

## The UK Friends of the Shepherd's Hospice

### Independent examiner's report to the trustees of The UK Friends of the Shepherd's Hospice

I report on the accounts of the Trust for the year ended 5 April 2017, which are set out on pages 1 to 4.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Name: JOHN TRESS

Relevant professional body: INSTITUTE OF CHARTERED ACCOUNTANTS IN ENGLAND AND WALES

Membership number: 1982199

Address: 152 Camberwell New Road, London, SE5 0RR

Date: 5 June 2017

**The UK Friends of the Shepherd's Hospice**  
**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 5 APRIL 2017**

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL £	TOTAL y/e 5.4.16 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	7,620	540	8,160	7,676
Fundraising activities	2(b)	7,344	-	7,344	7,196
Income from investments	2(c)	26	-	26	38
<b>TOTAL INCOMING RESOURCES</b>		<b>14,990</b>	<b>540</b>	<b>15,530</b>	<b>14,910</b>
<b>RESOURCES EXPENDED</b>					
Charitable activities	3(a)	15,090	710	15,800	7,570
Cost of fundraising activities	3(b)	27	-	27	99
Other resources used	3(c)	105	-	105	862
<b>TOTAL RESOURCES EXPENDED</b>		<b>15,222</b>	<b>710</b>	<b>15,932</b>	<b>8,531</b>
Net incoming / (outgoing) resources		(232)	(170)	(402)	6,379
Balance brought forward		25,722	170	25,892	19,513
Balance carried forward		<b>25,490</b>	<b>-</b>	<b>25,490</b>	<b>25,892</b>

**BALANCE SHEET AS AT 5 APRIL 2017**

<b>CURRENT ASSETS</b>					
Debtors	4(a)	1,835	-	1,835	1,540
Cash at bank & in hand	4(b)	23,655	-	23,655	24,352
		<b>25,490</b>	<b>-</b>	<b>25,490</b>	<b>25,892</b>
<b>THE FUNDS OF THE CHARITY</b>					
Unrestricted	6	25,490	0	25,490	25,722
Restricted		0	0	0	170
<b>TOTAL</b>		<b>25,490</b>	<b>0</b>	<b>25,490</b>	<b>25,892</b>

The UK Friends of the Shepherd's Hospice is a registered charity (no. 1113653)

The notes numbered 1 - 7 form a part of these accounts

The Trustees declare that they have approved the accounts.

*Peter Stokes*

Peter Stokes  
Treasurer

Date: 6 June 2017

**The UK Friends of the Shepherd's Hospice**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017**

**1 ACCOUNTING POLICIES**

**Basis of financial statements**

The financial statements have been prepared on the accruals basis. They include all transactions for which the Trustees are responsible in law. The trustees have complied with the duty in section 4 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission and consider that the activities of the charity constitute a public benefit.

**Fund accounting**

*Restricted funds* derive from donations made for a specific purpose. They may only be expended on the purpose for which they were given.

The use of other funds is *unrestricted*, except that all funds must be used to further the charitable objectives of the Trustees.

The charity does not have any *endowment* funds.

**Income and expenditure**

Donations are accounted for when they are received; Gift Aid recoveries when the related donation or a Gift Aid declaration is received, whichever is later. Grants are accounted for when they are paid, or when a decision is to pay them has been communicated to the beneficiary, whichever is the earlier; and other expenditure when it falls due for payment. All items are accounted for gross.

**Assets**

The charity does not possess any fixed assets. Any expenditure on other tangible assets has been written off as it was spent.

**The UK Friends of the Shepherd's Hospice**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017**

	Unrestricted Funds £	Restricted Funds £	TOTAL £	TOTAL y/e 5.4.16 £
<b>2. INCOMING RESOURCES</b>				
2(a) <b>Voluntary income</b>				
Regular donations by direct credit	420	540	960	920
Donations via Virgin Money	-	-	-	41
Donations via Easyfundraising	18	-	18	74
Other donations	5,347	-	5,347	5,007
Tax recovery	1,835	-	1,835	1,634
	<u>7,620</u>	<u>540</u>	<u>8,160</u>	<u>7,676</u>
2(b) <b>Activities for generating funds</b>				
Quiz	1,866	-	1,866	1,675
Lunches	4,641	-	4,641	4,038
Ritz tea	-	-	-	870
Manse tea	187	-	187	-
Carol singing	650	-	650	613
	<u>7,344</u>	<u>-</u>	<u>7,344</u>	<u>7,196</u>
2(c) <b>Income from investments</b>				
Bank interest	26	-	26	38
<b>TOTAL INCOMING RESOURCES</b>	<u><b>14,990</b></u>	<u><b>540</b></u>	<u><b>15,530</b></u>	<u><b>14,910</b></u>
<b>3. RESOURCES EXPENDED</b>				
3(a) <b>Charitable activities</b>				
Grants to Hospice	14,990	710	15,700	7,500
Bank fees on remittances	100	-	100	70
	<u><b>15,090</b></u>	<u><b>710</b></u>	<u><b>15,800</b></u>	<u><b>7,570</b></u>
The grants to the hospice include a one-off contribution of £4,000 towards the cost of a rainwater capture plant; and five quarterly donations, as the payment that would normally have been made in March 2016 was delayed, and actually made in this financial year.				
3(b) <b>Cost of fundraising activities</b>				
Quiz costs	27	-	27	99
3(c) <b>Other resources used</b>				
Visit to Sierra Leone	-	-	-	821
Bank account charges	45	-	45	
Other expenses	60	-	60	41
	<u><b>105</b></u>	<u><b>-</b></u>	<u><b>105</b></u>	<u><b>862</b></u>
<b>TOTAL RESOURCES USED</b>	<u><b>15,222</b></u>	<u><b>710</b></u>	<u><b>15,932</b></u>	<u><b>8,531</b></u>
<b>4. CURRENT ASSETS</b>				
4(a) <b>Debtors</b>				
Gift Aid claim	1,835	-	1,835	1,540
4(b) <b>Cash at bank and in hand</b>				
Cash in hand	-	-	-	-
CAF Cash Account	2,335	-	2,335	5,058
CAF Gold Account	21,320	-	21,320	19,294
	<u><b>23,655</b></u>	<u><b>-</b></u>	<u><b>23,655</b></u>	<u><b>24,352</b></u>
<b>TOTAL CURRENT ASSETS</b>	<u><b>25,490</b></u>	<u><b>-</b></u>	<u><b>25,490</b></u>	<u><b>25,892</b></u>

**The UK Friends of the Shepherd's Hospice**  
**NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	5.4.16
<b>6</b> <b><u>Fund details</u></b>				
General fund	25,428	-	25,428	25,722
Patient Support Fund	-	-	-	170
	<b>25,428</b>	-	<b>25,428</b>	<b>25,892</b>

The Patient Support Fund is used to assist patients who need help with food or travel costs.

**7** **Staff Costs**

The charity has no employees; and none of the trustees received any remuneration.

Some small items of expenditure on behalf of the charity were reimbursed to the trustees.

No financial value has been placed on the work of volunteers, without which the charity could not function.