

Company number: 07846810  
Charity Number: 1146310

# KEMP Hospice

Report and financial statements  
For the year ended 31 March 2022

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**For the year ended 31 March 2022**

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Reference and administrative information

For the year ended 31 March 2022

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Company number 07846810  
Country of incorporation United Kingdom

Charity number 1146310  
Country of registration England & Wales

Registered office and operational address 41 Mason Road  
KIDDERMINSTER  
DY11 6AG

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Mrs Alison Field	Chair (Resigned 30 June 2021)
Mr Geoff Taylor-Smith	Chair (Appointed 1 July 2021)
Mrs Kate E Collyer	
Mrs Janet Rowe	
Mr Shayne Taylor	(Resigned 30 September 2022)
Mrs Julia Neal	
Ms Polly Symondson	
Ms Katherine Ellis	(Appointed 7 Sept 2021)
Mrs Suzanne Beattie	(Appointed 22 March 2022)
Mr Philip Davison	(Appointed 30 September 2022)

<b>Key management personnel</b>	Caroline Beech	Chief Executive (Appointed 1 April 2022)
	Heidi Hawkins	Chief Executive (Resigned 30 March 2022)
	Laurey Grennall	Head of Hospice Services
	Charlie Homer	Head of Fundraising & Communications
	Gary Barnes	Head of Retail
	Andy Stanney	Head of People (Appointed 24 March 2022)
	Ruth Power	Head of People (Resigned 25 March 2022)
	Rachel Paget	Head of Finance (Appointed 5 September 2022)

**Bankers**

Santander  
Bridle Road  
Bootle  
L30 4GB

HSBC Bank plc  
6 Broad Street  
Worcester  
WR1 2EJ

**Reference and administrative information**

**For the year ended 31 March 2022**

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**Solicitors**

Painters  
29 Church Street  
Kidderminster  
CY10 2AU

**Auditor**

Sayer Vincent LLP  
Chartered Accountants and Statutory Auditor  
Invicta House  
108-114 Golden Lane  
LONDON  
EC1Y 0TL

The trustees present their report and the audited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **Objectives and activities**

### **Purposes and aims**

Our objectives: To provide clinical, emotional, and spiritual care with practical support for people, their families, carers and the wider community who may be affected by serious and life-limiting illness within Worcestershire and the surrounding areas, are contained in full within our Articles of Association and also reflected in our vision, mission and values as follows:

Our Vision is quality and choice in end-of-life care and bereavement support, easily accessed by everyone in the Wyre Forest who needs it.

#### **Our Mission:**

- To ensure the people we support are at the heart of all we do.
- To care for individuals living with life limiting conditions and provide practical support to the people who matter to them.
- To support children and adults who have experienced bereavement, helping them to find their new normal.
- To fundraise so that we can continue to provide our services free of charge.
- Together our staff and volunteers carry out our work in partnership with providers, businesses, groups, and individuals in our local community.

#### **Our Values:**

Positive; Respectful; Professional, Compassionate; Inclusive and Trustworthy

### **Our Activities**

KEMP Hospice provides free specialist care for people affected by life limiting illness and gives support to those who have been bereaved in the Wyre Forest (Worcestershire) and surrounding areas. Our expert and compassionate care and support is provided not only for the patient but also for their carers and wider family, including children and young people.

Provided by a team of dedicated staff and over 200 volunteers all our support is free to access and with our hospice users facing a wide range of life limiting illnesses and conditions, we place great

importance on taking a holistic view of patient care to deliver everything in response to the specific needs of an individual and their family. Our services include:

- *The Wyre Forest's only specialist, nurse-supported Day Hospice* – combining clinical care with a range of therapies including Complementary, Creative and Occupational therapies as well as our Exercise and Wellbeing Service to support patients' physical and emotional wellbeing;
- *Support services provided in the home* – including occupational therapy, physiotherapy and respite services for carers of patients with life limiting conditions, who are nearing the end of their lives;
- *Counselling and emotional support for young people* – a special service which supports children and young people aged 5–17 years in circumstances where someone close to them has a life-limiting condition or has died through counselling and group activity days;
- *Bereavement support for adults* – our trained counsellors support individuals dealing with the illness or loss of a loved one, giving them a safe place to share their feelings, manage their grief and help build a future life;
- *Welfare & Financial Advice* – Living with a life limiting illness brings many practical and financial concerns with it, and we offer advice, information and representation with regard to a range of issues, including: benefits, housing, employment, debt and relationship problems;
- *Spiritual Care* – KEMP Hospice welcomes people of all faiths and of none. Our team of staff and volunteers offer care and support by spending time with patients: by listening to them, through music, spiritual creativity, reflection, or prayer.

We are proud to work closely with the Community Specialist Palliative Care Team and the Wyre Forest Palliative Care Consultant, to ensure the care being provided to patients is as streamlined and comprehensive as possible. Additionally, we facilitate a heart failure clinic once every two months and Worcestershire Health and Care Trust operate a Lymphedema outpatient clinic every Thursday from one of our treatment rooms.

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## Achievements and performance 2021 /22

Throughout the pandemic KEMP Hospice has continued to adapt and remain responsive ensuring that patients, clients, and carers have continued to receive support and specialist input.

We have clear objectives set out for each of our strategic plans, which are based on consolidation and sustainability, rather than expansion, and our aims reflect our desire to tangibly improve every area of our business, to be the very best that we can be, for all those who need us, and to keep our patients and clients at the heart of everything we do. We base all our activities, measure performance and plan business objectives around our 5 aims:

## Trustees' annual report

### For the year ended 31 March 2022

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- We provide exceptional care and support
- We are the Wyre Forest Hospice
- We are a great place to work and volunteer
- We fundraise, now and for the future
- We operate responsibly

KEMP continued to monitor performance against a set of operational goals designed for the response to the pandemic. This allowed Trustees to monitor data as to how the pandemic was impacting upon each of our service areas. Due to both an unprecedented and constantly changing situation, there were neither fixed targets set in advance nor comparisons to prior years.

#### *Service provision*

The pandemic has provided the opportunity to review our service provision model. KEMP previously provided care and support which centred around the Patient attending on a regular set day. Following workshops held with staff and service user feedback we reopened our services in June 2021 with a model which focuses on inclusivity, the individuals need and an agreed plan of care and support with the patient and client.

In June 2021, KEMP Hospice reopened our doors initially bringing patients and clients back on site for 1:1 support and clinics. The Care Services Team continued to provide the Virtual Day Hospice Living Well & Well-being programme as well as outreaching into patients' homes.

The Family Support & Bereavement Services Team continued to predominately work remotely and support clients via telephone or video counselling. Where this was inappropriate i.e., clients who have visual or sensory or other additional needs, or do not have a private space within their home, were seen at the Hospice.

The Children's and Young People counsellors commenced outreach sessions into schools. As above, if inappropriate, could be offered sessions at the Hospice.

The provision of meal delivery to the most vulnerable patients stopped at the end of May 2021; patients were signposted to other services if they required ongoing provision. This was so we could provide catering provision for patients, clients, and visitors onsite.

Respite in patients' home (Previously called KEMP for Carers) was reviewed and changed to a more bespoke model which addresses individual's needs. Respite was still provided for situations such as carer breakdown.

From September 2021, we increased our provision onsite for patients, clients, and carers. Groups Onsite include Relaxation, Breathlessness and Fatigue Management, Tai Chi, Falls Prevention, Creative/Diversional therapy, and a Carer's Programme.

In December 2021 KEMP started a Monthly MDT meeting. These meetings have enabled collaborative working internally and externally ensuring a person-centred approach improving quality and continuity of care for patients. With core member representation from the KEMP Hospice Care Services and Family Support & Bereavement Services Teams, Community Specialist Palliative Care CNS, Consultant Palliative Medicine, and optional external attendance for individual patients / clients from health & social care professionals. The MDT recommendations and outcomes are communicated to the patient, patients GP and invited professionals.

**Additional Key Highlights / Developments in Services 2021–22**

- Children's Memory Day at Boundless Outdoors, Belbroughton.
- Children's and Young Persons Counsellor trained on using Minecraft within counselling sessions with bereaved children.
- BBC Children in Need filmed two young people who had received counselling at KEMP Hospice and interviewed KEMP Hospices' Family Support & Bereavement Service Manager.
- Exercise and Wellbeing Practitioner joined the team in November 2021, and they have been pivotal in developing our exercise and living well provision.
- Adult counsellors started Children's and Young Persons Counselling training Level 5 and are working with Children & Young People.
- In January 2022 an External Service Review of KEMP Hospice Services was commissioned by KEMP Hospice to provide a service analysis for the delivery of End-of-Life Care (EoLC) and provide recommendations to ensure EoLC is delivered to the highest quality and best practice.
- The Care Quality Commission (CQC) framework was adopted for this review to benchmark services against best practice. The report provided recommendations for future development.
- Also in January, an Outreach Nurse Specialist for Care Homes was appointed to build on the work previously led by the Advanced Care Planning Practitioner who left the post in June 2021. This role's focus is on improving and supporting end of life care within care homes, supporting ReSPECT, Advanced Care Planning, providing education and training.

We received 118 new referrals (77 2020/21) to our Care Services in 2021/22. Our Finance and Welfare Officer received requests for support from 285 individuals (233 2020/21).

We received 327 referrals (245 2020/21) for support for bereaved adults and 149 (91 2020/21) for children and young people. We have felt a significant increase in demand over the year as well as the referrals being more complex in nature. 2609 counselling sessions (1256 2020/21) have been delivered across the year, either by phone, face to face or virtual.

Heidi Hawkins, CEO left KEMP at the end of March 2021, relocating to be nearer to family and taking up another Hospice CEO post. We are extremely grateful to Heidi for the service and dedication she has given in the last five years.





### Some feedback from those who have used our services this year

*'I am so grateful for the help KEMP has given our family in the last few years. My father came into the hospice once a week for day visits which were a real lifeline for us as a family. Not only did my father enjoy these visits, but they also gave my mum and I a badly needed regular break from looking after his advanced Parkinson's. KEMP also provided me with regular counselling sessions. I found these sessions incredibly beneficial. As my income was low at the time and I was living off carers allowance I don't think I could have afforded to pay for a private counsellor, so KEMP'S support really helped me out through an incredibly challenging time. I have been able to justify my feelings and allow myself time. It has helped to be able to refer to some different approaches to grief and not be so hard on myself. '*

*Parkinson's Patient - 'I have found the exercises suggested by the Complementary Therapist very beneficial and have been practising at home.'*

*Carer - 'It was a good way to get to know the others in the group and realise what problems we all face daily.'*

*ReSPECT Discussion Care Home: I found consult sensitive and informative. The level of care and professionalism was outstanding*

*Carer - 'It is very useful to hear about all the information given to the group. Today's session about occupational therapy was very inciteful. There is plenty of time to ask questions around the subject, the nursing team appear to have the answers or where to obtain the information. It is good to be able to chat to others and hear their stories and struggles, the group can share knowledge and experiences.'*

*'I would absolutely recommend this course - we can talk in front of each other, listening, crying, laughing, just venting for the few hours. I can't thank all the staff enough for the hard work, caring and dedication they have shown to each one of us who attended the course.'*

*'When I first met to discuss my situation, prior to COVID-19, your Finance & Welfare Officer was very helpful, supportive, and encouraging with applying for help. Once lockdown began, she continued to support by telephone, advising, but always allowing me to make my own choices. The support that my husband and I have received has been outstanding; it was constructive, helpful in a caring way, person centred. '*

oOo

A very important part of the work we do here at KEMP, is the Welfare and Financial Advice we offer. This includes practical advice, information, and representation as needed, and is available for KEMP patients, their carers and close family members. One such example is Shirley, who

contacted us last year hoping for some financial advice following the sad death of her daughter Tracy in August 2021. Shirley says:

“My daughter Tracy had supported me for a number of years by taking responsibility for my financial matters after my husband, her father had passed away. She took care of all my household finances such as utility bills and bank accounts”

Following Tracy’s death, Shirley was contacted by numerous agencies and creditors demanding repayment of several outstanding debts. As she had happily left all financial matters with her daughter, Shirley was unsure of what these agencies were asking for and needed help to understand the situation.

Shirley continues “I was familiar with KEMP already as my daughter had received care and support as a patient herself. I needed help to understand the situation, so contacted Anne to see if she would be able to help me”.

Anne said, “After investigating the situation and carrying out several negotiations on Shirley’s behalf over several months, I was able to find a resolution for her. All the claims Shirley had been contacted about have been either successfully repaid, written off, or contested” Anne continued by saying “One of the most satisfying outcomes from Shirley’s story is that she no longer has to deal with any worry or confusion about her finances. After losing her beloved daughter, Shirley was facing a great deal of pressure from a very difficult situation, so to know that she is now financially independent is wonderful”

Speaking about the support Shirley received she said, “When my daughter passed away, I couldn’t cope with anything as Tracy dealt with all the paperwork. Anne has been marvellous, and not only did she help me with everything, but she also gave me the confidence to help myself.”

oOo

### *Income*

- KEMP Hospice has a varied portfolio of fundraising initiatives. This ensures that supporters have a wide range of ways in which to engage with the charity and minimises the risk of becoming dependent on any one fundraising activity.
- KEMP Hospice is registered with the Fundraising Regulator. We adhere to and maintain the standards set out by the regulator, ensuring our fundraising is legal, open, honest, and respectful to the public. Furthermore, we are committed to adhering to the Institute of Fundraising Code of Fundraising Practice and the specific guidance on treating donors fairly (through Respect, Fairness, Accountable, Responsive) in all our fundraising activities, ensuring that we protect vulnerable people. We received no complaints in relation to our fundraising activities during the year.
- We are fortunate to have strong community support and benefit from a number of third-party events. Our dedicated Community Fundraiser and wider fundraising team supports all events we are aware of, and ensures regulations are being adhered to.
- We are part of Your Hospice Lottery, which is owned and administered by St Helena Hospice and specifically operates to raise funds for hospice care. Canvassers are employed by Your Hospice Lottery but engage with KEMP as part of their induction. These fundraisers engage with the public at external venues, events, and by carrying out door to door activity. They are not permitted to carry out these activities without identification, are highly trained, and never collect or accept money. Neither do they pursue individuals who have made it clear they do not wish to engage.
- We have a Donations Centre in Kidderminster and operate 6 retail charity shops across Kidderminster, Stourport and Bewdley as well as our own online eBay shop.

There are some notable achievements for our income within this financial year, despite the continuing challenges due to Covid and the economic uncertainties:

- We appointed a full-time experienced Fundraiser in June 2021 which completed our Fundraising Team.
- Following a year of lockdowns and the resulting reduced income of £328,961 from our charity shops in 2020/21 we are delighted to report an income of £694,383 for 2021/22.
- Once again, we have seen marked growth this year in our Lottery income due to the efforts of the Your Hospice Lottery team in telephone canvassing through the year, which has resulted in our Lottery income increasing from £35,343 in 2020/21 to £53,883.
- We were delighted to achieve an income of £123,646 this year from Charitable Trusts, a slight increase on the previous year's income of £122,538. We would like to thank the following Trusts and Foundations for their support:
  - Albright Grimley Charity
  - The Ardwick Trust
  - The Arnold Clark Community Fund
  - Baron Davenports Charity
  - BBC Children in Need
  - The Blakemore Foundation
  - The Burford Trust
  - Coutts & Co.

- The David & Christine Lloyd-Jones Foundation
- The DMF Ellis Charitable Trust
- Elise Pilkington Charitable Trust
- The Eric W Vincent Trust Fund
- The Eveson Charitable Trust
- Francis Winham Foundation
- The George Henry Collins Charity
- GJW Turner Trust
- The Grimmitt Trust
- The Heathcock Charitable Trust
- Hospice Aid UK
- The Hospital Saturday Fund
- The J A Gillett Charitable Trust
- The Kildare Trust
- Lasletts Hinton Charity
- Lillie Johnson Charitable Trust
- The Mark Benevolent Fund
- Masonic Charitable Foundation
- The Michael & Anna Wix Charitable Trust
- Midcounties Co-Operative Community Team
- The M.K. Rose Charitable Trust
- The Roger & Douglas Turner Charitable Trust
- The Rowlands Trust
- Shakespeare Martineau
- The Sir Jules Thorn Charitable Trust
- The Uncle Bill Trust
- West Mercia Police Civilian Welfare Fund
- The W E D Charitable
- Worcestershire Community Foundation
- Special grateful thanks go to the Trustees of KEMP House Trust, who supported us in this financial year with funding of £435,099 towards us adapting and continuing to provide our vital services through Covid.
- Please see our 'Financial Review' section on page 11.

### *Sincere Thanks*

The flexible approach and dedication to ensuring the people who need our services continued to be cared for and supported throughout this year would not have been possible without the dedication of our hardworking staff along with the very many willing volunteers who give freely of their time and talents and we would like to take this opportunity to thank them all for their efforts.

At the end of the financial year we are fortunate to have an incredible 210 individuals volunteering their time across our charity within Retail; Fundraising; Finance; Care and Bereavement Services; and

on our Board of Trustees. In total an incredible 25,779 hours of time, commitment, hard work and skills were shared to help us in delivering our work.

## **Financial review**

Our total income for the year was £2,021,740 (2021: £2,154,186) with a net surplus of £379,780 (2021: £656,500). All our income is used to support in the delivery of services to our patients and clients.

### **Income**

We are grateful for the various government initiated financial support streams which helped us to retain our staff by accessing the furlough option, as well as the Restart Grant which contributed to our Trading income and allowed us to reopen safely, resulting in an income from our Trading activities of £751,266 (2021: £366,356).

So too we are thankful to Hospice UK for working with the government to secure funding which hospices were able to access in exchange for supporting the NHS in the Covid response. KEMP Hospice received a total of £61,320 (2021: £274,386), enabling us to keep all our service team members working and providing vital care and support throughout the Omicron variant.

We received annual funding in the form of a grant agreement from Herefordshire and Worcestershire Clinical Commissioning Group (CCG) totalling £286,113 (2021: £316,094).

### **Expenditure**

Our total expenditure in 2021/22 was £1,641,960 (2021: £1,497,686) and contribution split can be seen below. The previous year had seen a strict review and pause on non-essential spending, however spending in the financial year increased nearer to pre pandemic levels as staffing costs and expenditure increased to support the return of services as the lockdowns ceased.

Our fundraising and retail expenditure directly supports our income generation for the charity and this was increased in this financial year at £911,060 (2021: £777,190) to reflect the return to normal operational activities.

Total funds held at the end of the financial year were £2,639,829 (2021: £2,260,049), of which £597,614 (2021: £604,614) is restricted to support the fixed assets which are essential for our charitable activities.

## **Risk Management**

We have a risk policy and register to enable the identification, monitoring and management of controls to mitigate risks. The Senior Team and Board of Trustees consider risks on a quarterly basis.

The key strategic risks are:

- ✚ **We are unable to fulfil our 5 year plans for income generation growth.** We have skilled and experienced staff and trustees in key roles. As well as quarterly income and financial scrutiny, our income and expenditure is reviewed on a monthly basis. Our governance and operating structure is such that any responsive changes deemed necessary to support our income strategy could be agreed quickly.
- ✚ **Changing social attitudes may reduce the pool of people who will enable us to fulfil our planned recruitment of volunteers.** We mitigate this risk by nurturing relationships with organisations and individuals who can support us in facilitating recruitment of potential volunteers, as well as exploring ways to taking a collaborative approach to volunteer attraction and recruitment with other hospices and charities.
- ✚ **Competing with Agenda for Change pay and reward packages could affect our recruitment of health and social care colleagues.** As well as an emphasis on communicating our culture and carrying out regular benchmarking activities, we are committed to building on strong recruitment and employment foundations to ensure people who work with us are engaged and valued.
- ✚ **Uncertainties in commissioning structure and priorities could threaten our model of care.** We maintain effective, open relationships with our commissioners and ensure all reporting requirements are met.
- ✚ **Catastrophic reputational impact of significant detrimental regulatory occurrence.** Risks to every area of our operations are reviewed, monitored and escalated as a minimum quarterly by the Senior Team, through each respective sub committee and onto full Board. We have a communications plan in place and key personnel would be alerted to any potential reputational threats.

Our strategy, experienced team and spread of income streams means we are not reliant on one source of income. Our governance and operating model is such that any responsive changes to income strategy could be agreed within a short time period.

### ***Risk and Compliance***

As a company and charity providing regulated and commissioned services, we follow codes of ethics and practice in our services and fundraising activities; we take our regulatory responsibilities seriously and work to protect our reputation and credibility as a professional organisation.

- We are thankful that we had no reportable incidents throughout the financial year. This applies to the Fundraising Regulator, CQC, ICO and Charity Commission.
- We had no CQC visit in this financial year, although our Head of Hospice Services and Care Services Manager took part in a virtual engagement meeting with our Inspector on 7th August and updated on our changes in service delivery. There were no concerns raised.
- We continue to review all clinical policies and procedures, as well as ensuring a focus on the CQC Key Lines of Enquiry, in anticipation of a visit in the forthcoming year.

## Trustees' annual report

For the year ended 31 March 2022

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- All mandatory training has been carried out in line with our plans for the year and we have reviewed and updated our mandatory training matrix as part of the People policies review.
- We continue to enjoy open and supportive relationships and provide extensive reports to our Clinical Commissioning Group Quality and Contract officers.

## Reserves policy and going concern

The trustees have examined the charity's requirements for reserves considering the main risks as listed above to the organisation, including assessed projected future income, expenditure and cashflows.

The Trustees believe the Charity's financial resources and contingency planning is sufficient to ensure the continuation of the Charity as a going concern for the foreseeable future. Consequently, the financial statements have been prepared on this basis.

A reserves policy is established to ensure the Charity has the financial capacity needed to safeguard the provision of vital services to patients and carers from the adverse financial effects of significant and unforeseen changes in income and expenditure.

The boards target policy for available reserves are that the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be at least 6 months of the anticipated expenditure. The Charity is a going concern, and the Board of Trustees fully intend to see this continue long into the future. Should this not be possible, available reserves would assist the Charity in honouring its commitments to patients and carers, employees, supporters and creditors as it scales back operations.

At the end of the financial year unrestricted free reserves for the Charity were £1,626,148 (2021: £1,408,854), which is 15 months of the anticipated expenditure and representative of the desired reserves position.

Available reserves are calculated in accordance with the Charity Commission guidance as follows:

	£
Total Reserves	2,639,829
Less	
Restricted Reserves	(597,614)
Designated funds – Capital projects	(412,067)
Designated funds – Wellbeing	(4,000)
Available unrestricted reserves	1,626,148

The board manages financial risks, such as income or cost fluctuation by regularly reviewing our financial plans and income pipelines.

## Plans for the future

KEMP Hospice we will be working towards the following:

- Improving collaboration and sharing of patient clinical information and care plans. In 2022–23 KEMP will be moving from SystemOne to EMIS electronic records in line with the Health & Care Trust, GP's, and Community Specialist Palliative Care Team. 0
- Develop further our Nursing provision; employ a Clinical Nurse specialist (CNS) to develop our nursing provision at KEMP; and a new Health Care Assistant role (HCA). The Nursing team will deliver Specialist Clinics and Outreach into the Community assessing KEMP Hospice patients holistically including pain and symptom control, earlier advanced care planning and ReSPECT discussions.

We envisage this role and service would develop to be able to provide one stop clinics supported by other members of the KEMP MDT for patients with a palliative diagnosis but reaching them earlier in their trajectory of illness, long term conditions including those living with Frailty and Dementia. This would address unmet needs and offer assessment, advanced care planning discussions, signposting to KEMP services including the KEMP befriending service(see below) and external services.

The CNS would be KEMP's Specialist link to the patients' Medical and Specialist teams, including their GP. Additionally, they would provide expert input at our multidisciplinary meetings and external meetings.

- Audit against and work towards achieving the building blocks within the Ambitions for Palliative Care and End of Life Care – A national framework for local action 2021–2026. Particularly the building blocks within the 5 Ambitions around Specialist Palliative Care, Education, and training – skilled workforce, equitability, and access to services.
- During 2022–23 we intend to develop a Befriending service to provide support for adults of any age living with a life limiting, long term condition, including frailty, who could be vulnerable to isolation and loneliness. Our vision is this would be open to all who fit the criteria and in time include those living in care homes or having short stays in hospital. Additionally, this would be available to support full time carers of this group of individuals, so enabling us to fulfil the original aims of KEMP for Carers, which we very much still believe in. This will be delivered by trained and matched volunteers to the individual's needs who wish to receive KEMP's support.
- Key staff to be trained in the "No Barriers Here" which is a model that adopts a public health approach to palliative care and advance care planning, working alongside communities who experience systematic differences and inequity accessing palliative care services. We would envisage this will allow KEMP; to develop our services; to reach out and address inequalities, using art-based approach to create alternative approach to advanced care planning.
- Following the success of using Minecraft as a tool to use when counselling Children & Young People. In 2022–23 we plan to train all our Children's counsellors to use Minecraft. Minecraft is a cross between Lego and a sand tray. These are often used in Children's counselling to allow children to process and express their feelings.
- Review our hospice facilities including the building and garden, to prioritise and improve the patient and client provision as well as upgrading our staff and volunteer facilities to promote and improve well-being.



- Not unexpectedly this year will be about recovery and maximising every opportunity for income generation across our Fundraising & Communications department and through our Trading activities.

## Structure, Governance and Management

KEMP Hospice is a charitable company limited by guarantee, incorporated on 14 November 2011 and registered as a charity on 9 March 2012.

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.

The company name was changed from KEMP House Trust Ltd to KEMP Hospice on 13<sup>th</sup> October 2022.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

### *Our Group Structure*

The group comprises the Trust and its wholly owned subsidiary KEMP House Trust (Hospice Shop) Limited. The group produces consolidated accounts that include the result of both entities.

KEMP House Trust (Hospice Shop) Limited is a wholly owned trading subsidiary. Its purpose is to generate income to support the Charity's objectives by selling donated and new goods at a profit in a network of shops. The trading company acts as the Trust's agent for an HMRC approved Gift Aid scheme for donated goods. It transfers profits to the Charity using the HMRC Gift Aid scheme for corporate donations. Its results are set out in note 12 of these financial statements.

### *The Board of Trustees*

KEMP Hospice trustees review the aims, objectives, and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

The trustees agree the strategic direction of the charity through the preparation and monitoring of a 5-year strategy. To support delivery of the strategy, an operational business plan and budget is developed annually, approved, and reviewed by the trustees. Our full strategy can be viewed by visiting our website:

**Trustees' annual report**

**For the year ended 31 March 2022**

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Progress towards achieving objectives is monitored and reviewed through the respective sub-committee which are focussed on Services, Finance, Resources and Risk and Income Generation, and at full Board meetings of the trustees. Monthly management accounts and quarterly reports by the Chief Executive and departmental managers are provided.

Day-to-day responsibility for the management of the charity is delegated to a senior management team of six, comprising: Chief Executive Officer, Caroline Beech; Head of Finance, Rachel Paget; Head of Fundraising & Communications, Charlie Homer; Head of Hospice Services, Laurey Grennall; Head of People, Andy Stanney and Head of Retail, Gary Barnes. The senior management team meet fortnightly to discuss both strategic and operational matters.

The trustees consider that they have complied with their duty in Section 17(5) of the Charities Act 2011 and have referred to the guidance provided by the Charity Commission on public benefit when reviewing the charity's aims and objectives.

The Board of Trustees have embraced the Charity Governance Code, carrying out a self-assessment and have identified two key areas of focus: how the charity can demonstrate not only our financial/economic sustainability, but also our ecological and environmental impact in all our operations and how the organisation can embed Equality, Diversity and Inclusion within our culture and across all operations, including within the Board itself.

***Appointment of trustees***

KEMP Hospice recruits trustees based on a number of factors including, but not limited to, the need for a particular skill, a mix of backgrounds, experiences and considering a range of dynamics. The charity utilises social media to promote trustee vacancies, as well as charity and individual networks. A comprehensive structured recruitment process includes formal interview, time spent with a range of the charity personnel, and attendance at two Board meetings. The existing trustees then vote to appoint.

Within this financial year the Board appointed Geoff Taylor Smith to the role of Chair following Alison Field's resignation on 30<sup>th</sup> June 2021. Katherine Ellis and Suzanne Beattie were also appointed as trustees with the year.

The following committees remain unchanged throughout the year; Patient Services and MAGIC (Marketing and Generation of Income Committee); however Finance & Resources and Risk & Compliance Committees were combined to become the Finance, Resource and Risk Committee. Meetings often include an element of training.

None of the trustees are remunerated.

## Related parties and relationships with other organisations

**KEMP House Trust** is a separate registered charity, governed by a Trust Deed, which manages an investment portfolio and whose principal objective is to support the activities of KEMP Hospice, on provision of a costed business case which demonstrates the benefits to the beneficiaries of the hospice services.

During the year ending March 2022 there were four trustees, who meet quarterly and manage and oversee the investment portfolio with the professional advice of Investec Wealth and Investment Ltd. who visit the hospice twice a year and provide regular written reports to the board.

**KEMP House Trust (Hospice Shop Ltd):** The Trading Company is a wholly owned subsidiary of the Hospice. There were three directors serving during the year who have accountability for retail activities. The Hospice Chief Executive has ultimate responsibility for the management of the Hospice and Trading Company. All three of the current directors are hospice Trustees. The Head of Retail and Head of Finance attend the Board meetings, which are held quarterly.

The directors had previously decided to transfer the activities, assets and liabilities to the parent charity and then liquidate the company, however after reviewing the organisational structure they have made the decision to keep the company operational. The work to negotiate lease terms and conditions has taken much longer than anticipated, however this work continues.

## Statement of responsibilities of the trustees

The trustees (who are also directors of KEMP House Trust Ltd for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and of the incoming resources and application of resources, including the income and expenditure, of the charitable company or group for that period. In preparing these financial statements, the trustees are required to:

- ✚ Select suitable accounting policies and then apply them consistently
- ✚ Observe the methods and principles in the Charities SORP
- ✚ Make judgements and estimates that are reasonable and prudent
- ✚ State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- ✚ Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

**Trustees' annual report**

**For the year ended 31 March 2022**

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

In so far as the trustees are aware:

- ✚ There is no relevant audit information of which the charitable company's auditor is unaware
- ✚ 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 auditor is aware of that information

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

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 8 (2021: 6). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

## **Auditor**

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 29 November 2022 and signed on their behalf by

Geoff Taylor-Smith  
Chair

## Opinion

We have audited the financial statements of KEMP House Trust Limited (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's and parent charitable company's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011

## Basis for opinion

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

## Conclusions relating to going concern

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

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

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

## **Other Information**

The other information comprises the information included in the trustees' annual report other than the group financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the group financial statements does not cover the other information, and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the group financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the group financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Opinions on other matters prescribed by the Companies Act 2006**

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

- The information given in the trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements
- The trustees' annual report has been prepared in accordance with applicable legal requirements

## **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

## Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

## Auditor's responsibilities for the audit of the financial statements

We have been appointed auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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

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

## Capability of the audit in detecting irregularities

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

- We enquired of management, and the finance and income committee, which included obtaining and reviewing supporting documentation, concerning the group's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;

## Independent auditor's report

To the members of

**KEMP House Trust Limited**

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- Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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

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



## **Independent auditor's report**

**To the members of**

**KEMP House Trust Limited**

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### **Use of our report**

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Fleur Holden (Senior statutory auditor)

8 December 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

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

## Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
<b>Income from:</b>							
Donations and legacies	2	796,389	33,132	<b>829,521</b>	718,381	30,588	748,969
Charitable activities							
Hospice services	3	295,003	61,320	<b>356,323</b>	368,817	274,386	643,203
Education income	3	1,391	–	<b>1,391</b>	–	–	–
Other trading activities							
Charity shop income		694,383	–	<b>694,383</b>	328,961	–	328,961
Management charges		3,000	–	<b>3,000</b>	2,052	–	2,052
Lottery income		53,883	–	<b>53,883</b>	35,343	–	35,343
Other income							
Coronavirus Job Retention Scheme		8,106	–	<b>8,106</b>	140,527	–	140,527
Retail, Hospitality & Leisure Grants		27,335	–	<b>27,335</b>	197,441	–	197,441
Retail Business Interruption Insurance		23,539	–	<b>23,539</b>	56,364	–	56,364
Kickstart		22,746	–	<b>22,746</b>	–	–	–
Investments		1,513	–	<b>1,513</b>	1,327	–	1,327
<b>Total income</b>		<b>1,927,288</b>	<b>94,452</b>	<b>2,021,740</b>	<b>1,849,212</b>	<b>304,974</b>	<b>2,154,186</b>
<b>Expenditure on:</b>							
Raising funds	5						
Fundraising costs		313,747	–	<b>313,747</b>	263,158	–	263,158
Charity shop costs		599,264	–	<b>599,264</b>	514,032	–	514,032
Charitable activities							
Hospice services	5	629,447	101,452	<b>730,899</b>	381,193	330,179	711,372
Tax payable by subsidiaries	12	–	–	<b>–</b>	9,124	–	9,124
<b>Total expenditure</b>		<b>1,542,458</b>	<b>101,452</b>	<b>1,643,910</b>	<b>1,167,508</b>	<b>330,179</b>	<b>1,497,686</b>
<b>Net income / (expenditure) for the year</b>	6	<b>384,829</b>	<b>(7,000)</b>	<b>377,829</b>	<b>681,705</b>	<b>(25,206)</b>	<b>656,500</b>
Transfers between funds		–	–	–	–	–	–
<b>Net movement in funds</b>		<b>384,829</b>	<b>(7,000)</b>	<b>377,829</b>	<b>681,705</b>	<b>(25,206)</b>	<b>656,500</b>
<b>Reconciliation of funds:</b>							
Total funds brought forward		1,655,435	604,614	<b>2,260,049</b>	973,730	629,819	1,603,549
<b>Total funds carried forward</b>		<b>2,040,264</b>	<b>597,614</b>	<b>2,637,878</b>	<b>1,655,435</b>	<b>604,614</b>	<b>2,260,049</b>

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 18a to the financial statements.

## Balance sheets

Company no. 07846810

As at 31 March 2022

		The group		The charity	
	Note	2022 £	2021 £	2022 £	2021 £
<b>Fixed assets:</b>					
Tangible assets	11	689,900	713,914	672,159	699,156
Investments	12	–	–	5,002	5,002
		<b>689,900</b>	<b>713,914</b>	<b>677,161</b>	<b>704,158</b>
<b>Current assets:</b>					
Stock	14	26	2,579	–	–
Debtors	15	755,835	384,080	1,215,479	685,165
Cash at bank and in hand		1,392,699	1,241,625	902,020	996,308
		<b>2,148,560</b>	<b>1,628,284</b>	<b>2,117,499</b>	<b>1,681,473</b>
<b>Liabilities:</b>					
Creditors: amounts falling due within one year	16	(200,582)	(82,149)	(156,782)	(34,364)
<b>Net current assets</b>		<b>1,947,978</b>	<b>1,546,135</b>	<b>1,960,717</b>	<b>1,647,109</b>
<b>Total assets less current liabilities</b>		<b>2,637,878</b>	<b>2,260,049</b>	<b>2,637,878</b>	<b>2,351,268</b>
<b>Total net assets</b>		<b>2,637,878</b>	<b>2,260,049</b>	<b>2,637,878</b>	<b>2,351,268</b>
<b>Funds:</b>	18a				
Restricted income funds		597,614	604,614	597,614	604,614
Unrestricted income funds:					
Designated funds		416,067	337,800	416,067	337,800
General funds		1,624,197	1,317,635	1,624,197	1,408,854
<b>Total funds</b>		<b>2,637,878</b>	<b>2,260,049</b>	<b>2,637,878</b>	<b>2,351,268</b>

Approved by the trustees on 29 November 2022 and signed on their behalf by

Geoff Taylor-Smith  
ChairJanet Rowe  
Trustee

## Consolidated statement of cash flows

For the year ended 31 March 2022

	Note	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Net income for the reporting period (as per the statement of financial activities)		379,780		656,500	
Depreciation charges		72,817		63,127	
Loss on disposal of fixed assets		–		1,558	
Interest from investments		(1,513)		(1,327)	
(Increase)/decrease in stocks		2,553		2,634	
(Increase)/decrease in debtors		(371,755)		(9,919)	
Increase/(decrease) in creditors		116,482		(16,755)	
<b>Net cash provided by operating activities</b>			198,364		695,817
<b>Cash flows from investing activities:</b>					
Interest received		1,513		1,327	
Purchase of fixed assets		(48,803)		(27,773)	
<b>Net cash provided used in investing activities</b>			(47,290)		(26,446)
<b>Change in cash and cash equivalents in the year</b>			151,074		669,371
Cash and cash equivalents at the beginning of the year			1,241,625		572,254
<b>Cash and cash equivalents at the end of the year</b>			1,392,699		1,241,625

## Analysis of cash and cash equivalents

	At 1 April 2021 £	Cash flows £	At 31 March 2022 £
Cash at bank and in hand	1,241,625	151,074	1,392,699
<b>Total cash and cash equivalents</b>	<b>1,241,625</b>	<b>151,074</b>	<b>1,392,699</b>

**1 Accounting policies**

**a) Statutory information**

KEMP House Trust Limited is a charitable company limited by guarantee and is incorporated in England and Wales.

The registered office address is 41 Mason Road, Kidderminster, Worcestershire, DY11 6AG.

**b) Basis of preparation**

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 FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary KEMP House Trust (Hospice Shop) Limited on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented as a summary of the result for the year is disclosed in the notes to the accounts.

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

The accounts are prepared as full values however are presented to the nearest £1. This may cause small discrepancies in the financial statements.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. 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 nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

**c) Public benefit entity**

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

**d) Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Further information in relation to the trustees' appraisal of going concern is included in the trustees' annual report.

There are no key judgements that the charity has made which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

In the prior year, the directors approved the decision to liquidate the company as the premises leases and trading activity would be transferred to the parent company (KEMP Hospice, formerly KEMP House Trust Limited). The movement of the premises leases between the companies has been delayed and although the directors still intend for this transfer to occur, they plan to keep this company open for other trading purposes.

**e) Income**

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

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. 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.

Notes to the financial statements

For the year ended 31 March 2022

1 Accounting policies (continued)

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are

f) **Donations of gifts, services and facilities**

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

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 services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) **Retail, Hospitality and Leisure Grants**

The trading subsidiary has received a Retail, Hospitality and Leisure Grant from the local authority for each shop. The grants were received and were recognised in the financial year ending 31 March 2021 based on an entitlement date of 1 April 2020 as per the guidance issued by the Department for Business, Energy and Industrial Strategy.

h) **Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

i) **Fund accounting**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

j) **Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in seeking donations, grants and legacies and costs of trading activities including the costs of goods sold, shop costs and their associated support costs
- Expenditure on charitable activities includes the costs of providing specialist palliative care and support and the costs of community services undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

k) **Allocation of support costs**

Where possible, costs have been allocated directly to the activity to which they relate. However, there are also shared support costs that enable the hospice's charitable, income generating and governance activities to be undertaken.

Support and governance costs are re-allocated to each of the activities on the following basis which is an estimate, based on staff time, of the amount attributable to each activity

- |                         |     |
|-------------------------|-----|
| • Cost of raising funds | 34% |
| • Hospice services      | 66% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

Notes to the financial statements

For the year ended 31 March 2022

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**1 Accounting policies (continued)**

**l) Operating leases**

Rental charges are charged on a straight line basis over the term of the lease.

**m) Tangible fixed assets**

Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Leasehold land & buildings	4% straight line and 99 years
● Leasehold property improvements	5 years
● Motor vehicles	4 years
● Office equipment	3 years
● Furniture & equipment	3 years and 25% reducing balance

**n) Investments in subsidiaries**

Investments in subsidiaries are at cost.

**o) Stocks**

Stocks are stated at the lower of cost and net realisable value. In general, cost is determined on a first in first out basis and includes transport and handling costs. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving and defective stocks.

**p) Debtors**

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

**q) Cash at bank and in hand**

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

**r) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**s) Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**t) Pensions**

Pension contributions to the group personal pension plan are charged against income when payable.

## Notes to the financial statements

## For the year ended 31 March 2022

## 2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
General donations	24,558	–	24,558	29,795	–	29,795
Gift aid	56,809	–	56,809	26,593	–	26,593
In memoriam	28,883	–	28,883	19,474	–	19,474
Grants from KEMP House Trust	435,099	–	435,099	357,019	–	357,019
Other charitable trusts	97,416	26,230	123,646	91,950	30,588	122,538
Legacies	7,197	6,902	14,099	55,500	–	55,500
Corporate income	18,775	–	18,775	43,108	–	43,108
Fundraising income	127,652	–	127,652	94,942	–	94,942
	<b>796,389</b>	<b>33,132</b>	<b>829,521</b>	<b>718,381</b>	<b>30,588</b>	<b>748,969</b>

Fundraising income includes events, raffle, community fundraising and donations.

## 3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
CCG grant	286,113	–	286,113	361,094	–	361,094
Hospice UK Income	–	61,320	61,320	–	274,386	274,386
Other income	8,890	–	8,890	7,723	–	7,723
Sub-total for Hospice services	<b>295,003</b>	<b>61,320</b>	<b>356,323</b>	<b>368,817</b>	<b>274,386</b>	<b>643,203</b>
Education income	1,391	–	1,391	–	–	–
Sub-total for Education	<b>1,391</b>	<b>–</b>	<b>1,391</b>	<b>–</b>	<b>–</b>	<b>–</b>
Total income from charitable activities	<b>296,394</b>	<b>61,320</b>	<b>357,714</b>	<b>368,817</b>	<b>274,386</b>	<b>643,203</b>

Education income is for medical student palliative care placements.



## Notes to the financial statements

For the year ended 31 March 2022

## 5a Analysis of expenditure (current year)

			Charitable activities				
	Raising funds	Charity shop	Hospice	Governance	Support	2022	2021
	£	costs	services & Education £	costs £	costs £	Total £	Total £
Staff costs (Note 7)	121,357	308,590	430,676	–	237,953	1,098,576	995,342
Fundraising costs	29,183	–	–	–	–	29,183	17,034
Hospice events	9,387	–	–	–	–	9,387	5,267
Hospice care	–	–	16,889	–	–	16,889	20,127
Community fundraising	2,588	–	–	–	–	2,588	1,279
Corporate costs	14,868	–	–	–	–	14,868	13,424
Spiritual care	–	–	83	–	–	83	80
Volunteer costs	–	–	–	110	84	194	210
Catering	–	–	3,688	–	–	3,688	8,985
ACP costs	–	–	258	–	–	258	889
Running costs	–	290,674	–	–	–	290,674	241,829
Comms and marketing	391	–	–	92	6,680	7,164	6,962
Operations	–	–	–	852	–	852	44,455
Building costs	–	–	–	–	91,999	91,999	78,413
IT costs	1,587	–	698	–	29,996	32,281	26,923
Training	316	–	7,917	540	4,937	13,710	5,190
Professional fees	–	–	2,550	7,047	6,344	15,941	10,708
Audit fee	–	–	–	15,575	–	15,575	11,445
	179,677	599,264	462,759	24,216	377,994	1,643,910	1,488,562
Support costs	125,998	–	251,996	–	(377,994)	–	–
Governance costs	8,072	–	16,144	(24,216)	–	–	–
<b>Total expenditure 2022</b>	<b>313,747</b>	<b>599,264</b>	<b>730,899</b>	<b>–</b>	<b>–</b>	<b>1,643,910</b>	
Total expenditure 2021	263,158	514,032	711,372	–	–		1,488,562

## 5b Analysis of expenditure (prior year)

			Charitable activities			
	Raising funds	Charity shop	Hospice services & Education	Governance	Support costs	2021
	£	costs	£	costs	£	Total
				£		£
Staff costs (Note 7)	87,663	273,664	418,900	-	215,115	995,342
Fundraising costs	17,034	-	-	-	-	17,034
Hospice events	5,267	-	-	-	-	5,267
Hospice care	-	-	20,127	-	-	20,127
Community fundraising	1,279	-	-	-	-	1,279
Corporate costs	13,424	-	-	-	-	13,424
Spiritual care	-	-	80	-	-	80
Volunteer costs	-	-	-	210	-	210
Catering	-	-	8,985	-	-	8,985
ACP costs	-	-	889	-	-	889
Running costs	-	240,368	-	1,461	-	241,829
Comms and marketing	-	-	-	-	6,962	6,962
Operations	-	-	-	-	44,455	44,455
Building costs	-	-	-	-	78,413	78,413
IT costs	4,096	-	998	-	21,829	26,923
Training	1,101	-	2,643	167	1,280	5,190
Professional fees	-	-	-	7,761	2,947	10,708
Audit fee	-	-	-	11,445	-	11,445
	129,863	514,032	452,623	21,043	371,001	1,488,562
Support costs	126,140	-	244,861	-	(371,001)	-
Governance costs	7,155	-	13,889	(21,043)	-	-
<b>Total expenditure 2021</b>	<b>263,158</b>	<b>514,032</b>	<b>711,372</b>	<b>-</b>	<b>-</b>	<b>1,488,562</b>
Total expenditure 2020	338,871	599,834	763,463	-	-	-

## Notes to the financial statements

## For the year ended 31 March 2022

**6 Net income / (expenditure) for the year**

This is stated after charging:

	2022 £	2021 £
Depreciation	72,817	63,127
Loss on disposal of fixed assets	–	1,558
Operating lease rentals:		
Property	94,301	81,758
Equipment	380	5,600
Auditor's remuneration (excluding VAT):		
Audit	12,050	11,445
Other services	1,600	2,355
	<b>1,600</b>	<b>2,355</b>

**7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	991,424	903,508
Social security costs	76,448	65,165
Employer's contribution to defined contribution pension schemes	30,704	26,670
	<b>1,098,576</b>	<b>995,343</b>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2022 No.	2021 No.
£60,000 – £69,999	1	1

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel were £317,035 (2021: £279,439).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2021: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2021: £nil).

No charity trustee received expenses for the payment or reimbursement of travel and subsistence costs (2021: £nil).

**8 Staff numbers**

The average number of employees (head count based on number of staff employed) during the year was 53 (2021: 55).

Staff are split across the activities of the charity as follows (full time equivalent basis):	2022 No.	2021 No.
Raising funds	3.6	2.0
Management and administration	6.7	6.5
Retail	14.3	12.2
Support	13.3	14.2
Governance	0.5	0.5
	<b>38.4</b>	<b>35.4</b>

## Notes to the financial statements

## For the year ended 31 March 2022

## 9 Related party transactions

During the financial year ended 31 March 2021, KEMP House Trust (Hospice Shop) Ltd made sales of donated goods on behalf of the hospice to the value of £180,822 (2021: £45,966).

At 31 March 2022 KEMP House Trust (Hospice Shop) Ltd owed KEMP House Trust Ltd £577,944 (2021: £264,238).

KEMP House Trust Limited received grants of £435,099 (2021: £357,019) from KEMP House Trust, of which £435,099 (2021: £76,005) was outstanding at year end.

Aggregate donations from related parties were £300 (2021: £1,436).

## 10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary KEMP House Trust (Hospice Shop) Limited distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	2022 £	2021 £
UK corporation tax at 19%	–	9,124

## 11 Tangible fixed assets

The group	Leasehold buildings £	Leasehold property £	Motor vehicles £	Office equipment £	Furniture and equipment £	Total £
<b>Cost</b>						
At the start of the year	808,482	26,080	22,120	95,292	341,564	1,293,538
Additions in year	7,273	–	–	27,545	13,985	48,803
At the end of the year	815,755	26,080	22,120	122,837	355,549	1,342,341
<b>Depreciation</b>						
At the start of the year	146,769	23,174	17,454	64,652	327,576	579,624
Charge for the year	21,145	1,452	1,166	35,504	13,550	72,817
At the end of the year	167,914	24,626	18,620	100,156	341,126	652,441
<b>Net book value</b>						
At the end of the year	647,841	1,454	3,500	22,681	14,423	689,900
At the start of the year	661,713	2,906	4,666	30,640	13,988	713,914

The Charity	Leasehold buildings £	Office equipment £	Furniture and equipment £	Total £
<b>Cost</b>				
At the start of the year	808,482	92,293	313,381	1,214,156
Additions in year	7,273	22,813	8,978	39,064
At the end of the year	815,755	115,106	322,359	1,253,220
<b>Depreciation</b>				
At the start of the year	146,769	63,452	304,778	514,999
Charge for the year	21,145	33,957	10,960	66,062
At the end of the year	167,914	97,409	315,738	581,061
<b>Net book value</b>				
At the end of the year	647,841	17,697	6,621	672,159
At the start of the year	661,713	28,841	8,603	699,157

The above assets are used for the Group and Charity.

## Notes to the financial statements

## For the year ended 31 March 2022

## 12 Subsidiary undertaking

The charity owns the whole of the issued ordinary share capital of KEMP House Trust (Hospice Shop) Limited, a company registered in England. The company number is 02847086. The registered office address is 41 Mason Road, Kidderminster, DY11 6AG.

The subsidiary is used for non-primary purpose trading activities. All activities have been consolidated on a line by line basis in the statement of financial activities. Available profits are distributed under Gift Aid to the parent charity.

In the prior year, the directors approved the decision to liquidate the company as the premises leases and trading activity would be transferred to charity. The movement of the premises leases between the companies has been delayed and although the directors still intend for this transfer to occur, they plan to keep this company open for other trading purposes.

Shayne Taylor (resigned 30th September 2022), Alison Field and Polly Symondson are also directors of the subsidiary.

A summary of the results of the subsidiary is shown below:

	2022 £	2021 £
Turnover	513,560	282,850
Cost of sales	(3,053)	(2,456)
<b>Gross profit</b>	<b>510,507</b>	<b>280,395</b>
Administrative expenses	(541,896)	(516,706)
Management charge payable to parent undertaking	(11,245)	(13,003)
Other operating income	73,620	352,436
<b>Loss on ordinary activities before interest and taxation</b>	<b>30,986</b>	<b>103,122</b>
Interest receivable and similar income	271	144
<b>Loss on ordinary activities before taxation</b>	<b>31,257</b>	<b>103,267</b>
Taxation on profit on ordinary activities	–	(9,124)
<b>Profit for the financial year</b>	<b>31,257</b>	<b>94,143</b>
<b>Retained earnings</b>		
Total retained earnings brought forward	(65,214)	(65,214)
Adjustment to prior year estimate on distribution	44,000	–
Profit for the financial year	31,257	94,143
Distribution under Gift Aid to parent charity	(10,043)	(94,143)
<b>Total retained earnings carried forward</b>	<b>–</b>	<b>(65,214)</b>
The aggregate of the assets, liabilities and reserves was:		
Assets	624,794	332,951
Liabilities	(619,792)	(393,163)
<b>Reserves</b>	<b>5,002</b>	<b>(60,212)</b>

Amounts owed to the parent undertaking are shown in note 16.

	2022 £	2021 £
<b>Shares in group undertaking</b>		
Cost at 1 April 2021 and 31 March 2022	5,002	5,002

The charity owns 100% of the share capital of KEMP House Trust (Hospice Shop) Limited.

## Notes to the financial statements

For the year ended 31 March 2022

## 13 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2022 £	2021 £
Gross income	1,445,500	1,625,900
Result for the year	377,829	656,500

## 14 Stock

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Bought goods	26	2,579	-	-
	26	2,579	-	-

## 15 Debtors

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Trade debtors	22,431	20,055	22,431	20,055
Amounts due from subsidiary company	-	-	575,993	371,384
Amounts due from KEMP House Trust	465,187	76,004	465,117	75,738
VAT	99,980	118,989	27,252	116,644
Other debtors	-	14,797	-	1,826
Gift Aid	29,404	24,504	29,404	24,504
Prepayments and accrued income	138,833	129,732	95,282	75,015
	755,835	384,080	1,215,479	685,165

## 16 Creditors: amounts falling due within one year

	The group 2022 £	2021 £	The charity 2022 £	2021 £
Trade creditors	66,603	27,982	39,491	3,214
Taxation and social security	86,748	25,922	84,797	15,042
Pension Fund	5,366	4,697	5,366	4,697
Accruals and deferred income	41,865	23,547	27,128	11,411
	200,582	82,149	156,782	34,364

## 17a Analysis of group net assets between funds (current year)

	General unrestricted £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	111,821	578,079	-	689,900
Net current assets	1,512,376	19,535	416,067	1,947,978
Net assets at 31 March 2022	1,624,196	597,614	416,067	2,637,877

## 17b Analysis of group net assets between funds (prior year)

	General unrestricted £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	116,388	597,526	-	713,914
Net current assets	1,201,247	7,088	337,800	1,546,135
Net assets at 31 March 2021	1,317,635	604,614	337,800	2,260,049

## Notes to the financial statements

For the year ended 31 March 2022

## 18a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
<b>Restricted funds:</b>					
KEMP in the Garden Building – depreciation of annexe buildings	270,504	–	(15,912)	–	<b>254,592</b>
Freehold property at Mason Road	327,022	–	(3,535)	–	<b>323,487</b>
Hospice UK	–	61,320	(61,320)	–	–
BBC Children in Need – Childrens Bereavement Residential Weekend	7,088	7,230	(8,383)	–	<b>5,935</b>
The Kildare Trust – Garden Project	–	15,000	(1,400)	–	<b>13,600</b>
Legacy		6,902	(6,902)		
Francis Winham Foundation – helping the elderly in times of hardship and crisis	–	4,000	(4,000)	–	–
<b>Total restricted funds</b>	<b>604,614</b>	<b>94,452</b>	<b>(101,452)</b>	<b>–</b>	<b>597,614</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Redesign and landscaping of garden	100,000	–	(1,733)	80,000	<b>178,267</b>
Refurbishment of hospice patient focussed rooms and general areas	105,800	–	–	–	<b>105,800</b>
Hospice kitchen & equipment	20,000	–	–	–	<b>20,000</b>
Wellbeing	4,000	–	–	–	<b>4,000</b>
Digital	48,000	–	–	–	<b>48,000</b>
Hospice roof and cellar	60,000	–	–	–	<b>60,000</b>
Total designated funds	<b>337,800</b>	<b>–</b>	<b>(1,733)</b>	<b>80,000</b>	<b>416,067</b>
<b>General funds</b>	<b>1,317,635</b>	<b>1,927,288</b>	<b>(1,540,725)</b>	<b>(80,000)</b>	<b>1,624,197</b>
<b>Total unrestricted funds</b>	<b>1,655,435</b>	<b>1,927,288</b>	<b>(1,542,458)</b>	<b>–</b>	<b>2,040,265</b>
<b>Total funds</b>	<b>2,260,049</b>	<b>2,021,740</b>	<b>(1,643,910)</b>	<b>–</b>	<b>2,637,878</b>

Designated funds are funds which the trustees have set aside for the maintenance and improvement works to the hospice building, employee wellbeing and the development of our digital strategy.

## Notes to the financial statements

For the year ended 31 March 2022

## 18b Movements in funds (prior year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
<b>Restricted funds:</b>					
KEMP in the Garden Building – depreciation of annexe buildings	286,416	–	(15,912)	–	<b>270,504</b>
Freehold property at Mason Road	330,557	–	(3,535)	–	<b>327,022</b>
QBE European Operations Foundation – Butterfly Room adaptations	4,324	–	(4,324)	–	–
J A Gillett Charitable Trust – Nursing Services	–	–	–	–	–
Hospice UK	–	61,320	(61,320)	–	–
BBC Children in Need – Childrens Bereavement Residential Weekend	–	7,088	–	–	<b>7,088</b>
Brian Shaw Trust – Coronavirus Community Support Service	–	1,000	(1,000)	–	–
W A Cadbury Charitable Trust – Coronavirus Community Support Service	–	1,500	(1,500)	–	–
Western Power (Community Matters Fund) – Coronavirus Community Support Service	–	2,700	(2,700)	–	–
Worcestershire Community Foundation – Coronavirus Community Support Service	–	4,600	(4,600)	–	–
Baron Davenport's Charity – Bereavement Support (COVID response)	–	5,000	(5,000)	–	–
Blakemore Foundation – Bereavement Support (COVID response)	–	200	(200)	–	–
Laslett's (Hinton) Charity – Bereavement Support (COVID response)	–	2,500	(2,500)	–	–
Sir Jules Thorn Charitable Trust – Coronavirus Community Support Service	–	5,000	(5,000)	–	–
Hospice Aid UK – Bereavement Support (COVID response)	–	1,000	(1,000)	–	–
Eveson Charitable Trust – KEMP for Carers	8,522	–	(8,522)	–	–
<b>Total restricted funds</b>	<b>629,819</b>	<b>91,908</b>	<b>(117,113)</b>	<b>–</b>	<b>604,614</b>
<b>Unrestricted funds:</b>					
Designated funds:					
Redesign and landscaping of garden	–	–	–	100,000	<b>100,000</b>
Refurbishment of hospice patient focussed rooms and general areas	–	–	–	105,800	<b>105,800</b>
Hospice kitchen & equipment	–	–	–	20,000	<b>20,000</b>
Wellbeing	–	–	–	4,000	<b>4,000</b>
Digital	–	–	–	48,000	<b>48,000</b>
Hospice roof and cellar	–	–	–	60,000	<b>60,000</b>
Total designated funds	–	–	–	337,800	<b>337,800</b>
<b>General funds</b>	<b>973,730</b>	<b>1,849,212</b>	<b>(1,167,508)</b>	<b>(337,800)</b>	<b>1,317,635</b>
<b>Total unrestricted funds</b>	<b>973,730</b>	<b>1,849,212</b>	<b>(1,167,508)</b>	<b>–</b>	<b>1,655,435</b>
<b>Total funds</b>	<b>1,603,549</b>	<b>1,941,120</b>	<b>(1,284,621)</b>	<b>–</b>	<b>2,260,049</b>



**19 Operating lease commitments payable as a lessee**

The group's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2022 £	2021 £	Equipment 2022 £	2021 £
Less than one year	66,875	70,403	857	1,296
One to five years	158,229	189,285	176	4,304
Over five years	–	–	–	–
	<b>225,104</b>	<b>259,688</b>	<b>1,033</b>	<b>5,600</b>

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property 2022 £	2021 £	Equipment 2022 £	2021 £
Less than one year	14,667	14,667	–	439
One to five years	98,458	110,500	–	3,076
Over five years	–	–	–	–
	<b>113,125</b>	<b>125,167</b>	<b>–</b>	<b>3,515</b>

**20 Capital commitments**

At the balance sheet date, the group had no capital commitments (2021: £nil).

**21 Legal status of the charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.