

Registered number: 01801708
Charity number: 519540

TREETOPS HOSPICE TRUST
(A company limited by guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

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TREETOPS HOSPICE TRUST
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	Dr R E Aldridge Mr S Beeley Mr C Glynn, Treasurer Mrs Y Hobday Mr R W Jones Dr C S Kang Ms S Khalid (Appointed 26 September 2023) Ms H Macdonald (Resigned 24 September 2024) Mr S Mitchell (Resigned 30 August 2024) Mr A Perkins Ms Harris-Christensen (Resigned 5 June 2023) Mr Millington (Resigned 5 June 2023) Mrs C Webster Dr C Potts (Appointed 3 July 2023) Dr M Swanwick Dr G Walton (Resigned 30 August 2024)
Company registered number	01801708
Charity registered number	519540
Registered office	Treetops Hospice Derby Road Risley Derbyshire DE72 3SS
Company secretary	C Munton
Chief executive	Mrs J Heath
Independent auditor	UHY Hacker Young Chartered Accountants 14 Park Row Nottingham NG1 6GR
Bankers	Santander Bridle Road Bootle Merseyside GIR 0AA

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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Solicitors	Ellis Fermor & Negus 2 Devonshire Avenue Beeston Nottingham NG9 1BS
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Investment managers	Rathbone Brothers Plc Temple Point 1 Temple Row Birmingham B2 5LG
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TREETOPS HOSPICE TRUST
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TRUSTEES' REPORT INCLUDING STRATEGIC REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Company for the year 1 April 2023 to 31 March 2024. The annual report serves the purposes of both a Trustees' report and a Directors' report under company law. The Trustees confirm that the annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019 and updated October 2019).

Objectives and activities

a. Policies and objectives

The objectives of the charity are contained in full in the Memorandum and Articles of the charity. They are also clearly stated in the Vision, Mission and Values statement and are summarised as follows:

Vision

That everyone living within the communities we serve has access to end of life care of the highest quality.

Mission

To make every day count through giving the highest quality support for patients and families living with life limiting illness or affected by death and dying by:

- Ensuring we have the skills and experience to deliver and promote excellence in end of life care provision
- Working in partnership with other local end of life service providers to ensure the best possible patient experience is achieved
- Developing services to reflect the changing needs of the diverse community we serve

Values

Respecting the unique worth of every person

We believe that every person is different but equal, and that everyone's unique needs and contributions should be recognised and supported.

Exercising responsible stewardship

The commitment of our staff and volunteers to making the best use of all our resources enables us to deliver high quality care today and in the future.

Working with hope

Our hope is to enable patients and families supported by the Hospice to live well and die well.

Sustaining a culture of trust, warmth and safety

Everyone who comes into contact with Treetops is treated with care and respect.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

b. Strategies for achieving objectives

This year sees the current three-year strategy come to an end. Reflection on our aspirations shows a record of success in delivering on many aspects whilst recognising the challenges created by the pandemic and cost of living crisis.

As outlined demand for our Hospice services are ever-growing, and it is unfeasible to think that Treetops as a provider can ever grow both physically and financially to a sustainable level that meets this demand for our services. As such our challenge is to think differently and grasp the opportunity to meet rising needs by supporting the knowledge growth and skill level of others working with individuals and supporting families through education provision.

Treetops will work with the trustees over the coming year to review the strategy for the next 5 years creating a renewed direction of travel with some ambitious plans fit for the next five years.

c. Activities for achieving objectives

These objectives are met through the provision of care services as follows:

- Wellbeing Provision:
 - Wellbeing Days with Activity Programmes
 - Wellbeing at Home
 - Out-Patient Clinic
 - Drop-In Café
- Support and Information
 - Carer Support and Signposting
 - Therapeutic Services
- Pre and Post Bereavement Support
 - Complementary Therapy
- Hospice at Home
- Roaming Nurse Service
- Education
- Compassionate Communities

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit. They are confident that the aims and objectives of the charity as manifested in the services it offers, both provide a public benefit and enhance the lives of the people who use the services. More information on how the charity has provided public benefit can be found in the achievements and performances section of this report.

Objectives and activities (continued)

d. Volunteers

We have 527 active volunteers, 92 inactive (either through ill health or personal choice) and approximately 37 in process (awaiting references etc). These numbers bring us back to pre-pandemic levels.

It has been a very busy year in volunteer services, partly due to attention created by the building and opening of The Saplings but also changes to what we do and how we do things.

A new café opened on a Monday at the beginning of the year for those clients that need more ongoing support (they need to have been referred on via the Thursday café) and volunteers have been recruited to support this, including kitchen volunteers.

The befriending role remains one of the most popular choices for volunteers; we now have a team of nearly 40 befrienders and the demand for befriender support is increasing, the service has proved very successful.

The gardening team has also grown over the last 12 months, now with a team of 14.

With the help of the marketing team our methods of recruitment have been reviewed with a growing use of social media to attract volunteers. Retail volunteer recruitment has also been reviewed using on-line recruitment, moving towards a paperless process.

The foundation induction course has been relaunched in a new format, and feedback is that it is popular and informative, with around 20 attendees at each session.

New volunteer roles include a hospitality Meet and Greet role for The Saplings, in an attempt to reduce anxiety for the people attending for counselling.

We have encountered several delays with DBS checks during the earlier part of the year. The Disclosure and Barring Service took several weeks for certificates to be issued/received (rather than the standard 1-2 weeks). This is a government run service so there is little we can do to mitigate it. The knock-on effect from these delays has been felt with our Wellbeing Space, Counselling, Befriending and Meet and Greet volunteers having delayed start dates/inductions.

A major change during the year was the introduction of a digital telephone system. Some reception volunteers found it hard to adapt despite training and have chosen not to continue in the role.

We held several recognition events this year. The volunteer winter social was held over a Saturday and Sunday which included long service award presentations; it was enjoyed by those that came. During Volunteers Week in June, we said 'thank you' to our volunteers on social media and visited all of our shops with 'thank you biscuits' which were also distributed for volunteers on campus. The summer volunteer social evening was held during the week which was very successful with over 50 volunteers attending.

Anna Bown, Volunteer Support Co-ordinator, is a founder member of the Wellbeing focus group and the Equality, Diversity and Inclusion group and in her role champions the volunteers interests at both groups so that our offer is as equal as it can be to both paid staff and volunteers

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and Performance

Review of activities

Provision of Care

The Hospice last had a full onsite inspection by the Care Quality Commission (CQC) in April 2016. The final report awarded the rating of "Good" across the five domains of Safe, Effective, Caring, Responsive and Well Led. The exemplary report can be found on Treetops' website and on the CQC website.

Over the last three years CQC has reconfigured its regulatory process to one of ongoing monitoring using a variety of information. Assessment is not tied to set dates or driven by a previous rating. It is focused on the five key questions, underpinned by quality statements.

They set clear expectations of providers, based on people's experiences and the standards of care they expect.

As a part of this new process CQC undertook direct monitoring activity (DMA) with the hospice early in 2022 and again in 2023.

This involved gathering information from a wide range of sources and reviewing this in relation to data held by CQC registration and ratings information. This helped them determine our ongoing rating.

As a result, the hospice continues to be rated as GOOD. There continues to be regular liaison between the hospice and our designated inspector, which has facilitated the sharing and monitoring of care delivery. These regular communications have been extremely welcome and supportive.

Philippa Shreeve (Director of Clinical Services) is the registered manager for the organisation.

The priorities that we set for 2023/24

1 – Wellbeing, Support and Information Service

Our Wellbeing services deliver support to people from the point of diagnosis, through maintenance of wellbeing and recovery following periods of ill health, through to more assisted support as health declines.

The Wellbeing Service provides enablement and reablement for individuals living with a life-limiting illness, focused on personalised support and intervention plans.

Feedback from individuals accessing our services highlights how people living with a life-limiting illness need advice, education and support at various times. Over the past year the team have focused on building this structured support.

The Wellbeing Support and Information café has continued to grow from strength to strength over the year and necessitated the introduction of a second day focused on ongoing support provision. This structured opportunity provides access to support and information along with the opportunity for peer support and meeting other people in similar situations in a safe, caring environment. The staff team help facilitate advance care planning, ReSPECT conversations and care coordination.

The collaborative work with both the Huntington's Disease Association and the MND (Motor Neurone Disease) Association have seen the establishment of monthly support groups for individuals living with the conditions and their family members and carers and this has been a truly positive collaborative development.

Achievements and Performance (continued)

Treetops now also supports the delivery of a quarterly Secondary Breast Cancer support group who use the facilities for their meetings.

Wellbeing at Home has seen significant growth in demand and towards the end of the year we had to make the difficult decision to limit our offer in order to manage capacity. The service supports patients to remain living in the place they call home, maintaining health through nursing interventions and holistic assessment enabling people to plan their future care and preferred place of death and delivering quality end of life care. We continue to support those individuals who live with a life-limiting condition and struggle to access our onsite services with emphasis now on a prognosis of 6 months or less. When capacity permits, we also provide valuable respite support to carers.

2 – Hospice at Home

Our Hospice at Home service continues to provide valuable support to individuals, families and their carers in their own homes overnight at the end of life. Demand remains consistent and the high level of positive feedback received about the difference our staff make, highlights the impact of the service.

The Roaming Nurse Service is now an embedded part of the Hospice at Home offer, providing additional support to patients with symptom management, medication administration, personal and psychological care and verification of death. They provide a responsive service supporting our own Hospice at Home team along with colleagues from other agencies such as Marie Curie and Domiciliary Care agencies. This model has proved an excellent way in which to gain the best capacity from our limited registered nurse workforce.

The roaming service model has demonstrated the value of providing responsive support throughout the night, preventing the escalation of problems and possible hospital admissions.

Workforce capacity continues to impact on availability and recruiting staff with palliative care experience has been challenging. As a result, patients continue to be prioritised based on acuity. Due to these challenges, the average length of contact with the service has dropped to just two visits prior to death.

The year has also seen continued investment in IT-based working with all staff members now utilising SystmOne for care planning and reporting. This has not been without its challenges due to ongoing connectivity issues.

The team have worked hard to establish robust documentation structures within SystmOne and this has been underpinned by a comprehensive programme of education and support across the clinical team with further plans for expansion and development within practice.

3 - Compassionate Communities Volunteer Befriending

Our Befriending programme continues to grow in size and scale with a number of new volunteers recruited throughout the year. The model is underpinned by a robust programme of volunteer recruitment, training and ensuring the best-fit match with a client to befriender.

The scale of growth of this service is restricted by the small staff team supporting the initiative and the rate at which volunteers can be recruited and trained.

Achievements and performance (continued)

This service successfully reduces social isolation for those impacted by health issues or bereavement. Emphasis is placed on confidence building, facilitating social contact and the establishment of networks of support enabling people to stay at home whilst they wish to do so and supporting them to thrive in the home environment.

As with previous years the Compassionate Communities programme also supports the delivery of spiritual support offering 'Time to Remember' events for those individuals impacted by the death of a loved one, along with wider spiritual support across the clinical services and to the Treetops workforce.

Last year Treetops set a strategic ambition to improve engagement with communities that do not currently access our services. Over the year this work has grown establishing links with community groups and faith leaders engaging in conversations and local community events. Through this work, a plan of action was established with the YMCA and Padley charity to explore ways in which the organisations could work collaboratively in order to share knowledge and explore ways in which to support the local homeless population requiring end of life care.

4 – Therapeutic Services

This year saw much excitement when Treetops Hospice was delighted to be chosen as the location for the annual DIY SOS Big Build for BBC Children in Need. This resulted in the building of a children's and young person's bespoke bereavement counselling and therapy centre in just 10 days.

This was an amazing opportunity and gift to the organisation but also a direct reflection of the outstanding work delivered by our Counselling and Emotional Support team working in this area.

Supporting the associated filming work was intensive and much thanks goes to the wonderful children, young people and families who gave so much time to participate and to share their personal stories.

Since the completion of the building the team have worked hard to develop the service model within the new facility. Demand unsurprisingly has grown for the service following the extensive publicity and this has resulted in some operational changes and the introduction of a waiting list system.

The team continue to deliver a successful programme of education both internally and also externally to schools supporting staff working with bereaved children and young people.

The previous year saw the team achieve the standard required for recognition as a Centre of Excellence for Trauma Informed Counselling and Emotional Support and they have worked hard to maintain this again this year.

5 – Palliative and End of Life Care collaboration with the Residential Care Home Sector

The past year saw the gradual growth of our work with the Residential Care Home sector. Through collaboration, the team identified how the hospice could support residential homes to identify residents who may be reaching end of life and to provide the skills, knowledge and additional support when required to ensure residents could remain in their own homes and die in their place of choice. An initial pilot was undertaken working with three care homes and from this, a successful bid was made to the Sir Jules Thorn Charitable Trust - Innovation & Improvement Fund.

We secured a grant for £100,000 to support our Education and Clinical care Virtual Ward model. Feedback at the time of our application praised our approach of focusing on skill development and support to care home staff, viewing it as an innovative alternative to stand-alone delivery models.

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TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Delivery of this model is in collaboration with residential care homes in the Erewash PCN working directly with their lead GP for palliative care, the frailty team and district nursing.

The model focuses on delivering a programme of education for the home staff aimed at enhancing knowledge and skills to support their recognition of potential deterioration. In addition the team also support the home with the development of a palliative care register to track residents needs and care planning, through to hands on clinical care working alongside the staff of the home.

Data is being gathered to ascertain if this model facilitates an increase in the number of residents who can be cared for and remain in the place they call home at the end of their lives.

6 – Virtual Education Centre, Palliative and End-of-Life Care Education

Our focus for this year was to consolidate the collaborative work between University Hospital Derby and Burton and Treetops in the delivery of communication skills training from entry level to advance skills. This has been hugely successful with 30 education courses delivered across the year attracting 341 delegates across the programmes.

We have also continued to support the growth and stewardship of the conversation-based analysis website RealTalk. At the time of coming into Treetops stewardship RealTalk had under 200 registered users. Since this time the team's support has seen this grow to 444 registered users with recognition both nationally and internationally recognised with the first overseas users signing up to the platform.

We also submitted a successful bid to the NHS England programme for Education innovation to improve access, quality, and sustainability for Palliative and End of Life Care in the Midlands. This was a three-system application by Derbyshire, Nottinghamshire and Birmingham & Solihull creating interactive resources with an intuitive education and training platform to support the people across our systems delivering end of life care. Treetops have led the work for Derbyshire and as such have received regional-wide profile.

Review of Services

From 1 April 2023 to 31 March 2024, Treetops Hospice was commissioned to provide the Wellbeing Service and Hospice at Home Service to the Derby and Derbyshire Integrated Care Board along with the Nottingham and Nottinghamshire Integrated Care Board.

Counselling and Emotional Support for those who have been bereaved and support for people who are facing, or supporting someone who has been diagnosed with, a life-limiting illness, are commissioned by the Derby and Derbyshire Integrated Care Board.

Treetops Hospice raises 70% of the funding for these services through retail outlets, lottery and fundraising. The remaining 30% comes from the NHS via the above ICBs through block grant and cost and volume contracts.

Achievements and performance (continued)

Following the success of the Syringe Driver Education programme the CCG / ICB contracted for a further year support for nursing homes across Southern Derbyshire.

Treetops Hospice also offers a Support and Information Service, Complementary Therapy and Befriending / Compassionate Communities Service, along with our Virtual Ward model supporting Residential Care Homes. We continue to host an outpatient clinic for the University Hospital Derby and Burton NHS Trust. The clinic is run by a Specialist Palliative Care Consultant, supported by host volunteers. The clinic supports patients with palliative care needs.

Our Clinical Services are governed by the Clinical Sub-committee of the Board of Trustees, who meet quarterly and receive individual service reports, which enables them to review the management and quality of care provided by the hospice. The reports are then submitted to the whole Board of Trustees at their meetings.

Participation in Clinical Audits

During 2023/24, Treetops Hospice did not participate in any national or local clinical audits.

The hospice did however complete internal audit and quality checks in line with its policies and procedures.

Research

During 2023/24, the Hospice was not involved in any research projects.

NHS Quality Improvement and Innovation Goals

Treetops Hospice has quality requirements set by the Derby and Derbyshire Integrated Care Board formally the Clinical Commissioning Group:

- All quality requirements for 2023/24 were met (Quality Schedule available)
- Treetops Hospice continued to be an active participant in the Joined Up Care Derbyshire (JUCD) End of Life Programme Board, with representation on the End of Life Operational Group, Informed Workforce, Demand and Capacity workstreams and The Derbyshire Alliance for End of Life Education clinical reference group.
- Treetops Hospice currently chair the End of Life Operational Group and the People Driving Change workstream for Derbyshire

Treetops Hospice continued to provide all technical support to the Derbyshire Alliance End of Life web-based toolkit.

Quality Overview

Activity data across the year reveals the following trends

Wellbeing Service

Over the course of the year **714 individuals** were supported by the Wellbeing service both on site and in people's homes. This is an increase of 26% on last years activity.

This equated to **10,748 hours** of care and support given to individuals.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

- **152** referrals were received for the Wellbeing Space which is comparable to last years referral rate.
- **340** referrals were received for Wellbeing at Home which is a reduction of 13% on last year but is in line with a clarification in order to manage capacity.
- The Support and Information Café had **2,057** visitors across the year

The data below captures the range of activities provided across the year.

Activity	2022/23 Activity	2023/24 Activity	Comments
<p>Number of individual support contacts delivered across the year within the Wellbeing Space.</p> <p>Included activities:</p> <ul style="list-style-type: none"> • SPRING programme • Mollie's MND Support group • Huntington's Disease Support Group • Support and Information Café • Assisted bathing • Tears to Laughter group 	<p>3,034 individual contacts</p> <p>4,517 hours of care and support</p>	<p>7,488 individual contacts</p> <p>6,010 hours of care and support</p>	<p>The Wellbeing Service provides enablement and reablement for individuals living with a life limiting illness. The programme structure aims to support the maintenance of health and wellbeing and adjustment after periods of ill health and deterioration.</p>
<p>Number of Wellbeing at Home care visits</p>	<p>3,188 hours of care</p> <p>361 Individuals supported by the service</p>	<p>4,738 hours of care</p> <p>484 Individuals supported by the service</p>	<p>Provision of 1:1 care in the home environment by either an HCA or RN</p>

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TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Activity	Number of individuals		Number of hours	
	2022/23	2023/24	2022/23	2023/24
Adapted Tai Chi	57	48	386	413
Wellbeing SPRING Face to Face Delivery	34	45	184	142
Tears to Laughter Group	69	73	3,101	2,230
Occupational Therapy Service	50	70	32	73
Mollie's MND Support Group	11	18	65	113
Huntingtons Support Group	Not in operation	14	Not in operation	88

Wellbeing at Home		
Activity	2022/23	2023/24
Wellbeing at Home Assessments	121	238
Number of hours of care for wellbeing at home	3,188	4,738
Number of contacts for wellbeing at home	2,078	10,201
Average number of contacts per person for Wellbeing at Home	Not Calculated	21

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Hospice at Home Service

The Hospice at Home service consists of the Roaming Nurse Service which provides a flexible response to care needs across the night shift alongside the provision of 1:1 nursing support for 9 hours throughout the night.

Over the course of the year, the service delivered nursing care and support to **983 individuals** which is comparable to the previous year. This equated to:

- **13,927 hours** of Hospice at Home support. This is a 3% reduction on last year
- **3,681 hours** of Roaming Nurse Service support. This is a 6% increase on last year
- **590 hours** of care planning and triage which is a significant increase of 75% on last years activity.

During the year the **906 referrals** were made to the service. This is a 7% decrease on last years activity.

The Hospice at Home Service has continued to deliver an exceptionally high standard of care throughout the year. However, capacity continues to be influenced by several extenuating circumstances.

Although the criteria for support from Hospice at Home remains the same (patients must be considered to be in the last six months of life), available capacity within the service has meant that only patients prioritised as red or amber under a traffic light system are routinely scheduled for care.

Patients classified as being green are not routinely offered care, unless there is a need to support the carer, in order to maintain their health and wellbeing.

As a result, many patients are only being supported for a short length of time, days rather than weeks and the average number of full night shifts per patient sits at 3.

The Roaming Nurse Service has again seen an increase in growth over the year and the service is now often requested as the preferred model of delivery for families.

Roaming Service activity	2022/23	2023/24
Telephone calls received by Treetops Roaming Nurse Service and families requesting support	1,878	1,814
Total number of contacts from Roaming Service	3,952	4,917
Total number of hours of care delivered by roaming service	3,411	3,681
Total number of individual patients supported in financial year	610	554

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TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

The Hospice at Home Service enabled **92%** of individuals to achieve their preferred place of death at home.

82% of patients receiving support from Treetops dies in the place they call home.

Therapeutic Services

Our commissioned Bereavement Support Service in Derbyshire is unusual in hospice terms as we accept referrals from anyone in the community regardless of any previous association with Treetops Hospice.

Growing demand has required that the team focus on the most complex cases and signpost to other services for less complex support when required.

Demand for our Life Limiting Counselling service has declined over time but any capacity released has been absorbed into the bereavement counselling service.

During the course of this year the complementary therapy team have worked hard to establish the CT offer to children and young people.

Over the course of the year the service provided:

- **4,395** hours of counselling assessment and therapy. This is an 8% increase on last year.
- **436** hours of Complementary Therapy. This is a 16% reduction on last year.

583 referrals were received for counselling services across adults and children. This is a 20% increase on last year's activity.

Adult Bereavement Service Data

During the year **418** adults were supported with bereavement counselling.

	2022/23	2023/24	
	Sessions	Sessions	Percentage change
Total number of counselling sessions (including assessments)	2,923	3,167	8% increase

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Children and Families Bereavement Service Data

The last year has seen a steady growth in demand for the children and young people's counselling service.

During the course of the year 177 children and young people were supported with bereavement counselling or attending the Mollitum non-talking therapy group.

We saw a slight reduction in counselling contacts for children and young people for the total year as the service was significantly impacted in September when the BBC Children in Need DIY SOS Big Build took place. This was because the service had to be suspended during the build period.

	2022/23	2023/24	
	Sessions	Sessions	Percentage change
Total number of counselling sessions	1,288	1,228	5% decrease

Life-Limiting Illness Counselling Support Data

Again, this service is not only for people who are accessing end-of-life care at the hospice but is for anyone in our community facing a life-limiting illness or their family.

In total 45 individuals either living with a life-limiting condition or their families were provided counselling.

	2022/23	2023/24	
	Sessions	Sessions	Percentage change
Total number of counselling sessions	317	259	18% decrease

Treetops Counselling and Emotional Support Services continue to monitor care delivery against the Bereavement Care Service Standards national evaluation tool, endorsed by the National Bereavement Alliance, to which Treetops Hospice is affiliated. This sets three levels of achievement within seven separate standards. These are Planning, Awareness and Access, Assessment, Support and Supervision, Education and Training, Resources, and Monitoring and Evaluation.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Our team are dedicated to working to this standard and we are confident that we continue to achieve the highest level across all seven of the standards.

Complementary Therapy Service Data

Since the service review in 2022-23 Complementary Therapy has been delivered on campus site focusing predominantly on clients referred for emotional support and wellbeing.

This service is not a commissioned service.

- **94** referrals were received for Complementary Therapy
- **473 hours** of complementary therapy were delivered across adults and children

Compassionate Community Befriending Service

The year saw continued growth of the Befriending Service supporting people in their own homes who are socially isolated due to their ill health or following a bereavement.

This is not a commissioned service and is now fully funded by the charity.

Over the year, the Befriending Service supported **29 individuals** with a Volunteer Befriender, **435 support visits/calls** were made which equates to **453 hours** of support delivered.

The Service received **39 referrals**, a 15% increase on last year's activity. Referrals from other Treetops services were stopped halfway through the year due to the growing waiting list. By the end of the year, we had 20 people waiting for a Volunteer Befriender to become available.

15 new Volunteer Befrienders were trained, with 10 becoming active and joining the workforce.

What others say about us

Care Quality Commission

Treetops Hospice is registered with, and regulated by, the Care Quality Commission in accordance with the Health & Social Care Act 2008.

Our most recent inspection report dated 7 April 2016 is available on the CQC website and finds us meeting the standards and rating us "Good" in all five core areas inspected. The report can be found at: www.cqc.org.uk.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

What our patients and carers say about us

Wellbeing service

Wellbeing Service evaluations are gathered through a number of routes.

Comment Cards:

45 comment cards were completed across the year. Of these 95% gave exceptionally positive feedback on the services provided across Wellbeing with specific recognition of

- The professional approach, knowledge and manner of the staff
- The warmth of welcome provided within the café environment
- The approachable and supportive nature of the volunteers
- The quality of the catering provided

2 cards (5%) gave negative feedback directly related to the Monday café and a less positive experience of this environment.

Direct quotes extracted include:-

"Excellent, cannot believe how at ease we were made to feel. It was an eye-opener. Everyone without exception was professional and friendly. Gave great advice and the coffee & food was a bonus."

"Service is so incredible, friendly caring staff, very well informed and supportive. MND diagnosis was such a shock, just your support has made such a difference. Thankyou."

"We find the staff very friendly and helpful. They have helped our Daughter tremendously since her diagnosis and have assisted her in coming to terms with it. They have also welcomed us and made us feel part of the "family". Ps the food is always terrific!"

Tears to Laughter feedback forms:

28 feedback forms were completed by attendees of the Tears to Laughter sessions.

- 4 rated the sessions as good
- 24 rated the sessions as excellent
- 15 Strongly Agreed that the sessions had improved their wellbeing
- 10 Agreed that the sessions had improved their wellbeing
- 2 Neither agreed or disagreed and 1 no response

"The Tears To Laughter group is so special, it supports you when you are at your lowest. The volunteers are amazing and the fact that you can laugh and cry and everyone understand how you feel as we have all experienced grief."

Achievements and performance (continued)

"The Tears To Laughter group has been such a lifesaver to be able to talk to other people in the same situation."

"Support received from staff, volunteers and the group. The friendships made. Calm, peaceful friendly surroundings. Always know there is someone to talk to on difficult days."

Wellbeing SPRING Programme Evaluation:

17 feedback forms were completed by SPRING programme attendees. The format of gathering feedback was changed halfway through the year

- All respondents reported a positive engagement with the sessions
- All respondents felt that the content of the sessions had provided knowledge and insight that had had a positive impact on their wellbeing
- 1 respondent commented that the session length could be longer, all remaining respondents felt the timing and content were appropriate.

"One to one contact, supportive and very useful information. Felt listened to, relaxing, calm atmosphere. Made to feel I'm not alone and support is there for me."

"I was seen as a whole person with all my conditions and the enormity of my symptoms acknowledged. I felt understood and my feelings valued."

"Opportunity to discuss one-to-one with a supportive expert."

"Clear information provided in face to face meetings, written material helpful explained well with an opportunity to discuss our thoughts"

Hospice at Home Service – Family or Carer Evaluation

Families and carers of patients in our care between the 1 January and 31 December 2023, and who die during this period, are all invited to provide feedback on their experience. In this period, 983 individuals were supported, and 175 responses were received which is an 18% return rate. This rate of return is a drop on previous years.

All evaluations are anonymised. Of those who returned the questionnaire:

- 98% thought that the referral to the service was timely
- 2% felt that the referral was made too late
- 99% of respondents who utilised the Roaming Nurse Service felt that it had been helpful and met the needs required
- 95% felt phone calls had been handled sensitively and professionally
- 95% said that the amount of night-time care provided was enough
- 5% said the amount of care was too little
- 99% were totally at ease or comfortable about the way we cared for their loved ones
- 100% felt that the Treetops nurses had the appropriate knowledge to care for their loved one
- 98% felt that the Treetops nurse always took time to listen to their concerns
- 96% said that the Hospice at Home Service enabled them to care for their loved ones at home

Achievements and performance (continued)

The significant reduction in the number of completed returns makes service evaluation problematic as it is hard to gain a true picture of the impact of the service on families and carers. The late stage at which referrals are received by the service and the subsequent number of care episodes provided for each individual may also be impacting on the number of service evaluation forms being returned.

Quotes from Hospice at Home - Carer evaluations 2023

"We as a family can't thank you enough for your help and support at our time of need. Me and my sister in law cared for our dad at the end of his life. It was the support we needed to get us through and to be reassured we were doing everything perfect. Thank you once again."

"There are no words that can express the gratitude I have for the level of care and compassion I experienced with the team who looked after my husband even though it was for a brief time."

"We cannot thank you enough for the wonderful hospice at home nurses who looked after our mum with such loving care, not to mention giving such support and comfort to our dd and ourselves who for the first time got a good nights sleep, which helped us recharge our batteries. Your care and attention at such a very sad time meant the world to us all. Thank you so very much for your wonderful service."

"Only used the roaming service. Dad passed away on the date we were expected to have night hospice at home care. Roaming team came out twice and both times were professional and caring. Good service and came as quickly as possible."

"We cannot express how grateful we all are to you. Just knowing we could ring you anytime at night took so much pressure off us. When we rang you were straight out and so helpful and kind. Words just cannot express how thankful we are to you. Keep this going as this has made a massive difference to us. We will never forget the help and kindness you gave to our family."

"Amazing service. Staff were unbelievable and wonderful at the worst time. Very empathetic and understanding. We feel without this service it would have been much more difficult. More funding required so you can give other people the help that you gave us. A massive thank you to you all."

"Without Treetops and Roaming we would've been unable to nurse my mother-in-law at home at her end of life where she was desperate to be. Fantastic, supportive, and always here for the entire family too. So very grateful to all the amazing staff who made our difficult time so much easier to deal with. Kindness and hugs for all who needed. Just knew what to say to make our lives better."

Counselling and Emotional Support Service

All clients who finish receiving support during the year from the Counselling and Emotional Support Services are asked to complete an evaluation of their experience.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Counselling and Emotional Support Service

All clients who finish receiving support during the year from the Counselling and Emotional Support Services are asked to complete an evaluation of their experience.

Adult Bereavement

122 evaluation forms were sent out and 50 forms were returned (41%). This is a decrease from last years return of 55%.

- 96% said that the support they received had been helpful in their experience of bereavement
- 99% said they were satisfied with how quickly the service was provided. This is positive considering the high demand for counselling support and the longer waiting times that have resulted following the DIY SOS big build.
- 96% said that they had the right number of sessions.
- Only 2% this year said they felt they did not have enough sessions.
- 100% said that they were happy with the service provided

100% said they would recommend the service to other people

Quotes from evaluations, 2023-2024 Bereaved Adults

"The counselling I received was everything I needed at that point in my life. It taught me how to listen to my body and what I need rather than pushing myself."

"I can't thank S enough for supporting me through the most difficult time of my life. He was kind, caring, compassionate and empathetic. It's hard to put into words how he helped me and the difference he made, but what I do know is the journey I have made to acceptance and processing my loss and the raw pain of grief has been helped with his guidance. He has a true gift as a counsellor and I feel very privileged to have received his support."

"T was absolutely fantastic. Gave me a great platform to work through things."

"K is a credit to yourselves; I was referred to yourselves by my mum and sister who both received help from yourselves and I can honestly say it has been a godsend."

"I feel having someone listen to me. Who did not know me helped".

"The support I received came at just the right time for me. From assessment, through to treatment, the service I have received has been fantastic!"

"S was a lovely friendly caring person I could talk problems through with."

"On both occasions I have used Treetops I have been amazed at how quickly it works. Compared to mainstream counselling which my wife had you are in a different league"

"J has been instrumental in helping me deal with the passing of my Mum. I don't think I would've coped anywhere as well as I have if it weren't for her support."

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

"My counsellor provide support and helped me through some difficult months. It was good to be able to talk with someone outside my family and friend's network. I taught me coping strategies to get through the months after my Mum passed away. She helped give me my confidence back and saw me through a difficult first Christmas without Mum."

Parents/Carers of Bereaved Children

43 evaluation forms were sent out of which 11 were returned (26%):

The period of the DIY SOS Big Build saw a significant disruption to the service which impacted upon waiting times. Demand for the service has also grown considerably and as a result we are operating a waiting list in order to manage capacity. Therefore, children can be waiting longer to access the service.

- 100% were happy or very happy with the speed of response to the referral. This is reassuring considering the demand for the service and the waiting list system.
- 100% reported a decrease in their level of concern about their child after the period of counselling support had finished
- 83% were happy or very happy with the extent to which the support had addressed their child's bereavement needs
- 82% were happy or very happy with the number of sessions/length of support their child received
- 100% would recommend the service to other people

Quotes from evaluations, 2023-2024, Parents/Carers of Bereaved Children

"My daughter's time with P has been a tremendous help, even after 1 session she wanted the next session to come round. Absolutely amazing support and my daughter was sad to see it end, and extremely happy to be told she was welcome back in the future. Thankyou"

"I would just like to say thank you so much to everyone especially J. She has really helped my son to be the happy little boy he was before. Thank you so much"

"N's needs are complex, and he doesn't respond to loss as a neurotypical person might, but I'm very glad that he had the opportunity to experience these therapy sessions."

"R's whole demeanour changed gradually week after week, I saw her grow more independent and self-confident. I had to hold her hand for the first couple of weeks and by the end she was happy to walk without it. I have also seen an improvement in her behaviour, she is less irritable and more settled in general. Thank you"

"We are so grateful that this service has been available to us, and for children to have the opportunity to have trained professionals help them through bereavement, it has helped us so much. The hospice and counselling services are set in such beautiful natural surroundings that are also open for locals to walk around, there is a lovely feeling of peace and tranquillity as you walk around or even sit in the waiting area. Very Comforting indeed. Thank you to all who have given their time and love to help others."

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Children/Young People

48 evaluation forms were sent out of which 18 were returned (17%):

- 100% were happy or very happy with the number of sessions they had
- 100% said the sessions had been helpful or very helpful
- 100% said they would recommend the service to other people

Quotes from evaluations, 2023/24 Bereaved Children/Young People

"They made me be able to talk to other people without getting anxious and they made me be able to do things that I would have never been able to do before and they made my confidence levels go up".

"I enjoyed my time at Treetops."

"Very friendly and kind"

"J has really helped me, and I am now happy again and can think of my great gran and not always get upset"

"I felt comfortable."

Life-limiting Illness Counselling

8 evaluation forms were sent out and 3 were returned (38%). The LLI work represents only a small part of our overall service delivery. The return rate could be a reflection of the health needs of these clients.

- 100% said the support they had received was helpful
- 100% were happy or very happy with the speed of response of the service
- 100% said the number of sessions provided was just right
- 100% said they would recommend the service to others

Complementary Therapy

21 evaluation forms were sent out and 15 (71%) were returned

- 100% felt the information received about their therapy was helpful
- 100% were satisfied with how quickly a service was provided
- 100% were satisfied with the service provided
- 100% said they would recommend the service to others

Quotes from evaluations, 2023-24 Complementary Therapy

"Very helpful in relieving my anxiety, caused initially by bereavement, then by an enforced return to work. Provided me with 'tools' to help with ongoing anxieties."

"The reflexology helped with stress and anxiety it helped me to relax and let it go. It will be something I will look to continue."

"Nice to be pampered & relax."

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

"Helped with my sleep pattern & help alleviate anxiety. Also gave me coping strategies & tools to help manage."

"Helped with relieving upper body tension immensely."

"The service was brilliant for a holistic approach to my treatment. I've been carrying tension in my back, shoulders and head for some time and it has really helped to ease that. I was professional and empathic throughout - she really helped me!"

"Helped to relax and calm my anxiety while struggling in difficult times, some time to be able to think of myself."

"A was lovely super friendly, showed me things to do at home to keep me relaxed listened to my needs and really supported me."

What our staff say about the organisation

The results of this year's Employee Engagement Survey were pleasing, 136 staff from Treetops Hospice took the survey – an 86% response rate:

Treetops Highest 5 Engagement Factors

- 99% agreed with the statement - If a friend or relative needed treatment I would be happy with the standard of care provided by this hospice
- 98% responded yes to the statement - I am proud to work for this charity
- 98% selected the statement - I believe in the aims of this charity
- 93% selected the statement - I feel like I am making a difference
- 92% said that they enjoyed the work they do

Factors that resulted in high Employee Engagement are flexible working, work life balance, camaraderie, helping others, making a difference, being supported, being respected and our beautiful surroundings.

Factors that require further development are communication, at all levels, but in particular interdepartmental communication, pay, return to regular meetings, workspace, the best use of supporters' time/money and work-related stress.

Towards improving communication, a staff conference was planned and delivered. All employees were invited and the majority attended; it was an informative and enjoyable day for everyone.

Another huge boost to employee and volunteer engagement was the DIY SOS Big Build project. Staff and volunteers who assisted, were caught up in the buzz and excitement of the build and were eager to play their part.

Treetops' Foundation Course has been reintroduced in a new two day format for new employees and volunteers; volunteer services was restructured to allow more focused support for retail, reception and campus volunteers and work on wellbeing at work continues.

Achievements and performance (continued)

Complaints and Compliments

Complaints

During 2023/24, we received four clinical service complaints. All incidents were investigated, documented and action taken as required. Feedback on the outcome and action was provided to the complainant. Actions taken in response included staff retraining on medication administration and management, communication skills, policy review and procedural updates.

Compliments

In addition to the positive evaluations of our services, we receive many emails, Facebook comments and individual cards and letters of thanks to our full range of services during the year.

We do not at present have a comprehensive way to capture and log all this feedback.

Patient Safety Indicators

Patient safety as ever is paramount to our services and all incidents are reported and logged. We ensure that every incident is reviewed, and assessed, relevant risk assessments are completed and any wider implications are considered. Where necessary this results in policy and training updates as identified.

The Health and Safety Committee meets quarterly and is made up of staff and trustees. They receive departmental reports and review and drive forward the Health and Safety Action Plan and scrutinise all accidents and incidents in order to identify trends.

During 2023/24, there were 67 clinical incidents recorded in total.

- 7 Safeguarding
- 8 Medication administration
- 11 Staff welfare
- 2 GDPR
- 14 Unrelated clinical incidents
- 1 Unsafe discharge
- 2 Patient falls
- 21 IT connectivity issues
- 1 Clinical documentation

Incidents relating to medication administration highlighted procedural issues due to a lack of access to MAR sheets and inaccurate documentation across provider systems. As a result, a decision was taken to stop HCA medication administration until a complete review of the policy and procedure had been undertaken. This has resulted in new medication management procedures being implemented and staff retraining.

Connectivity issues continue to be a challenge for the clinical team and as yet, there are no clear solutions identified for this.

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

All incidents were fully investigated, and any action taken documented and reported to the Clinical Sub Group of the board of Trustees, along with the Derby and Derbyshire Clinical Commissioning Group. No other trends were identified across the reported incidents.

a) Investment Policy and Performance

During 2015 the Board of Trustees decided that due to the low interest rates, it was the appropriate time to move some of our reserves from interest bearing accounts to be managed by investment brokers. However during 2023/24, due to rising interest rates available for savings accounts, and an subpar performance with the investment portfolio, the decision was taken to close the portfolio and transfer all funds to savings accounts instead.

This means that at the end of the financial year, the only investments are £10,000 invested in Treetops Funding Limited and £1,000 in Treetops Retail Limited.

Financial Review

a) Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

The longer-term financial position of the Hospice is reviewed on a regular basis by Trustees at the Finance & Income Generation quarterly sub-committee meetings. Whilst the short-term forecasting currently projects a deficit position for 2-3 years, the Trustees are confident that plans and investments being made now will result in an improved financial situation in the medium to long term, and therefore have no issues with going concern

b) Results for the year

The Charity's gross income rose from £4,252,654 to £5,458,732, an increase of £1,206,078. Gross costs increased from £4,770,455 to £5,192,558, an increase of 8.12%, which was within the targets approved by the budget.

The charity had funds carried forward at 31 March 2024 of £5,463,015 (2023: £5,196,841) of which £45,263 (2023: £77,462) are restricted funds, £2,759,706 (2023: £3,036,276) are unrestricted funds and £2,658,046 (2023: £2,083,103) are designated funds.

Treetops Funding Limited and Treetops Retail Limited

In 2003, Treetops Retail Limited was created for the Retail shops and catering operation. From 1 April 2018 onwards, the Retail shops were transferred over to Treetops Hospice Trust to ensure Gift Aid claims were correctly dealt with and did not leave the subsidiary company insolvent. Treetops Retail Limited now only contains the catering operation and is part of the VAT registered group with Treetops Hospice Trust.

The Charity's wholly owned trading subsidiaries carry out non-charitable trading activities for the Charity.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review (continued)

Funding Company – Treetops Hospice Lottery

The Funding Company's turnover fell from £715,355 to £701,968 (1.9%), profit decrease from £443,162 to £441,341 (<0.01%). Membership levels were over 13,400 active members by the year end, although it is anticipated this number may stagnate into 2024/25 due to economic pressures from the on-going cost of living crisis. A strategy is in place to encourage these numbers to grow.

Retail Company

Treetops Retail Limited made an operating loss of £nil compared to a loss of £8,400 for 2022/23. These accounts cover the financial position of the catering outlets only which are currently not trading due to uncertainty following the Covid pandemic. It is not currently known if or when trading will resume.

Fundraising

Legacy income has experienced an increase in income rising from £283,406 to £444,031. This increase was expected due to the notification of a larger, one-off donations. The legacy strategy implemented a few years ago is still in place and showing signs of keeping legacy donations at a strong level.

c) Principal risks and uncertainties

The Board has agreed a risk management structure for the organisation and has identified the major risks to which the organisation is exposed, which are reviewed every six months and appropriate mitigating action is taken accordingly.

The most recent review showed that the highest risks as:

- Loss of Key Staff
- Failure of generate sufficient income
- Increased operating costs
- Loss or reduction of Lottery income

d) Reserves policy

The Board of Trustees regularly review the level of reserves to ensure that fund levels are appropriate for the current activities and long term aims, should they need to be called upon. The Reserves Policy forms part of our Finance Policies and can be provided upon request.

The most recent review has highlighted that a different approach would be a more suitable way of establishing a fair reserves level. This would take into account the changes arising from the updated Organisational Strategy, and reflect the additional strains from the current economic climate and high inflationary impacts. The chosen approach is therefore to establish the financial obligation on the organisation in three different scenarios – ceasing to trade, six months trading costs (excluding Income Generation) and providing for any forecast deficits over the next four financial years. Once these figures are established, the Board will then use these amounts to determine a suitable Reserves range that ensures the financial stability of the organisation, whilst ensuring it can deliver on its charitable aims and purposes.

At the last review, this methodology produced a Free Reserves range of £1.3m - £1.6m. The Trustees are satisfied with the reserves level and feel it is at a satisfactory level for the organisation to discharge its obligations and long-term plans.

TREETOPS HOSPICE TRUST
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TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management

a) Constitution

Treetops Hospice is a registered charity and company limited by guarantee without share capital and was set up on 20 March 1984 under the name Draycott Hospice Association. The name of the company was changed to Treetops Hospice Trust on 21 June 1993. The charity's governing document is its Memorandum and Articles of Association (last amended on 24 November 2008), which restrict the charity's operations to all such lawful acts as are incidental or necessary to the attainment of its objectives.

b) Method of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

c) Policies adopted for the induction and training of Trustees

The Board agreed a written structure for the induction of new Trustees, and a code of conduct for Trustees and the Chief Executive. Trustee induction is managed by the Chief Executive and the Company Secretary and includes written information on the following topics:

- The legal status of the charity and governance
- The structure and staffing of the organisation
- Finance information
- Policies and strategy
- Professional advisers

All new Trustees will spend time with the Chair of the Board and the Chief Executive at an early stage. The charity subscribes to Governance a journal for Trustees. All Trustees receive individual copies and a copy is held in the general office and Trustees are given information on relevant training courses.

d) Pay policy for senior staff

It is the policy of the Board of Trustees to remunerate the Senior Leadership Team (SLT) in line with market forces and pay an acceptable salary that in general is in line with the charity sector and specifically hospices, which will attract and keep quality staff.

The SLT are only awarded pay increases in line with the cost of living annual award given to all staff and will not receive and other financial recognition. The cost of living increase is discussed by the Board of Trustees annually and is awarded in line with the charity's performance, affordability and external indicators, such as the cost of living index.

e) Organisational structure and decision making

The responsibility to ensure appropriate management of the charity is vested in the Board of Trustees, a third of which are elected annually by the members of the Company. To assist the Board in discharging its responsibilities, it receives regular reports on some aspects of its principle functions from the Finance and Income Generation and the Clinical

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

sub committees. These committees consist of members of the Board of Trustees and senior members of staff. The Finance and Income Generation sub committee meet to review the financial activity every quarter, as do the Clinical sub committee who monitor clinical services. The Board also meets quarterly with additional meetings as required.

The Chief Executive, who leads the SLT, is responsible to the Board of Trustees for the day to day management of the charity and the execution of the policies and strategies defined by the Board.

g) Risk management

The Board has agreed a risk management structure for the organisation and has identified the major risks to which the organisation is exposed, these are reviewed every six months and appropriate mitigating action is taken accordingly. The Health and Safety committee continue to ensure that all relevant issues are considered and addressed at departmental level and the Health and Safety Responsible Person prepares quarterly Health and Safety reports for the Board.

Plans for future periods

Last year was the first full year of normal operations, however, clinical services were disrupted during September due to the BBC Children in Need DIY SOS Big Build and this is reflected in the activity figures. Although this was a wonderful opportunity and gift to the charity it also created operational challenges for clinical services and a noticeable increase in demand, especially counselling and emotional support.

The charity still faces the challenge of financial sustainability due to the very difficult economic climate. Statutory funding remains static whilst opportunities to generate income via public support continue to be hard. As a result, the charity enters another year with a deficit budget.

These economic parameters will again limit the scope for development within Clinical Services in order that we remain within budget and financially sustainable.

All operational procedures continue to be monitored for quality alongside assurance that they remain value for money. We will look at growth where an opportunity presents itself, such as via the support of grant and trust income or through charging, such as within education. Equally, we will need to consider service restructuring, reform or even reduction if productivity and economic value dictate.

Staff recruitment, retention and investment continue to be a priority for this year as maintaining our workforce is fundamental to the quality and capacity of our services. The workforce market continues to be challenging with Agenda for Change being the driving factor on salary. Historically the hospice has opted not to adopt the Agenda for Change salary structure in full, choosing instead to map closely to pay levels. This may well need further review this year if recruitment continues to be a challenge.

Treetops endeavours to attract staff by ensuring that it can offer terms and conditions that are appealing and adaptable alongside robust education, training and staff wellbeing.

Plans for future periods (continued)

Clinical data collection, analysis and interpretation

Over this last year we have continued to evaluate and refine our use of SystmOne improving the way that it supports clinical practice and care delivery ensuring it is structured robustly and logically. We now have firm foundations on which to extract accurate clinical data and this is enabling us to review our service delivery, quality and value for money in ways not previously available to us.

This coming year, we aim to undertake a detailed review of each clinical service and identify ways in which the data can help inform future planning and service development. This seems especially pertinent now that we have established the new normal following the disruption of the pandemic years.

We will do this by:

- Reviewing local population data in line with national data for End of Life Care
- Reviewing operational data to identify trends and spot opportunities for development and growth.
- Identify service needs for underrepresented communities in the catchment area by evaluating our activity data alongside local data intelligence
- Working in collaboration with the ICB and other providers to generate compelling cases for support and ensure alignment with strategic direction
- Seeking ways to achieve financial efficiencies without compromising on clinical quality

Our data and intelligence tells us that we are still underperforming as an organisation in addressing equality, diversity and inclusion. We will continue to build on the engagement work undertaken by establishing links and engaging in conversations with a variety of community networks with the aim of building collaboration.

Community Provision and Support

Activity data collected across our services shows a continuing growing demand for hospice services delivered directly in the community. Whilst service provision on the campus site will still be a mainstay of our clinical care community-based care is in line with the aspirations of the charity and the strategic direction for the next five years.

The charity is however aware that it cannot address the palliative and end-of-life needs of the population we serve just through the provision of direct clinical services provided by the charity.

As a result, we plan this next year to look at how we can further develop collaborative models of working, sharing knowledge, expertise and resources. We have already seen success with the development of the Huntington's and MND collaborative support groups within Wellbeing and the Care Home Development and Support programme. These small-scale developments highlight the impact that collaborative working can have when developed effectively.

We are keen to see how we can share our knowledge whilst learning from others in order to capitalise on opportunities to support more individuals living with life-limiting illness, at end of life and also the bereaved in culturally sensitive and diverse ways. Alignment with the local Primary Care Networks will underpin this work along with closer working with acute sector colleagues.

This may result in the redistribution of some resources within existing services as we develop this style of working.

Plans for future periods (continued)

Education

Ensuring access to education is crucial for staff across the Palliative and End of Life Care sector in order to provide adequate care to the population. Professor Chris Whitty, at the Hospice UK National Conference in 2023, highlighted the need to enhance the skills of generalist staff across the healthcare and social care sectors. He urged the hospice sector, which specializes in palliative and end of life care, to share their knowledge and expertise with healthcare providers working in different fields.

We currently face a challenge to recruit, develop and retain sufficient staff to maintain our own workforce. We are fighting in a competitive market and securing sufficient staff with prior palliative care experience is challenging at best and impossible at worst. The question for any potential future Treetops employee is what makes us an appealing employer above other providers. Maintaining competitive on salaries is financially challenging so finding alternative ways to engage with future staff has to be underpinned by education and reputation in order to stand out more effectively from the crowd.

Underpinning the delivery of good end of life care is the ability to recognise a deteriorating patient, a general knowledge of palliative care and perhaps most importantly the essential skill of communication between clinician and patient. Understanding human interaction is the means by which we do things with and to one another, and to how we create, maintain, and shape relationships.

For many years the Treetops internal education programme has been centred around developing skills and task-based knowledge within our own workforce, addressing day-to-day competencies. We have failed over the years to recognise the value of our collective specialist knowledge, and as a result, we have never capitalized on our potential to share our knowledge both internally and outside our own team.

Over more recent years the Counselling and Emotional Support Team have grown a robust programme of trauma-based training which is highly regarded in its field and there has been steadily growing demand for these sessions. Our successful student counsellor programme acts as a supply chain for future counselling staff.

Over the past two years we have been able to be part of an exciting opportunity collaborating with staff at University Hospital Derby and Burton, and Loughborough University developing a comprehensive programme of communication skills training delivered across Derbyshire and beyond. In addition our teams have collaborated together developing and delivering a number of competency-based education sessions supporting essential to role competency criteria. These are in line with national objectives for workforce education and development and have proved popular with those accessing the education sessions. Our aspiration is to grow this collaboration in order to support the development of an academy model creating the workforce of the future for both Treetops and the wider community so replicating the success of the model developed by our Counselling and Emotional Support Team. From these fledgling foundations the potential for further growth is becoming apparent.

As a result, there is a need for new thinking, strong leadership and innovative delivery.

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods (continued)

Over the coming year we plan to

- Grow our reputation as a centre of excellence for communication skills training and trauma informed work in counselling and emotional support.
- Raise income through education delivery but also via grant and research-based activity associated with education to support education delivery infrastructure.
- Support the development of our own future workforce by developing a robust model of education delivery based on the concept of an academy and capitalising on the apprentice model.
- Support our wider community through the provision of education to the generalist in order to improve the standards of care delivered.
- Become the main provider of advance communication skills training for Derbyshire and beyond, with the potential to expand across a wider area as opportunities arise.

Information on Fundraising Practices

All staff and volunteers read the Treetops Hospice Trust policies on fundraising as part of their induction. All outside agencies are registered with appropriate regulatory bodies and sign agreements with Treetops Hospice Trust regarding policies on fundraising and General Data Protection Regulation compliance.

Staff and volunteers attend training sessions on specific aspects of fundraising e.g. collections, and are given the Fundraising Regulators Code of Fundraising Practice for that particular activity.

Breach of any of the policies is dealt with by the Head of Community Relationships, Head of Retail or Volunteers Services in line with the Treetops Hospice Trust volunteer procedures. Any breach by a paid fundraiser would be handled through the Treetops Hospice Disciplinary Policy and Procedure. Treetops Hospice also has a clear Gift Policy on accepting or abusing position for receiving money/gifts.

If Treetops Hospice Trust is notified of third party fundraising events, any person from a group or any individual holding that event, informs us to ensure that we are aware of the event's details, they are compliant, and that the money is received after the event. This is monitored by the Community Relationships team.

Treetops Hospice Trust's income generation department organises fundraising events and co-ordinates the activities of our supporters both in the Hospice and in the wider community on behalf of the charity. The department has signed up to the Fundraising Regulator's Code of Fundraising Practice, and the organisation as a whole adheres to the General Data Protection Regulations.

All direct marketing is undertaken by the Income Generation and Marketing departments to ensure that it is not unreasonably intrusive or persistent. All marketing material contains clear instructions on how a person can be removed from mailing lists, as do all letters of thanks.

Treetops Hospice Lottery does use third party canvassing companies to recruit members of the Lottery. Data Protection Agreements are in place with those companies, which confirms that they adhere to the Fundraising Regulator's Code of Fundraising Practice and the General Data Protection Regulations.

This year sees the current three-year strategy come to an end. Reflection on our aspirations shows a record of success in delivering on many aspects whilst recognising the challenges created by the pandemic and cost of living crisis.

As outlined demand for our Hospice services are ever-growing, and it is unfeasible to think that Treetops as a provider can ever grow both physically and financially to a sustainable level that meets this demand for our services. As such our challenge is to think differently and grasp the opportunity to meet rising needs by supporting the knowledge growth and skill level of others working with individuals and supporting families through education provision.

Treetops will work with the trustees over the coming year to review the strategy for the next 5 years creating a renewed direction of travel with some ambitious plans fit for the next five years.

d. Activities for achieving objectives

These objectives are met through the provision of care services as follows:

- Wellbeing Provision:
 - Wellbeing Days with Activity Programmes
 - Wellbeing at Home
 - Out-Patient Clinic
 - Drop-In Café
- Support and Information
 - Carer Support and Signposting
 - Therapeutic Services
- Pre and Post Bereavement Support
 - Complementary Therapy
- Hospice at Home
- Roaming Nurse Service
- Education
- Compassionate Communities

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

TRUSTEES' REPORT INCLUDING STRATEGIC REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report including the Strategic 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. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Company and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the 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 Group and the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditor is unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditor is aware of that information.

In approving the Trustees' report, we also approve the Strategic report included therein, in our capacity as company directors.

Approved by order of the members of the board of Trustees and signed on their behalf by:

Colin Glynn

.....

Mr C Glynn

Date: 10/14/2024 17:44 UTC

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TREETOPS HOSPICE TRUST

Opinion

We have audited the financial statements of Treetops Hospice Trust ('the charitable group') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet and Statement of Cashflows and notes to the financial statement, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2024, and of the group'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; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group and parent charitable company'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 annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the financial statements. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TREETOPS HOSPICE TRUST (CONTINUED)

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' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' 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 charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 16, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and parent 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TREETOPS HOSPICE TRUST (CONTINUED)

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 is detailed below:

Based on our understanding of the charitable company and the industry in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to the acts by the charitable company, which were contrary to applicable laws and regulations including fraud, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to stock valuation and legacy income.

Audit procedures performed by the engagement team included:

- reviewing the systems, controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- evaluating management's controls designed to prevent and detect irregularities;
- review of the financial statement disclosures to underlying supporting documentation;
- review of correspondence with and reports to the regulators, including correspondence with the Charity Commission;
- enquiries of management in so far as they related to the financial statements;
- testing of journals in particular journal entries posted by unusual users, postings with unusual descriptions, postings with unusual times and dates and postings with unusual and material amounts;
- evaluating whether there was evidence of bias by the trustees that represented a risk of material misstatement due to fraud;
- challenging assumptions and judgements made by management in their critical accounting estimates;
- reviewing legacies to ensure income is being recognised in line with the relevant performance obligations and correctly classified in line with the applicable financial reporting standards; and
- reviewing and testing stock values pre and post year end to ensure stock is correctly stated.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF TREETOPS HOSPICE TRUST (CONTINUED)

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. Our audit work has been undertaken so that we might state to the 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

David Allum

.....
David Allum (Senior statutory auditor)

for and on behalf of

UHY Hacker Young LLP
Chartered Accountants
Statutory Auditor
14 Park Row
Nottingham
NG1 6GR

Date: 10/29/2024 19:13 UTC

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	1,851,808	2,681	1,854,489	1,008,819
Charitable activities	6	1,092,471	-	1,092,471	917,221
Other trading activities	7	2,467,948	-	2,467,948	2,265,121
Investments	8	61,785	-	61,785	38,993
Other income	9	(17,961)	-	(17,961)	22,500
Total income		5,456,051	2,681	5,458,732	4,252,654
Expenditure on:					
Raising funds:					
Voluntary income	10	582,652	-	582,652	403,995
Fundraising trading	11	1,757,816	-	1,757,816	1,600,522
Charitable activities	12	2,817,210	34,880	2,852,090	2,765,938
Total expenditure		5,157,678	34,880	5,192,558	4,770,455
Net (expenditure)/income before net (losses)/gains on investments		298,373	(32,199)	266,174	(517,801)
Net (losses)/gains on investments	17	-	-	-	(27,935)
Net (expenditure)/income before taxation		298,373	(32,199)	266,174	(545,736)
Taxation		-	-	-	(8,245)
Net (expenditure)/income after taxation		298,373	(32,199)	266,174	(553,981)
Transfers between funds	21	-	-	-	-
Net movement in funds		298,373	(32,199)	266,174	(553,981)
Reconciliation of funds:					
Total funds brought forward		5,119,379	77,462	5,196,841	5,750,822
Net movement in funds		298,373	(32,199)	266,174	(553,981)
Total funds carried forward		5,417,752	45,263	5,463,015	5,196,841

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE
ACCOUNT) (CONTINUED)**
FOR THE YEAR ENDED 31 MARCH 2024

The Consolidated Statement of Financial Activities complies with the requirements for an income and expenditure account under the Companies Act 2006 and includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

TREETOPS HOSPICE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 01801708

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	2,658,046	2,083,103
Investments	17	-	578,290
		<u>2,658,046</u>	<u>2,661,393</u>
Current assets			
Stocks	18	103,941	129,315
Debtors	19	241,438	322,451
Cash at bank and in hand		2,758,357	2,454,177
		<u>2,804,969</u>	<u>2,535,448</u>
Creditors: amounts falling due within one year	20	(298,767)	(370,495)
Net current assets		<u>2,804,969</u>	<u>2,535,448</u>
Total assets less current liabilities		<u>5,463,015</u>	<u>5,196,841</u>
Total net assets		<u>5,463,015</u>	<u>5,196,841</u>
Charity funds			
Restricted funds	21	45,263	77,462
Unrestricted funds			
Designated funds	21	2,658,046	2,083,103
General funds	21	2,759,706	3,036,276
Unrestricted funds	21	<u>5,417,752</u>	<u>5,119,379</u>
Total funds		<u>5,463,015</u>	<u>5,196,841</u>

TREETOPS HOSPICE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 01801708

CONSOLIDATED BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Colin Glynn

Mr C Glynn

Date: 10/14/2024 17:44 UTC

The notes on pages 44 to 71 form part of these financial statements.

TREETOPS HOSPICE TRUST
(A company limited by guarantee)
REGISTERED NUMBER: 01801708

COMPANY BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	16	2,658,046	2,083,103
Investments	17	-	589,290
		<u>2,658,046</u>	<u>2,672,393</u>
Current assets			
Stocks	18	103,941	129,315
Debtors	19	373,691	505,859
Cash at bank and in hand		2,529,659	2,047,846
		<u>2,907,291</u>	<u>2,683,020</u>
Creditors: amounts falling due within one year	20	(688,509)	(644,759)
		<u>(688,509)</u>	<u>(644,759)</u>
Net current assets		<u>2,318,782</u>	<u>2,038,261</u>
Total assets less current liabilities		<u>4,976,828</u>	<u>4,710,654</u>
Total net assets		<u><u>4,976,828</u></u>	<u><u>4,710,654</u></u>
Charity funds			
Restricted funds	21	45,263	77,462
Unrestricted funds			
Designated funds	21	2,658,046	2,083,103
General funds	21	2,273,519	2,550,089
		<u>4,931,565</u>	<u>4,633,192</u>
Unrestricted funds	21	4,931,565	4,633,192
		<u>4,931,565</u>	<u>4,633,192</u>
Total funds		<u><u>4,976,828</u></u>	<u><u>4,710,654</u></u>

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

COMPANY BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements. The Company's net movement in funds for the year was £(266,174) (2023 - £615,601).

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Colin Glynn

Mr C Glynn

Date: 10/14/2024 17:44 UTC

The notes on pages 45 to 72 form part of these financial statements.

TREETOPS HOSPICE TRUST
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	24	(199,892)	(84,439)
Cash flows from investing activities			
Dividends and interest from investments		-	38,993
Purchase of tangible fixed assets		(63,676)	(115,600)
Proceeds from sale of investments		572,003	175,597
Purchase of investments		(26,641)	(241,198)
Proceeds from disposal of tangible fixed assets		3,990	-
Taxes paid		(8,245)	-
Net cash used in investing activities		477,431	(142,208)
Change in cash and cash equivalents in the year		277,539	(226,647)
Cash and cash equivalents at the beginning of the year	25	2,480,818	2,707,465
Cash and cash equivalents at the end of the year		2,758,357	2,480,818

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

1. General information

The company is a company limited by guarantee. The members of the company are the trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

2. Accounting policies

2.1 Basis of preparation of financial statements

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

Treetops Hospice Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The consolidated statement of financial activities (SOFA) and consolidated balance sheet consolidate the financial statements of the Company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Company has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own statement of financial activities in these financial statements.

The financial statements are prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

2.2 Going concern

The Trustees have considered the impact of the current economic situation, such as high inflation and cost of living increases. They have prepared forecasts of income and expenditure, and cash flow for the period up to 31 March 2025 and ensure that these are updated on a quarterly basis for review, as well as allowing for stress-testing differing financial circumstances over that period.

The trustees are confident that these forecasts show there are sufficient reserves and cash to be able to continue for the foreseeable future. They will continue to monitor the impact on income and take appropriate action as necessary.

The trustees therefore continue to adopt the going concern basis of preparation for these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. Accounting policies (continued)

2.3 Income

All income is recognised once the group has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charitable company has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate (usually grant of probate). Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charitable company, can be reliably measured.

Grants are included in the consolidated statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold.

Where the donated good is a fixed asset, it is measured at fair value, unless it is impractical to measure this reliably, in which case the cost of the item to the donor should be used. The gain is recognised as income from donations and a corresponding amount is included in the appropriate fixed asset class and depreciated over the useful economic life in accordance with the charitable company's accounting policies.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charitable company which is the amount it 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.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Expenditure on raising funds includes all expenditure incurred by the group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charitable company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.5 Interest receivable

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

2.6 Taxation

The charitable company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charitable company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Freehold property	- 2% straight line
Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line
Office equipment	- 25% straight line

Assets under construction are not depreciated as they are not yet operational within the business.

2. Accounting policies (continued)

2.8 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the consolidated statement of financial activities.

Investments in subsidiaries are valued at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Donated items of stock for resale are not included in the financial statements until they are sold as the Trustees consider it impractical to assess the amount of donated stock held, as there is no system in place to record these items or value them until they are sold. The value of these goods to the charity is instead recognised when they are sold in the shops.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and 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.

2.12 Liabilities and provisions

Liabilities are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the group anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the consolidated statement of financial activities as a finance cost.

2. Accounting policies (continued)

2.13 Financial instruments

The group 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.

2.14 Operating leases

Rentals paid under operating leases are charged to the consolidated statement of financial activities on a straight-line basis over the lease term.

2.15 Pensions

The charitable company contributes to individuals' defined contribution pension schemes. Contributions are charged to the SOFA in the year they are payable.

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.17 Employee benefits

When employees have rendered service to the charitable company, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

2.18 Agency arrangements

The charity acts as an agent in distributing funds in relation to the End Of Life Toolkit Project. Payments are received from NHS Nottingham & Nottinghamshire ICB and Derbyshire Community Health Services. Subsequent distributions are made to other NHS ICBs.

The funds are excluded from the statement of financial activities as the charity does not have control over the charitable application of funds. The funds received and paid, and any balances held are disclosed in note 28.

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3. Critical accounting estimates and areas of judgment

Estimates and judgments 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.

Critical accounting estimates and assumptions:

The group makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. There are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year. The charity has valued the addition of the Saplings building and fixtures and fittings held within the building, using a best estimate judgement. The building has been based on the valuation provided by an external valuation entity and the internal fixtures based on expected market value of the assets.

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Donations				
Donations and sponsorship	278,096	671	278,767	296,548
Gift aid	113,802	-	113,802	104,570
Income from charitable trusts (note 5)	53,351	-	53,351	43,815
Income from other clubs and organisations	265,768	-	265,768	216,429
Saplings Building	652,000	-	652,000	-
Grants				
Hospice UK	-	-	-	4,263
BBC Children in Need	25,244	2,010	27,254	17,092
NHS Charity fund	19,516	-	19,516	42,696
Legacies and bequests	444,031	-	444,031	283,406
	<u>1,851,808</u>	<u>2,681</u>	<u>1,854,489</u>	<u>1,008,819</u>
Total 2023	<u>910,887</u>	<u>97,932</u>	<u>1,008,819</u>	

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5. Charitable trusts

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2023 £
Albert Hunt Trust	15,000	-	20,000
Ardwick Trust	200	-	200
ASDA Foundation	-	-	400
Boots Charitable Trust	-	-	500
Cecil Rosen Foundation	500	-	500
Children in Need	670	-	665
Cumberland Trust	375	-	250
Institute of Our Lady of Mercy	1,000	-	1,000
Making a Difference Local	-	-	250
SSP Foundation	-	-	500
The Hudson Charitable Trust	200	-	300
The Mary Robertson Trust	2,000	-	3,000
The PwC Foundation	-	-	250
The Sir John Eastwood Foundation	2,000	-	2,000
Thomas J Thorne Memorial Trust	7,000	-	14,000
The Orr Macintosh Foundation	6,000	-	-
The Paget Trust	1,000	-	-
Hiscox Foundation UK	2,500	-	-
TYI Giveback Community Fund	5,000	-	-
The Adam Berry Foundation	4,000	-	-
Reuben Foundation	250	-	-
AW Lymm Centenary Foundation	656	-	-
The Fifty Fund	1,000	-	-
The Sawley Charities	750	-	-
Masonic Charitable Trust	250	-	-
The Grace Trust	3,000	-	-
	53,351	-	43,815
Total 2023	43,815	-	43,815

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Derby & Derbyshire CCG	984,196	-	984,196	879,748
Nottingham County Teaching CCG	6,029	-	6,029	16,755
Education	86,508	-	86,508	8,105
Meals and refreshments	3,637	-	3,637	1,556
Miscellaneous	12,101	-	12,101	11,057
	<u>1,092,471</u>	<u>-</u>	<u>1,092,471</u>	<u>917,221</u>
Total 2023	<u>904,016</u>	<u>13,205</u>	<u>917,221</u>	

7. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Shop sales	1,544,987	1,544,987	1,549,767
Hospice lottery income	922,961	922,961	715,354
Catering income	-	-	-
	<u>2,467,948</u>	<u>2,467,948</u>	<u>2,265,121</u>
Total 2023	<u>2,265,121</u>	<u>2,265,121</u>	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

8. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Bank interest	61,785	61,785	27,864
Listed investments income	-	-	11,129
	<u>61,785</u>	<u>61,785</u>	<u>38,993</u>
Total 2023	<u>38,993</u>	<u>38,993</u>	

9. Other income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Financing income	(17,961)	(17,961)	22,500
	<u>(17,961)</u>	<u>(17,961)</u>	<u>22,500</u>
Total 2023	<u>16,409</u>	<u>16,409</u>	

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NOTES TO THE FINANCIAL STATEMENTS
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10. Raising funds - voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Direct costs - other	122,697	122,697	23,638
Direct costs - staff	459,955	459,955	373,389
Investment management fees	-	-	6,968
	<u>582,652</u>	<u>582,652</u>	<u>403,995</u>

11. Raising funds - fundraising trading

	Direct staff costs 2024 £	Direct other costs 2024 £	Total funds 2024 £	Total funds 2023 £
Hospice lottery	229,797	265,870	495,666	263,948
Shops	749,072	474,149	1,223,221	1,328,174
Catering	-	38,929	38,929	8,400
	<u>978,868</u>	<u>778,948</u>	<u>1,757,816</u>	<u>1,600,522</u>
Total 2023	<u>958,849</u>	<u>641,673</u>	<u>1,600,522</u>	

Direct costs - other are those associated with providing the activity, for example, lottery prizes, shop cost of sales, depreciation and other costs. All costs are unrestricted.

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NOTES TO THE FINANCIAL STATEMENTS
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12. Cost of charitable activities

	Direct staff costs 2024 £	Direct other costs 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Wellbeing	442,782	30,186	330,948	803,916	620,644
Bereavement support	282,267	18,692	210,550	511,509	651,864
Complementary therapy	28,992	572	20,683	50,247	3,630
Hospice at home	763,576	30,727	555,692	1,349,995	1,377,045
Training	62,516	2,674	45,607	110,797	72,033
Governance costs (note 13)	25,626	-	-	25,626	40,722
	1,605,759	82,851	1,163,480	2,852,090	2,765,938
Total 2023	2,060,085	97,497	608,356	2,765,938	

Support costs outlined below have been allocated to charitable activities in proportion to the direct costs attributed to each activity.

The relevant proportions are wellbeing 28.4% (2023: 22.8%), bereavement support 18.1% (2023: 23.9%), complementary therapy 1.7% (2023: 0.1%), hospice at home 47.7% (2023: 50.5%) and training 3.9% (2023: 2.7%).

Restricted expenditure totalling £Nil (2023: £17,411) is included in the total expenditure of £2,852,090 (2023: £2,765,938).

Support costs

	2024 £	2023 £
Administration	1,100,708	396,039
Marketing	62,772	212,317
	1,163,480	608,356

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13. Governance costs

	2024	2023
	£	£
Direct costs - other	25,626	27,509
Direct costs - staff	-	13,213
	<u>25,626</u>	<u>40,722</u>

Other governance costs represent audit fees, legal costs and health & safety audit costs. Staff costs represent company secretarial and chief executive governance costs.

14. Net income/(expenditure)

	2024	2023
	£	£
Depreciation of tangible fixed assets - owned by the charity	119,543	104,895
Auditor's remuneration - audit	26,000	25,330
	<u>145,543</u>	<u>130,225</u>

15. Staff costs

	Group	Group	Company	Company
	2024	2023	2024	2023
	£	£	£	£
Wages and salaries	3,146,078	2,958,422	3,146,078	2,958,422
Social security costs	250,211	222,868	250,211	222,868
Contribution to defined contribution pension schemes	306,178	211,033	306,178	211,033
	<u>3,702,467</u>	<u>3,392,323</u>	<u>3,702,467</u>	<u>3,392,323</u>

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FOR THE YEAR ENDED 31 MARCH 2024

15. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	Group 2024 No.	Group 2023 No.
Direct charitable	42	43
Fundraising and publicity	54	46
Management and administration	20	21
	116	110

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2023 No.	Group 2022 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	-

The total amount of employee benefits received by key management personnel, including employer's NI and pension, is £328,077 (2023: £399,360). The Trust considers its key management personnel to comprise the Chief Executive Officer, Director of Clinical Services, Company Secretary, Head of Finance, Director of Income Generation and Marketing, and Director of Operations and Compliance.

No Trustees were paid any remuneration during the year. One Trustee was reimbursed travel expenses of £38 during the year for their participation in volunteering in line with the charitable company's expense policy (2023: £46).

Treetops Hospice Trust makes payments on behalf of employees into individuals' defined contributions pension schemes. The assets of these schemes are held separately from those of the charity in independently administered funds. The pension cost charge in the Statement of Financials Activities represents contributions payable by the charity to the funds and amounts to £306,178 (2023: £211,033). At the year end, contributions of £25,338 (2023: £20,197) were outstanding.

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NOTES TO THE FINANCIAL STATEMENTS
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16. Tangible fixed assets

Group and Company

	Freehold property £	Assets under construction £	Motor vehicles £	Fixtures and fittings £	Office equipment £	Total £
<i>Cost or valuation</i>						
At 1 April 2023	2,491,062	139,700	83,099	785,006	100,003	3,598,870
Additions	593,323	-	-	122,353	-	715,676
Disposals	-	-	(21,190)	-	-	(21,190)
At 31 March 2024	3,084,385	139,700	61,909	907,359	100,003	4,293,356
<i>Depreciation</i>						
At 1 April 2023	719,581	-	53,456	647,687	95,043	1,515,767
Charge for the year	51,009	-	7,408	72,693	4,960	136,070
On disposals	-	-	(16,527)	-	-	(16,527)
Impairment charge	-	-	-	-	-	-
At 31 March 2024	770,590	-	44,337	720,380	100,003	1,635,310
<i>Net book value</i>						
At 31 March 2024	2,313,795	139,700	17,572	186,979	-	2,658,046
At 31 March 2023	1,771,481	139,700	29,643	137,319	4,960	2,083,103

The Trustees are of the opinion that the open market value of the freehold property is in excess of its carrying value. It is not considered practical to quantify this excess.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

16. Tangible fixed assets

The cost of the freehold property comprise of the buildings and grounds known as Treetops Hospice Trust.

	2024 £	2023 £
Original costs	246,882	246,882
Improvements to freehold property	1,329,017	1,310,694
Sandiacre premises	167,941	167,941
New build costs	765,545	765,545
Saplins building	575,000	-
	<u>3,084,385</u>	<u>2,491,062</u>

17. Fixed asset investments

Group

	Listed investments £	Total 2024 £	Total 2023 £
<i>Cost or valuation</i>			
At 1 April 2023	578,290	578,290	513,983
Additions	-	-	241,198
Disposals	(578,290)	(578,290)	(175,597)
Revaluations	-	-	(27,935)
At 31 March 2024	<u>-</u>	<u>-</u>	<u>551,649</u>
Investment cash	-	-	26,641
At 31 March 2023	<u>-</u>	<u>-</u>	<u>578,290</u>
Historical cost	<u>-</u>	<u>-</u>	<u>595,279</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Fixed asset investments (continued)

Company

	Investment in subsidiary £	Listed investments £	Total 2024 £	Total 2023 £
Cost or valuation				
At 1 April 2023	11,000	551,649	562,649	524,983
Additions	-	-	-	241,198
Disposals	-	(551,649)	(551,649)	(175,597)
Revaluations	-	-	-	(27,935)
At 31 March 2024	11,000	-	11,000	562,649
Investment cash	-	-	-	26,641
At 31 March 2024	11,000	-	11,000	589,290
Historical cost	-	-	-	595,279

The investment in listed securities represents a portfolio investment that was held by Rathbones Investment Management Ltd. All listed investments have been disposed of in the year ended 31 March 2024.

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NOTES TO THE FINANCIAL STATEMENTS
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Fixed asset investments (continued)

Principal subsidiaries

The following were subsidiary undertakings of the Company:

Names	Class of shares	Holding	Included in consolidation
Treetops Retail Limited	Ordinary	100%	Yes
Treetops Funding Limited	Ordinary	100%	Yes

The financial results of the subsidiaries for the year were:

Names	Income £	Expenditure £	Profit/(Loss) for the year £	Net assets/ (liabilities) £
Treetops Retail Limited	-	-	-	(35,582)
Treetops Funding Limited	701,968	(260,626)	437,542	970,310

18. Stocks

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Donated stock	103,941	129,315	103,941	129,315

19. Debtors

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Trade debtors	47,632	170,670	47,632	170,670
Amounts owed by group undertakings	-	-	177,445	189,129
Other debtors	(3,942)	33,045	(6,856)	29,416
Prepayments and accrued income	197,748	118,736	155,470	116,644
	241,438	322,451	373,691	505,859

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20. Creditors: Amounts falling due within one year

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
Amounts held under agency arrangement (note 29)	109,502	140,000	109,502	140,000
Trade creditors	60,634	64,539	50,826	57,979
Amounts owed to group undertakings	-	-	472,652	342,747
Other taxation and social security	45,227	52,046	45,227	52,046
Other creditors	57,599	80,351	(6,895)	26,238
Accruals and deferred income	25,805	33,559	17,197	25,749
	298,767	370,495	688,509	644,759

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NOTES TO THE FINANCIAL STATEMENTS
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21. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted						
Designated funds						
Fixed assets	2,083,103	652,000	(140,733)	63,676	-	2,658,046
General funds						
General funds	2,550,089	4,102,084	(4,756,319)	377,665	-	2,273,519
Treetops Funding	522,769	701,967	(260,626)	(441,341)	-	522,769
Treetops Retail	(36,582)	-	-	-	-	(36,582)
	3,036,276	4,804,051	(5,016,945)	(63,676)	-	2,759,706
Total Unrestricted funds	5,119,379	5,456,051	(5,157,678)	-	-	5,417,752
Restricted funds						
Grounds fund	12,900	671	(1,452)	-	-	12,119
Children's bereavement	8,258	2,010	(13,572)	3,527	-	223
Support and information	19,016	-	(19,016)	-	-	-
Nationwide Compassionate Communities	17,904	-	-	-	-	17,904
Hospice UK Grant	4,263	-	-	-	-	4,263
Contemplation Courtyard	7,290	-	(840)	-	-	6,450
NHS Charity Fund	-	-	-	-	-	-
Roaming Nurse Car Fund	4,304	-	-	-	-	4,304
Syringe Driver Grant	-	-	-	-	-	-
Children in Need	3,527	-	-	(3,527)	-	-

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NOTES TO THE FINANCIAL STATEMENTS
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21. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
	477,462	2,681	(34,880)	-	-	45,263
Total of funds	5,196,841	5,458,732	(5,192,558)	-	-	5,463,015

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

21. Statement of funds

Statement of funds - Prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Unrestricted						
Designated funds						
Fixed assets	2,165,049	-	(197,546)	115,600	-	2,083,103
General funds						
General funds	3,115,890	3,426,162	(4,283,150)	319,122	(27,935)	2,550,089
Treetops Funding	452,749	715,355	(272,193)	(373,142)	-	522,769
Treetops Retail	(28,182)	-	(8,400)	-	-	(36,582)
	3,540,457	4,141,517	(4,563,743)	(54,020)	(27,935)	3,036,276
Total Unrestricted funds	5,705,506	4,141,517	(4,761,289)	61,580	(27,935)	5,119,379
Restricted funds						
Grounds fund	13,715	-	(815)	-	-	12,900
Children's bereavement	-	13,565	(5,307)	-	-	8,258
Support and information	19,016	-	-	-	-	19,016
Nationwide Compassionate Communities	17,904	-	-	-	-	17,904
Trauma fund	(9,619)	9,619	-	-	-	-
Hospice UK Grant	-	4,263	-	-	-	4,263
Contemplation Courtyard	4,300	8,881	(5,891)	-	-	7,290
NHS Charity Fund	-	42,696	-	(42,696)	-	-
Roaming Nurse Car Fund	-	25,000	-	(20,696)	-	4,304
Syringe Driver Grant	-	3,586	(5,398)	1,812	-	-
Children in Need	-	3,527	-	-	-	3,527

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

21. Statement of funds (continued)

Statement of funds - prior year (continued)

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
	45,316	111,137	(17,411)	(61,580)	-	77,462
<i>Total of funds</i>	5,750,822	4,252,654	(4,778,700)	-	(27,935)	5,196,841

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

21. Statement of funds (continued)

Designated Funds

Designated funds comprise the net book value of the group's unrestricted fixed assets.

Restricted Funds

Grounds fund - for maintaining the ground surrounding the Hospice.

Children's bereavement project - to pay salaries of counselling and emotional support staff who provide services to bereaved children.

Support and information - to assist in the provision of support and information.

Nationwide Compassionate Communities Project - established to engage and empower people and communities to have conversations about death, dying, bereavement and loss, ultimately enable people to share their preference and wishes about these.

Trauma - non-talking therapy for children and young people who had experienced some trauma through their bereavement.

Hospice UK - The NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

Contemplation Courtyard - to provide a peaceful, contemplative area surrounding our Memory Tree in which people can remember loved ones who have died.

NHS Charity Fund - to provide continued funding for the Roaming Nurse service started in 2020/21 during the pandemic.

Syringe Driver Grant - to purchase Syringe Driver equipment in order to help provide specialised training to local care homes.

Roaming Nurse Car Fund - to purchase a vehicle which can be used by the Roaming Nurse team to provide specialised overnight care.

Transfers

During the year, a transfer has been made between general funds and designated funds in relation to fixed assets. The transfers represent a movement in NBV on fixed assets. A transfer has been made between Children in Need and Children's Bereavement as they relate to the same fund. A transfer was also made between General Funds and Treetops Funding in unrestricted funds, representing the gift aid payment made from the subsidiary to the parent in the year.

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NOTES TO THE FINANCIAL STATEMENTS
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22. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	2,083,103	652,000	(140,733)	63,676	-	2,658,046
General funds	3,036,276	4,804,051	(5,016,945)	(63,676)	-	2,759,706
Restricted funds	77,462	2,681	(34,880)	-	-	45,263
	<u>5,196,841</u>	<u>5,458,732</u>	<u>(5,192,558)</u>	<u>-</u>	<u>-</u>	<u>5,463,015</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	2,165,049	-	(197,546)	115,600	-	2,083,103
General funds	3,540,457	4,141,517	(4,563,743)	(54,020)	(27,935)	3,036,276
Restricted funds	45,316	111,137	(17,411)	(61,580)	-	77,462
	<u>5,750,822</u>	<u>4,252,654</u>	<u>(4,778,700)</u>	<u>-</u>	<u>(27,935)</u>	<u>5,196,841</u>

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,658,046	-	2,658,046
Fixed asset investments	-	-	-
Current assets	3,058,473	45,263	3,103,736
Creditors due within one year	(298,767)	-	(298,767)
Total	<u>5,417,752</u>	<u>45,263</u>	<u>5,463,015</u>

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23. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,083,103	-	2,083,103
Fixed asset investments	578,290	-	578,290
Current assets	2,828,481	77,462	2,905,943
Creditors due within one year	(370,495)	-	(370,495)
Total	5,119,379	77,462	5,196,841

24. Reconciliation of net movement in funds to net cash flow from operating activities

	Group 2024 £	Group 2023 £
Net (expenditure)/ income for the year (as per Statement of Financial Activities)	266,174	(553,981)
Adjustments for:		
Depreciation charges	116,798	104,895
Impairment charges	-	92,651
(Gains)/losses on investments	17,287	27,935
Dividends and interest from investments	(61,785)	(38,993)
(Gains)/losses on disposals of fixed assets	673	-
Movement of investments to bank	(572,003)	-
(Increase)/decrease in stocks	25,374	(30,521)
(Increase)/decrease in debtors	81,013	205,610
Increase/(decrease) in creditors	(73,423)	107,965
Net cash (used in)/ provided by operating activities	(199,892)	(84,439)

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25. Analysis of cash and cash equivalents

	Group 2024 £	Group 2023 £
Cash in hand	2,758,357	2,454,177
Cash held in investments	-	26,641
<i>Total cash and cash equivalents</i>	2,758,357	2,480,818

26. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	2,454,177	304,180	2,758,357
Investment cash	26,641	(26,641)	-
	2,480,818	277,539	2,758,357

27. Capital commitments

	Group 2024 £	Group 2023 £	Company 2024 £	Company 2023 £
<i>Contracted for but not provided in these financial statements</i>				
Acquisition of tangible fixed assets	-	17,550	-	17,550

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28. Operating lease commitments

At 31 March 2024 the Group and the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2024 £	Group 2023 £
Not later than 1 year	200,085	163,000
Later than 1 year and not later than 5 years	638,283	557,042
Later than 5 years	250,428	285,125
	1,088,796	1,005,167

There was £241,591 (2023: £176,375) of lease payments recognised as an expense in the statement of financial activities.

29. Agency arrangements

The charity acts as an agent in distributing EOLT project funds. In the accounting period ending 31 March 2024 the charity received £109,502 (2023: £140,000) and disbursed £nil (2023: £nil) from the fund. An amount of £109,502 (2023: £140,000) is included in note 20 related to undistributed funds that are repayable to NHS Nottingham and Nottinghamshire ICB and Derbyshire Community Health Services.

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30. Related party transactions

During the year, 5 trustees made donations totalling £382 (2023: 10 trustees, £2,796). A number of trustees also donate goods to the retail shops.

Sharan Harris-Christensen is a trustee who is employed by the University of Derby. Due to work on an on going project which is expected to benefit Treetops in the future, Treetops have been contributing 25% of her salary. This amounted to £nil (2023: £13,972). There was no balance due to, or from the University of Derby at both year ends.

During the year the charity received income of £2,418,891 (2023: £3,658,858) from Treetops Funding Limited. The charity incurred expenses of £Nil (2023: £92,228) on behalf of Treetops Funding Limited and £13 (2023: £13) on behalf of Treetops Retail Limited.

Treetops Retail Limited, a subsidiary of the charity, owed a balance of £147,161 (2023: £189,129) at the year end, which is included within debtors.

The charity owed Treetops Funding Limited, a subsidiary of the company, £883,709 (2023: £715,889) at the year end, which is included within current liabilities. A gift aid payment was made from Treetops Funding Limited to Treetops Hospice Trust in the year totalling £437,541 (2023: £373,142).

Between the subsidiary companies there was a balance of £74,685 (2023: £166,273) owed by Treetops Retail Limited to Treetops Funding Limited.

31. Controlling party

The company is controlled by its members. No individual member has overall control.