



Company number: 07846810
Charity Number: 1146310

KEMP Hospice

Report and consolidated financial statements
For the year ended 31 March 2025



For the year ended 31 March 2025

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Reference and administrative information

For the year ended 31 March 2025

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:

Mr Geoff Taylor-Smith	Chair
Mrs Janet Rowe	Vice-Chair
Mrs Kate Collyer	
Mrs Suzanne Beattie	
Mrs Ruth Mayall	
Ms Katherine Ellis	(Resigned 1 December 2024)
Mr Philip Davison-Fear	(Resigned 17 September 2025)
Mrs Laura Nash	(Appointed 25 September 2024)
Mrs Zena Dalton	(Appointed 25 September 2024)
Mr Stuart Allen	(Appointed 12 March 2025)
Mrs Sarah Dugan	(Appointed 11 June 2025)

Key management personnel	Mrs Caroline Beech	Chief Executive
	Mrs Rachel Paget	Head of Finance
	Mrs Cassie Bennett	Head of People & Operations (Appointed 4 June 2024)
	Mrs Laurey Grennall	Head of Care & Quality
	Mrs Lyn Cadwallader	Head of Family Support & Bereavement Services (Appointed 13 January 2025)
	Mr Ian Carr	Head of Fundraising & Communications (Appointed 31 January 2025)
	Ms Jayne Sargeant	Head of Fundraising & Communications (Resigned 13 December 2024)
	Mr Gary Barnes	Head of Retail

Bankers

Santander
Bridle Road
Bootle
L30 4GB

HSBC Bank plc
6 Broad Street
Worcester
WR1 2EJ

Solicitors

Knights
2 Chamberlain Square
Birmingham
B3 3AX

Auditor

Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
110 Golden Lane
LONDON
EC1Y 0TG

The trustees present their report and the audited financial statements for the year ended 31 March 2025.

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

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

Compassionate care and support with dignity.

Our Mission

To provide free holistic palliative care and support to people living with a progressive life-limiting illness.
Providing support to adults, children and young people affected by bereavement.

Our Values



**We
Care**



**We are
Collaborative**



**We are
Innovative**



**We are
Inclusive**



**We have
Integrity**



**We are
Sustainable**

KEMP Hospice is a charity dedicated to providing end-of-life care and support services to individuals and their families across the Wyre Forest.

KEMP has been providing valuable care and support to people across the Wyre Forest, affected by a life-limiting illness, for over 55 years. We give end-of-life care, counselling and emotional support free of charge to adults facing a life-limiting illness, their families, and carers for as long they need it. We're by their side in our day hospice, in their home or virtually, as they face some of their toughest times.

Care Services

KEMP Day Hospice sits at the heart of our care, providing support across the Wyre Forest for people affected by life-limiting illness. It's a happy hub where patients, their families and carers receive the support they need from our team of specialists, through one-to-one clinics and in group settings.

Clinical Care at KEMP Hospice

KEMP's specialist support and person-centred care is for everyone, no matter their life-limiting condition: cancer, organ failure, motor neurone disease and others. Our team of caring professionals specialise in palliative nursing care, rehab / exercise and occupational therapy, wellbeing therapies and psychological support. From diagnosis to end of life, we help people live as well as possible at every stage of their journey.

Exercise & Wellbeing

Our Exercise and Wellbeing Service supports patients to stay as independent as possible throughout their illness. When breathing problems and mobility issues cause them to become less self-sufficient than they like or compromise their ability to do the things they enjoy, our Exercise and Wellbeing Service steps in.

From easing pain to standing unaided and visiting favourite places, our Exercise and Wellbeing practitioner takes the time to understand what's important to the individual and develop a personalised programme designed to achieve their aims.

Occupational Therapy

Our occupational therapy team make day-to-day life easier for patients struggling with everyday activities.

With advice, adaptations, and specialist equipment, patients can continue with or work towards activities important to them and stay safe.

From getting out of bed in the morning, making a cup of tea and bathing, to enjoying hobbies and spending time with family and friends, the smallest adjustment can make the biggest difference: more independence, dignity, and a better quality of life.

Complementary Therapy

Complementary therapies give patients a sense of wellbeing and help manage any discomfort and are tailored to care for the individual's immediate and longer-term needs. Our complementary therapies give patients a sense of wellbeing and help manage any discomfort and are tailored to care for the individual's immediate and longer-term needs.

Our approach is truly holistic to treat the whole person, not only their symptoms. A qualified therapist puts together a carefully considered treatment plan, in conjunction with the patient, to care for the person's physical, emotional, and spiritual needs. And because the therapies are gentle and safe to use alongside prescribed medicine and treatment, everyone can benefit.

Creative Arts

Our creative activities help patients improve psychological wellbeing and give a sense of achievement and accomplishment. Many friendships are formed during our sessions too.

Activities call for focus, giving patients a welcome distraction from their illness and worries, and another way to express their feelings. And everyone can get involved with extra support on hand to help patients with physical limitations.

Welfare and Financial Advice

Our welfare advisor makes dealing with the practical side of death and dying, such as funeral arrangements and probate, less daunting. We're by the side of patients, carers, and families with confidential, caring, and impartial support whenever they need us..

Family Support & Bereavement Services

Our counselling and emotional support provides reassurance and a safe space for adults with or affected by a life-limiting illness, bereavement, and children and young people facing life without a loved one to explore and express their emotions

For anyone coping with bereavement

Our caring professionals are here for everyone across the Wyre Forest area, even when the death of a loved one isn't linked to a life-limiting illness. Our bereavement counselling helps people cope with their grief by giving them an outlet to talk openly about their feelings and time and space to process their emotions.

Provided by a team of dedicated staff and 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.

Collaborative working and provision

We are pleased to highlight our collaboration with the Community Specialist Palliative Care Team and the Wyre Forest Consultant in Palliative Medicine, aimed at ensuring the delivery of streamlined and comprehensive patient care. In addition, our support includes an NHS heart failure clinic and an NHS Lymphoedema Outpatient Clinic. We extend our services through home visits for patients unable to attend our hospice building.

Achievements and performance 2024-25

We were delighted to be awarded **INclusive Worcestershire Leader** status in January 2025, recognising KEMP's ongoing commitment to equality, diversity, and inclusion across all areas of our organisation. During the year, we also successfully renewed our **Disability Confident Employer** status, reaffirming our dedication to creating an accessible and supportive workplace for all.

In addition, KEMP was honoured to receive the **Charity Business of the Year award** at the Herefordshire and Worcestershire Chamber Business Awards in June 2024 — a testament to the dedication, compassion, and professionalism of our staff and volunteers in delivering outstanding care and support to our community.

Care Services

Our multidisciplinary team (MDT) includes a nursing team including a Clinical Nurse Specialist (CNS), an exercise and wellbeing practitioner, an occupational therapist with a rehabilitation assistant, a creative

For the year ended 31 March 2025

artist, complementary therapists, counsellors, and a finance and welfare adviser. This collaborative approach is delivered through personalised one-to-one appointments, group sessions, and virtual consultations, providing accessible and flexible support for patients, families, carers, and those affected by bereavement alike.

At KEMP Hospice, we maintain the highest standards of care and service quality, guided by our commitment to enhance the quality of life for our patients and to provide unwavering support to their families, carers, and those affected by bereavement through every stage of their journey across Wyre Forest and Tenbury Wells.

In 2024-2025, KEMP Hospice made significant strides in enhancing the support provided to individuals with life-limiting conditions and their families. The Day Hospice service continued to be at the heart of our offering, providing a range of activities focused on the physical and emotional wellbeing of patients. These included:

- **Men's Support Group:** A weekly group offering emotional support and reducing isolation through shared activities.
- **'Living Well with Fatigue' course:** A 4-week programme to support individuals managing cancer recovery or lymphoedema.
- **Neurological Exercise and Anxiety Group:** A programme designed to improve balance, strength, and mobility for those with neurological conditions.
- **Breathlessness Management and Relaxation courses:** Offering tailored support to manage breathlessness and promote relaxation techniques.
- **Creative Arts and Activities:** Craft workshops, and horticulture designed to promote psychological wellbeing and community engagement.
- **Complementary Therapies:** Offering therapies like Reiki, reflexology, and aromatherapy to help manage discomfort and enhance wellbeing.
- **Occupational Therapy:** Focused on supporting independence and quality of life through assessments and specialist equipment provision.
- **Music Therapy:** Music therapy fosters connection and reminiscence, supporting emotional and spiritual well-being.

Key collaborations strengthened throughout the year, with the KEMP MDT working closely with local health and social care professionals, including those offering cardiology and lymphoedema clinics on-site, and working closely with the Specialist Community Palliative Care Teams. These working relationships ensure comprehensive, person-centred care, ensuring patients have access to the support they needed across different stages of their care journey. Additionally, the KEMP CNS was actively involved in supporting patients and their families, attending both the community specialist palliative care MDT and Gold Standard Framework as required, and working with the wider care team to provide holistic support for those in need.

Activity 2024-25

Care Services Referrals & Activity

Increased Referrals: Referrals into Clinical Services have risen by 18%, from 162 in 2023-2024 to 180 in 2024-2025.

Higher Patient Engagement: Patient day attendances to Hospice increased by 20% (from 1,030 in 2023-2024 to 1,240 in 2024-2025).

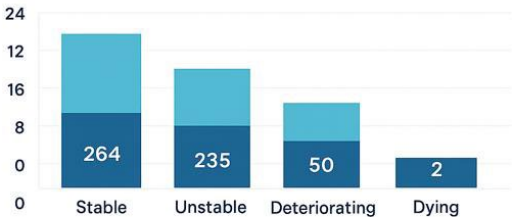
More Contacts: Care Services contacts jumped by over 2,400, a rise of 41%, from 6,024 in 2023-2024 to 8,500+ in 2024-2025.

Increased Clinical Complexity: In 2024–2025, the embedded use of Integrated Palliative Care Outcome Scale (IPOS) assessments demonstrates a significant increase in clinical complexity, with 235 assessments identifying unstable or deteriorating phases of illness, compared to 48 assessments in 2023–2024. This highlights the growing complexity of patients' conditions and the need for ongoing, proactive holistic care planning and support. IPOS (Integrated Palliative Care Outcome Scale) is a tool used to assess the multidimensional needs of patients in palliative care, focusing on symptom burden, psychosocial needs, and overall well-being.

KEMP Hospice Clinical Services – Yearly Comparison

Referrals & Attendances	2023–24	2024–25
New Referrals	162	180
Patient Day Attendances	1,030	1,240
Care Services Contacts	6,024	8,500+

Phase of Illness Breakdown



Phase of Illness	Count
Stable	264
Unstable	235
Deteriorating	50
Dying	2

Care Services saw an increase in referrals during 2024-25, with referrals rising by 18%, from 162 to 180. This growth was driven by initiatives aimed at enhancing both onsite care and expanding outreach into the community. Key factors contributing to this expansion include the availability of a wider range of services, strengthened community engagement efforts, and ongoing staff development to better address the diverse needs of service users.

Notably, the nursing team underwent expansion and increased specialisation during this period, further enhancing the quality and breadth of onsite care and support provided.

The dedicated multi-disciplinary team, comprised of nurses, exercise and well-being practitioner, occupational therapist and assistant, creative arts therapist, played a crucial role in delivering specialised care to patients and their families.

Family Support & Bereavement Services

KEMP continued to strengthen and promote its Children and Young People (CYP) services through local networking events and partnerships, including meetings with Worcestershire WEST to explore collaboration and signposting opportunities. The Family Support and Bereavement Services team hosted the Quarterly Worcestershire Networking Meeting in February, bringing together hospices and organisations supporting bereaved CYP across the region. Highlights of the year included a Christmas Memory event for families, the development of a wellbeing booklet for schools in line with Mental Health Week 2025, and joint training initiatives with St Richard’s and Primrose Hospices to support school staff. Two team members successfully completed their CPCAB Level 5 Diploma in Counselling Children and Young People, further enhancing KEMP’s specialist counselling provision.

Adult therapeutic bereavement groups were introduced and have received excellent feedback, while links with training providers, including the Sherwood Psychotherapy Training Institute, have strengthened recruitment of counsellors in training. Two trainees achieved 100 client hours and have continued volunteering with KEMP. Demand for counselling remains at full capacity, with the expected closure of the North Worcestershire Bereavement Support service likely to increase referrals. A new 0.3 counsellor role was successfully recruited in March 2025, and storytelling training has begun to enable staff and volunteers to record life stories for those in KEMP’s care. The Family Support and Bereavement

Trustees' annual report

For the year ended 31 March 2025

team continues to collaborate closely across hospice services, contributing to communications and attending Day Hospice carers groups, with regular supervision and case reviews ensuring quality and consistency of care.

The KEMP team attended the annual Hospice UK conference in Glasgow and presented our poster "Minecraft's role in pre and post bereavement counselling for children and young people: an innovative approach at a hospice", one of over 200 submissions. We were delighted to win the competition, judged by the Hospice UK panel and to be published in the BMJ Supportive & Palliative Care journal.



Family Support & Bereavement Services Referrals & Activity

Adults - Counselling Contacts and Referrals

Category	2023 - 2024	2024 - 2025	Total Contacts
Face to Face	1035	1486	+43.5%
Telephone & Virtual	301	230	-23.6%
Total Contacts	1336	1716	+28.5%
Referrals	262	271	+3.4%

We received 271 referrals (262 2023-24) for support for bereaved adults and 110 (112 2023-24) for children and young people. We have had a total of 2,792 contacts with clients. Contacts are sessions which are delivered either by phone, face to face or virtual.

There has been a notable

increase in face-to-face sessions (+43.5%) in adults' counselling, alongside a decrease in telephone and virtual contacts (-23.6%). This indicates a strong return to in-person preference post-pandemic. Overall, total adult counselling contacts rose by 28.5%, with referrals remaining broadly stable (+3.4%).

Face-to-face CYP contacts, increased by 24.6%, offset by a decrease in remote contacts. Total CYP counselling activity rose by 9.9%, while referrals remained largely unchanged.

Referrals for both Adults and CYP have stayed broadly consistent between 2023–24 and 2024–25. The shift from virtual to face-to-face support is clear, especially in adults, with a 43.5% rise in in-person sessions. Total contacts increased by 28.5% for adults and 9.9% for CYP.

Children & Young People (CYP) – Counselling Contacts and Referrals

Category	2023 - 2024	2024 - 2025	Total Contacts
Face to Face (incl. Schools)	688	857	24.6%
Telephone & Virtual	291	219	-24.7%
Total Contacts	979	1076	+9.9%
Referrals	112	110	-1.8%

Finance and Welfare 2024 – 2025

Our Finance and Welfare Advisor plays a crucial role in supporting patients and their families throughout their palliative care journey and into the bereavement period, offering continued support when it’s needed most. Over the past year, they have provided practical guidance and personalised support, tailored to each family's unique circumstances. With 228 referrals received this year, their work has resulted in an estimated total of over £429,000 in financial gains for patients and their families. Their expertise ensures that patients and their loved ones can be reassured that their practical needs are being handled with empathy and professionalism, allowing them to spend quality time together.

What Our Patients and Clients say About Us

At KEMP we value the feedback we receive from the people who receive our support, their families, and carers. This helps us to always be assessing and reviewing our work, ensuring that we are improving the quality of care we provide.

Summary of Feedback from Family Support & Bereavement Counselling Services

Service users have consistently shared positive feedback throughout the year demonstrating the effectiveness of our support in enhancing wellbeing. 115 forms were collected in total, with 88.7% scoring 10/10 for their experiences of 1:1 counselling support. Key feedback themes from service users highlight the empathetic support from counsellors, who create a confidential space for clients to speak openly and honestly, without fear of judgement. The therapeutic group support initiated this year have been well received by clients on the waiting list for 1:1 support. Participants have appreciated the opportunity to connect with others who have experienced loss, allowing them to share their feelings and normalise grief in a safe and supportive environment.

Family Support & Bereavement Services Feedback

One to one counselling:

“I was ‘stuck’ in my grief. I felt empty, numb and unable to move forward. Your counsellor has navigated

me, gently, though and I now feel able to cope better with everyday life. Thank you for helping me get back to me."

Feedback from adult support group:

"It was very relaxed and informative. If you did not want to talk it was ok, but you were encouraged to."

Feedback from Children & Young Persons memory event:

"The evening was perfect, X was a bit nervous but said he made some lovely pals, and they reflected together on who they had lost. It was a lovely, thoughtful event... when the grief builds up... I notice he gets angry, but after the evening he was so talkative and calm and processed so many feelings, we were even able to talk about our memories of nanny... thank you so much."

Feedback for Finance & Welfare service:

"Extremely supportive and knowledgeable. I couldn't have managed without the help I received."

Summary of Feedback from Care Services

Throughout the year, we have received a wide range of positive feedback from service users, reflecting the impact of our services on their wellbeing. A total of 83 comments were collected, with 97.6% (81 out of 83) rated 5/5 for their experiences. The feedback highlights the value of our varied activities and therapies, as well as the kindness and professionalism of our staff.

Key themes in the feedback include:

Craft and Creative Workshops: Many users expressed how therapeutic and enjoyable the craft sessions have been, with appreciation for the staff's dedication and knowledge. Crafting was often seen as a way to connect with others, relax, and even gain new skills, such as soap-making and jewellery-making. The social aspect of these activities was highlighted as especially valuable.

Therapeutic Services: Our massage and reflexology services received high praise for their ability to relieve physical discomfort and provide relaxation. Users commented on the professional, caring approach of staff, noting how these therapies contributed to their physical and emotional wellbeing.

Exercise and Occupational Therapy: The exercise sessions, particularly those focused on upper limb and leg strength, were frequently cited for being helpful in improving mobility. The occupational therapy home visits and advice on mobility and safety were appreciated for their practical support and personalised care.

Music Therapy: Our music therapy sessions, including ukulele and singing groups, were enjoyed by many, with feedback emphasising the uplifting nature of these activities. Users appreciated the ability of staff to create a positive, inclusive atmosphere, bringing out the best in participants.

Day Hospice and Support Services: The day hospice services were described as revitalising and a much-needed break from everyday challenges. Comments highlighted the welcoming environment and the helpful, supportive staff who make each visit special. The positive atmosphere and the quality of care were frequently noted.

Social Connection: The social and community aspect of our services was repeatedly emphasised, with users describing the opportunities to connect with others in similar circumstances as invaluable for

their mental and emotional health.

Care Services Feedback

"I like coming here because it leaves the outside world outside and revitalises my mental state."

"Staff are amazing!"

"Massage, group activities, home visit, all 5/5"

"All are very welcoming, made to feel comfortable and an individual."

"The nurse's initial visit was friendly and informed us of the purpose of what is offered. She dispelled the myth that hospices were 'end of life' places. So much different."

Men's Group

"No complaints; food/company brilliant."

"Love Monday's coming into KEMP. Brilliant!"

Generation of 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 & Events 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.

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 203 (2024: 201) 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 29,602 (2024: 26,828) 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 £2,210,979 (2024: £1,918,565) with a net surplus of £113,664 (2024: loss of £44,509). All our income is used to support in the delivery of services to our patients and clients.

Income

We received annual funding in the form of a grant agreement from Herefordshire and Worcestershire Integrated Care System totalling £300,042 (2024: £298,253).

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

- ✈ We are delighted to report an income of £765,535 (2024: £750,493) from our charity shops for 2024-25.
- ✈ Our gift aid income, £77,848 (2023-24: £75,108) has once again increased compared to last year.
- ✈ Fundraising income totalled £187,362 (2023-24: £142,634), a substantial growth compared to last year.
- ✈ We received legacy income totalling £249,245 (2023-24: £17,200).

Our thanks go to the Trustees of KEMP House Trust, who supported us in this financial year with funding of £275,436 towards us continuing to provide our vital services.

We are also grateful to the following Trusts and Foundations for their support:

- | | |
|--|---|
| ✧ The Mid-Counties Co-operative Community Team | ✧ The W E Dunn Charitable Trust |
| ✧ The Grimmitt Trust | ✧ The Heathcock Charitable Trust |
| ✧ Francis Winham Foundation | ✧ The DMF Ellis Charitable Trust |
| ✧ The Grimley Charity | ✧ Baron Davenport's Charity |
| ✧ The Burford Trust | ✧ The February Foundation |
| ✧ Albert Hunt Trust | ✧ The Roger & Douglas Turner Trust |
| ✧ The Eric W Vincent Trust Fund | ✧ Lillie Johnson Charitable Trust |
| ✧ Anglo American Foundation | ✧ The GJW Turner Trust |
| ✧ The Michael & Anna Wix Charitable Trust | ✧ The William A Cadbury Charitable Trust |
| ✧ The Blakemore Foundation | ✧ Laslett's Charities |
| ✧ The Michael Marsh Charitable Trust | ✧ Worcestershire Community Foundation (Strengthening Worcestershire Fund) |
| ✧ The Brian Shaw Memorial Trust | ✧ The Ardwick Trust |
| ✧ The Grantham Yorke Trust | ✧ Birmingham District Nursing Charitable Trust |

Expenditure

Our total expenditure in 2024-25 was £2,097,315 (2024: £1,963,074). Charitable activities expenditure was £1,023,347 (2023-24: £955,489) and fundraising and retail expenditure, which directly supports our income generation for the charity, was £1,073,968 (2024: £1,007,585), both of which reflects the increase in salary and utility costs.

Total funds held at the end of the financial year were £2,757,278 (2024: £2,643,614), of which £629,683 (2024: £549,409) is restricted to both support the fixed assets, and secure service delivery which are essential for our charitable activities.

Risk Management

KEMP Hospice maintains a comprehensive risk management framework reviewed regularly by the Board of Trustees and Senior Leadership Team. The key strategic risks identified for 2024-25 include:

- **Governance and Compliance:** Risks relating to ensuring the Board retains the right mix of skills and experience to provide effective oversight, and that compliance with policies, procedures, and regulatory standards (including CQC requirements) is consistently maintained across the organisation.
- **Workforce and Operational Capacity:** Risks associated with recruiting and retaining skilled clinical, counselling, and volunteer workers, with potential impact on service delivery and staff wellbeing. Additional risks include the need to sustain volunteer numbers and ensure robust business continuity and infection control arrangements.

- **Financial Sustainability:** Risks linked to rising costs, changes in funding, and the need to maintain sufficient income through fundraising and retail activities. This includes managing the financial implications of cost-of-living increases, energy prices, and ensuring adequate stock levels for retail operations.
- **Information Governance and Cyber Security:** Risks arising from data protection obligations and cyber threats, with mitigation through training, IT provider support, and efforts to achieve Cyber Essentials Plus accreditation.
- **External and Environmental Factors:** Risks related to changes in government or Integrated Care System (ICS) commissioning and funding strategies that may impact service delivery, as well as the broader economic climate affecting fundraising performance.
- **Reputation and Safeguarding:** Risks to KEMP's reputation and public confidence if safeguarding standards, incident reporting, or Freedom to Speak Up processes are not effectively managed.

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.
- ✈ We continue to review all clinical policies and procedures, as well as ensuring a focus on the CQC assessment framework.
- ✈ 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 provide extensive reports to our Integrated Care Board 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 and no more than 18 months of anticipated expenditure. Based on the latest set of accounts, this should be between £846k and £2,540k. The Charity is a going concern, and the Board of Trustees fully intend to see this continue long into the

For the year ended 31 March 2025

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 free reserves (excluding tangible fixed assets) for the Charity were £1,632,312 (2024: £1,611,902) which is 9 months of the anticipated expenditure and representative of the desired reserves position.

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

	£
Total Reserves	2,757,278
Less	
Restricted Reserves – Tangible fixed assets	(539,504)
Restricted Reserves – Net current assets	(90,179)
Designated funds – Strategic Fund	(381,854)
Unrestricted funds – Tangible fixed assets	(93,663)
Available free reserves	1,652,078

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

Plans for the future

Plans include the development of a new Hospice at Home service in the Wyre Forest, providing compassionate, specialist care for patients in the final weeks of life and offering emotional and practical support for their loved ones. This will extend the reach of KEMP's services, enabling more people to receive high-quality end-of-life care in the comfort of their own homes.

Plans also include the opening of a new retail outlet on Worcester Road in Hagley – *The Boutique by KEMP Hospice* – offering high-end donated items in an elegant, welcoming setting. As KEMP already supports residents in Hagley, this new shop will strengthen our connection with the local community while generating vital income to help sustain and grow our hospice services.

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.

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 KEMP Hospice 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. From 31st March 2025, the directors intend to fully transfer the activities of the Trading company to the parent company by 31 March 2026. For this reason the accounts of the Trading company have been prepared on a basis other than as a going concern.

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: <https://www.kemphospice.org.uk/about-us/our-strategy/>

Progress towards achieving objectives is monitored and reviewed through the respective sub-committee which are focussed on Hospice Services; Finance, People 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 leadership team of six, comprising: Chief Executive, Caroline Beech; Head of Finance, Rachel Paget; Head of Fundraising & Communications, Ian Carr; Head of Care & Quality, Laurey Grennall; Head of Family Support & Bereavement Services, Lyn Cadwallader; Head of People & Operations, Cassie Bennett and Head of Retail, Gary Barnes. The senior leadership team meet monthly 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 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 recruit trustees based on several 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 Mrs Laura Nash, Mrs Zena Dalton and Mr Stuart Allen as trustees.

The following committees remain unchanged throughout the year; MAGIC (Marketing and Generation of Income Committee), Finance, People and Risk Committee, and Hospice Services Committee. Trustees must complete mandatory training which includes safeguarding; data security awareness; equality, diversity and human rights; and health and safety.

None of the trustees are remunerated.

Related parties and relationships with other organisations

KEMP House Trust is a separate registered charity (charity no. 511141), 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 detailed application which demonstrates the benefits to the beneficiaries of the hospice services.

During the year ending March 2025 there were four trustees, who meet quarterly and manage and oversee the investment portfolio with the professional advice of Rathbones Group PLC (formerly Investec Wealth and Investment Ltd). who meet with the trustees at least 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 two directors serving during the year who have accountability for retail activities. Both of the directors are hospice Trustees. The Chief Executive has ultimate responsibility for the management of the Hospice and Trading Company. The Head of Retail and Head of Finance attend the Board meetings, which are held quarterly.

Statement of responsibilities of the trustees

The trustees (who are also directors of KEMP Hospice 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

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 2025 was 7 (2024: 7). 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 3 December 2025 and signed on their behalf by

Geoff Taylor-Smith
Chair

Independent auditor's report

To the members of

KEMP Hospice (formerly KEMP House Trust Limited)

Opinion

We have audited the financial statements of KEMP Hospice (formerly KEMP House Trust Limited) (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 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 2025 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 Hospice'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.

Independent auditor's report

To the members of

KEMP Hospice (formerly KEMP House Trust Limited)

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.

Independent auditor's report

To the members of

KEMP Hospice (formerly KEMP House Trust Limited)

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 Hospice (formerly KEMP House Trust Limited)

- 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. This description forms part of our auditor's report.

Independent auditor's report

To the members of

KEMP Hospice (formerly KEMP House Trust Limited)

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)

08 December 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

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

KEMP Hospice

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

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	851,782	97,186	948,968	698,001	39,680	737,681
Charitable activities							
Hospice services	3	317,441	22,203	339,644	309,328		309,328
Education income	3	3,504	10,764	14,268	764	–	764
Other trading activities							
Charity shop income		765,535	–	765,535	750,493	–	750,493
Management charges		3,000	–	3,000	3,000	–	3,000
Lottery income		49,240	–	49,240	51,158	–	51,158
Investments		90,324	–	90,324	66,141	–	66,141
Total income		2,080,826	130,153	2,210,979	1,878,885	39,680	1,918,565
Expenditure on:							
Raising funds							
Fundraising costs		397,777	–	397,777	372,169	–	372,169
Charity shop costs		676,191	–	676,191	635,416	–	635,416
Charitable activities							
Hospice services		973,468	49,879	1,023,347	897,618	57,871	955,489
Total expenditure	4	2,047,436	49,879	2,097,315	1,905,203	57,871	1,963,074
Net income / (expenditure) for the year	6	33,390	80,274	113,664	(26,318)	(18,191)	(44,509)
Transfers between funds		–	–	–	–	–	–
Net movement in funds		33,390	80,274	113,664	(26,318)	(18,191)	(44,509)
Reconciliation of funds:							
Total funds brought forward		2,094,205	549,409	2,643,614	2,120,523	567,600	2,688,123
Total funds carried forward		2,127,595	629,683	2,757,278	2,094,205	549,409	2,643,614

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 18 to the financial statements.

KEMP Hospice

Balance sheets

Company no. 07846810

As at 31 March 2025

	Note	The group 2025 £	2024 £	The charity 2025 £	2024 £
Fixed assets:					
Tangible assets	10	633,167	640,445	633,167	636,069
Investments	11	–	–	5,002	5,002
		633,167	640,445	638,169	641,071
Current assets:					
Stock	13	1,708	1,441	1,708	–
Debtors	14	333,234	541,594	338,372	992,241
Cash at bank and in hand		1,980,339	1,677,024	1,950,873	1,154,743
		2,315,281	2,220,059	2,290,953	2,146,984
Liabilities:					
Creditors: amounts falling due within one year	15	(161,270)	(186,990)	(150,545)	(162,933)
Net current assets		2,154,011	2,033,069	2,140,408	1,984,051
Total assets less current liabilities		2,787,178	2,673,514	2,778,577	2,625,122
Provision for liabilities	16	(29,900)	(29,900)	(29,900)	(6,000)
Total net assets	17	2,757,278	2,643,614	2,748,677	2,619,122
Funds:	18				
Restricted income funds		629,683	549,409	629,683	549,409
Unrestricted income funds:					
Designated funds		381,854	381,854	381,854	381,854
General funds		1,745,741	1,712,351	1,737,140	1,687,859
Total funds		2,757,278	2,643,614	2,748,677	2,619,122

The surplus of the Charity for the year ended 31 March 2025 was £129,555 (2024: Deficit – £37,227).

Approved by the trustees on 3rd December 2025 and signed on their behalf by

Geoff Taylor-Smith
Chair

Janet Rowe
Trustee

Consolidated statement of cash flows

For the year ended 31 March 2025

	Note	2025 £	£	2024 £	£
Cash flows from operating activities					
Net income/(expenditure) for the reporting period (as per the statement of financial activities)		113,664		(44,509)	
Depreciation charges		32,595		51,616	
Interest from investments		(90,324)		(66,141)	
(Increase)/decrease in stocks		(267)		920	
Decrease in debtors		208,360		21,532	
(Decrease)/increase in creditors		(25,720)		37,923	
Net cash provided by operating activities			238,308		1,341
Cash flows from investing activities:					
Interest received		90,324		66,141	
Purchase of fixed assets		(25,317)		(31,418)	
Net cash provided by investing activities			65,007		34,723
Change in cash and cash equivalents in the year			303,315		36,064
Cash and cash equivalents at the beginning of the year			1,677,024		1,640,960
Cash and cash equivalents at the end of the year			1,980,339		1,677,024

Analysis of cash and cash equivalents

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	1,677,024	303,315	1,980,339
Total cash and cash equivalents	1,677,024	303,315	1,980,339

1 Accounting policies

a) Statutory information

KEMP Hospice 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 because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006. 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.

From 31st March 2025, the directors intend to fully transfer the activities of the Trading company to the parent company by 31 March 2026. For this reason the accounts of the Trading company have been prepared on a basis other than as a going concern

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.

1 Accounting policies (continued)

e) Income (continued)

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.

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

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) 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.

h) 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.

i) 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.

1 Accounting policies (continued)**j) 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.

k) Operating leases

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

l) 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

m) Investments in subsidiaries

Investments in subsidiaries are at cost.

n) 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.

o) Debtors

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

p) 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.

q) 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.

r) 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.

s) Pensions

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

2 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
General donations	14,722	–	14,722	9,818	–	9,818
Gift aid	77,848	–	77,848	75,108	–	75,108
In memoriam	34,959	–	34,959	36,044	–	36,044
Grants from KEMP House Trust	200,000	75,436	275,436	351,000	–	351,000
Other charitable trusts	57,438	21,750	79,188	41,600	39,680	81,280
Legacies	249,245	–	249,245	17,200	–	17,200
Corporate income	30,208	–	30,208	24,597	–	24,597
Fundraising income	187,362	–	187,362	142,634	–	142,634
	851,782	97,186	948,968	698,001	39,680	737,681

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

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
CCG grant	300,042	–	300,042	298,253	–	298,253
Hospice UK Income	–	22,203	22,203	–	–	–
Other income	17,399	–	17,399	11,075	–	11,075
Sub-total for Hospice services	317,441	22,203	339,644	309,328	–	309,328
Education income	3,504	10,764	14,268	764	–	764
Sub-total for Education	3,504	10,764	14,268	764	–	764
Total income from charitable activities	320,945	32,967	353,912	310,092	–	310,092

Education income is for medical student palliative care placements.

4a Analysis of expenditure (current year)

			Charitable activities				
	Raising funds £	Charity shop costs	Hospice services & Education £	Governance costs £	Support costs £	2025 Total £	2024 Total £
Staff costs (Note 6)	133,582	424,865	573,520	-	322,112	1,454,079	1,329,730
Fundraising costs	46,419	-	-	-	-	46,419	41,421
Hospice events	17,441	-	-	-	-	17,441	10,813
Hospice care	-	-	44,360	-	-	44,360	44,576
Community fundraising	2,932	-	-	-	-	2,932	4,249
Corporate costs	5,738	-	-	-	-	5,738	3,239
Volunteer costs	-	-	-	-	131	131	337
Catering	-	-	10,461	-	-	10,461	9,394
Running costs	-	251,326	-	-	-	251,326	254,848
Comms and marketing	-	-	-	-	7,033	7,033	40,810
Operations	-	-	-	-	35,115	35,115	28,400
Building costs	-	-	-	-	107,360	107,360	103,403
IT costs	7,260	-	18,165	-	50,252	75,677	44,402
Training	1,404	-	10,840	-	6,897	19,141	15,546
Professional fees	-	-	-	-	3,322	3,322	11,946
Audit fee	-	-	-	16,780	-	16,780	19,960
	214,776	676,191	657,346	16,780	532,222	2,097,315	1,963,074
Support costs	177,407	-	354,815	-	(532,222)	-	-
Governance costs	5,593	-	11,187	(16,780)	-	-	-
Total expenditure 2025	397,777	676,191	1,023,347	-	-	2,097,315	
Total expenditure 2024	372,169	635,416	955,489	-	-		1,963,074

KEMP Hospice

Notes to the financial statements

For the year ended 31 March 2025

4b Analysis of expenditure (prior year)

			Charitable activities			
	Raising funds £	Charity shop costs	Hospice services & Education £	Governance costs £	Support costs £	2024 Total £
Staff costs (Note 6)	121,932	380,568	528,663	–	298,567	1,329,730
Fundraising costs	41,421	–	–	–	–	41,421
Hospice events	10,813	–	–	–	–	10,813
Hospice care	–	–	44,576	–	–	44,576
Community fundraising	4,249	–	–	–	–	4,249
Corporate costs	3,239	–	–	–	–	3,239
Volunteer costs	–	–	–	–	337	337
Catering	–	–	9,394	–	–	9,394
Running costs	–	254,848	–	–	–	254,848
Comms and marketing	–	–	–	–	40,810	40,810
Operations	–	–	–	85	28,315	28,400
Building costs	–	–	–	–	103,403	103,403
IT costs	7,753	–	406	–	36,243	44,402
Training	720	–	8,365	613	5,848	15,546
Professional fees	–	–	–	–	11,946	11,946
Audit fee	–	–	–	19,960	–	19,960
	<u>190,127</u>	<u>635,416</u>	<u>591,404</u>	<u>20,658</u>	<u>525,469</u>	<u>1,963,074</u>
Support costs	175,156	–	350,313	–	(525,469)	–
Governance costs	6,886	–	13,772	(20,658)	–	–
Total expenditure 2024	<u>372,169</u>	<u>635,416</u>	<u>955,489</u>	<u>–</u>	<u>–</u>	<u>1,963,074</u>

Notes to the financial statements

For the year ended 31 March 2025

5 Net income / (expenditure) for the year

This is stated after charging:	2025	2024
	£	£
Depreciation	32,595	51,616
Loss on disposal of fixed assets	–	–
Operating lease rentals:		
Property	106,325	94,033
Equipment	1,103	1,515
Auditor's remuneration (excluding VAT):		
Audit of parent charity	11,150	11,150
Audit of subsidiary	3,750	3,750
Other services	–	1,750

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

Staff costs were as follows:

	£	£
Salaries and wages	1,292,602	1,202,953
Social security costs	105,605	85,476
Employer's contribution to defined contribution pension schemes	55,872	41,301
	1,454,079	1,329,730

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

	2025	2024
	No.	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 £328,216 (2024: £319,471).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £nil).

No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

No charity trustee received expenses for the payment or reimbursement of travel and subsistence costs (2024: £nil).

7 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 59 (2024: 60).

Staff are split across the activities of the charity as follows (full time equivalent basis):	2025	2024
	No.	No.
Raising funds	5.7	4.7
Management and administration	5.1	4.8
Retail	14.3	14.7
Support	16.7	17.4
Governance	0.5	0.5
	42.3	42.1

8 Related party transactions

During the financial year ended 31 March 2025, KEMP House Trust (Hospice Shop) Ltd made sales of donated goods on behalf of the hospice to the value of £296,707 (2024: £278,667). KEMP House Trust (Hospice Shop) Ltd paid management recharges to the hospice of £259,884 (2024: £240,774).

At 31 March 2025 KEMP House Trust (Hospice Shop) Ltd owed KEMP Hospice £217,227 (2024: £625,203).

KEMP Hospice received grants of £200,000 within the year (2024: £351,000) from KEMP House Trust, of which £25,000 (2024: £281,941) was outstanding at year end.

Aggregate donations from related parties were £2,841 (2024: £845).

Notes to the financial statements

For the year ended 31 March 2025

9 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:

	2025 £	2024 £
UK corporation tax at 19%	-	-

10 Tangible fixed assets

The group	Leasehold buildings £	Leasehold improvements £	Motor vehicles £	Office equipment £	Furniture and equipment £	Total £
Cost						
At the start of the year	815,755	26,080	22,120	138,959	130,768	1,133,682
Additions in year	1,800	-	-	19,266	4,251	25,317
Disposals in year	-	(6,304)	-	(2,594)	(61,602)	(70,500)
At the end of the year	817,555	19,776	22,120	155,631	73,417	1,088,499
Depreciation						
At the start of the year	209,425	26,080	22,120	112,800	122,812	493,237
Charge for the year	13,154	-	-	12,196	7,245	32,595
Eliminated on disposal	-	(6,304)	-	(2,594)	(61,602)	(70,500)
At the end of the year	222,579	19,776	22,120	122,402	68,455	455,332
Net book value						
At the end of the year	594,976	-	-	33,229	4,962	633,167
At the start of the year	606,330	-	-	26,159	7,956	640,445

The Charity	Leasehold buildings £	Motor Vehicles £	Office equipment £	Furniture and equipment £	Total £
Cost					
At the start of the year	815,755	-	132,874	92,727	1,041,356
Additions in year	1,800	-	19,266	3,076	24,142
Disposals in year	-	-	(2,594)	(43,071)	(45,665)
Transferred into the Charity	19,776	22,120	6,086	20,684	68,666
At the end of the year	837,331	22,120	155,632	73,416	1,088,499
Depreciation					
At the start of the year	209,425	-	107,743	88,119	405,287
Charge for the year	13,154	-	11,168	4,588	28,910
Eliminated on disposal	-	-	(2,594)	(43,071)	(45,665)
Transferred into the Charity	19,776	22,120	6,086	18,818	66,800
At the end of the year	242,355	22,120	122,403	68,454	455,332
Net book value					
At the end of the year	594,976	-	33,229	4,962	633,167
At the start of the year	606,330	-	25,131	4,608	636,069

The above assets are used for the Group and Charity.

Notes to the financial statements

For the year ended 31 March 2025

11 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. In 2024 and 2025, the salaries were paid by the Charity and recharged to the subsidiary as a management charge.

Kate Collyer is also a director of the subsidiary.

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

	2025 £	2024 £
Turnover	468,990	474,613
Cost of sales	(2,325)	(2,885)
Gross profit	466,665	471,728
Administrative expenses	(214,513)	(263,426)
Management charge payable to parent undertaking	(296,707)	(240,774)
Loss on ordinary activities before interest and taxation	(44,555)	(32,472)
Interest receivable and similar income	31,131	25,726
Loss on ordinary activities before taxation	(13,424)	(6,746)
Taxation on profit on ordinary activities	–	(1,471)
Loss for the financial year	(13,424)	(8,217)
Retained earnings		
Total retained earnings brought forward	22,025	31,238
Loss for the financial year	(13,424)	(8,217)
Distribution under Gift Aid to parent charity	–	(996)
Total retained earnings carried forward	8,601	22,025
The aggregate of the assets, liabilities and reserves was:		
Assets	244,107	702,654
Liabilities	(230,504)	(674,156)
Reserves	13,603	28,498

Amounts owed to the parent undertaking are shown in note 14.

	2025 £	2024 £
Shares in group undertaking		
Cost at 1 April 2024 and 31 March 2025	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 2025

12 Parent charity

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

	2025 £	2024 £
Gross income	1,732,654	1,455,282
Result for the year	129,555	(37,227)

13 Stock

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
Bought goods	1,708	1,441	1,708	-
	1,708	1,441	1,708	-

14 Debtors

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	16,988	22,693	16,988	22,693
Amounts due from subsidiary company	-	-	217,227	625,203
Amounts due from KEMP House Trust	25,000	283,407	25,000	281,941
VAT	212,089	160,588	-	-
Gift Aid	15,984	17,783	15,984	17,783
Prepayments and accrued income	63,173	57,123	63,173	44,621
	333,234	541,594	338,372	992,241

15 Creditors: amounts falling due within one year

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	20,547	29,673	9,822	14,496
Taxation and social security	-	22,214	-	22,214
Pension Fund	8,594	5,895	8,594	6,895
VAT	87,117	77,877	87,117	77,877
Accruals and deferred income	45,012	50,331	45,012	41,451
	161,270	185,990	150,545	162,933

Notes to the financial statements

For the year ended 31 March 2025

16 Provision for liabilities

	The group 2025 £	2024 £	The charity 2025 £	2024 £
Dilapidations	29,900	29,900	29,900	6,000
	29,900	29,900	29,900	6,000

The movement in dilapidations provision in the year was:

	The group 2025 £	2024 £	The charity 2025 £	2024 £
At the start of the year	29,000	29,900	6,000	6,000
Transfer from subsidiary	–	–	23,900	–
At the end of the year	29,000	29,900	29,900	6,000

Within the provision for liabilities is the dilapidation provision for the cost of repairs to a number of leasehold properties at the end of their leases. This value is re-assessed annually. Given the timing of lease exit is uncertain, the value and timing of the resulting payments is also uncertain. During the financial year, provisions held by KEMP House Trust (Hospice Shop) Limited were transferred into the parent company, KEMP Hospice.

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

	General unrestricted £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	93,663	539,504	–	633,167
Net current assets	1,652,078	90,179	381,854	2,124,111
Net assets at 31 March 2025	1,745,741	629,683	381,854	2,757,278

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

	General unrestricted £	Restricted funds £	Designated funds £	Total funds £
Tangible fixed assets	101,260	539,185	–	640,445
Net current assets	1,611,092	10,224	381,854	2,003,170
Net assets at 31 March 2024	1,712,352	549,409	381,854	2,643,615

Notes to the financial statements

For the year ended 31 March 2025

18a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Restricted funds:					
KEMP in the Garden Building – depreciation of annexe buildings	222,768	–	(15,912)	–	206,856
Freehold property at Mason Road	316,417	–	(3,535)	–	312,882
DHSC Capital Grant Year 1	–	22,203	(2,437)	–	19,766
The Kildare Trust	7,312	–	(1,380)	–	5,932
Befriending	–	2,000	(2,000)	–	–
Exercise and wellbeing refurbishment	2,912	–	(2,912)	–	–
Occupational therapy refurbishment	–	5,000	(439)	–	4,561
Bereavement services	–	10,500	(10,500)	–	–
Hospice at Home	–	79,686	–	–	79,686
Worcestershire Skills Boost	–	10,764	(10,764)	–	–
Total restricted funds	549,409	130,153	(49,879)	–	629,683
Unrestricted funds:					
Designated funds:					
Strategic Fund	381,854	–	–	–	381,854
Total designated funds	381,854	–	–	–	381,854
General funds	1,712,351	2,080,826	(2,047,437)	–	1,745,740
Total unrestricted funds	2,094,205	2,080,826	(2,047,437)	–	2,127,594
Total funds	2,643,614	2,210,979	(2,097,315)	–	2,757,278

Details of Restricted funds

KEMP in the Garden Building and Freehold Property at Mason Road – depreciation charged on buildings used to deliver our services.

DHSC Capital Grant Year 1 – A Grant from DHSC (Department of Health & Social Care) to spend on eligible capital projects. The funding was spent on Hospice and IT equipment.

The Kildare Trust – funding to improve the garden at Mason Road.

Befriending – a grant to support the befriending service supported by The Grimley Charity and the William A Cadbury Charitable Trust

Exercise and wellbeing refurbishment – project to provide an area for the provision of exercise and wellbeing activities supported by The Rowlands Trust and Roger & Douglas Turner Charitable Trust.

Occupational therapy refurbishment – project to refurbish the occupational therapy room

Bereavement services – A grant to provide bereavement counselling for children and young people funded by The Laslett's Charities, Birmingham District Nursing Charitable Trust and the Grantham Yorke Trust.

Hospice at Home – Grants provided to support the launch of Hospice at Home services funded by KEMP House Trust, The Eric W. Vincent Trust Fund and the G J W Turner Trust

Worcestershire Skills Boost – Funding from Worcestershire County Council to provide training and development opportunities for employees.

Details of Designated Funds

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. The Trustees have transferred all remaining designated funds at the year end into the new strategic fund.

Strategic Fund – This fund is held to support the objectivities identified in the strategy, including the development and completion of the new Hospice building, and to support care service or workforce development initiatives.

Notes to the financial statements

For the year ended 31 March 2025

18b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
KEMP in the Garden Building – depreciation of annexe buildings	238,680	–	(15,912)	–	222,768
Freehold property at Mason Road	319,952	–	(3,535)	–	316,417
BBC Children in Need	900	–	(900)	–	–
The Kildare Trust	8,068	–	(756)	–	7,312
Befriending	–	1,000	(1,000)	–	–
Triage room refurbishment	–	5,680	(5,680)	–	–
Exercise and wellbeing refurbishment	–	8,000	(5,088)	–	2,912
Bereavement services	–	3,000	(3,000)	–	–
Care and support services	–	22,000	(22,000)	–	–
Total restricted funds	567,600	54,680	(72,871)	–	549,409
Unrestricted funds:					
Designated funds:					
Redesign and landscaping of garden	178,267	–	–	(178,267)	–
Refurbishment of hospice patient focussed rooms and general areas	105,800	–	–	(105,800)	–
Hospice kitchen & equipment	20,000	–	–	(20,000)	–
Wellbeing	4,000	–	(813)	(3,187)	–
Digital	48,000	–	(33,400)	(14,600)	–
Hospice roof and cellar	60,000	–	–	(60,000)	–
Strategic Fund	–	–	–	381,854	381,854
Total designated funds	416,067	–	(34,213)	–	381,854
General funds	1,704,456	1,878,885	(1,870,990)	–	1,712,351
Total unrestricted funds	2,120,523	1,878,885	(1,905,203)	–	2,094,205
Total funds	2,688,123	1,933,565	(1,978,073)	–	2,643,614

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 2025 £	2024 £	Equipment 2025 £	2024 £
Less than one year	86,333	90,500	694	–
One to five years	8,000	36,833	2,429	–
	94,333	127,333	3,123	–

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

	Property 2025 £	2024 £	Equipment 2025 £	2024 £
Less than one year	86,833	43,000	694	–
One to five years	8,000	36,833	2,429	–
	94,833	79,833	3,123	–