ISLAND HOSPICE AND BEREAVEMENT SERVICE (UK)
(A company limited by guarantee)

AMENDING

REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 30 SEPTEMBER 2018

Charity No: 1091353
Company No: 4281689
ISLAND HOSPICE AND BEREAVEMENT SERVICE (UK)

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ISLAND HOSPICE AND BEREAVEMENT SERVICE (UK)

LEGAL AND ADMINISTRATIVE INFORMATION

Status

The organisation is a charitable company limited by guarantee, incorporated on 5 September 2001 and registered as a charity on 25 March 2002.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. Under those Articles, the Trustees are elected at the AGM. At the first AGM all of the Trustees retired and at every subsequent AGM one third of the trustees are required to retire by rotation.

Trustees

Mr D Bodell              Chairman
Mr A W Brooks
Ms R G Gambe            (appointed 26th July 2018)
Ms A Lloyd-Williams
Ms C Morris             (appointed 9th April 2018)
Mr J Torond             (resigned 31st December 2018)
Ms M von Lindenfels     (resigned 13th May 2019)

Secretary

A W Brooks

Principal and Registered Office

21 Crediton Hill, London. NW6 1HS

Independent Examiner
Collards, Chartered Accountants
5-9 Eden Street
Kingston upon Thames
Surrey
KT1 1BQ

Bankers

Barclays Bank PLC, Business Banking, Leicester LE87 2BB

Website

www.islandhospice.org.uk
ISLAND HOSPICE AND BEREAVEMENT SERVICE (UK)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 SEPTEMBER 2018

The Trustees present their report and the financial statements for the year ended 30 September 2018

Activities

The company is a registered charity and exists to provide a hospice service to persons suffering from a terminal illness, the advancement of public education in the methods and policies relating to death and bereavement, the relief of sickness in particular through the provision of a counselling service, the promotion of research into medical, psychological and related aspects of dying and bereavement and the publication of the useful results of that research

The charity is managed by its trustees who meet regularly to plan future strategies and agree grants to be made.

Island Hospice and Bereavement Service (UK) works closely with Island Hospice and Healthcare, Zimbabwe in pursuit of its charitable objectives and, at the request of certain donors to Island Hospice and Healthcare, Zimbabwe, facilitates the transfer of funds through its bank accounts to Zimbabwe on behalf of such donors.

Financial results and future activities

Incoming resources for the year amounted to £63,463 (2017 £3,612)

During the year grants of £62,005 (2017: £7,393) were made to Island Hospice and Healthcare, Zimbabwe

Reserves policy

Sufficient cash reserves are needed in the general fund to enable the charity to continue the furtherance of its objectives. At the year end cash reserves amounted to £2,155 (2017:£2,429). It is felt that these funds are sufficient to meet the liabilities and ongoing commitments of the charity

Risk review

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to the major risks.
Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for the safeguarding of the assets of the charitable company and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Trustees

The trustees, who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £10 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 30 September 2018 was 7 (2017: 5)

Auditors & Independent Examiner

This report has been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

Approved by the trustees on 13th May 2019 and signed on their behalf by:

[Signature]
Mr D Bodell
Chairman
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ISLAND HOSPICE AND BEREAVEMENT SERVICE (UK)

Independent examiner's report to the trustees of Island Hospice and Bereavement Service (UK)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2018.

Responsibilities and basis of report
As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the accounts do not accord with those records; or
2. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jonathan Addison FCA
Collards, Chartered Accountants
5-9 Eden Street
Kingston-upon-Thames
Surrey
KT1 1BQ

Date: 20 May 2019
<table>
<thead>
<tr>
<th>Income and expenditure</th>
<th>Notes</th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Incoming resources</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted Funds</td>
<td>2</td>
<td>48,092</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted Funds</td>
<td>2</td>
<td>15,371</td>
<td>2,239</td>
</tr>
<tr>
<td>Refund of bank fees</td>
<td></td>
<td>-</td>
<td>1,373</td>
</tr>
<tr>
<td><strong>Total incoming resources</strong></td>
<td></td>
<td>63,463</td>
<td>3,612</td>
</tr>
<tr>
<td><strong>Charitable expenditure</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Grants paid</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted</td>
<td>3</td>
<td>48,092</td>
<td>-</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>3</td>
<td>13,913</td>
<td>7,393</td>
</tr>
<tr>
<td>Administration</td>
<td>4</td>
<td>1,781</td>
<td>256</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>63,786</td>
<td>7,649</td>
</tr>
<tr>
<td><strong>Net movement in funds</strong></td>
<td></td>
<td>(323)</td>
<td>(4,037)</td>
</tr>
<tr>
<td><strong>Total funds at 30 September 2017</strong></td>
<td></td>
<td>1,936</td>
<td>5,973</td>
</tr>
<tr>
<td><strong>Total funds at 30 September 2018</strong></td>
<td></td>
<td>1,613</td>
<td>1,936</td>
</tr>
</tbody>
</table>
### Balance Sheet as at 30 September 2018

<table>
<thead>
<tr>
<th>Notes</th>
<th>£</th>
<th>£</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Current Assets</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash at bank</td>
<td>2,155</td>
<td>2,429</td>
</tr>
<tr>
<td><strong>Current Liabilities</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sundry creditors</td>
<td>5</td>
<td>493</td>
</tr>
<tr>
<td><strong>Net current assets</strong></td>
<td>1,613</td>
<td>1,936</td>
</tr>
</tbody>
</table>

| Funds                  |      |      |
|------------------------|      |      |
| Unrestricted funds     | 1,613 | 1,936 |
| Restricted funds       | -    | -    |
| **Total funds**        | 1,613 | 1,936 |

For the year ended 30 September 2018 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements on pages 5 to 7 were approved by the trustees on 13th May 2019 and signed on their behalf by:

Derek Bodell  
Chairman

A W Brooks  
Trustee
1 Accounting policies

1.1 The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) "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) (effective 1 January 2015)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

1.2 Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

1.3 Incoming resources from other sources and from investments is included when receivable.

1.4 Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

1.5 Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity without further specified purpose and are available as general funds

1.6 Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets those criteria is charged to the fund, together with a fair allocation of management support costs. At the date of these accounts the Company held no Restricted funds

2 Donations Received

Due diligence is carried out on all significant donations by the Directors in line with Charities Commission guidelines.

3 Grants Paid

During the year grants of £62,005 - £48,092 Restricted and £13,913 Unrestricted were made (2017: £7,393 Unrestricted) to Island Hospice and Healthcare, Zimbabwe.

4 Administration expenses

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank Charges</td>
<td>159</td>
<td>75</td>
</tr>
<tr>
<td>Companies House</td>
<td>13</td>
<td>13</td>
</tr>
<tr>
<td>Exchange loss in the period</td>
<td>8</td>
<td>10</td>
</tr>
<tr>
<td>Facility hire</td>
<td>1,405</td>
<td>-</td>
</tr>
<tr>
<td>Sundry expenses</td>
<td>35</td>
<td>40</td>
</tr>
<tr>
<td>Website costs</td>
<td>161</td>
<td>118</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>1,781</td>
<td>256</td>
</tr>
</tbody>
</table>

5 Sundry Creditors

Amounts falling due within the next 12 months

<table>
<thead>
<tr>
<th></th>
<th>2018</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>542</td>
<td>493</td>
</tr>
</tbody>
</table>

6 Staff costs and numbers

There were no employees during the period and no emoluments were paid.

7 Trustees remuneration

Trustees are not remunerated. £ nil was reimbursed to trustees for expenses incurred in the fulfilment of their functions as trustees (2017 - £ nil).

8 Taxation

The charitable company is exempt from corporation tax on its charitable activities.