of its assets and liabilities.

Financial instruments are recognised when the charity becomes party to the contractual provisions of the instrument and derecognised when the company's contractual obligations expire or are discharged or cancelled.

Basic financial assets - Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at settlement amount.

Basic financial liabilities - Basic financial liabilities, including trade and other payables, are recognised at settlement amount.

Leasing - Operating lease rentals are recognised in the statement of financial activities as incurred. All the charity's leases and hire agreements are considered to be operating leases.

Pensions - The charity contributes to the NHS pension scheme or, employees not entitled to join the NHS scheme are auto-enrolled into the Group defined contribution pension schemes. The assets of the scheme are held independently from those of RHC in an independently administered fund. Contributions are charged to the profit and loss account as they become payable during the year.

Employee Benefits - Short term benefits: Short term benefits including holiday pay are recognised as an expense in the period in which the service is received. Employee termination benefits: Termination benefits are accounted for on an accrual basis and in line with FRS 102.

Donated Goods - The Trustees consider that the valuation of goods donated for resale at the point of receipt is impractical, due to the high volume of low value items and the administrative costs involved in valuation. Goods donated for resale are therefore recognised in the accounts at the point of sale.

Critical accounting judgements and estimates - In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The key areas that are deemed to be material for these financial statements are as follows:

Accruing for income derived from legacies where complicated issues surrounding the measurement of the group's entitlement to income existed at the year end.

2. Donations and Legacies

	Unrestricted funds	Restricted funds	2023	Unrestricted funds Restated	Restricted funds	2022 Restated
	£	£	£	£	£	£
Retail gift aid donations	749,306	-	749,306	609,405	-	609,405
NHSE Emergency COVID-19 funding	-	91,277	91,277	-	488,300	488,300
COVID-19 Furlough funding	-	-	-	34,880	-	34,880
COVID-19 local authority grants (retail)	-	-	-	26,670	-	26,670
Legacies	1,826,758	-	1,826,758	1,352,344	-	1,352,344
Grant Making Trusts	75,074	66,879	141,953	192,111	131,734	323,845
Other donations	838,098	195,266	1,033,364	1,128,969	-	1,128,969
	3,489,236	353,422	3,842,658	3,344,379	620,034	3,964,413

3. Income from Charitable Activities

	Unrestricted funds	Restricted funds	2023	Unrestricted funds Restated	Restricted funds	2022 Restated
	£	£	£	£	£	£
NHS CCG Grants	779,585	-	779,585	878,827	-	878,827
NHS contracts	44,337	-	44,337	21,509	-	21,509
Local Authority contracts	272,396	-	272,396	202,289	-	202,289
CHC Contract	325,084	-	325,084	334,329	-	334,329
Education Income	27,068	-	27,068	26,402	-	26,402
	1,448,470	-	1,448,470	1,463,356	-	1,463,356



4. Income from Trading Activities of Subsidiaries

The Rowans Hospice Trading Company Limited (02300646) operates selling new goods from the Hospice retail outlets. The Trading company also runs two coffee shops for staff and visitors at Rowans Hospice and Living Well Centre. The registered address of The Rowans Hospice Trading Company is Rowans Hospice, Purbrook Heath Road, Waterlooville, Hants, PO7 5RU.

The Rowans Hospice Trading Company Limited covenants gifts its profit to the Charity. A summary of its trading results is shown below.

	2023 Trading Co Accounts	2023 Consolidated Accounts	2022 Trading Co Accounts	2022 Consolidated Accounts
Income	£	£	£	£
Sale of new goods	28,899	28,899	23,082	23,082
Catering income	52,356	52,356	30,158	30,158
Turnover	81,255	81,255	53,240	53,240
Less Intercompany Transactions				
Commission on retail gift aid	30,452	30,452	26,130	26,130
Income Excluding Intercompany Transactions	111,707	111,707	79,370	79,370
Expenditure				
Expenditure excluding charges for services	15,951	15,951	17,406	17,406
Less Intercompany Transactions				
Charges for services provided by Rowans Hospice	63,924	-	19,528	-
Expenditure Excluding Intercompany Transactions	79,875	15,951	36,934	17,406
Profit/(Loss)	31,832	95,756	42,436	61,964
Total Contribution to the Hospice				
Profit/(loss)	31,832	95,756	42,436	61,964
Charges for services provided by Rowans Hospice	-	(63,924)	-	(19,528)
Donations generated via the retail gift aid scheme	-	(4,908)	-	-
Total Contribution to Hospice		26,924		42,436

4. Income from Trading Activities of Subsidiaries continued

	2023	2022
	£	£
Net Profit/(loss)	95,756	61,964
Amount distributed to the Charity as gift aid	(4,908)	-
Net charge to the Hospice	(63,924)	(19,528)
Retained in subsidiary	26,924	42,436

	2023	2022
	£	£
Total assets	171,180	79,070
Total liabilities	(72,051)	(6,865)
Funds (representing share capital and reserves)	99,129	72,205

5. Other Trading Activities

	Unrestricted funds	Restricted funds	2023	Unrestricted funds Restated	Restricted funds	2022 Restated
	£	£	£	£	£	£
Support Groups	63,202	-	63,202	32,336	-	32,336
Rowans Retail revenue	1,889,212	-	1,889,212	1,589,996	-	1,589,996
Hospice events	118,509	-	118,509	109,492	-	109,492
Rowans Hospice raffles and lottery	438,122	-	438,122	432,249	-	432,249
Other activities	66,153	-	66,153	85,453	-	85,453
Insurance proceeds	-	-	-	14,760	-	14,760
	2,575,198	-	2,575,198	2,264,286	-	2,264,286

6. Investment Income

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
UK bank interest receivable	26	-	26	150
Income from UK listed investments	165,010	-	165,010	121,106
	165,036	-	165,036	121,256

7. Fundraising Expenditure

	2023	2022
	£	£
Fundraising staff	248,101	193,686
Hospice events	30,008	10,356
Lottery and raffle operating costs	12,653	21,475
Investment management costs	36,482	32,254
Other fundraising costs	113,084	82,573
Rowans Retail operating costs	1,948,982	1,676,111
Premises and equipment	3,735	3,581
Support Costs (note 8)	328,497	277,646
	2,721,542	2,297,682

Support costs have been allocated to fundraising this year to reflect the usage of these resources, as explained in the accounting policies in note 1.



8. Analysis of Expenditure on Charitable Activities and Fundraising 2022-2023

	In-Patient Care	Hospice at Home	Living Well Centre	Community	Bereavement Support	Clinical, Education and Training	Fundraising	Total costs
	£	£	£	£	£	£	£	£
Direct Costs	1,929,055	1,157,994	410,269	157,033	244,567	26,367	2,389,308	6,314,593
Consultants and doctors	542,009	-	-	-	-	-	-	542,009 1
Physiotherapists	58,019	-	64,465	-	-	6,447	-	128,931 1
Social work team	138,430	-	3,691	40,606	-	1,846	-	184,573 1
Chaplaincy	41,261	724	9,410	5,067	15,925	-	-	72,387 1
Occupational therapist	30,068	-	12,510	-	-	1,317	-	43,895 1
Clinical support costs and consumables	94,148	56,516	20,023	7,664	11,936	1,287	-	191,574 4
Premises and equipment	271,878	44,815	46,309	31,371	38,840	14,938	3,735	451,886 2
Catering	274,262	-	-	-	-	-	-	274,262 1
	3,379,130	1,260,049	566,677	241,741	311,268	52,202	2,393,043	8,204,110
Support Costs								
People services	49,720	46,927	39,665	-	31,285	120,111	103,352	391,060 3
IT	105,135	54,868	64,657	3,122	15,843	8,401	41,137	293,163 3
Finance	80,988	53,667	36,257	13,481	15,432	18,154	167,702	385,681 3
Property and F&F depreciation	223,902	36,907	38,137	25,835	31,986	12,302	3,076	372,145 2
Governance	6,532	6,036	4,217	1,654	2,150	4,217	13,230	38,036 3
Total	3,845,407	1,458,454	749,610	285,833	407,964	215,387	2,721,540	9,684,195

1 Apportioned based on staff work plans/usage

2 Apportioned based on square footage occupied by team

3 Apportioned based on number of team members

4 Apportioned based on direct costs

Analysis of Expenditure on Charitable Activities and Fundraising 2021-2022

	In-Patient Care	Hospice at Home	Living Well Centre	Community	Bereavement Support	Clinical, Education and Training	Fundraising	Total costs
	£	£	£	£	£	£	£	£
Direct Costs	1,764,110	1,041,198	326,880	149,100	244,914	24,062	2,016,455	5,566,719
Consultants and doctors	447,069	-	-	-	-	-	-	447,069 1
Physiotherapists	56,079	-	62,309	-	-	6,231	-	124,619 1
Social work team	123,710	-	3,299	36,288	-	1,649	-	164,946 1
Chaplaincy	33,678	591	7,681	4,136	12,998	-	-	59,084 1
Occupational therapist	27,149	-	11,295	-	-	1,189	-	39,633 1
Clinical support costs and consumables	43,041	25,403	7,975	3,638	5,975	587	-	86,619 4
Premises and equipment	260,675	42,968	44,401	30,077	37,240	14,323	3,581	433,265 2
Catering	217,966	-	-	-	-	-	-	217,966 1
	2,973,477	1,110,160	463,840	223,239	301,127	48,041	2,020,036	7,139,920
Support Costs								
People services	39,267	37,061	31,326	-	24,707	94,859	81,623	308,843 3
IT	83,147	43,393	51,135	2,469	12,529	6,644	32,534	231,851 3
Finance	70,209	46,524	31,431	11,687	13,378	15,738	145,381	334,348 3
Property and F&F depreciation	120,333	19,835	20,496	13,885	17,190	6,612	1,653	200,004 2
Governance	8,124	7,508	5,245	2,057	2,676	5,245	16,455	47,310 3
Total	3,294,557	1,264,481	603,473	253,337	371,607	177,139	2,297,682	8,262,276

1 Apportioned based on staff work plans/usage

2 Apportioned based on square footage occupied by team

3 Apportioned based on number of team members

4 Apportioned based on direct costs

9. Net Income

	2023	2022
Consolidated net income/(expenditure) is stated after charging:	£	£
Operating lease rentals		
- land and buildings	377,971	338,752
- photocopier	17,658	12,578
Depreciation – owned assets	411,047	200,004
Auditors' remuneration		
- audit - Charity	16,650	13,000
- audit - Trading Company	4,250	3,000
- tax advice	450	1,100

10. Staff Costs

	2023	2022
	£	£
Wages and salaries	5,863,247	5,314,204
Redundancy	14,580	-
Social security costs	528,680	428,283
Other pension costs	406,120	381,600
Termination payment	21,000	-
	6,833,627	6,124,087

The average head count was 259 (2022: 244). The average number of employees, calculated on a whole-time equivalent basis, analysed by function was:

	2023	2022
	Number	Number
Charitable activities	97	92
Cost of generating funds	74	76
	171	168

Number of employees whose remuneration fell within the following ranges:

	2022	2021
	Number	Number
£60,001 - £70,000	1	1
£70,001 - £80,000	2	3
£80,001 - £90,000	1	-
£90,001 - £100,000	1	1

Pension contributions in respect of employees earning £60,000 or more were £38,146 (2022: £35,295).

Total employee benefits for key management personnel £428,885 (2022: £414,250).

Volunteers - No amounts are included in the financial statements for services donated by volunteers – with volunteers contributing 57,260 hours in 2022/23. This has significantly increased during FY23 as volunteers return to the Charity post COVID. (2021/22 38,532 hours)

11. Trustees

No member of the Board of Trustees received any emoluments during the year (2022: £Nil). Expenses to the value of £1,385 were paid to trustees in the year (2022: £260)

Trustees donated £43 unrestricted income (2022: £1,650).

12. Prior Year Adjustment

The prior year figures have been restated in order to amend the timing of legacy income recognition in line with the 2019 revised SORP guidance. Income is £1,654,537 lower and accrued income is £1,654,537 lower than previously reported. £1,654,374 of this reduction relates to legacy income recognised before it was probable that it would be received. £163 relates to corrections in respect of donated goods.

The comparative figures have also been restated in respect of cash and investment balances held. Fixed asset investments have been reduced by £1,537,390, current asset investments have been increased by £1,445,000 and cash at bank and in hand has been increased by £92,390. This is due to a reallocation of investment account holdings based on liquidity and maturity.

There is no tax effect from these restatements of comparative figures because all activity is charitable.

13. Tangible Fixed Assets (Group and Charity)

	AUC Hospice Refurb	Land and Buildings	Fixtures and Fittings	Computer Equipment	Motor Vehicles	Total
	£	£	£	£	£	£
Cost						
At 1 April 2022	3,411,335	5,977,444	499,690	291,167	73,443	10,253,079
Additions	399,694	2,442	34,294	40,728	-	477,158
Disposals	-	-	-	(58,964)	-	(58,964)
Transfers	(3,435,112)	3,200,618	218,352	16,142	-	-
At 31 March 2023	375,917	9,180,504	752,336	289,073	73,443	10,671,273
Depreciation						
At 1 April 2022	-	2,117,223	415,062	261,558	52,451	2,846,294
Charge for the year	-	293,392	78,925	29,413	9,317	411,047
Disposals	-	-	-	(58,964)	-	(58,964)
At 31 March 2023	-	2,410,615	493,987	232,007	61,769	3,198,378
Net book value						
At 31 March 2023	375,917	6,769,889	258,349	57,066	11,674	7,472,895
At 31 March 2022	3,411,335	3,860,221	84,628	29,609	20,992	7,406,785

All assets are held at historic cost.

Historically costs of the Hospice refurbishment have been included within the Land and Buildings category. Going forward any assets under construction will be identified separately as above.

14. Investments

	Group 2023	Group 2022 Restated	Charity 2023	Charity 2022 Restated
			£	£
Fair value at 1 April 2022	3,887,173	3,817,604	3,887,173	3,817,604
Disposals	-	(250,000)	-	(250,000)
Unrealised gains on investments	(161,208)	351,823	(161,208)	351,823
Investment management fees (netted off)	(30,973)	(32,254)	(30,973)	(32,254)
Market value at 31 March 2023	3,694,992	3,887,173	3,694,992	3,887,173
Cash held in investment portfolio	705,868	1,751,844	705,868	1,751,844
Investment hub long term investments	170,000	-	170,000	-
Fair value of listed investments and cash held at 31 March 2023	4,570,860	5,639,017	4,570,860	5,639,017
Unlisted investment in subsidiaries	-	-	2	2
Total Investments	4,570,860	5,639,017	4,570,862	5,639,019
Represented by				
UK listed investments	3,694,992	3,887,173	3,694,992	3,887,173
Unlisted investment in subsidiary	-	-	2	2
Cash held as part of portfolio	705,868	1,751,844	705,868	1,751,844
UK Listed investments held as current assets (12 months)	170,000	-	170,000	-
	4,570,860	5,639,017	4,570,862	5,639,019

15. Debtors

	Group 2023	Group 2022 Restated	Charity 2023	Charity 2022 Restated
	£	£	£	£
Debtors falling due within one year				
Trade debtors	94,993	101,462	82,841	98,231
Prepayments and accrued income	362,775	157,294	362,775	157,294
Other debtors	448,262	699,042	453,237	701,520
	906,030	957,798	898,853	957,045

16. Current asset investments

	Group 2023	Group 2022 Restated	Charity 2023	Charity 2022 Restated
	£	£	£	£
Investment held for maturity less than 12 months	935,000	1,445,000	935,000	1,445,000
	935,000	1,445,000	935,000	1,445,000

17. Creditors: Amounts falling due within one year

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Trade creditors	251,760	234,036	251,184	232,816
Accruals for grants payable	90,824	152,290	90,824	152,290
Accruals and deferred income	480,685	245,646	414,346	242,482
Amount owed to group and associated undertaking	-	-	28,509	29,457
Taxation and social security	134,377	111,265	134,377	111,265
Other creditors	32,159	33,092	32,159	33,092
	989,805	776,329	951,399	801,402

During the year the charity received funds whilst acting as agent totalling £nil (2022: £1,837). Funds paid out whilst acting as agents totalled £933 (2022: £1,318). The balance owed to third parties on these funds as at 31 March 2023 was £32,159 (2022: £33,092).

Deferred Income

Income is deferred to the extent that it relates to an event or activity that occurs in a subsequent accounting period.

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Brought forward	59,682	82,293	59,682	82,293
Deferred in the year	440,095	486,832	440,095	486,832
Released in the year	(413,981)	(509,443)	(413,981)	(509,443)
Carried forward at 1 April	85,796	59,682	85,796	59,682

Deferred income consists of lottery payments made in advance £47,703 (2022: £32,390) also Continuing Health Care payments claimed in advance as agreed £38,093 (2022: £27,292).

18. Capital commitment note

	2023	2022
	£	£
Hospice Refurbishment	1,052,250	603,555



19. Operating lease commitments

The following operating leases are subject to future commitments and are the same for both the Group and the Charity

	2023	2022
	£	£
Expiring:		
Within one year	280,125	294,004
Between two and five years	296,491	878,878
In more than five years	-	83,591
	576,616	1,256,473

20. Restricted Funds

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Group and Charity					
NHS Emergency Covid Funding	-	91,277	(91,277)	-	-
Violet Squire Love of Roses Bursary Fund	7,480	99	(2,298)	-	5,281
Aged Veterans Fund	-	22,970	(19,641)	-	3,329
Heart Failure Workshops	8,750	-	-	-	8,750
Kenwood Community Fund	7,500	-	(6,000)	-	1,500
CSU Adults and Children & Young People's Palliative and End of Life Care	-	74,699	(74,699)	-	-
Adults and Children & Young People's Palliative and End of Life Care - LWC	-	35,000	(26,250)	-	8,750
Adults and Children & Young People's Palliative and End of Life Care - Homelessness	-	40,842	(20,241)	-	20,601
Rugby Against Cancer	-	2,000	(342)	-	1,658
Skipton Charitable Foundation	-	3,000	(3,000)	-	-
Wolfson Bursaries - Abigail Hayward	-	1,500	(1,500)	-	-
McLay Dementia Trust (Rathbone Investment mgt) - LWC project	-	1,641	-	-	1,641
NHS Hampshire and IoW Integrated Care Board - Virtual Ward	-	20,000	-	-	20,000
Gerald Micklem Charitable Trust	-	8,000	-	-	8,000
HospiceUK Masonic CF Grant Prog	-	1,654	-	-	1,654
My Cool Music Foundation donation	-	1,440	-	-	1,440
Rene & Ghislaine Paris Healing Foundation	-	2,000	-	-	2,000
SystemOne Implementation	-	45,200	(45,200)	-	-
Other restricted funds	4,140	2,100	(20)	-	6,220
	27,870	353,422	(290,468)	-	90,824

- The Violet Squires Love of Roses Bursary Fund was set up on 26 June 1996 with a donation of £14,000 from Mr D J Squire to fund nurse training by the payment of bursaries. This is currently being used to fund a PhD qualification.
- The Aged Veterans Fund relates to developing a program aimed specifically at veterans nearing the end of life to be delivered in the LWC.
- Heart Failure Workshops will be hosted in the Living Well Centre.
- The Kenwood Community fund is a grant for the Bereaved programme and Cookery Club at Southdowns College
- CSU Adults and Children & Young People's Palliative and End of Life Care - This funding is to provide personalised care and support including advanced care planning. Palliative care and end of life education for carers and support for families and carers including the bereaved. This care will be provided by opening the LWC 7 days per week.
- Adults and Children & Young People's Palliative and End of Life Care - Funding for the LWC to support the following: Personalised care and support planning including advance care planning. Specialist palliative care MDT services
- Adults and Children & Young People's Palliative and End of Life Care - Homelessness project
- Rugby Against Cancer - funding to set up a multifunctional family room on the IPU
- Skipton Charitable Foundation - To fund assistive technology equipment - POSSUM costs
- Wolfson Bursaries - this bursary is for a member of staff to complete their studies
- McLay Dementia Trust (Rathbone Investment mgt) - funding for the Love to Move Project in the LWC
- NHS Hampshire and IoW Integrated Care Board - this is to fund purchasing of equipment the Hospice @Home virtual ward
- Gerald Micklem Charitable Trust - this to cover core costs at the LWC.
- HospiceUK Masonic CF Grant Prog - This grant is to provide IT support for the LWC's online activities
- The My Cool Music Foundation donation is for the LWC singing group
- Rene & Ghislaine Paris Healing Foundation - this funding is for the provision of complimentary therapies at the LWC
- SystmOne Implementation - this funding was to implement the new electronic patient records system, SystmOne
- Other restricted funds represent donations and fundraising given for specific projects.

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Group and Charity					
NHS Emergency Covid Funding	-	488,300	(488,300)	-	-
Violet Squire Love of Roses Bursary Fund	8,098	-	(618)	-	7,480
Aged Veterans Fund	17,271	600	(17,871)	-	-
Heart Failure Workshops	1,000	7,750	-	-	8,750
Other restricted funds	21,293	123,384	(133,037)	-	11,640
	47,662	620,034	(639,826)	-	27,870

21. Summary of funds 2023

	Balance 1 April 2022	Income	Expenditure	Transfers, gains and losses	Balance at 31 March 2023
	£	£	£	£	£
Group					
Restricted funds	27,870	353,422	(290,468)	-	90,824
General funds	3,600,000	7,789,647	(9,409,680)	1,620,033	3,600,000
Designated funds:					
Fixed asset fund	7,406,785	-	-	(309,809)	7,096,976
Service Investment Fund	4,392,932	-	-	(2,976,364)	1,416,568
Hospice Renovation Fund	254,798	-	-	1,504,932	1,759,730
	12,054,515	-	-	(1,781,241)	10,273,274
Total funds (Group)	15,682,385	8,143,069	(9,700,148)	(161,208)	13,964,098
Charity					
Restricted funds	27,870	353,422	(290,468)	-	90,824
General funds	3,527,792	7,746,771	(9,393,724)	1,620,033	3,500,872
Designated funds:					
Fixed Asset Fund	7,406,785	-	-	(309,809)	7,096,976
Service Investment Fund	4,392,932	-	-	(2,976,364)	1,416,568
Hospice Renovation Fund	254,798	-	-	1,504,932	1,759,730
	12,054,515	-	-	(1,781,241)	10,273,274
Total funds (Charity)	15,610,177	8,100,193	(9,684,192)	(161,208)	13,864,970

- Funds have been moved to general funds from designated to the value of £1.6m in line with our reserves policy.
- The Fixed Asset Fund has been set up to show those funds that represent the net book value of tangible fixed assets and are therefore not freely available to spend on charitable activities.
- The trustees have approved a five-year plan to invest in the hospice, the Service Investment Fund set aside to fund these investment activities.
- The Hospice Renovation fund is to fund the current renovation project.



21. Summary of funds 2022 - Restated

	Balance at 1 April 2021	Income	Expenditure	Transfers, gains and losses	Balance at 31 March 2022
	£	£	£	£	£
Group					
Restricted funds	47,662	620,034	(639,826)	-	27,870
General funds	3,600,000	7,292,175	(7,659,384)	367,209	3,600,000
Designated funds:					
Fixed asset fund	6,909,670	-	-	497,115	7,406,785
Legacy Contingency Fund	1,500,000	-	-	(1,500,000)	-
Service Investment Fund	3,024,368	-	-	1,368,564	4,392,932
Hospice Renovation Fund	635,863	-	-	(381,065)	254,798
	12,069,901	-	-	(15,386)	12,054,515
Total funds (Group)	15,717,563	7,912,209	(8,299,210)	351,823	15,682,385
Charity					
Restricted funds	47,662	620,034	(639,826)	-	27,870
General funds	3,570,232	7,212,805	(7,622,454)	367,209	3,527,792
Designated funds:					
Fixed Asset Fund	6,909,670	-	-	497,115	7,406,785
Legacy Contingency Fund	1,500,000	-	-	(1,500,000)	-
Service Investment Fund	3,024,368	-	-	1,368,564	4,392,932
Hospice Renovation Fund	635,863	-	-	(381,065)	254,798
	12,069,901	-	-	(15,386)	12,054,515
Total funds (Charity)	15,687,795	7,832,839	(8,262,280)	351,823	15,610,177



22. Analysis of Net Assets Between Funds 2023

	Restricted funds	Designated funds	General Funds	Total
	£	£	£	£
Group				
Tangible fixed assets	-	7,096,976	-	7,096,978
Assets Under Construction	-	375,917	-	375,917
Investments	-	2,416,734	2,154,126	4,570,860
Net current assets	90,824	383,643	1,445,874	1,920,341
Total net assets	90,824	10,273,272	3,600,000	13,964,096

Charity

Tangible fixed assets	-	7,096,978	-	7,096,978
Assets Under Construction	-	375,917	-	375,917
Investments	-	2,416,736	2,154,126	4,570,862
Net current assets	90,824	383,643	1,346,746	1,821,213
Total net assets	90,824	10,273,274	3,500,872	13,864,970

Analysis of Net Assets Between Funds 2022 - Restated

	Restricted funds	Designated funds	General Funds	Total
	£	£	£	£
Group				
Tangible fixed assets	-	7,406,785	-	7,406,785
Investments	-	4,647,730	2,528,679	7,176,409
Net current assets	27,870	-	1,071,321	1,099,191
Total net assets	27,870	12,054,515	3,600,000	15,682,385

Charity

Tangible fixed assets	-	7,406,785	-	7,406,785
Investments	-	4,647,760	2,374,305	7,022,035
Net current assets	27,870	-	1,153,487	1,181,357
Total net assets	27,870	12,054,515	3,527,792	15,610,577

23. Reconciliation of Net Movement in Funds to Net Cash Flow from Operating Activities

	Group 2023	Group 2022 Restated
	£	£
Net movement in funds	(1,718,287)	(35,179)
Adjustment for:		
Depreciation charges	411,047	234,738
Proceeds from investment sales	-	250,000
Losses/(Gains) on investment	161,208	(351,823)
Dividends and interest from investments	(165,036)	(121,256)
Investment management fees	30,973	32,254
(Increase)/decrease in stocks	(2,388)	2,098
(Increase)/decrease in debtors	51,768	1,254,778
Increase/(decrease) in creditors	213,476	(197,189)
	(1,017,239)	1,068,421

24. Analysis of net debt

	Balance 1 April 2022	Cash Flow	Balance 31 March 2023
	£	£	£
Net cash			
Cash in bank and in hand	1,009,802	56,616	1,066,418
	1,009,802	56,616	1,066,418

25. Pension Schemes

a. NHS Pension Scheme

Rowans Hospice has an arrangement with the NHS that permits members of the NHS pension scheme to maintain their membership when they are subsequently employed by the hospice. The contribution of the hospice was 14.38% to the NHS scheme. The Hospice paid contributions of £247k in 2023 (2022: £237k).

55 Members of staff paid into this scheme in 2023 (2022: 56)

b. Rowans Defined Contribution Scheme

The charity offers to match employee contributions up to a maximum of 7% to any other eligible member of staff of the group choosing to belong to the group pension scheme with Royal London. Rowans contributions to the defined contribution scheme were £158k in 2023 (2022: £144k).

160 members of staff paid into the defined contribution scheme in 2023 (2022: 151)

Total employer contributions for the group for the year ended 31 March 2023 were £406k (2022: £381k)

26. Related Party Disclosures

Details of payments to the management team and all transactions with the trustees are shown in notes 10 and 11.

Dr P-J Morey, Medical Director, is an employee of Southern Health NHS Foundation Trust. During the reporting period there were invoices raised totalling £278,324 (2022: £266,002). At year end, the outstanding balance with Southern Health NHS Foundation Trust was £78,489 (2022: £66,469).

The husband/partner of a trustee is the chairman at the University of Southampton. During the reporting period there were invoices raised totalling £2,298 (2022: £617). At year end, the outstanding balance with University of Southampton was £0 (2022: £0).

27. Financial Instruments

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
Financial assets measured at fair value (a)	3,694,992	3,887,173	3,694,992	3,887,173
Financial assets measured at amortised cost (b)	2,678,316	3,719,443	2,543,480	3,672,618
Financial liabilities measured at amortised cost (c)	(989,805)	(776,329)	(951,399)	(801,402)
	5,383,503	6,830,287	5,287,073	6,758,389

(a) Financial assets measured at fair value cost includes investments held at fair value.

(b) Financial assets measured at amortised cost include short term deposits and cash in hand, trade debtors, other debtors, accrued income, legacies and amounts owed by group undertakings.

(c) Financial liabilities measured at amortised cost include trade creditors, other creditors, money held as agents and deferred income.

28. Taxation

The company meets the definition of a charitable company for UK corporation tax purposes. Accordingly the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.





Company Information

Registered Company Name: The Rowans Hospice

Registered Company Number: 02275068 (England and Wales)

Registered Charity Number: 299731

Board Of Trustees:

Ms L Burton	(Interim Honorary Treasurer from 16 May 2022 and elected into substantive position on 14 September 2022)
Mr K Dempsey	(from 07 September 2022)
Mrs J Diggins	
Mrs W Greenish	(Honorary Vice Chairman)
Mr J Hughes	
Mr G Kaminski-Cook	(from 07 September 2022)
Mr E Norman	
Mr G Page	
Mrs D Paris	(from 07 September 2022)
Mr J Reddy	(until 07 September 2022)
Mr A Saunders	(until 07 September 2022)
Mr J Taylor	
Mr J Watkins	(Honorary Chairman)
Mr I Young	(until 07 September 2022)

Honorary Vice President: Ian Bott

Company Secretary: Ruth White (until 11 May 2023)

Hospice Executive Team:

Ruth White	Chief Executive (and Company Secretary until 11 May 2023)
Samantha Jelliff	Director of Finance & Information Technology (and Company Secretary from 11 May 2023)
Erika Lipscombe	Director of Clinical Services (Matron)
Carol Milner	Director of People Services & Income Generation
P-J Morey	Medical Director
Jenny Redman	Director of Quality and Estates

Registered Office: The Rowans Hospice, Purbrook Heath Road, Purbrook, Waterlooville, Hampshire PO7 5RU

Bankers: Barclays Bank Plc PO Box 612
Ocean Way Southampton Hampshire, SO14 2ZP

Auditors: Michaela Johns (Senior Statutory Auditor)
For and on behalf of Hopper Williams & Bell Limited, Statutory Auditor
Highland House, Mayflower Close, Chandlers Ford. Eastleigh SO53 4AR

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

Insurance Agents: PIB





Quality Care Delivered with Compassion

Registered Charity Number: 299731
Company Number: 2275068