

# HALTON HAVEN HOSPICE

England & Wales - Charity number 702654

## Details

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Other names	THE DOM VALDEZ CENTRE FOR CANCER CARE - HALTON HAVEN LTD
Status	Registered
Legal form	Charitable company
Company number	<a href="#">02397402</a>
Registered	1990-04-05
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP
Phone	01928712728
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Website	<a href="https://www.haltonhaven.org.uk/">https://www.haltonhaven.org.uk/</a>

## Activities

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**Objects:** TO RELIEVE THE SICKNESS, SUFFERING AND DISTRESS OF PERSONS RESULTING IN PARTICULAR FROM CANCER AND OTHER TERMINAL ILLNESSES (WITHOUT REGARD TO SEX RACE, CREED OR AGE) AND PARTICULARLY THOSE PERSONS RESIDENT IN THE AREA OF BENEFIT.

**Activities:** The objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders

## Classification

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- **How:** Provides Human Resources, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

## Geography

- **Area of benefit:** THE BOROUGH OF HALTON AND ADJACENT AREAS
- Halton

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,666,337	£2,890,452	£1,842,828	56
2024-03-31	£2,761,072	£2,573,303	£2,066,943	63
2023-03-31	£2,101,787	£2,316,093	£1,206,696	57
2022-03-31	£2,690,342	£2,753,950	£1,475,009	61
2021-03-31	£2,650,057	£2,325,211	£1,538,617	65

## Trustees

Name	Role	Appointed
Alun Owen		2025-07-30
Carol Smith		2025-01-29
Debbie Hankin		2023-11-20
Dr Andrew Felton		2022-11-30
Joe Mather-Burns		2026-01-28
Karen Petitt		2025-01-29

**HALTON HAVEN HOSPICE**

England & Wales - Charity number 702654

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# Accounts

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Charity registration number 702654

Company registration number 02397402 (England and Wales)

**HALTON HAVEN HOSPICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2024**

# HALTON HAVEN HOSPICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	W J C Parlane E Guy J McGowan C Culleton B J Davenport-Lawton A Felton M Guy D J Hankin J C Hunt	(Appointed 7 January 2024) (Appointed 30 July 2024) (Appointed 29 November 2023) (Appointed 10 January 2024) (Appointed 29 November 2023) (Appointed 29 November 2023)
<b>Charity number</b>	702654	
<b>Company number</b>	02397402	
<b>Registered office</b>	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP	
<b>Auditor</b>	Mitchell Charlesworth (Audit) Limited Glebe Business Park Lunts Heath Road Widnes Cheshire WA8 5SQ	
<b>Bankers</b>	Lloyds Bank plc Fountain Square Hanley Stoke On Trent Staffordshire ST1 1LE	

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# HALTON HAVEN HOSPICE

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# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2024

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The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

#### **Objectives and activities**

The objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

#### *Strategies for achieving aims and objectives*

The philosophy of care employed to achieve the charity's objective is centred on the needs of the individual and incorporates physical, psychological, spiritual, emotional, and social needs. Patients and their families are consulted on all aspects of their care. The service is offered to individuals free of charge, regardless of colour, creed, or social standing.

There have been no changes to the objectives of the charity, however, policies are regularly reviewed, at least annually and updated and new policies introduced as and when appropriate.

#### *Public benefit*

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit because the objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

#### **Achievements and performance**

##### *Significant activities and achievements against objectives*

- The number of IPU admissions was 95
- The number of Day Hospice attendances was 569
- The number of Complementary Therapy attendances was 664
- The number of people receiving care under the Family Support Service was 148

The Day Hospice provides support to people in the community with palliative care needs. It normally operates three days a week and offers access to complementary therapies on an appointment basis. Breathlessness clinics are held in the Day Hospice one day a week.

The hospice introduced a pilot Palliative Rehabilitation programme for patients with palliative dysfunctional respiratory disease. There has been positive feedback about this programme with patients reporting that they have learned to control their breathing and to live with and self-manage their breathlessness.

The hospice introduced a Health Support Worker (HSW) programme to upskill its Health Care Assistants (HCA's). This was taken up by 11 HCA's who wished to develop their career and play an enhanced role at the hospice. They completed 25 CPD online courses which were considered to be both challenging and rewarding. All 11 members of staff completed the course and received accreditation for each element. The HSW's support clinical care at the hospice and we believe that this programme has provided added assurance with respect to patient safety.

The trustees would like to thank the staff at the hospice who are committed to ensuring that patient care is of the highest quality. This level of care supported by the 100% satisfaction response to our Patient and Family surveys and is reflected in the comments made by many patients and their families.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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The trustees would also like to express their gratitude to the numerous volunteers for their time and enthusiasm without which we could not offer the special kind of caring that our patients and families require.

We are very grateful for the generous support that the Hospice receives from Cheshire and Merseyside ICB, the local community and local businesses. The support is vital and much more appreciated given the increased cost of living expenses that impact households and the Hospice alike.

### **Financial review**

The surplus for the charity for the year amounted to £860,247 (2023 deficit £380,639).

The principal sources of funding are detailed within the notes to the accounts. Total income has increased to £2,761,072 due to a significant and much appreciated legacy of £615,000. Statutory funding was administered by Cheshire and Merseyside ICB.

Total expenditure has increased, however the Trustees acknowledge that the age and condition of the buildings will remain an ongoing concern and these costs are likely to increase.

Details of the charity's unrestricted reserves are shown in the notes to the financial statements and amount to £2,050,429. Most of this balance is represented by the value of the land and buildings and cash and bank balances.

The charity's reserve policy is to build up an unrestricted reserve sufficient to enable the charity's activities to be continued for a period of three months should regular funding become unobtainable. The organisation continues to seek new funding sources to continue its work.

### *Reserves policy*

#### **Remuneration of key management personnel**

It is the policy of Halton Haven Hospice to pay the staff workforce in accordance with statutory requirements and in line with similar organisations.

### *Major risks*

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the uncertainty of donations, fundraising and grants. These are monitored closely to mitigate the impact these may have.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### Plans for future periods

The three key priorities for improvement in 2024/25 are as follows:

#### **Priority 1: Scoping the Introduction of an Electronic Prescribing and Medication Administration (ePMA)**

This priority came about through the desire to further support our staff in the administration of medicines to patients at the Hospice.

This year the Director of Care and Operational Services will be looking into what is available in respect of ePMA systems to determine the best options for use at the Hospice and to present the case to the Board for approval and implementation at Halton Haven.

Electronic Prescribing and Medication Administration is purported to improve patient safety through a number of benefits including reducing medication errors, improving the timeliness of medication administration and supporting clinical and medical staff in their day-to-day practice and care of patients.

#### **Priority 2 – Introduction of an Electronic Patient Record System**

This coming year we will be looking to embed into use EMIS WEB, a web based clinical system.

This will involve the training of Hospice staff to use the system, which will reduce the amount of paper-based patient documentation at the Hospice, facilitate increased clinical effectiveness and enhance patient care and safety. It will also facilitate the efficient sharing of patient information between all services involved in our patient's care.

#### **Priority 3 - Provision of Acupuncture as a Symptom Management Modality**

The Hospice aims to introduce acupuncture treatments to patients at the Hospice as an adjunct to current treatment regimes for symptom management and pain relief.

#### **Structure, governance and management**

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, an amount not exceeding five pounds.

#### **Trustees**

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

W J C Parlane	
C M McKenzie	(Resigned 27 October 2023)
C P Hallam	(Resigned 27 March 2024)
R A Bamber	(Resigned 12 January 2024)
E Guy	
J McGowan	
C Culleton	(Appointed 7 January 2024)
B J Davenport-Lawton	(Appointed 30 July 2024)
A Felton	(Appointed 29 November 2023)
M Guy	(Appointed 10 January 2024)
D J Hankin	(Appointed 29 November 2023)
J C Hunt	(Appointed 29 November 2023)
A Hughes	(Appointed 29 November 2023 and resigned 5 June 2024)
J Fagan	(Appointed 29 November 2023 and resigned 1 May 2024)

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2024**

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### *Recruitment and appointment of trustees*

#### **Appointment of Trustees**

The trustees who have served during the year are set out above. The trustees are appointed by the members of the company and one third of the trustees retire by rotation each year and may offer themselves for re-election in accordance with the Articles of Association.

### *Organisational structure*

#### **Organisation**

The Board of Directors meet bi-monthly and administer the charity. As trustees they have overall responsibility for the operational activities and for strategic leadership and direction of the charity.

During the year the day to day operations are overseen by the Chief Executive Officer/Registered Manager, Medical Director, Director of Care and Operational Services and Finance Director, who together make up the Executive Team.

#### **Statement of trustees' responsibilities**

The trustees, who are also the directors of Halton Haven Hospice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Mitchell Charlesworth (Audit) Limited be reappointed as auditor of the company will be put forward at a General Meeting.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2024*

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### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



E Guy

**Trustee**

27 November 2024

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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#### Opinion

We have audited the financial statements of Halton Haven Hospice (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2024 and of its 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 charity 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 charity'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 annual report. 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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's 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.

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.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

#### **Identifying and assessing potential risks related to irregularities**

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

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
  - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) revenue recognition, (iii) the overstatement of salary and other costs and (iv) the understatement and cut off in relation to liabilities and costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission, Safeguarding and Data Protection Regulations.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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#### **Audit response to risks identified**

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition, overstatement of wages and other costs, and understatement and cut off of other costs as the key audit matters related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Philip Griffiths (Senior Statutory Auditor)**  
**for and on behalf of Mitchell Charlesworth (Audit) Limited**

27 November 2024

**Accountants**  
**Statutory Auditor**

Glebe Business Park  
Lunts Heath Road  
Widnes  
Cheshire  
WA8 5SQ

**STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

**FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£	£	£
<b>Income and endowments from:</b>							
Donations and legacies	3	784,384	21,600	805,984	246,017	-	246,017
Charitable activities	4	1,565,228	-	1,565,228	1,489,584	-	1,489,584
Other trading activities	5	370,645	-	370,645	363,322	-	363,322
Investments	6	6,637	-	6,637	1,887	-	1,887
Other income	7	12,578	-	12,578	977	-	977
<b>Total income</b>		<u>2,739,472</u>	<u>21,600</u>	<u>2,761,072</u>	<u>2,101,787</u>	<u>-</u>	<u>2,101,787</u>
<b>Expenditure on:</b>							
Raising funds	8	161,136	-	161,136	170,553	-	170,553
Charitable activities	9	2,381,363	30,804	2,412,167	2,123,836	21,704	2,145,540
<b>Total expenditure</b>		<u>2,542,499</u>	<u>30,804</u>	<u>2,573,303</u>	<u>2,294,389</u>	<u>21,704</u>	<u>2,316,093</u>
Net gains/(losses) on investments	14	-	-	-	(166,333)	-	(166,333)
<b>Net income/(expenditure)</b>		<u>196,973</u>	<u>(9,204)</u>	<u>187,769</u>	<u>(358,935)</u>	<u>(21,704)</u>	<u>(380,639)</u>
<b>Other recognised gains and losses:</b>							
Revaluation of tangible fixed assets		672,478	-	672,478	-	-	-
<b>Net movement in funds</b>	11	<u>869,451</u>	<u>(9,204)</u>	<u>860,247</u>	<u>(358,935)</u>	<u>(21,704)</u>	<u>(380,639)</u>
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2023		<u>1,180,978</u>	<u>25,718</u>	<u>1,206,696</u>	<u>1,539,913</u>	<u>47,422</u>	<u>1,587,335</u>
<b>Fund balances at 31 March 2024</b>		<u>2,050,429</u>	<u>16,514</u>	<u>2,066,943</u>	<u>1,180,978</u>	<u>25,718</u>	<u>1,206,696</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

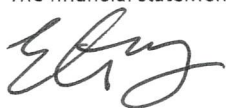
# HALTON HAVEN HOSPICE

## BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	16		1,311,735		645,272
<b>Current assets</b>					
Stocks	17	2,558		11,076	
Debtors	18	121,302		79,034	
Cash at bank and in hand		1,015,110		827,362	
		<u>1,138,970</u>		<u>917,472</u>	
<b>Creditors: amounts falling due within one year</b>	20	<u>(368,630)</u>		<u>(329,600)</u>	
<b>Net current assets</b>			<u>770,340</u>		<u>587,872</u>
<b>Total assets less current liabilities</b>			<u>2,082,075</u>		<u>1,233,144</u>
<b>Creditors: amounts falling due after more than one year</b>	22		<u>(15,132)</u>		<u>(26,448)</u>
<b>Net assets</b>			<u>2,066,943</u>		<u>1,206,696</u>
<b>The funds of the charity</b>					
Restricted income funds	24	16,514		25,718	
Unrestricted funds		2,050,429		1,180,978	
		<u>2,066,943</u>		<u>1,206,696</u>	

The financial statements were approved by the trustees on 27 November 2024



E Guy

Chair of the Board of Trustees

Company registration number 02397402 (England and Wales)

# HALTON HAVEN HOSPICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	30		248,408		408,029
<b>Investing activities</b>					
Purchase of tangible fixed assets		(58,189)		(74,300)	
Investment income received		6,637		1,887	
<b>Net cash used in investing activities</b>			(51,552)		(72,413)
<b>Financing activities</b>					
Repayment of bank loans		(9,108)		(9,510)	
<b>Net cash used in financing activities</b>			(9,108)		(9,510)
<b>Net increase in cash and cash equivalents</b>			187,748		326,106
Cash and cash equivalents at beginning of year			827,362		501,256
<b>Cash and cash equivalents at end of year</b>			<u>1,015,110</u>		<u>827,362</u>

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# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

##### Charity information

Halton Haven Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Barnfield Avenue, Murdishaw, Runcorn, Cheshire, WA7 6EP.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the accounts.

The charity derives part of its income from the funding it receives from the NHS Halton CCG for the provision of palliative care. The CCG reviews annually the number of beds that they are prepared to fund. Any shortfall needs to be funded from the Hospice's other resources. These include grants, donations and fundraising and cannot be forecast accurately.

The trustees continue to pursue options for building the reserves of the Hospice and of increasing the income from fundraising.

The accounts have been prepared on a going concern basis on the assumption that the existing financial resources will continue to support the charity. The accounts do not include any adjustments that would result from a failure to receive this continuing support or to achieve the forecast income levels.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

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#### 1 Accounting policies

(Continued)

Grants receivable are accounted for on an accruals basis.

#### 1.5 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 are allocated on the portion of the asset's use.

General liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure.

Costs are allocated between raising funds, direct charitable and other expenditure according to the nature of the costs. Where items involve more than one category, they are apportioned as appropriate.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% Straight line
Fixtures and fittings	15% & 33.3% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

#### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

(Continued)

#### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

#### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	146,044	-	146,044	158,408	-	158,408
Legacies receivable	631,000	-	631,000	88,068	-	88,068
Grants receivable	7,340	21,600	28,940	(459)	-	(459)
	<u>784,384</u>	<u>21,600</u>	<u>805,984</u>	<u>246,017</u>	<u>-</u>	<u>246,017</u>

#### 4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Charitable activities</b>		
Fees	1,570,355	1,474,088
Reclaims and reimbursements	(5,127)	15,496
	<u>1,565,228</u>	<u>1,489,584</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Shop income	24,265	25,366
Staff and visitor meals	3,584	2,691
Fundraising events	161,895	141,867
Sponsorship and social lotteries	83,391	82,792
Appeals income	27,340	33,079
Other fundraising income	70,170	77,527
	<u>          </u>	<u>          </u>
Other trading activities	370,645	363,322
	<u>          </u>	<u>          </u>

### 6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	6,637	1,887
	<u>          </u>	<u>          </u>

### 7 Other income

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	12,578	977
	<u>          </u>	<u>          </u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 8 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
<b>Fundraising and publicity</b>		
Seeking donations, grants and legacies	7,686	13,547
Staging fundraising events	34,809	43,341
Appeals expenditure	-	2,642
Other fundraising costs	16,975	9,364
Staff costs	85,929	86,623
	<hr/>	<hr/>
	145,399	155,517
	<hr/>	<hr/>
<b>Shop costs</b>		
Rent and utilities	2,263	261
Other shop costs	1,319	4,128
Staff costs	12,155	10,647
	<hr/>	<hr/>
	15,737	15,036
	<hr/>	<hr/>
Total costs	161,136	170,553
	<hr/> <hr/>	<hr/> <hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 9 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
<b>Direct costs</b>		
Staff costs	1,500,049	1,403,145
Other leases	30,151	10,012
Rates and water	1,893	10,260
Light and heat	40,739	45,951
Repairs and maintenance	40,532	32,183
Insurance	35,268	35,208
Motor and travelling	4,681	2,173
Other direct costs	58,581	45,438
Canteen and cleaning	99,457	46,678
Agency and medical cover	63,574	63,875
Telephone	2,608	6,170
	<u>1,877,533</u>	<u>1,701,093</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	509,844	422,759
Governance	24,790	21,688
	<u>2,412,167</u>	<u>2,145,540</u>
<b>Analysis by fund</b>		
Unrestricted funds	2,381,363	2,123,836
Restricted funds	30,804	21,704
	<u>2,412,167</u>	<u>2,145,540</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 10 Support costs allocated to activities

		2024	2023
		£	£
	<i>Basis of allocation</i>		
Staff costs	<i>All attributable to the one activity</i>	301,759	248,918
Depreciation		64,204	52,842
Advertising		1,515	101
Information technology		63,208	72,606
Legal and professional		42,019	26,533
Other office costs		15,189	9,024
Bank charges		7,652	6,899
Interest payable		790	1,523
Other support costs		13,508	4,313
Governance costs		24,790	21,688
		<u>534,634</u>	<u>444,447</u>

#### Analysed between:

Charitable activities	<u>534,634</u>	<u>444,447</u>
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#### Governance costs comprise:

	2024	2023
	£	£
Audit fees	13,750	12,528
Accountancy	11,040	9,160
	<u>24,790</u>	<u>21,688</u>

#### 11 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	13,750	12,528
Depreciation of owned tangible fixed assets	64,204	52,842
	<u>78,000</u>	<u>65,370</u>

#### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2023 - £Nil).

The total amount of employee benefits received by key management personnel is £177,557 (2023 - £140,409).

The charity considers its key management personnel to comprise of the Chief Executive Officer, the Director of Finance and the Director of Care and Operations.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 13 Employees

The average monthly number employees during the year, calculated on the basis of full time equivalents, was as follows:

	2024	2023
	Number	Number
Nursing & support	42	40
Fundraising	4	5
Management and administration	17	12
	<u>        </u>	<u>        </u>
Total	63	57
	<u>        </u>	<u>        </u>

#### Employment costs

	2024	2023
	£	£
Wages and salaries	1,673,023	1,538,395
Social security costs	156,651	144,844
Other pension costs	70,218	66,094
	<u>        </u>	<u>        </u>
	1,899,892	1,749,333
	<u>        </u>	<u>        </u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
£70,001 - £80,000	-	1
£90,001 - £100,000	1	-
£110,001 - £120,000	1	-
	<u>        </u>	<u>        </u>

#### 14 Gains and losses on investments

	Unrestricted funds 2024	Unrestricted funds 2023
	£	£
Gains/(losses) arising on:		
Sale of investments	-	(166,333)
	<u>        </u>	<u>        </u>

#### 15 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 16 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2023	969,117	341,244	51,555	1,361,916
Additions	17,388	40,801	-	58,189
Disposals	-	(3,323)	(12,685)	(16,008)
Revaluation	213,495	-	-	213,495
At 31 March 2024	1,200,000	378,722	38,870	1,617,592
<b>Depreciation and impairment</b>				
At 1 April 2023	419,349	245,740	51,555	716,644
Depreciation charged in the year	39,634	24,570	-	64,204
Eliminated in respect of disposals	-	(3,323)	(12,685)	(16,008)
Revaluation	(458,983)	-	-	(458,983)
At 31 March 2024	-	266,987	38,870	305,857
<b>Carrying amount</b>				
At 31 March 2024	1,200,000	111,735	-	1,311,735
At 31 March 2023	549,768	95,504	-	645,272

Land and buildings with a carrying amount of £527,522 were revalued on 13 February 2024 by Legat Owen, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 March 2024, had the revalued asset been carried at historic cost less accumulated depreciation and accumulated impairment losses, its carrying amount would have been £527,522 (2023 - £549,768).

#### 17 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	2,558	11,076

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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<b>18 Debtors</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>			
Trade debtors		1,713	9,343
Amounts owed by subsidiary undertakings		-	108
Other debtors		87,979	61,710
Prepayments and accrued income		31,610	7,873
		<u>121,302</u>	<u>79,034</u>
		<u><u>121,302</u></u>	<u><u>79,034</u></u>
<b>19 Loans and overdrafts</b>		<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Bank loans		26,725	35,833
		<u>26,725</u>	<u>35,833</u>
		<u><u>26,725</u></u>	<u><u>35,833</u></u>
Payable within one year		11,593	9,385
Payable after one year		15,132	26,448
		<u>11,593</u>	<u>9,385</u>
		<u><u>15,132</u></u>	<u><u>26,448</u></u>
<b>20 Creditors: amounts falling due within one year</b>		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank loans	<b>19</b>	11,593	9,385
Other taxation and social security		37,590	31,700
Trade creditors		65,713	41,338
Other creditors		96,980	28,049
Accruals and deferred income		156,754	219,128
		<u>368,630</u>	<u>329,600</u>
		<u><u>368,630</u></u>	<u><u>329,600</u></u>
<b>21 Details of security</b>			
The charity's bankers, Lloyds Bank plc, have a security against the charity by way of a charge over the commercial freehold property.			
<b>22 Creditors: amounts falling due after more than one year</b>		<b>2024</b>	<b>2023</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>
Bank loans	<b>19</b>	15,132	26,448
		<u>15,132</u>	<u>26,448</u>
		<u><u>15,132</u></u>	<u><u>26,448</u></u>

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# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 23 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	70,218	66,094
	<u>70,218</u>	<u>66,094</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

#### 24 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Men's shed	1,460	-	(80)	1,380
Community cafe	1,884	-	(676)	1,208
Merseyflow	4,950	-	(1,350)	3,600
Hospice car	4,899	-	(4,899)	-
New entrance doors	2,338	-	(878)	1,461
New boundary fence	1,224	-	(459)	765
Steve Morgan Foundation	503	-	(503)	-
B&Q Foundation	4,700	-	(200)	4,500
Arnold Clarke Autos	940	-	(40)	900
The Skelton Charity	940	-	(40)	900
Bruce Wakefield	1,880	-	(80)	1,800
Resilience Project	-	21,600	(21,600)	-
	<u>25,718</u>	<u>21,600</u>	<u>(30,804)</u>	<u>16,514</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 24 Restricted funds (Continued)

Previous year:	At 1 April 2022	Incoming resources	Resources expended	At 31 March 2023
	£	£	£	£
Men's shed	1,540	-	(80)	1,460
Community cafe	2,560	-	(676)	1,884
Merseyflow	6,300	-	(1,350)	4,950
Hospice car	7,599	-	(2,700)	4,899
New entrance doors	3,216	-	(878)	2,338
New boundary fence	1,683	-	(459)	1,224
Steve Morgan Foundation	3,704	-	(3,201)	503
B&Q Foundation	4,900	-	(200)	4,700
Arnold Clarke Autos	980	-	(40)	940
The Skelton Charity	980	-	(40)	940
Bruce Wakefield	1,960	-	(80)	1,880
PPG Industries	12,000	-	(12,000)	-
	<u>47,422</u>	<u>-</u>	<u>(21,704)</u>	<u>25,718</u>

Men's shed - funding of £2,000 was received for improvements to the men's shed.

Community cafe - two separate funding sources of £2,810 and £1,695 were received for improvements to the community cafe.

Merseyflow - funding of £9,000 was received for the purchase of a steam cleaner.

Hospice car - funding of £12,999 was received for the purchase of a car to be used by hospice staff.

New entrance doors - funding of £5,850 was received for the acquisition of new entrance doors at the Runcorn site.

New boundary fence - funding of £3,060 was received for the construction of a boundary fence at the Runcorn site.

The Steve Morgan Foundation provided funding for the purchase of new laptops to assist with home working.

The B&Q Foundation, Arnold Clarke Autos, The Skelton Charity and Bruce Wakefield provided funding for the Hospice Pathways project of capital improvements at the Runcorn site.

PPG Industries provided funding of £12,000 towards the Colourful Community project for the improvement of the woodland walk garden at the hospice site.

Resilience Project - funding of £21,600 was received to subsidise nurse salaries.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2024

#### 25 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	1,180,978	2,739,472	(2,542,499)	672,478	2,050,429
	<u>1,180,978</u>	<u>2,739,472</u>	<u>(2,542,499)</u>	<u>672,478</u>	<u>2,050,429</u>
<b>Previous year:</b>	<b>At 1 April 2022</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Gains and losses</b>	<b>At 31 March 2023</b>
	£	£	£	£	£
General funds	1,539,913	2,101,787	(2,294,389)	(166,333)	1,180,978
	<u>1,539,913</u>	<u>2,101,787</u>	<u>(2,294,389)</u>	<u>(166,333)</u>	<u>1,180,978</u>

#### 26 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	2024	2024	2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	1,295,221	16,514	1,311,735
Current assets/(liabilities)	770,340	-	770,340
Long term liabilities	(15,132)	-	(15,132)
	<u>2,050,429</u>	<u>16,514</u>	<u>2,066,943</u>
	<u>2,050,429</u>	<u>16,514</u>	<u>2,066,943</u>
	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total</b>
	<b>2023</b>	<b>2023</b>	<b>2023</b>
	£	£	£
<b>At 31 March 2023:</b>			
Tangible assets	619,554	25,718	645,272
Current assets/(liabilities)	587,872	-	587,872
Long term liabilities	(26,448)	-	(26,448)
	<u>1,180,978</u>	<u>25,718</u>	<u>1,206,696</u>
	<u>1,180,978</u>	<u>25,718</u>	<u>1,206,696</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

### 27 Operating lease commitments

#### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024	2023
	£	£
Within one year	3,689	8,406
Between two and five years	6,520	5,320
	<u>10,209</u>	<u>13,726</u>

### 28 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

### 29 Company limited by guarantee

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it being wound up, an amount not exceeding five pounds.

### 30 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	187,769	(380,639)
Adjustments for:		
Investment income recognised in statement of financial activities	(6,637)	(1,887)
(Gain)/loss on disposal of investments	-	166,333
Depreciation and impairment of tangible fixed assets	64,204	52,842
Movements in working capital:		
Decrease in stocks	8,518	-
(Increase)/decrease in debtors	(42,268)	358,478
Increase in creditors	36,822	212,902
<b>Cash generated from operations</b>	<u>248,408</u>	<u>408,029</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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### 31 Analysis of changes in net funds

	At 1 April 2023	Cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	827,362	187,748	1,015,110
Loans falling due within one year	(9,385)	(2,208)	(11,593)
Loans falling due after more than one year	(26,448)	11,316	(15,132)
	<u>791,529</u>	<u>196,856</u>	<u>988,385</u>

**HALTON HAVEN HOSPICE**

England & Wales - Charity number 702654

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# Accounts

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Charity registration number 702654

Company registration number 02397402 (England and Wales)

**HALTON HAVEN HOSPICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

# HALTON HAVEN HOSPICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	W J C Parlane C M McKenzie  C P Hallam R A Bamber  E Guy  J McGowan	(Appointed 30 November 2022)   (Appointed 30 November 2022)  (Appointed 30 November 2022)  (Appointed 30 November 2022)
<b>Secretary</b>	W J C Parlane	
<b>Charity number</b>	702654	
<b>Company number</b>	02397402	
<b>Registered office</b>	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP	
<b>Auditor</b>	Mitchell Charlesworth (Audit) Limited Glebe Business Park Lunts Heath Road Widnes Cheshire WA8 5SQ	
<b>Bankers</b>	Lloyds Bank plc Fountain Square Hanley Stoke On Trent Staffordshire ST1 1LE	

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# HALTON HAVEN HOSPICE

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Notes to the financial statements	14 - 28

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# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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).

#### **Objectives and activities**

The objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

The philosophy of care employed to achieve the charity's objective is centred on the needs of the individual and incorporates physical, psychological, spiritual, emotional, and social needs. Patients and their families are consulted on all aspects of their care. The service is offered to individuals free of charge, regardless of colour, creed, or social standing.

There have been no changes to the objectives of the charity, however, policies are regularly reviewed, at least annually and updated and new policies introduced as and when appropriate.

The trustees have have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit because the objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

#### **Achievements and performance**

- The number of IPU admissions was 105
- The number of Day Hospice attendances was 586
- The number of Complementary Therapy attendances was 427
- The number of people receiving care under the Family Support Service was 157
- The in-patient unit currently has 12 beds contracted to Halton CCG/ICB

The Day Hospice provides support to people in the community with palliative care needs. It normally operates four days a week and offers access to complementary therapies on an appointment basis.

The Hospice also offered a Family Support Service. Pre-pandemic saw this service provide support to in excess of 500 individuals each year, however, due to the ongoing effects of the pandemic and the recruitment of a new bereavement counsellor toward the end of the year, the number of people receiving care under this service during this period was 157.

The trustees are pleased to note the uptake of the Complementary Therapy programme, offered to patients and their families, with 427 participants.

The trustees are very conscious of the many additional hours that are given by members of staff to ensure the wellbeing of the patients. Their willingness to cover sickness or unavoidable absence is a major factor in ensuring that patient care is of the highest quality and is very much appreciated and acknowledged. The charity is endorsed by the gratitude expressed to both day-care and in-patient staff on numerous occasions and is supported by the 100% satisfaction response to the Patient and Family survey.

The shortage of Consultants in Palliative Care is being felt across the sector and the hospice therefore is unable to have an in-house Consultant. Therefore, SCUk provide the hospice with robust support from eminently qualified Consultants from a virtual on-line platform 24 hours a day, 7 days a week. Since the hospice adopted this method other hospices and NHS organisations across the UK have adopted this model for Consultant cover.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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The trustees would also like to express their gratitude to the numerous volunteers for their time and enthusiasm without which we could not offer the special kind of caring that our patients and families require. The volunteers also provide a significant benefit to the hospice in terms of the cost saving compared to hiring staff into the roles they cover.

We are very grateful for the generous support that the Hospice receives from the local community and local businesses. The support is vital and much more appreciated given the increased cost of living expenses that impact households and the Hospice alike.

The small trading subsidiary established in 2019 continued to present a challenge due to a variety of reasons, notably the impact that the Covid pandemic presented. However, the Board of Trustees believed that this was a viable prospect for the future beyond the pandemic disruption. The Trustees and the Management team have closely monitored the progress of this enterprise and due to unsustainable losses, the decision was taken to cease trading in December 2022 with final transactions being concluded in February 2023.

#### **Financial review**

The deficit for the charity for the year amounted to £386,965 (2022 deficit £45,283).

The principal sources of funding are detailed within the notes to the accounts. Total income has reduced to £2,093,938 due to a decrease in trading activities. Statutory funding was administered by NHS Clinical Commissioning Group (NHS Halton CCG/ ICB).

Total expenditure decreased to £2,314,570 however the Trustees acknowledge that the age and condition of the buildings will remain an ongoing concern and these costs are likely to increase. There are plans to convert some of the buildings to Day Care specialist centres for respiratory rehab which will provide better access to treatment for Halton based referrals and reduce the strain on other NHS establishments in the region.

Details of the charity's unrestricted reserves are shown in the notes to the financial statements and amount to £1,162,652. Most of this balance represents the value of the land and buildings and £827,362 is held in cash.

The charity's reserve policy is to build up an unrestricted reserve sufficient to enable the charity's activities to be continued for a period of twelve months should regular funding become unobtainable. The organisation continues to seek new funding sources to continue its work.

#### **Remuneration of key management personnel**

It is the policy of Halton Haven Hospice to pay the staff workforce in accordance with statutory requirements and in line with similar organisations.

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the uncertainty of donations, fundraising and grants. These are monitored closely to mitigate the impact these may have.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Plans for future periods

The three key priorities for improvement in 2023/24 are as follows:

#### **Priority 1 – Development of Visitor Accommodation**

Over the coming year the Hospice will be looking to develop visitor accommodation within the current Hospice grounds.

This is a project which will provide patient's visitors a place to stay, particularly in circumstances where they wish to be close to their loved one during their final days / hours. Over the years of the Hospice's existence families have always stayed at the Hospice at these times, although the Hospice's ability to accommodate larger groups has been limited.

The plan is for an extension to be built, which can house two apartments that will be utilised by families while their loved one is at the Hospice.

These spaces will allow for families to be able to take time out, have their own private area and yet still be nearby, rather than constantly be within the clinical area or at home with the prospect of having to rush to the Hospice at short notice.

We understand that families want to be with their loved one, but they also need to take breaks and get some sleep for their own health and wellbeing, and it is with these new apartments that we hope to provide a comfortable area for this.

The idea is to be able to bring some peace of mind to both patients and families that the Hospice can accommodate them both during difficult times and hopefully take some of the stress out of the overall Hospice experience.

Funding has been secured particularly for this project and a project manager nominated. Work on the project will progress throughout this coming year and it is hoped will be finished by the end of March 2024.

#### **Priority 2 – Pilot of a Palliative Rehabilitation Programme**

During 2023 – 2024 the Hospice will be looking to pilot a Palliative Rehabilitation Programme for patients with palliative dysfunctional/respiratory disease living in Halton.

The Pilot will be run by two senior qualified physiotherapists at Halton Haven Hospice with previous rehabilitation experience.

Initially, patients who are diagnosed with palliative dysfunctional/ respiratory disease can be referred to this Pilot Programme on completion of the 8-week Breathlessness Management Programme at Halton Haven Hospice.

Patients would have initial subjective and objective assessments;

- The subjective assessment is used to clarify current mobility, expectations/ perceived benefit and whether they would be motivated and available to participate in a Palliative Rehabilitation (PR) Class, committing to a 6-week programme, once weekly. There would be questions about past medical history, including cardiac history, to ensure a safe PR experience. Quality of life (QOL) questionnaires would also complete pre and post programme. Individual patient GOAL setting is also commenced at this juncture and reviewed during the programme.
- The objective assessment would look to determine physical status and ability, and whether the patient demonstrates exercise de-saturation, and/or functional dyspnoea. A six-minute walk test (6MWT)/Functional walk test would be used to assess distance and de-saturation. A significant level of de-saturation may be referred for formal Ambulatory Oxygen Assessment. Any patients presenting with abnormalities during the objective assessment will be discussed with the referrer/GP before deciding to proceed further.

The pilot programme will operate in a clinic setting, in an area where there is sufficient space to perform a 10-metre walk and will consist of a 6-week programme of once weekly, 1-hour sessions, at the designated Halton Haven venue site.

An individually tailored exercise programme would be prescribed for each patient and progressed/changed depending on outcomes. Patients would also receive an individual Home Exercise Programme. Education on Breath control and pacing would be utilised during the classes.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

The overall aim is to empower patients to be expert in self-management of their disease, to prevent hospital admissions and to improve their QOL.

End Assessments would be completed following the 6-week programme, including QOL questionnaires and Patient Satisfaction Comments.

Any patient goal setting would also be reviewed and evaluated as a percentage achievement.

Patients would receive a certificate of completion at the end assessment to improve patient commitment and sense of achievement. This can also add to a positive experience for the patient.

All patients who complete the 6-week PR programme would be strongly advised to continue with their self-management of their respiratory disease and to commit to lifestyle changes in order to maintain the benefits achieved during the 6-week PR programme. This can help in slowing down disease progression by reducing the number of infective exacerbations and reduce the potential for hospital admissions.

Relevant clinicians would be updated of the patients performance and outcomes during PR.

The pilot programme would subsequently be evaluated, and discussions had to assess whether to/how to roll it out further, in a way that can benefit more patients through widening the scope of referrals to, for example, GPs. McMillan nurses. Respiratory team, Halton Haven Day Hospice and Halton Haven Inpatient Unit.

#### **Priority 3 – Introduction of a Health Support Worker Programme**

During the coming year Halton Haven Hospice will be looking to introduce a Health Support Worker (HSW) Programme, which will facilitate the opportunity to upskill Health Care Assistants (HCA) currently in post. Health Support Workers have a slightly different role to HCAs and are able to take on more variety and responsibility, which can make the role more interesting and rewarding.

Healthcare Support Workers would always work under the supervision of a healthcare professional. At the Hospice this would be a Registered Nurse (RN) and the HSWs would support RNs in their day-to-day work with patients.

It is envisaged that the HSW would be a key role at the Hospice, which would allow for more flexibility in the staffing of shifts on the In-Patient Unit. The Hospice would utilise a Patient Dependency Tool to help determine the number of Nurses, HSWs and HCAs any particular shift would require.

Halton Haven Hospice, like Hospices in general, finds recruiting Nurses to be difficult for a variety of reasons and being able to have HSWs to call on to help cover shifts and support Nurses in a safe way, would help the Hospice in avoiding many situations where Nurses are asked to cover extra shifts. This in turn would help in avoiding staff sickness and staff burnout.

Other benefits could include:

- An increased pool of workers available to support nursing care at the Hospice
- Avoidance of agency costs
- Create more opportunities for local people to work at the Hospice
- Development opportunities for existing HCAs who want to have an enhanced role at the Hospice
- It could enhance staff retention
- Working to help in the sustainability of Hospice services

Ultimately it is Patient safety that is at the forefront of the Hospice's thinking, and we believe that implementing such a programme would provide added assurance in respect to this.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Structure, governance and management

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, an amount not exceeding five pounds.

#### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

W J C Parlane	
C M McKenzie	(Appointed 30 November 2022)
C P Hallam	
Mr B Roberts	(Resigned 4 October 2022)
R A Bamber	(Appointed 30 November 2022)
E Guy	(Appointed 30 November 2022)
J McGowan	(Appointed 30 November 2022)
Mr A G Fife	(Resigned 4 October 2022)

#### Appointment of Trustees

The trustees who have served during the year are set out above. The trustees are appointed by the members of the company and one third of the trustees retire by rotation each year and may offer themselves for re-election in accordance with the Articles of Association.

#### Organisation

The Council of Management (Board of Trustees), who meet bi-monthly, administers the charity. As trustees they have overall responsibility for the operational activities and for strategic leadership and direction of the charity.

During the year the day to day operations were overseen by the Chief Executive Officer/Registered Manager, Medical Director, Director of Care and Operational Services and Finance Director, who together make up the Executive Team.

# HALTON HAVEN HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### Statement of trustees' responsibilities

The trustees, who are also the directors of Halton Haven Hospice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### Auditor

Mitchell Charlesworth (Audit) Limited were appointed as auditor to the company and a resolution proposing that they be re-appointed will be put at a General Meeting.

#### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

W J C Parlane

**Trustee**

13 November 2023

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

---

#### Opinion

We have audited the financial statements of Halton Haven Hospice (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 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 charitable company's affairs as at 31 March 2023 and of its 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 charity 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 charity'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 annual report. 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 this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity'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's 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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

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

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, (iii) the overstatement of salary and other costs and (iv) the understatement and cut off in relation to liabilities and costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission, Safeguarding and Data Protection Regulations.

# HALTON HAVEN HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF HALTON HAVEN HOSPICE

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#### Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition, overstatement of wages and other costs, and understatement and cut off of other costs as the key audit matters related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### 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 charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Philip Griffiths (Senior Statutory Auditor)**  
for and on behalf of Mitchell Charlesworth (Audit) Limited

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**Accountants**  
**Statutory Auditor**

Glebe Business Park  
Lunts Heath Road  
Widnes  
Cheshire  
WA8 5SQ

# HALTON HAVEN HOSPICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income and endowments from:</b>							
Donations and legacies	<b>3</b>	246,017	-	246,017	189,888	479,433	669,321
Charitable activities	<b>4</b>	1,489,584	-	1,489,584	1,557,467	-	1,557,467
Other trading activities	<b>5</b>	363,322	-	363,322	387,445	-	387,445
Investments	<b>6</b>	1,887	-	1,887	66	-	66
Other	<b>7</b>	977	-	977	-	-	-
<b>Total income</b>		<b>2,101,787</b>	<b>-</b>	<b>2,101,787</b>	<b>2,134,866</b>	<b>479,433</b>	<b>2,614,299</b>
<b>Expenditure on:</b>							
Raising funds	<b>8</b>	170,553	-	170,553	255,731	-	255,731
Charitable activities	<b>9</b>	2,123,836	21,704	2,145,540	1,931,984	471,864	2,403,848
Material other expenditure		-	-	-	3	-	3
<b>Total expenditure</b>		<b>2,294,389</b>	<b>21,704</b>	<b>2,316,093</b>	<b>2,187,718</b>	<b>471,864</b>	<b>2,659,582</b>
Net gains/(losses) on investments	<b>13</b>	(166,333)	-	(166,333)	-	-	-
<b>Net expenditure for the year/ Net movement in funds</b>		<b>(358,935)</b>	<b>(21,704)</b>	<b>(380,639)</b>	<b>(52,852)</b>	<b>7,569</b>	<b>(45,283)</b>
Fund balances at 1 April 2022		1,539,913	47,422	1,587,335	1,592,765	39,853	1,632,618
<b>Fund balances at 31 March 2023</b>		<b>1,180,978</b>	<b>25,718</b>	<b>1,206,696</b>	<b>1,539,913</b>	<b>47,422</b>	<b>1,587,335</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

# HALTON HAVEN HOSPICE

## BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
<b>Fixed assets</b>					
Tangible assets	15		645,272		623,814
Investments	16		-		1
			<u>645,272</u>		<u>623,815</u>
<b>Current assets</b>					
Stocks	17	11,076		11,076	
Debtors	18	79,034		603,844	
Cash at bank and in hand		827,362		501,256	
		<u>917,472</u>		<u>1,116,176</u>	
<b>Creditors: amounts falling due within one year</b>	20	<u>(329,600)</u>		<u>(118,426)</u>	
Net current assets			<u>587,872</u>		<u>997,750</u>
<b>Total assets less current liabilities</b>			<u>1,233,144</u>		<u>1,621,565</u>
<b>Creditors: amounts falling due after more than one year</b>	22		<u>(26,448)</u>		<u>(34,230)</u>
<b>Net assets</b>			<u><u>1,206,696</u></u>		<u><u>1,587,335</u></u>
<b>Income funds</b>					
Restricted funds	24		25,718		47,422
Unrestricted funds - general			1,180,978		1,539,913
			<u><u>1,206,696</u></u>		<u><u>1,587,335</u></u>

The financial statements were approved by the Trustees on 13 November 2023

C P Hallam  
Trustee

Company registration number 02397402

# HALTON HAVEN HOSPICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	30		408,029		(34,457)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(74,300)		(20,929)	
Proceeds from disposal of tangible fixed assets		-		1,990	
Investment income received		1,887		66	
		<u>          </u>		<u>          </u>	
<b>Net cash used in investing activities</b>			(72,413)		(18,873)
<b>Financing activities</b>					
Repayment of bank loans		(9,510)		(4,657)	
Payment of obligations under finance leases		-		(5,184)	
		<u>          </u>		<u>          </u>	
<b>Net cash used in financing activities</b>			(9,510)		(9,841)
<b>Net increase/(decrease) in cash and cash equivalents</b>			326,106		(63,171)
Cash and cash equivalents at beginning of year			501,256		564,427
			<u>          </u>		<u>          </u>
<b>Cash and cash equivalents at end of year</b>			<u>827,362</u>		<u>501,256</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

##### Charity information

Halton Haven Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Barnfield Avenue, Murdishaw, Runcorn, Cheshire, WA7 6EP.

##### 1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

##### 1.2 Going concern

At the time of approving the accounts, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees' continue to adopt the going concern basis of accounting in preparing the accounts.

The charity derives part of its income from the funding it receives from the NHS Halton CCG for the provision of palliative care. The CCG reviews annually the number of beds that they are prepared to fund. Any shortfall needs to be funded from the Hospice's other resources. These include grants, donations and fundraising and cannot be forecast accurately.

The trustees continue to pursue options for building the reserves of the Hospice and of increasing the income from fundraising.

The accounts have been prepared on a going concern basis on the assumption that the existing financial resources will continue to support the charity. The accounts do not include any adjustments that would result from a failure to receive this continuing support or to achieve the forecast income levels.

##### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

##### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

Grants receivable are accounted for on an accruals basis.

#### 1.5 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 are allocated on the portion of the asset's use.

General liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure.

Costs are allocated between raising funds, direct charitable and other expenditure according to the nature of the costs. Where items involve more than one category, they are apportioned as appropriate.

#### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	4% Straight line
Fixtures and fittings	15% & 33.3% Straight line
Motor vehicles	25% Straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

#### 1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the charity. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

#### 1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 1 Accounting policies

(Continued)

##### 1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

##### 1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 1 Accounting policies (Continued)

##### 1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

##### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Donations and legacies

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	158,408	57,291	-	57,291
Legacies receivable	88,068	73,819	-	73,819
Grants receivable	(459)	58,778	479,433	538,211
	<u>246,017</u>	<u>189,888</u>	<u>479,433</u>	<u>669,321</u>

#### 4 Charitable activities

	Total 2023 £	Total 2022 £
Fees	1,474,088	1,546,889
Reclaims and reimbursements	15,496	10,578
	<u>1,489,584</u>	<u>1,557,467</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 5 Other trading activities

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Shop income	25,366	70,082
Staff and visitor meals	2,691	4,460
Fundraising events	141,867	251,457
Sponsorship and social lotteries	82,792	52,386
Appeals income	33,079	3,967
Other fundraising income	77,527	5,093
	<hr/>	<hr/>
Other trading activities	363,322	387,445
	<hr/> <hr/>	<hr/> <hr/>

### 6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Interest receivable	1,887	66
	<hr/> <hr/>	<hr/> <hr/>

### 7 Other

	Unrestricted funds general 2023 £	Total 2022 £
Other income	977	-
	<hr/> <hr/>	<hr/> <hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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### 8 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Seeking donations, grants and legacies	13,547	26,809
Staging fundraising events	43,341	22,656
Appeals expenditure	2,642	-
Other fundraising costs	9,364	1,591
Staff costs	86,623	78,804
	<hr/>	<hr/>
Fundraising and publicity	155,517	129,860
	<hr/>	<hr/>
Shop costs		
Rent and utilities	261	23,532
Motor expenses	-	5,448
Other shop costs	4,128	15,653
Staff costs	10,647	81,238
	<hr/>	<hr/>
Shop costs	15,036	125,871
	<hr/>	<hr/>
	170,553	255,731
	<hr/> <hr/>	<hr/> <hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 9 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	1,403,145	1,478,673
Other leases	10,012	8,507
Rates and water	10,260	9,035
Light and heat	45,951	28,566
Repairs and maintenance	32,183	78,634
Insurance	35,208	33,423
Motor and travelling	2,173	4,360
Other direct costs	45,438	34,720
Canteen and cleaning	46,678	31,406
Bereavement services expenditure	-	1,149
Agency and medical cover	63,875	54,876
Telephone	6,170	2,283
	<hr/>	<hr/>
	1,701,093	1,765,632
Share of support costs (see note 10)	422,759	620,351
Share of governance costs (see note 10)	21,688	17,865
	<hr/>	<hr/>
	2,145,540	2,403,848
	<hr/>	<hr/>
<b>Analysis by fund</b>		
Unrestricted funds - general	2,123,836	1,931,984
Restricted funds	21,704	471,864
	<hr/>	<hr/>
	2,145,540	2,403,848
	<hr/>	<hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 10 Support costs

	Support costs	Governance costs	2023 Support costs	Governance costs	2022	Basis of allocation
	£	£	£	£	£	
Staff costs	248,918	-	248,918	190,681	190,681	All attributable to the one activity.
Depreciation	52,842	-	52,842	326,779	326,779	
Advertising	101	-	101	275	275	
Information technology	72,606	-	72,606	58,199	58,199	
Legal and professional	26,533	-	26,533	16,546	16,546	
Other office costs	9,024	-	9,024	16,906	16,906	
Bank charges	6,899	-	6,899	5,105	5,105	
Interest payable	1,523	-	1,523	2,058	2,058	
Other support costs	4,313	-	4,313	3,802	3,802	
Audit fees	-	12,528	12,528	-	10,500	Governance
Accountancy	-	9,160	9,160	-	7,365	Governance
	<u>422,759</u>	<u>21,688</u>	<u>444,447</u>	<u>620,351</u>	<u>17,865</u>	<u>638,216</u>
Analysed between						
Charitable activities	<u>422,759</u>	<u>21,688</u>	<u>444,447</u>	<u>620,351</u>	<u>17,865</u>	<u>638,216</u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

The total amount of employee benefits received by key management personnel is £xxx,xxx (2022 - £140,784).

The charity considers its key management personnel to comprise of the Chief Executive Officer, the Director of Finance and the Director of Care and Operations.

#### 12 Employees

The average monthly number employees during the year, calculated on the basis of full time equivalents, was as follows:

	<b>2023</b>	<b>2022</b>
	<b>Number</b>	<b>Number</b>
Nursing & support	40	40
Fundraising	5	5
Management and administration	12	13
	<hr/>	<hr/>
Total	57	58
	<hr/> <hr/>	<hr/> <hr/>

<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	1,538,395	1,651,809
Social security costs	144,844	101,483
Other pension costs	66,094	76,104
	<hr/>	<hr/>
	1,749,333	1,829,396
	<hr/> <hr/>	<hr/> <hr/>

There were no employees whose annual remuneration was more than £60,000.

#### 13 Net gains/(losses) on investments

	<b>Unrestricted funds general 2023 £</b>	<b>Total 2022 £</b>
Gain/(loss) on sale of investments	(166,333)	-
	<hr/> <hr/>	<hr/> <hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

#### 15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
<b>Cost</b>				
At 1 April 2022	969,117	266,944	51,555	1,287,616
Additions	-	74,300	-	74,300
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	969,117	341,244	51,555	1,361,916
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>				
At 1 April 2022	380,589	231,658	51,555	663,802
Depreciation charged in the year	38,760	14,082	-	52,842
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2023	419,349	245,740	51,555	716,644
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>				
At 31 March 2023	549,768	95,504	-	645,272
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2022	588,528	35,286	-	623,814
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

#### 16 Fixed asset investments

	Other investments
<b>Cost or valuation</b>	
At 1 April 2022	1
Disposals	(1)
	<hr/>
At 31 March 2023	-
	<hr/>
<b>Carrying amount</b>	
At 31 March 2023	-
	<hr/> <hr/>
At 31 March 2022	1
	<hr/> <hr/>

	Notes	2023 £	2022 £
Other investments comprise:			
Investments in subsidiaries	28	-	1
		<hr/> <hr/>	<hr/> <hr/>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

16	Fixed asset investments		(Continued)
17	Stocks		
		<b>2023</b>	<b>2022</b>
		£	£
	Finished goods and goods for resale	11,076	11,076
		<u>          </u>	<u>          </u>
18	Debtors		
		<b>2023</b>	<b>2022</b>
		£	£
	<b>Amounts falling due within one year:</b>		
	Trade debtors	9,343	7,003
	Amounts owed by subsidiary undertakings	108	122,787
	Other debtors	61,710	36,930
	Prepayments and accrued income	7,873	437,124
		<u>          </u>	<u>          </u>
		79,034	603,844
		<u>          </u>	<u>          </u>
19	Loans and overdrafts		
		<b>2023</b>	<b>2022</b>
		£	£
	Bank loans	35,833	45,343
		<u>          </u>	<u>          </u>
	Payable within one year	9,385	11,113
	Payable after one year	26,448	34,230
		<u>          </u>	<u>          </u>
20	Creditors: amounts falling due within one year		
		<b>2023</b>	<b>2022</b>
		£	£
		<b>Notes</b>	
	Bank loans	19	9,385
	Other taxation and social security		11,113
	Trade creditors		33,088
	Other creditors		26,921
	Accruals and deferred income		28,049
			26,807
			219,128
			<u>          </u>
			329,600
			<u>          </u>
			118,426
			<u>          </u>

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

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#### 21 Details of security

The charities bankers, Lloyds Bank plc, have a security against the charity by way of a charge over the commercial freehold property.

#### 22 Creditors: amounts falling due after more than one year

	Notes	2023 £	2022 £
Bank loans	19	26,448	34,230
		<u>26,448</u>	<u>34,230</u>

#### 23 Retirement benefit schemes

##### Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £66,094 (2022 - £76,104).

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 24 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Balance at 1 April 2022	Resources expended	Balance at 31 March 2023
	Balance at 1 April 2021	Incoming resources	Resources expended			
	£	£	£	£	£	£
Men's shed	1,620	-	(80)	1,540	(80)	1,460
Community cafe	3,236	-	(676)	2,560	(676)	1,884
Merseyflow	7,650	-	(1,350)	6,300	(1,350)	4,950
Hospice car	10,299	-	(2,700)	7,599	(2,700)	4,899
Ultrasound machine	4,126	-	(4,126)	-	-	-
New entrance doors	4,094	-	(878)	3,216	(878)	2,338
New boundary fence	2,142	-	(459)	1,683	(459)	1,224
NHSE Covid support funding	-	458,433	(458,433)	-	-	-
Steve Morgan Foundation	6,686	-	(2,982)	3,704	(3,201)	503
B&Q Foundation	-	5,000	(100)	4,900	(200)	4,700
Arnold Clarke Autos	-	1,000	(20)	980	(40)	940
The Skelton Charity	-	1,000	(20)	980	(40)	940
Bruce Wakefield	-	2,000	(40)	1,960	(80)	1,880
PPG Industries	-	12,000	-	12,000	(12,000)	-
	<u>39,853</u>	<u>479,433</u>	<u>(471,864)</u>	<u>47,422</u>	<u>(21,704)</u>	<u>25,718</u>

Men's shed - funding of £2,000 was received for improvements to the men's shed.

Community cafe - two separate funding sources of £2,810 and £1,695 were received for improvements to the community cafe.

Merseyflow - funding of £9,000 was received for

Hospice car - funding of £12,999 was received for the purchase of a car to be used by hospice staff.

Ultrasound machine - funding of £5,000 was received for the purchase of an ultrasound machine.

New entrance doors - funding of £5,850 was received for the acquisition of new entrance doors at the Runcorn site.

New boundary fence - funding of £3,060 was received for the construction of a boundary fence at the Runcorn site

The Steve Morgan Foundation provided funding for the purchase of new laptops to assist with home working.

The B&Q Foundation, Arnold Clarke Autos, The Skelton Charity and Bruce Wakefield provided funding for the Hospice Pathways project of capital improvements at the Runcorn site.

PPG Industries provided funding of £12,000 towards the Colourful Community project for the improvement of the woodland walk garden at the hospice site.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 25 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	619,554	25,718	645,272	588,392	35,422	623,814
Investments	-	-	-	1	-	1
Current assets/(liabilities)	587,872	-	587,872	985,750	12,000	997,750
Long term liabilities	(26,448)	-	(26,448)	(34,230)	-	(34,230)
	<u>1,180,978</u>	<u>25,718</u>	<u>1,206,696</u>	<u>1,539,913</u>	<u>47,422</u>	<u>1,587,335</u>

#### 26 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	8,406	22,200
Between two and five years	5,320	64,800
	<u>13,726</u>	<u>87,000</u>

#### 27 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

#### 28 Subsidiaries

Details of the charity's subsidiaries at 31 March 2023 are as follows:

Name of undertaking	Registered office	Nature of business	Class of shares held	% Held Direct Indirect
Halton Haven Hospice (Trading) England and Wales Dog Walking Limited			Ordinary	100.00

The results and financial position of the company have not been consolidated as the directors have submitted an application to strike off the company after the balance sheet date.

# HALTON HAVEN HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 29 Company limited by guarantee

The company is limited by guarantee and does not have share capital. Every member of the company undertakes to contribute to the assets of the company, in the event of it being wound up, an amount not exceeding five pounds.

30 Cash generated from operations	2023	2022
	£	£
Deficit for the year	(380,639)	(45,283)
Adjustments for:		
Investment income recognised in statement of financial activities	(1,887)	(66)
(Gain)/loss on disposal of tangible fixed assets	-	250,911
Loss on disposal of investments	166,333	-
Depreciation and impairment of tangible fixed assets	52,842	75,868
Movements in working capital:		
(Increase) in stocks	-	(1,882)
Decrease/(increase) in debtors	358,478	(301,882)
Increase/(decrease) in creditors	212,902	(12,123)
<b>Cash generated from/(absorbed by) operations</b>	<b>408,029</b>	<b>(34,457)</b>

#### 31 Analysis of changes in net funds

	At 1 April 2022	Cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	501,256	326,106	827,362
Loans falling due within one year	(11,113)	1,728	(9,385)
Loans falling due after more than one year	(34,230)	7,782	(26,448)
	<u>455,913</u>	<u>335,616</u>	<u>791,529</u>

**HALTON HAVEN HOSPICE**

England & Wales - Charity number 702654

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# Accounts

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**HALTON HAVEN HOSPICE**  
**ANNUAL REPORT AND ACCOUNTS**  
**for the year ended**  
**31st March 2022**

**REGISTERED NUMBER: 2397402**

**CHARITY NUMBER: 702654**

# HALTON HAVEN HOSPICE

## Annual Report and Accounts for the year ended 31st March 2022

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# HALTON HAVEN HOSPICE

## Reference and Administrative Details 31st March 2022

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Incorporated in England and Wales on 21st June 1989

<b>Company number</b>	2397402
<b>Charity number</b>	702654
<b>Trustees</b>	W J C Parlane C P Hallam J Hunt (resigned 24.11.21) M Frodsham (resigned 27.07.21) B Roberts A Fife M Carberry (resigned 13.01.22)
<b>Secretary</b>	W J C Parlane
<b>Chief Executive</b>	V Culleton
<b>Registered office</b>	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP
<b>Statutory Auditor</b>	Mitchell Charlesworth (Audit) Limited Glebe Business Park Lunts Heath Road Widnes Cheshire WA8 5SQ
<b>Banker</b>	Lloyds Bank plc Fountain Square Hanley Stoke On Trent Staffordshire ST1 1LE

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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The trustees (who are also the directors for the purpose of company law) present their report and the audited financial statements of the charitable company for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charitable company.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charitable company's governing document, the Companies Act 2006 and 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 published in October 2019.

### Objectives and Aims

The objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

### Charity's aims and strategies for achieving objectives

The philosophy of care employed to achieve the charity's objective is centred on the needs of the individual and incorporates physical, psychological, spiritual, emotional, and social needs. Patients and their families are consulted on all aspects of their care. The service is offered to individuals free of charge, regardless of colour, creed, or social standing.

There have been no changes to the objectives of the charity, however, policies are regularly reviewed, at least annually and updated and new policies introduced as and when appropriate.

### Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit because the objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

### Strategic Report

#### Achievements and performance

- The number of IPU admissions was 84
- The number of Day Hospice attendances was 293
- The number of Complementary Therapy attendances was 262
- The number of people receiving care under the Family Support Service was 212

The Coronavirus Pandemic, high localised spread of variants and a local fear amongst vulnerable patients and their families in respect of entering a care facility continued to impact heavily on the number of referrals of already vulnerable patients into the in-patient unit, which is reflected in the patient activity numbers for the period. This in turn adversely affected the number of donations and other voluntary fundraising activities to support the work of the hospice. The activity for Hospice in-patients is much the same as the previous year with 84 admissions during the period. However, the number of patient attendances in the Day Hospice and therapy services rose considerably in comparison to the previous year with 293 attendances recorded in Day Hospice and 262 Complementary Therapy attendances.

The in-patient unit currently has 12 beds contracted to Halton CCG.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Achievements and performance (continued)

The day Hospice provides support to people in the community with palliative care needs. It normally operates four days a week and offers access to complimentary therapies on an appointment basis.

The Hospice also offered a Family Support Service. Pre-pandemic this service normally received referrals to support in excess of 500 individuals each year, however due to the ongoing effects of the pandemic the number of people receiving care under this service during the period was 212.

The trustees are very conscious of the many hours, in addition to their work contract, that are given by members of staff to ensure the wellbeing of the patients. The willingness to cover sickness or unavoidable absence of colleagues is a major factor in ensuring that patient care is of the highest quality is very much appreciated. The charity is endorsed by the thanks expressed to both day care and in-patient staff on so many occasions, and the consistent 100% satisfaction response to our Patient and Family survey.

The local and national shortage of Consultants in Palliative Care is being felt across the sector and the hospice therefore is unable have an in-house hospice-based Consultant. SCUK, provide the hospice with robust support from eminently qualified Consultants from a virtual on-line platform 24 hours a day, 7 days per week. The hospice continues to be innovative. Since Halton Haven Hospice adopted this method other hospices and NHS organisations nationally have adopted this model for Consultant cover.

Pre-pandemic the Hospice relied on the support of approximately 100 volunteers who provide services ranging from listening in the Bereavement Services (part of the Family Support Services), to driving patients and working in our shops, some of whom continued to support the work of hospice when relaxed restrictions allowed. However, the number of returning volunteers never recovered to pre-pandemic levels, and the numbers were also affected by the closure of the charity shops. During the period the hospice enjoyed the support of 46 volunteers. The Trustees are extremely grateful for their time and enthusiasm without which we could not offer the special kind of caring that our patients and their families require. Without our volunteers there would be a significant additional cost to the Hospice.

We are very grateful for the generous support that the Hospice receives from the local community in respect of playing the lottery and fundraising, we are thankful for legacies received, and to local businesses for their kind support of the hospice. During the worst of the Coronavirus pandemic which had a devastating impact on the ability of the Hospice to raise vital voluntary income through public fundraising activities such as sponsorship events, family fun days, and corporate charity days, the hospice made more use of on-line donating platforms, and continued to expand upon this during the period.

In the Spring of 2019, a small trading subsidiary was set up to offer a dog day care facility in a safe, stimulating, and caring environment, as an income stream to support the work of the hospice. Due to several external administrative delays, we were only able to open in October 2019. The service is offered free of charge to any patients who fret about leaving their pets and worry about the additional pressure that this might put on their families, who may be working whilst they are in the hospice, in addition to providing a solution for working pet owners in the community. There is a pick-up and drop-off service. In spite of the many setbacks and delays it was hoped to establish and grow the business during the 2020-2021 period to provide a valuable income stream to support the work of the hospice.

The trustees acknowledge the losses incurred in respect of the dog day care facility. Whilst regrettable, it should be noted that facility was steadily building a client base prior to the Covid-19 pandemic. Numbers were building steadily until the facility had to close in March 2020 due to the first national lockdown and opened and closed sporadically as local and national Covid-19 guidance dictated. The belief of the Board then was that this enterprise was a viable prospect for the future beyond the pandemic and would continue to grow as a business. The Trustees along with the Management Team have closely monitored the progress of this enterprise.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Achievements and performance (continued)

Things started to pick up as the effects of the pandemic began to lessen but many working practices were changing, and people started to work from home, as a result, although some days we had a full capacity, the operation continued to lose money despite much hard work by the staff and volunteers. Consequently, the Trustees feel that the project is no longer sustainable and further financial impact on the hospice must be avoided, therefore they have reluctantly decided to consult with staff.

### Covid-19 Pandemic

The effects of the pandemic continued to affect the hospice during the period. We had lost two of our four shops in 2020. Our biggest store and best performing shop, based in Widnes, failed to recover the footfall of customers post-lockdowns and income dropped dramatically whilst costs continued to rise. Regrettably a decision was made not to renew the lease at the end of its term early January 2021. The closure of the store resulted in the redundancy of 8 staff. We now operate only one small charity shop catering predominantly for ages naught-to-teens in an area where it is greatly appreciated. The shop generates a small but nevertheless welcome income stream for the hospice.

Covid-19 Response Grants from the Government administered via Hospice UK on behalf of NHS England were received for 6 months, October 2021 – March 2022. The funding was restricted towards the hospice providing availability of beds and patient care to support the NHS COVID-19 response, easing pressure on the NHS during the Autumn/Winter months, and was accounted for during the same period. The value of grants was assessed on review of a monthly financial return and the completion twice daily of a bed capacity tracker. Staff were unflinching in providing this information under pressure to deadlines. During the period the hospice qualified in all 6 months receiving in total £458,433 of restricted grant funding from this source.

### Financial Review (including Reserves Policy)

The deficit for the charity for the year amounted to £63,608 (2021 surplus £324,846). It should be noted that the demolition of the aged and condemned prefabricated day hospice building and disposal of fixtures and fittings affected the value of tangible fixed assets. The service was not affected and was relocated to another building within the hospice grounds. At the end of the period there was also substantial accrued income in respect of payments due for the period but not received.

### Principal Funding

The principal sources of funding are detailed within the notes to the accounts. Total income has increased to £2,690,342 in 2022 as a result of those monies previously explained.

Statutory funding was administered by NHS Halton Clinical Commissioning Group (NHS Halton CCG).

### Expenditure

Total Expenditure increased to £2,753,950. Notable increases are in staff costs, due to NLW increases and impacted differentials plus associated PAYE and employers pension contributions. Repairs and Maintenance are an ongoing expense due to the age of the main hospice buildings. There was a substantial cost for the safe demolition of a condemned building, and restoration of the ground beneath to extend the number of car parking spaces.

The Trustees acknowledge that the age and construction of the buildings will remain an ongoing concern, and these costs are likely to continue to increase. However, there are plans to make significant improvements to kitchen and dining areas, link corridors and office accommodation.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Reserves policy

Details of the charity's unrestricted reserves are shown in the notes to the financial statements and amount to £1,427,587. The vast majority of this balance represents the value of the land and buildings and £513,644 is held in cash.

The charity's reserve policy is to build up an unrestricted reserve sufficient to enable the charity's activities to be continued for a period of twelve months should regular funding become unobtainable. The organisation continues to seek new funding sources to continue its work.

### Remuneration of key management personnel

It is the policy of Halton Haven Hospice to pay the staff workforce in accordance with statutory requirements and in line with similar organisations.

### Plans for future periods

The three key priorities for improvement in 2022/23 are as follows:

#### Priority 1 – Digital Legacy Planning

Over this coming year the Hospice would like to look into introducing Digital Legacy Plans to our patients.

So much of life happens online. Between social media accounts, financial information or online banking, email accounts and websites, a person's online presence after he or she dies can cause much difficulty for those bereaved?

Enter a Digital Legacy Plan. A digital legacy plan looks to help ensure that an online presence and activities following a person's death can be easier to navigate for those left behind.

The Hospice would like to make staff aware of Digital Legacy Plans and prepare them for discussions where they can be introduced to patients when appropriate.

Patients who would like help to create a Digital Legacy Plan will be assisted to put together a document with all the information they wish it to include, so that they can then keep it safe and introduce it to their loved ones for after their death.

#### Priority 2 – Intravenous Cannulations and Venepuncture Training

This coming year the Hospice will be looking to ensure that all of our nurses have received Intravenous Cannulations and Venepuncture Training.

Cannulation and Venepuncture are amongst the most commonly performed invasive procedures in health care and to perform these procedures well and to a safe standard it requires staff to have relevant and up-to-date knowledge and skills.

We want our patients to always have access to someone on duty who is fully competent in these procedures, so that patient safety and clinical effectiveness is maintained.

The Hospice will be looking to access this training via Warrington and Halton Hospitals.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Priority 3 – Patient and Carer Representative

The Hospice will be reintroducing the role of Patient and Carer Representative.

This is a volunteer role that, until the death of the previous post holder during the pandemic years, provided the Hospice with a valuable source of independent feedback on what patients and carers were experiencing while at the Hospice and to represent them in delivering that feedback in an independent way.

We are, therefore, keen to recruit to this volunteer role again and the Hospice Human Resources Department, along with the Volunteer Co-Ordinator, will be looking to advertise the Patient and Carer Representative role and recruit someone who:

- can be comfortable in chatting to a diverse range of people in both the Hospice In- Patient Unit and Day Hospice.
- has good verbal communication skills, which allow them to maintain a degree of independence and facilitates patients feeling comfortable talking and giving feedback on their experience of the Hospice.
- will gain consent from patients and carers to feed back to the Hospice the information they may have given.
- will compile the feedback they collect in a written report which will be given to the Hospice Quality Assurance Team in a timely manner, so that it can be analysed and presented it to the Hospice Management Team for any appropriate action.
- report urgent concerns to the Quality Assurance Team as soon as possible for action.
- has good written communication skills and be able to present thorough information in a brief manner.

### Risk management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the uncertainty of donations, fundraising and grants. These are monitored closely to mitigate the impact these may have.

### Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, an amount not exceeding five pounds.

### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

W J C Parlane	M Carberry (resigned 13/01/22)
C P Hallam	M Frodsham (resigned 27/07/2021)
J Hunt (resigned 24/11/21)	
B Roberts	
A Fife	

### Appointment of Trustees

The trustees who have served during the year are set out above. The trustees are appointed by the members of the company and one third of the trustees retire by rotation each year and may offer themselves for re-election in accordance with the Articles of Association.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Organisation

The Council of Management (Board of Trustees), who meet bi-monthly, administers the charity. As trustees they have overall responsibility for the operational activities and for strategic leadership and direction of the charity.

During the year the day-to-day operations were overseen by the Chief Executive Officer/Registered Manager, the Director of Finance, and the Medical Director, who together made up the Executive Team.

### Statement of trustees' responsibilities

The trustees, who are also the directors of Halton Haven Hospice for the purposes of company law, are responsible for preparing the Trustees' Annual 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

### Disclosure of information to the auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information, and to establish that the auditor is aware of that information.

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

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2022

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### Auditors

Following the transfer of the business of Mitchell Charlesworth LLP to Mitchell Charlesworth (Audit) Limited on 15 June 2022, and having expressed a willingness to continue in office, a resolution for the appointment of Mitchell Charlesworth (Audit) Limited will be proposed at the forthcoming Annual General Meeting.

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

This report was approved by the Board of Trustees on 30 November 2022 and signed on its behalf by:

W J C Parlane  
Trustee



# HALTON HAVEN HOSPICE

## Independent Auditor's Report to the Members of Halton Haven Hospice Year ended 31st March 2022

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### Opinion

We have audited the financial statements of Halton Haven Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 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 the parent charitable company's affairs as at 31st March 2022, 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 and the Charities Act 2011.

### Basis for opinion

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

# HALTON HAVEN HOSPICE

## Independent Auditor's Report to the Members of Halton Haven Hospice Year ended 31st March 2022

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### Other information

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the Annual Report. Our opinion on the 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

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

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

- the information given in the Trustees' Report (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

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

- adequate and sufficient accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' 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' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

# HALTON HAVEN HOSPICE

## Independent Auditor's Report to the Members of Halton Haven Hospice Year ended 31st March 2022

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### Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 7, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

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

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.

### Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

# HALTON HAVEN HOSPICE

## Independent Auditor's Report to the Members of Halton Haven Hospice Year ended 31st March 2022

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### Identifying and assessing potential risks related to irregularities

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

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
  - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, (iii) the overstatement of salary and other costs and (iv) the understatement and cut off in relation to liabilities and costs. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission, Safeguarding and Data Protection Regulations.

# HALTON HAVEN HOSPICE

## Independent Auditor's Report to the Members of Halton Haven Hospice Year ended 31st March 2022

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### Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition, overstatement of wages and other costs, and understatement and cut off of other costs as the key audit matters related to the potential risk of fraud.

In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Philip Griffiths**  
Senior Statutory Auditor

**On behalf of Mitchell Charlesworth (Audit) Limited**  
Statutory Auditor

Glebe Business Park  
Lunts Heath Road

30 November 2022

Widnes, Cheshire, WA8 5SQ

# HALTON HAVEN HOSPICE

## Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Income from:</b>					
Donations and legacies	2	193,488	479,433	672,921	700,717
Charitable activities	3	1,546,889	-	1,546,889	1,446,336
Other trading activities	4	470,466	-	470,466	502,951
Investments	5	66	-	66	53
<b>Total income</b>		<b>2,210,909</b>	<b>479,433</b>	<b>2,690,342</b>	<b>2,650,057</b>
<b>Expenditure on:</b>					
Raising funds	6	346,549	-	346,549	377,595
Charitable activities	7	1,935,537	471,864	2,407,401	1,947,616
<b>Total expenditure</b>		<b>2,282,086</b>	<b>471,864</b>	<b>2,753,950</b>	<b>2,325,211</b>
<b>Net income/(expenditure)</b>	10	<b>(71,177)</b>	<b>7,569</b>	<b>(63,608)</b>	<b>324,846</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,498,764	39,853	1,538,617	1,213,771
<b>Total funds carried forward</b>		<b>1,427,587</b>	<b>47,422</b>	<b>1,475,009</b>	<b>1,538,617</b>

All income and expenditure derive from continuing activities.

# HALTON HAVEN HOSPICE

## Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st March 2022

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### Comparative information for the year ended 31st March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £
<b>Income from:</b>				
Donations and legacies	2	366,351	334,366	700,717
Charitable activities	3	1,446,336	-	1,446,336
Other trading activities	4	502,951	-	502,951
Investments	5	53	-	53
		<hr/>	<hr/>	<hr/>
<b>Total income</b>		2,315,691	334,366	2,650,057
		<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>				
Raising funds	6	377,595	-	377,595
Charitable activities	7	1,584,458	363,158	1,947,616
		<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		1,962,053	363,158	2,325,211
		<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	10	353,638	(28,792)	324,846
		<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>				
Total funds brought forward		1,145,126	68,645	1,213,771
		<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>		1,498,764	39,853	1,538,617
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Balance Sheets 31st March 2022

	Notes	2022		2021	
		Group £	Charity £	Group £	Charity £
<b>Fixed assets</b>					
Tangible assets	15	623,814	623,814	931,653	931,653
Investments	16	-	1	-	1
		<u>623,814</u>	<u>623,815</u>	<u>931,653</u>	<u>931,654</u>
<b>Current assets</b>					
Stocks	17	11,076	11,076	9,194	9,194
Debtors	18	481,057	603,844	197,324	301,962
Cash at bank and in hand		513,644	501,256	576,315	564,427
		<u>1,005,777</u>	<u>1,116,176</u>	<u>782,833</u>	<u>875,583</u>
<b>Creditors</b>					
Amounts falling due within one year	19	(120,352)	(118,426)	(127,658)	(126,408)
		<u>885,425</u>	<u>997,750</u>	<u>655,175</u>	<u>749,175</u>
<b>Net current assets</b>					
		<u>1,509,239</u>	<u>1,621,565</u>	<u>1,586,828</u>	<u>1,680,829</u>
<b>Creditors</b>					
Amounts falling due after more than one year	20	(34,230)	(34,230)	(48,211)	(48,211)
		<u>1,475,009</u>	<u>1,587,335</u>	<u>1,538,617</u>	<u>1,632,618</u>
<b>Net assets</b>					
		<u><u>1,475,009</u></u>	<u><u>1,587,335</u></u>	<u><u>1,538,617</u></u>	<u><u>1,632,618</u></u>
<b>Funds</b>					
Unrestricted funds					
General funds	23	1,427,587	1,539,913	1,498,764	1,592,765
Restricted funds	23	47,422	47,422	39,853	39,853
		<u>1,475,009</u>	<u>1,587,335</u>	<u>1,538,617</u>	<u>1,632,618</u>
<b>Total funds</b>	24	<u><u>1,475,009</u></u>	<u><u>1,587,335</u></u>	<u><u>1,538,617</u></u>	<u><u>1,632,618</u></u>

The financial statements were approved by the Trustees and authorised for issue on 30 November 2022, and are signed on their behalf by:



C P Hallam - Trustee

Company Registration Number: 2397402

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Consolidated Statement of Cash Flows 31st March 2022

	Notes	2022		2021	
		£	£	£	£
<b>Cash flow from operating activities</b>	26		(29,909)		328,723
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(20,929)		(9,175)	
Interest received		<u>66</u>		<u>53</u>	
<b>Net cash flow from investing activities</b>			(20,863)		(9,122)
<b>Cash flow from financing activities</b>					
Repayment of borrowings		(4,657)		-	
Repayment of finance lease obligations		(5,184)		(2,316)	
Interest paid		(2,058)		(1,962)	
New bank loan		<u>-</u>		<u>50,000</u>	
<b>Net cash flow from financing activities</b>			<u>(11,899)</u>		<u>45,722</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>			(62,671)		365,323
Cash and cash equivalent at 1st April 2021			<u>576,315</u>		<u>210,992</u>
Cash and cash equivalents at 31st March 2022	27		<u><u>513,644</u></u>		<u><u>576,315</u></u>
<b>Cash and cash equivalents consists of:</b>					
Cash at bank and in hand			<u><u>513,644</u></u>		<u><u>576,315</u></u>

The notes on pages 18 to 31 form part of these financial statements

#### 1. Summary of significant accounting policies

##### a) General information and basis of preparation

Halton Haven Hospice is a charitable organisation registered in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report on pages 2 to 8.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

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

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.

##### b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity where they have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

##### c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

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### 1. Summary of significant accounting policies (continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income from the provision of training services and fees for the hire of facilities by service users.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

#### d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes costs of business support and training costs undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into the categories above.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a pro-rata basis consistent with the use of the resources.

The analysis of these costs is included in note 8.

#### f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Individual assets are capitalised on the balance sheet where their cost exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Long leasehold premises	-	2% per annum
Office equipment and fixtures	-	10% - 33% per annum

#### g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### h) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

### 1. Summary of significant accounting policies (continued)

**i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

**j) Operating lease agreements**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**k) Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

**l) Employee benefits**

When employees have rendered service to the charity, 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.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**m) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### 2. Donations and legacies

	Unrestricted	Restricted	Total	Total
	£	£	2022	2021
			£	£
Donations and gifts	50,314	-	50,314	54,922
Legacies receivable	73,819	-	73,819	130,866
Grants receivable	69,355	479,433	548,788	514,929
	<u>193,488</u>	<u>479,433</u>	<u>672,921</u>	<u>700,717</u>

Income from donations and legacies in 2021 was £700,717, of which 334,366 was attributable to restricted funds and £366,351 was attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2022

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<b>3. Income from charitable activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Fee income	1,546,889	-	1,546,889	1,446,336
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Income from charitable activities in 2021 was £1,446,336, all of which was attributable to unrestricted funds.

<b>4. Income from other trading activities</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Shop income	70,082	-	70,082	92,846
Staff and visitor meals	4,460	-	4,460	5,299
Fundraising and events	267,494	-	267,494	336,424
Sponsorship and social lotteries	52,386	-	52,386	47,235
Dog care and walking	76,044	-	76,044	21,147
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	470,466	-	470,466	502,951
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Income from other trading activities in 2021 was £502,951, all of which was attributable to unrestricted funds.

<b>5. Income from investments</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>2022</b>	<b>2021</b>
			<b>£</b>	<b>£</b>
Bank interest receivable	66	-	66	53
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

Income from investments in 2021 was £53, all of which was attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

6. Analysis of expenditure on raising funds	2022 Total £	2021 Total £
<b>Fundraising and publicity</b>		
Membership schemes and social lotteries	48	730
Staging fundraising events	22,656	17,217
Other fundraising costs	22,208	14,985
Staff costs	78,804	82,338
	<u>123,716</u>	<u>115,270</u>
<b>Shop costs</b>		
Rent and utilities	26,124	46,013
Motor expenses	5,448	11,430
Other office costs	15,653	12,019
Staff costs	81,238	112,547
	<u>128,463</u>	<u>182,009</u>
<b>Trading subsidiary costs</b>		
Rent and utilities	21,600	21,971
Motor expenses	5,908	4,264
Other costs	9,949	8,616
Staff costs	56,913	45,465
	<u>94,370</u>	<u>80,316</u>
<b>Total expenditure on raising funds</b>	<u>346,549</u>	<u>377,595</u>

All of the above costs in the current and previous year were attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

### 7. Analysis of expenditure on charitable activities

	2022	2021
	£	£
Staff costs	1,487,001	1,465,485
Other leases	8,507	1,103
Rates and water	9,035	9,000
Light and heat	28,566	41,950
Repairs and maintenance	77,460	56,895
Insurance	33,423	30,714
Motor and travelling	4,360	4,743
Other office costs	66,426	23,246
Canteen and cleaning	14,800	16,726
Bereavement services	1,149	1,565
Food and medicines	22,181	20,343
Other professional fees	60,295	55,161
Telephone	2,283	2,608
Depreciation	-	2,230
Bad and doubtful debts	-	(101,398)
	<u>1,815,486</u>	<u>1,630,371</u>
Support costs (see note 8)	<u>591,915</u>	<u>317,245</u>
	<u><u>2,407,401</u></u>	<u><u>1,947,616</u></u>

£471,864 of the above costs were attributable to restricted funds (2021 £363,158) and £1,935,537 (2021 £1,584,458) of the above costs were attributable to unrestricted funds.

### 8. Allocation of support costs

	2022	2021
	£	£
Governance (see note 9)	17,865	20,249
Staff costs	190,681	167,836
Other professional fees	11,127	14,050
Other office costs	36,311	31,870
Bank charges	5,105	3,468
Interest payable	2,058	1,962
Depreciation	75,867	77,810
Loss on disposal of tangible fixed assets	<u>252,901</u>	<u>-</u>
	<u><u>591,915</u></u>	<u><u>317,245</u></u>

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2022

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9. Governance costs	2022 £	2021 £
Audit and accountancy fees	17,865	20,249

10. Net income/(expenditure) for the year	Total 2022 £	Total 2021 £
This is stated after charging/(crediting):		
Audit fees	10,500	6,426
Depreciation of tangible fixed assets	75,867	80,040
Loss on disposal of tangible fixed assets	252,901	-
Operating lease rentals		
Land and buildings	40,467	46,684
Other	603	716

### 11. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £10,500 (2021 £6,426) and non-audit fees of £7,365 (2021 £13,823).

### 12. Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) received or waived any remuneration during the period. Expenses totalling £Nil (2021 £Nil) were reimbursed to Nil (2021 Nil) trustees for travel costs.

The total amount of employee benefits received by key management personnel is £100,584 (2021 £122,985). The trustees consider the key management personnel to comprise of the Chief Executive Officer, the Director of Finance and the Director of Income Generation and Operational Services.

13. Staff costs	Total 2022 £	Total 2021 £
Group staff costs and employee benefits were as follows:		
Wages and salaries	1,657,648	1,680,528
Social security costs	103,972	128,380
Defined contribution pension costs	70,298	64,763
	1,831,918	1,873,671

The average monthly number of full time equivalent employees during the year was as follows:-

	2022 Number	2021 Number
Nursing and support	40	42
Fundraising	8	12
Management and administration	13	11
	61	65

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

### 13. Staff costs (continued)

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 per annum were as follows:

	2022 Number	2021 Number
£60,001 - £70,000	1	1

### 14. Interest payable and similar expenses

	2022 £	2021 £
Lease interest	2,058	1,962

### 15. Tangible fixed assets

Group and charity	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1st April 2021	1,454,344	277,876	51,555	1,783,775
Additions	17,148	3,781	-	20,929
Disposals	(502,375)	(14,713)	-	(517,088)
At 31st March 2022	969,117	266,944	51,555	1,287,616
<b>Depreciation</b>				
At 1st April 2021	576,958	225,784	49,380	852,122
Charge for the year	58,543	15,149	2,175	75,867
Released on disposals	(254,912)	(9,275)	-	(264,187)
At 31st March 2022	380,589	231,658	51,555	663,802
<b>Net book value</b>				
At 31st March 2022	588,528	35,286	-	623,814
At 31st March 2021	877,386	52,092	2,175	931,653

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

### 16. Investment in subsidiary undertaking

The charity owns the whole of the issued share capital of Halton Haven Hospice (Trading) Limited, a company incorporated in England and Wales, which provides a dog walking and care service.

The results of the subsidiary, Halton Haven Hospice (Trading) Limited (company number 03146623) included within the Consolidated Statement of Financial Activities are as follows:-

	<b>£</b>
Turnover	76,044
Operating expenses	(94,369)
	(18,325)
Operating loss for the period	(18,325)
Balance Sheet represented by:	
Current assets	12,388
Creditors due within one year	(124,713)
	(112,325)

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
<b>17. Stocks</b>				
Finished goods and goods for resale	11,076	11,076	9,194	9,194
	11,076	11,076	9,194	9,194
<b>18. Debtors</b>				
Trade debtors	7,003	7,003	2,094	2,094
Prepayments and accrued income	437,124	437,124	172,853	172,853
Other debtors	36,930	36,930	22,377	22,377
Amounts owed by subsidiary undertaking	-	122,787	-	104,638
	481,057	603,844	197,324	301,962
<b>19. Creditors: Amounts falling due within one year</b>				
Bank loan	11,113	11,113	4,657	4,657
Obligations under finance leases	-	-	2,316	2,316
Trade creditors	26,921	26,921	34,839	34,839
Other tax and social security	33,693	33,088	35,631	34,897
Accruals and deferred income	20,497	20,497	21,983	21,598
Other creditors	28,128	26,807	28,232	28,101
	120,352	118,426	127,658	126,408

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

20. Creditors: Amounts falling due after more than one year	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Obligations under finance leases	-	-	2,868	2,868
Bank loan	34,230	34,230	45,343	45,343
	<u>34,230</u>	<u>34,230</u>	<u>48,211</u>	<u>48,211</u>

Bank loans are repayable as follows:

Within one year	11,113	11,113	4,657	4,657
Between two and five years	34,230	34,230	45,343	45,343
	<u>45,343</u>	<u>45,343</u>	<u>50,000</u>	<u>50,000</u>

21. Finance lease commitments	2022 £	2021 £
Future minimum lease repayments due under finance leases are as follows:		
Amounts repayable:		
In one year or less on demand	-	2,316
Between two and five years	-	2,868
	<u>-</u>	<u>5,184</u>

## 22. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022		2021	
	Land & buildings £	Other £	Land & buildings £	Other £
Not later than one year	22,200	-	33,600	-
Later than one and not later than five years	64,800	-	112,800	-
Later than five years	-	-	57,600	-
	<u>87,000</u>	<u>-</u>	<u>204,000</u>	<u>-</u>

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2022

### 23. Fund reconciliation

<b>Unrestricted funds</b>	<b>Balance 01/04/21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance 31/03/22 £</b>
Group	1,498,764	2,210,909	(2,282,086)	1,427,587
Charity	1,592,765	2,134,865	(2,187,718)	1,539,912

Comparative information in respect of the preceding period is as follows:

	<b>Balance 01/04/20 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance 31/03/21 £</b>
Group	1,145,126	2,315,691	(1,962,053)	1,498,764
Charity	1,187,419	2,287,083	(1,881,737)	1,592,765

<b>Restricted funds</b>	<b>Balance 01/04/21 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance 31/03/22 £</b>
<b>Group and Charity</b>				
Men's shed	1,620	-	(80)	1,540
Community café	3,236	-	(676)	2,560
Merseyflow	7,650	-	(1,350)	6,300
Hospice car	10,299	-	(2,700)	7,599
Ultrasound machine	4,126	-	(4,126)	-
New entrance doors	4,094	-	(878)	3,216
New boundary fence	2,142	-	(459)	1,683
NHSE Covid support funding	-	458,433	(458,433)	-
Steve Morgan Foundation	6,686	-	(2,982)	3,704
B&Q Foundation	-	5,000	(100)	4,900
Arnold Clarke Autos	-	1,000	(20)	980
The Skelton Charity	-	1,000	(20)	980
Bruce Wakefield	-	2,000	(40)	1,960
PPG Industries	-	12,000	-	12,000
	39,853	479,433	(471,864)	47,422

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2022

### 23. Fund reconciliation (continued)

Comparative information in respect of the preceding period is as follows:

Group and Charity	Balance 01/04/20 £	Income £	Expenditure £	Balance 31/03/21 £
Ultrasound scanner	20,000	-	(20,000)	-
Crash payment for repairs	7,500	22,000	(29,500)	-
Men's shed	1,700	-	(80)	1,620
Community café	3,912	-	(676)	3,236
Merseyflow	9,000	-	(1,350)	7,650
Hospice car	12,999	-	(2,700)	10,299
Ultrasound machine	5,000	-	(874)	4,126
New entrance doors	4,972	-	(878)	4,094
New boundary fence	2,601	-	(459)	2,142
Order of Fleur de Lys	961	-	(961)	-
NHSE Covid support funding	-	303,195	(303,195)	-
Steve Morgan Foundation	-	9,171	(2,485)	6,686
	<u>68,645</u>	<u>334,366</u>	<u>(363,158)</u>	<u>39,853</u>

Ultrasound scanner - funding of £20,000 for the purchase of a new ultrasound scanner was received during the year ended 31st March 2021.

Crash payment - funding of £7,500 was received to cover repairs and works to the conservatory roof. A further amount of £22,000 was provided to cover an upgrade to the electricity supply.

Men's shed - funding of £2,000 was received for improvements to the men's shed.

Community cafe - two separate funding sources of £2,810 and £1,695 were received for improvements to the community cafe.

Merseyflow - funding of £9,000 was received for new equipment.

Hospice car - funding of £12,999 was received for the purchase of a car to be used by hospice staff.

Ultrasound machine - further funding of £5,000 was received for the purchase of the ultrasound machine.

New entrance doors - funding of £5,850 was received for the acquisition of new entrance doors at the Runcorn site.

New boundary fence - funding of £3,060 was received for the construction of a boundary fence at the Runcorn site.

Order of Fleur de Lys - funding of £1,000 was received for various children's activities.

The NHSE awarded funding to allow the hospice to make available bed capacity and community support from December 2021 to March 2022 to provide support to people with complex needs in the context of the COVID-19 situation.

The Steve Morgan Foundation provided funding for the purchase of new laptops to assist with home working.

The B&Q Foundation, Arnold Clarke Autos, The Skelton Charity and Bruce Wakefield provided funding for the Hospice Pathways project of capital improvements at the Runcorn site.

PPG Industries provided funding of £12,000 towards the Colourful Community project for the improvement of the woodland walk garden at the hospice site.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2022

### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31st March 2022 are represented by:			
<b>Group</b>			
Tangible fixed assets	588,392	35,422	623,814
Net current assets	873,425	12,000	885,425
Creditors due after more than one year	(34,230)	-	(34,230)
	1,427,587	47,422	1,475,009
<b>Charity</b>			
Tangible fixed assets	588,392	35,422	623,814
Investments	1	-	1
Net current assets	985,750	12,000	997,750
Creditors due after more than one year	(34,230)	-	(34,230)
	1,539,913	47,422	1,587,335

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Group</b>			
Tangible fixed assets	898,342	33,311	931,653
Net current assets	648,633	6,542	655,175
Creditors due after more than one year	(48,211)	-	(48,211)
	1,498,764	39,853	1,538,617
<b>Charity</b>			
Tangible fixed assets	898,342	33,311	931,653
Investments	1	-	1
Net current assets	742,633	6,542	749,175
Creditors due after more than one year	(48,211)	-	(48,211)
	1,592,765	39,853	1,632,618

### 25. Company limited by guarantee

The company is limited by guarantee and does not have a share capital. In the event of the company being wound up the members are committed to contributing an amount not exceeding £5 each.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements

Year ended 31st March 2022

### 26. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(63,608)	324,846
Interest receivable	(66)	(53)
Interest payable	2,058	1,962
Loss on disposal of tangible fixed assets	252,901	-
Depreciation	75,867	80,040
(Increase) in stocks	(1,882)	(2,500)
Decrease/(increase) in debtors	(283,733)	116,594
Decrease in creditors	(11,446)	(192,166)
	<u>(29,909)</u>	<u>328,723</u>

### 27. Analysis of changes in net debt

	At 1 April 2021 £	Cash flows £	Non-cash movements £	At 31 March 2022 £
Bank loans due within one year	(4,657)	4,657	(11,113)	(11,113)
Bank loans due after more than one year	(45,343)	-	11,113	(34,230)
Obligations under finance leases	(5,184)	5,184	-	-
	<u>(55,184)</u>	<u>9,841</u>	<u>-</u>	<u>(45,343)</u>
Cash at bank and in hand	576,315	(62,671)	-	513,644
	<u>521,131</u>	<u>(52,830)</u>	<u>-</u>	<u>468,301</u>

### 28. Pensions and other post-retirement benefits

#### Defined contribution pension plans

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £70,298 (2021 £64,763).

### 29. Related party transactions

There were no related party transactions during the current or previous years.

**HALTON HAVEN HOSPICE**

England & Wales - Charity number 702654

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# Accounts

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**HALTON HAVEN HOSPICE**  
**ANNUAL REPORT AND ACCOUNTS**  
**for the year ended**  
**31st March 2021**

**REGISTERED NUMBER: 2397402**

**CHARITY NUMBER: 702654**

# HALTON HAVEN HOSPICE

## Annual Report and Accounts for the year ended 31st March 2021

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# HALTON HAVEN HOSPICE

## Reference and Administrative Details 31st March 2021

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Incorporated in England and Wales on 21st June 1989

<b>Company number</b>	2397402
<b>Charity number</b>	702654
<b>Trustees</b>	W J C Parlane C M McKenzie (resigned 21.12.20) C P Hallam J Hunt M Frodsham (resigned 27.07.21) B Roberts A MacKenzie A Fife H Kirsh (resigned 12.07.21) M Carberry (appointed 30.09.20) D Ryan (appointed 30.09.2020 - resigned 31.01.2021)
<b>Secretary</b>	W J C Parlane
<b>Chief Executive</b>	V Culleton
<b>Registered office</b>	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP
<b>Statutory Auditor</b>	Mitchell Charlesworth LLP Glebe Business Park Lunts Heath Road Widnes Cheshire WA8 5SQ
<b>Banker</b>	Lloyds Bank plc Fountain Square Hanley Stoke On Trent Staffordshire ST1 1LE

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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The trustees (who are also the directors for the purpose of company law) present their report and the audited financial statements of the charitable company for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charitable company.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charitable company's governing document, the Companies Act 2006 and 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 published in October 2019.

### Objectives and Aims

The objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

### Charity's aims and strategies for achieving objectives

The philosophy of care employed to achieve the charity's objective is centred on the needs of the individual and incorporates physical, psychological, spiritual, emotional, and social needs. Patients and their families are consulted on all aspects of their care. The service is offered to individuals free of charge, regardless of colour, creed, or social standing.

There have been no changes to the objectives of the charity, however, policies are regularly reviewed, at least annually and updated and new policies introduced as and when appropriate.

### Public Benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit because the objective of the charity is to provide palliative care for patients who are suffering from life limiting illnesses including cancer, heart failure, respiratory and neurological disorders.

### Strategic Report

#### Achievements and performance

The Coronavirus Pandemic, mandatory regulations including national and local lockdowns, and initially a local fear amongst vulnerable patients and their families in respect of entering a care facility, impacted heavily on the number of referrals of already vulnerable patients into the in-patient unit and day hospice, which is reflected in the patient activity numbers for the period. The activity for Hospice in-patients during the period is 81 admissions during the period, with a further 40 attendances in the Day Hospice and therapy services. The hospice was closed for 3 weeks in January 2021 as a direct result of the pandemic, which also had an impact on in-patient and day hospice activity. This in turn adversely affected the number of donations to support the work of the hospice.

The in-patient unit currently has 12 beds contracted to Halton CCG.

The day Hospice provides support to people in the community with palliative care needs. It normally operates four days a week and offers access to complimentary therapies on an appointment basis.

The Hospice also offers a Family Support Service. This service normally receives referrals to support in excess of 500 individuals each year, however due to the pandemic the number of people receiving care under this service during the period was 314.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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### Achievements and performance (continued)

The trustees are very conscious of the many hours, in addition to their work contract, that are given by members of staff to ensure the wellbeing of the patients. The willingness to cover sickness or unavoidable absence of colleagues is a major factor in ensuring that patient care is of the highest quality is very much appreciated. The charity is endorsed by the thanks expressed to both day care and in-patient staff on so many occasions, and the consistent 100% satisfaction response to our Patient and Family survey.

The local and national shortage of Consultants in Palliative Care is being felt across the sector and the hospice therefore is unable have an in-house hospice-based Consultant. SCUUK, provide the hospice with robust support from eminently qualified Consultants from a virtual on-line platform 24 hours a day, 7 days per week. The hospice continues to be innovative and is embracing technology in line with the NHS 10-year plan. Since Halton Haven Hospice adopted this method other hospices and NHS organisations nationally have adopted our model for Consultant cover.

Pre-pandemic the Hospice relied on the support of approximately 100 volunteers who provide services ranging from listening in the Bereavement Services (part of the Family Support Services), to driving patients and working in our shops, many of whom continued to support the work of hospice when relaxed restrictions allowed. The Trustees are extremely grateful for their time and enthusiasm without which we could not offer the special kind of caring which patients and their families require. The value of these services is estimated in the region of £350,000 per year. Without our volunteers this would become an additional cost to the Hospice.

We are very grateful for the generous support that the Hospice receives from the local community in respect of playing the lottery and fundraising, we are thankful to the local businesses for their kind support of the hospice. Unfortunately, the Coronavirus pandemic had a devastating impact on the ability of the Hospice to raise vital voluntary income through public fundraising activities such as sponsorship events, family fun days, and corporate charity days. However, more use was made of on-line donating platforms and the launch of an emergency appeal at the beginning of the period was well supported by the local community, and the Hospice is very appreciative of it.

The hospice developed a small trading subsidiary that opened in October 2019 offering dog day care in a safe, stimulating, environment. The service is offered free of charge to any patients who fret about leaving their pets and worry about the additional pressure that this might put on their families whilst they are in the hospice, in addition to providing a solution for working pet owners in the community. There is a pick-up and drop-off service. In spite of the many setbacks and delays that had stalled the initial opening and hindered the enterprise beyond that, we hoped to establish and grow the business during the 2020-2021 period to provide a valuable income stream to support the work of the hospice.

The trustees acknowledge the losses incurred in respect of the dog day care facility. Whilst regrettable, it should be noted that facility was steadily building a client base prior to the Covid-19 pandemic and has recently and regularly been caring for the full capacity of 25 dogs per day. The facility had to close in March 2020 due to the first national lockdown and opened and closed sporadically as local and national Covid-19 guidance dictated. Due to changes in the criteria for eligibility, the facility was only in receipt of one Covid Support Grant of £10,000 via the Local Authority, received in July 2020, for which we are grateful. The belief of the Board remains that this enterprise is a viable prospect for the future beyond the pandemic and will continue to grow as a business providing a valuable additional source of income for the hospice. The trustees along with the Management Team closely monitor the progress of this enterprise.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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### Covid-19 Pandemic

Covid 19 support grants from the Government in respect of non-essential retail were received during the period, for which the hospice is grateful. The furlough scheme too was appreciated and supported the hospice in retaining jobs.

The Covid-19 pandemic inevitably impacted on the ability of the hospice to raise vital voluntary income. Annually up to 50% of the total cost of running the hospice and support services traditionally comes from this source. The hospice is located in an area with already high levels of social and economic deprivation, and loss of employment due to business casualties of the pandemic locally, and the uncertainty over immediate and future household income influenced the level of support the local community could afford to contribute to the hospice. Planned fundraising events had to be cancelled and our charity shops closed in line with Government decree. Two of our four charity shops did not re-open and we lost a presence in two towns. One premises in Frodsham was withdrawn by the landlord who upon reflection during lockdown had decided to repurpose the building for his family; the other in Runcorn had been struggling to breakeven prior to lockdown and it was the view of the Board of Trustees that the lease which was due for review in June 2020 was not renewed. Our flagship store and source of highest revenue amongst the charity shops never recovered post lockdown, footfall fell, and despite thorough and prolonged quarantining of all donations and strict infection control measures in place to protect staff and customers, we became aware of a nervousness to buy second hand clothing and furniture perceived to be an infection risk.

The hospice received emergency Covid support grants from money set aside by The Treasury to support hospices in making beds available to support the NHS during the crisis. The grants were administered via NHS England and Hospice UK. The grants were assessed on review of a monthly financial return and the completion twice daily of a bed capacity tracker. Staff were unflinching in providing this information under pressure to deadlines. During the period the hospice qualified in 7 out of the 12 months receiving in total £303,195 of restricted grant funding from this source. The hospice successfully applied for a Covid-19 Bounce Back Loan that remained unspent at the end of the period.

### Financial Review (including Reserves Policy)

The surplus for the charity for the year amounted to £324,846 (2020 £143,522). Whilst this reflects an improvement on the prior year, the surplus is largely due to reallocation of Covid-19 grant funding not realised before the end of the period and a legacy that was known to us but not received in the period, and they both therefore have been taken into account. A large provision had been made against a potential debtor in the previous year. Having come to a mutually agreed position, a corresponding credit has been released to the SOFA in the current year. Without the above the surplus for the charity for the year would have been £223,448.

### Principal Funding

The principal sources of funding are detailed within the notes to the accounts. Total income has increased to £2,650,057 in 2021 as a result of those monies previously explained.

Statutory funding was administered by NHS Halton Clinical Commissioning Group (NHS Halton CCG).

### Expenditure

Total expenditure is on par with the previous period. However notable increases are in staff costs, due to NLW increases and impacted differentials plus associated PAYE and employers pension contributions. Professional fees are increased due to the outsourcing of payroll, administration costs associated with the processing and reporting of Furlough grants, monthly management accounts and HR professional support. Repairs and maintenance costs have risen significantly in this period to more than double. The Trustees acknowledge that the age and construction of the buildings are of concern, and these costs are likely to continue to increase.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2020

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### Reserves policy

Details of the charity's unrestricted reserves are shown in the notes to the financial statements and amount to £1,498,764. The vast majority of this balance represents the value of the land and buildings and £576,315 is held in cash.

The charity's reserve policy is to build up an unrestricted reserve sufficient to enable the charity's activities to be continued for a period of twelve months should regular funding become unobtainable. The organisation continues to seek new funding sources to continue its work.

### Remuneration of key management personnel

It is the policy of Halton Haven Hospice to pay the staff workforce in accordance with statutory requirements and in line with similar organisations.

### Plans for future periods

The three key priorities for improvement in 2021/22 are as follows:

#### Priority 1 – Train the Trainer Programmes

Given the pandemic conditions and national lockdowns of the past year we were only able to achieve some of the priority we set ourselves in respect to sourcing Train the Trainer programmes.

The intention this coming year then is to continue with this set as a priority and to bring even more training in house as possible, with priority given to Moving and Handling and Non-Invasive Ventilation.

This would allow the Hospice to then identify staff members who will become in – house trainers and Link Nurses for these subjects, giving the team an accessible point of contact for up-to-date information, advice, and guidance.

Having in-house trainers will enable training to be scheduled and take place much more efficiently and cost effectively, allowing for individual sessions to take place where necessary (such as on induction when single staff members join the team) and group sessions for staff members whose annual mandatory training needs to be done. An appropriately trained workforce will enhance the safety of patients at the Hospice.

#### Priority 2 – Always Events®

This coming year we intend to look into the Always Events® programme and how we might introduce something similar here at the Hospice.

“Always Events” are defined as “those aspects of the patient and family experience that should always occur when patients interact with healthcare professionals and the health care delivery system”.

We will be looking at how we might design a framework that works here at the Hospice, that we feel we can carry forward and build upon. The goal would be the eventual implementation of “Always Experiences”, things that reliably always happen and seek to improve patient experience of the Hospice.

The Quality Assurance Team will work with the Clinical Team to investigate this further to see how it might work at the Hospice and report their findings and recommendations to the Hospice Executive Management Team by the end of the year.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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### Priority 3 – Training on Respiratory Issues

This coming year we intend to prioritise training for staff on patient respiratory issues.

Given that the Hospice often sees patients who are living with respiratory problems, it is hoped to improve the staff's knowledge and understanding of the issues such patients have, so that their clinical practice can be more effective.

Initially, this coming year, the training will cover the topics:

- Breathing Control and COPD
- Blood Gas Analysis
- Positions of Ease and Chest Clearance

This is just the start however and going forward more can and will be added to this curriculum.

It is hoped that improving staff knowledge in this area can result in them being able to provide patients information, advice, and support to help them control symptoms at home or in clinics and will perhaps prevent hospital admissions for some respiratory issues that patients have.

Going forward and looking beyond just this next year, the Hospice would like to be able to offer more services to the community of Halton and will always work with strategic partners to see where the Hospice can help fill possible gaps in service provision in the Borough. A workforce that is trained on respiratory issues can be a resource that could prove useful and effective for patients beyond those who are currently referred to the Hospice for care.

### Risk management

The trustees actively review the major strategic, business and operational risks that the charity faces on a regular basis and acknowledge that the key risks relate to the uncertainty of donations, fundraising and grants. These are monitored closely to mitigate the impact these may have.

### Structure, Governance and Management

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, an amount not exceeding five pounds.

### Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year were:

W J C Parlane	M Carberry (appointed 30 September 2020)
C P Hallam	C M McKenzie (resigned 21/12/2020)
J Hunt	H Kirsh (appointed 27/11/2019 - resigned 12/07/2021)
B Roberts	M Frodsham (resigned 27/07/2021)
A Fife	D Ryan (appointed 30/09/2020 - resigned 31/01/2021)

### Appointment of Trustees

The trustees who have served during the year are set out above. The trustees are appointed by the members of the company and one third of the trustees retire by rotation each year and may offer themselves for re-election in accordance with the Articles of Association.

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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### Organisation

The Council of Management (Board of Trustees), who meet bi-monthly, administers the charity. As trustees they have overall responsibility for the operational activities and for strategic leadership and direction of the charity.

During the year the day-to-day operations were overseen by the Chief Executive Officer/Registered Manager, the Director of Finance, and the Medical Director, who together made up the Executive Team.

### Statement of trustees' responsibilities

The trustees (who are also directors of Halton Haven Hospice for the purposes of company law) are responsible for preparing the Trustees' Annual 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 which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards 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 charitable company will continue in operation.

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

### Disclosure of information to the auditors

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information, and to establish that the auditor is aware of that information.

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

# HALTON HAVEN HOSPICE

## Trustees' Annual Report (including Directors' Report and Strategic Report) for the year ended 31st March 2021

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### Auditors

Mitchell Charlesworth LLP are deemed to be re-appointed under section 487(2) of the Companies Act 2006.

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

This report was approved by the Board of Trustees on 16th November 2021 and signed on its behalf by:



W J C Parlane  
Trustee

# Mitchell Charlesworth LLP

Chartered Accountants

Glebe Business Park · Lunts Heath Road · Widnes · WA8 5SQ

## HALTON HAVEN HOSPICE

Independent Auditor's Report to the Members of Halton Haven Hospice

Year ended 31st March 2021

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### Opinion

We have audited the financial statements of Halton Haven Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31st March 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 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 the parent charitable company's affairs as at 31st March 2021, 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 and the Charities Act 2011.

### Basis for opinion

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

# Mitchell Charlesworth LLP

Chartered Accountants

Glebe Business Park · Lunts Heath Road · Widnes · WA8 5SQ

## HALTON HAVEN HOSPICE

**Independent Auditor's Report to the Members of Halton Haven Hospice**

**Year ended 31st March 2021**

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### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our Auditor's Report thereon. 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matter 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 (incorporating the Strategic Report and the Directors' Report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

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

In the light of our knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report and the Directors' Report.

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

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

# Mitchell Charlesworth LLP

Chartered Accountants

Glebe Business Park · Lunts Heath Road · Widnes · WA8 5SQ

## HALTON HAVEN HOSPICE

Independent Auditor's Report to the Members of Halton Haven Hospice

Year ended 31st March 2021

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### Responsibilities of trustees

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

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

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

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.

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

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.

### Extent to which the audit was considered capable of detecting irregularities, including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

# Mitchell Charlesworth LLP

Chartered Accountants

Glebe Business Park · Lunts Heath Road · Widnes · WA8 5SQ

## HALTON HAVEN HOSPICE

**Independent Auditor's Report to the Members of Halton Haven Hospice**

**Year ended 31st March 2021**

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### Identifying and assessing potential risks related to irregularities

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

- the nature of the industry and sector, control environment and business performance;
- the charity's own assessment of the risks that irregularities may occur either as a result of fraud or error;
- the results of our enquiries of management and members of the Board of Trustees of their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charity's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations; and
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following areas:

(i) The presentation of the charity's Statement of Financial Activities, (ii) the charity's accounting policy for revenue recognition, (iii) the overstatement of salary and other costs, (iv) the understatement and cut off in relation to liabilities and costs, and (v) the impact of the Covid-19 pandemic on going concern.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and the Statement of Recommended Practice - 'Accounting and Reporting by Charities' issued by the joint SORP making body.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charity's ability to operate or to avoid a material penalty. These included the registration with the Care Quality Commission and Data Protection Regulations.

# Mitchell Charlesworth LLP

Chartered Accountants

Glebe Business Park · Lunts Heath Road · Widnes · WA8 5SQ

## HALTON HAVEN HOSPICE

### Independent Auditor's Report to the Members of Halton Haven Hospice

Year ended 31st March 2021

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#### Audit response to risks identified

As a result of performing the above, we identified the presentation of the charity's Statement of Financial Activities, revenue recognition, overstatement of wages and other costs, understatement and cut off of other costs and the impact of Covid-19 on going concern as the key audit matters related to the potential risk of fraud.

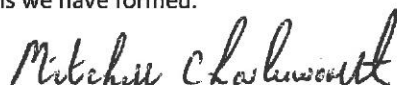
In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations described above as having a direct effect on the financial statements;
- enquiring of management and members of the Board of Trustees concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reading minutes of meetings of those charged with governance and reviewing correspondence with relevant authorities where matters identified were significant;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

#### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Mr Philip Griffiths**  
Senior Statutory Auditor

26 November 2021

**On behalf of Mitchell Charlesworth LLP**  
Statutory Auditor

Glebe Business Park  
Lunts Heath Road  
Widnes, Cheshire, WA8 5SQ

# HALTON HAVEN HOSPICE

## Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income from:</b>					
Donations and legacies	2	366,351	334,366	700,717	368,176
Charitable activities	3	1,446,336	-	1,446,336	1,426,212
Other trading activities	4	502,951	-	502,951	645,327
Investments	5	53	-	53	372
Other		-	-	-	238
<b>Total income</b>		<b>2,315,691</b>	<b>334,366</b>	<b>2,650,057</b>	<b>2,440,325</b>
<b>Expenditure on:</b>					
Raising funds	6	377,595	-	377,595	405,518
Charitable activities	7	1,584,458	363,158	1,947,616	1,891,285
<b>Total expenditure</b>		<b>1,962,053</b>	<b>363,158</b>	<b>2,325,211</b>	<b>2,296,803</b>
<b>Net income/(expenditure)</b>	10	<b>353,638</b>	<b>(28,792)</b>	<b>324,846</b>	<b>143,522</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,145,126	68,645	1,213,771	1,070,249
<b>Total funds carried forward</b>		<b>1,498,764</b>	<b>39,853</b>	<b>1,538,617</b>	<b>1,213,771</b>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Consolidated Statement of Financial Activities (including Income and Expenditure Account) for the year ended 31st March 2021

### Comparative information for the year ended 31st March 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Income from:</b>					
Donations and legacies	2	324,762	43,414	368,176	324,289
Charitable activities	3	1,426,212	-	1,426,212	1,389,163
Other trading activities	4	645,327	-	645,327	610,541
Investments	5	372	-	372	57
Other		238	-	238	2,184
<b>Total income</b>		<b>2,396,911</b>	<b>43,414</b>	<b>2,440,325</b>	<b>2,326,234</b>
<b>Expenditure on:</b>					
Raising funds	6	405,518	-	405,518	386,485
Charitable activities	7	1,889,016	2,269	1,891,285	2,007,198
<b>Total expenditure</b>		<b>2,294,534</b>	<b>2,269</b>	<b>2,296,803</b>	<b>2,393,683</b>
<b>Net income/(expenditure)</b>	10	<b>102,377</b>	<b>41,145</b>	<b>143,522</b>	<b>(67,449)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		1,042,749	27,500	1,070,249	1,137,698
<b>Total funds carried forward</b>		<b>1,145,126</b>	<b>68,645</b>	<b>1,213,771</b>	<b>1,070,249</b>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Balance Sheets 31st March 2021

	Notes	2021		2020	
		Group £	Charity £	Group £	Charity £
<b>Fixed assets</b>					
Tangible assets	15	931,653	931,653	1,002,518	1,002,518
Investments	16	-	1	-	1
		<u>931,653</u>	<u>931,654</u>	<u>1,002,518</u>	<u>1,002,519</u>
<b>Current assets</b>					
Stocks	17	9,194	9,194	6,694	6,694
Debtors	18	197,324	301,962	313,918	368,040
Cash at bank and in hand		576,315	564,427	210,992	198,879
		<u>782,833</u>	<u>875,583</u>	<u>531,604</u>	<u>573,613</u>
<b>Creditors</b>					
Amounts falling due within one year	19	(173,001)	(171,751)	(316,601)	(316,318)
		<u>609,832</u>	<u>703,832</u>	<u>215,003</u>	<u>257,295</u>
<b>Net current assets</b>					
		<u>1,541,485</u>	<u>1,635,486</u>	<u>1,217,521</u>	<u>1,259,814</u>
<b>Total assets less current liabilities</b>					
<b>Creditors</b>					
Amounts falling due after more than one year	20	(2,868)	(2,868)	(3,750)	(3,750)
		<u>1,538,617</u>	<u>1,632,618</u>	<u>1,213,771</u>	<u>1,256,064</u>
<b>Net assets</b>					
<b>Funds</b>					
Unrestricted funds					
General funds	23	1,498,764	1,592,765	1,145,126	1,187,419
Restricted funds	23	39,853	39,853	68,645	68,645
		<u>1,538,617</u>	<u>1,632,618</u>	<u>1,213,771</u>	<u>1,256,064</u>
<b>Total funds</b>					

The financial statements were approved by the Trustees and authorised for issue on 16th November 2021, and are signed on their behalf by:



C P Hallam - Trustee

Company Registration Number: 2397402

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Consolidated Statement of Cash Flows 31st March 2021

	Notes	2021		2020	
		£	£	£	£
<b>Cash flow from operating activities</b>	26		328,723		(25,027)
<b>Cash flow from investing activities</b>					
Payments to acquire tangible fixed assets		(9,175)		(42,308)	
Interest received		53		372	
<b>Net cash flow from investing activities</b>			(9,122)		(41,936)
<b>Cash flow from financing activities</b>					
Repayment of finance lease obligations		(2,316)		(6,411)	
Interest paid		(1,962)		(2,148)	
New bank loan		50,000		-	
<b>Net cash flow from financing activities</b>			45,722		(8,559)
<b>Net (decrease)/increase in cash and cash equivalents</b>			365,323		(75,522)
Cash and cash equivalent at 1st April 2020			210,992		286,514
Cash and cash equivalents at 31st March 2021	27		576,315		210,992
<b>Cash and cash equivalents consists of:</b>					
Cash at bank and in hand			576,315		210,992

The notes on pages 18 to 31 form part of these financial statements

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

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### 1. Summary of significant accounting policies

#### a) General information and basis of preparation

Halton Haven Hospice is a charitable organisation registered in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' Report on pages 2 to 8.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Companies Act 2006, and UK Generally Accepted Accounting Practice.

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

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.

#### b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity where they have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost 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.

#### c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

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### 1. Summary of significant accounting policies (continued)

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income from the provision of training services and fees for the hire of facilities by service users.

Investment income is earned through holding assets for investment purposes. Interest income is recognised using the effective interest method.

#### d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities includes costs of business support and training costs undertaken to further the purposes of the charity.
- Other expenditure represents those items not falling into the categories above.
- Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

#### e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a pro-rata basis consistent with the use of the resources.

The analysis of these costs is included in note 8.

#### f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended. Individual assets are capitalised on the balance sheet where their cost exceeds £500.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Long leasehold premises	-	2% per annum
Office equipment and fixtures	-	10% - 33% per annum

#### g) Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

#### h) Loans and borrowings

Loans and borrowings are initially recognised at the transaction price including transaction costs. Subsequently, they are measured at amortised cost using the effective interest rate method, less impairment. If an arrangement constitutes a finance transaction it is measured at present value.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 1. Summary of significant accounting policies (continued)

**i) Tax**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore meets the definition of a charitable company for UK corporation tax purposes.

**j) Operating lease agreements**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**k) Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category or resources expended for which it was incurred.

**l) Employee benefits**

When employees have rendered service to the charity, 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.

The charity operates a defined contribution plan for the benefit of its employees. Contributions are expensed as they become payable.

**m) Financial instruments**

Financial instruments are classified and accounted for, according to the substance of the contractual arrangements, as financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

**n) Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

### 2. Donations and legacies

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Donations and gifts	54,922	-	54,922	135,696
Legacies receivable	130,866	-	130,866	33,801
Grants receivable	180,563	334,366	514,929	198,679
	<u>366,351</u>	<u>334,366</u>	<u>700,717</u>	<u>368,176</u>

Income from donations and legacies in 2020 was £368,176, of which £43,414 was attributable to restricted funds and £324,762 was attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 3. Income from charitable activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Fee income	1,446,336	-	1,446,336	1,426,212

Income from charitable activities in 2020 was £1,426,212, all of which was attributable to unrestricted funds.

### 4. Income from other trading activities

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Shop income	92,846	-	92,846	278,449
Staff and visitor meals	5,299	-	5,299	8,386
Fundraising and events	336,424	-	336,424	294,094
Sponsorship and social lotteries	47,235	-	47,235	51,940
Dog care and walking	21,147	-	21,147	12,458
	502,951	-	502,951	645,327

Income from other trading activities in 2020 was £645,327, all of which was attributable to unrestricted funds.

### 5. Income from investments

	Unrestricted £	Restricted £	Total 2021 £	Total 2020 £
Bank interest receivable	53	-	53	372

Income from investments in 2020 was £372, all of which was attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

<b>6. Analysis of expenditure on raising funds</b>	<b>2021 Total £</b>	<b>2020 Total £</b>
<b>Fundraising and publicity</b>		
Membership schemes and social lotteries	730	4,257
Staging fundraising events	17,217	20,513
Other fundraising costs	14,985	16,612
Staff costs	82,338	61,612
	<u>115,270</u>	<u>102,994</u>
<b>Shop costs</b>		
Rent and utilities	46,013	63,891
Motor expenses	11,430	13,042
Other office costs	12,019	16,048
Staff costs	112,547	144,792
	<u>182,009</u>	<u>237,773</u>
<b>Trading subsidiary costs</b>		
Rent and utilities	21,971	27,128
Motor expenses	4,264	1,632
Other costs	8,616	14,646
Staff costs	45,465	21,345
	<u>80,316</u>	<u>64,751</u>
<b>Total expenditure on raising funds</b>	<u>377,595</u>	<u>405,518</u>

All of the above costs in the current and previous year were attributable to unrestricted funds.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 7. Analysis of expenditure on charitable activities

	2021 £	2020 £
Staff costs	1,465,485	1,337,222
Other leases	1,103	10,664
Rates and water	9,000	8,521
Light and heat	41,950	40,163
Repairs and maintenance	56,895	21,369
Insurance	30,714	29,168
Motor and travelling	4,743	10,514
Other office costs	23,246	38,710
Canteen and cleaning	16,726	13,993
Bereavement services	1,565	5,477
Remuneration of senior doctors	-	(23,088)
Food and medicines	20,343	38,615
Other professional fees	55,161	15,072
Telephone	2,608	2,730
Depreciation	2,230	2,229
Bad and doubtful debts	(101,398)	-
	<u>1,630,371</u>	<u>1,551,359</u>
Support costs (see note 8)	<u>317,245</u>	<u>339,926</u>
	<u><u>1,947,616</u></u>	<u><u>1,891,285</u></u>

£363,158 of the above costs were attributable to restricted funds (2020 £2,269) and £1,584,458 (2020 £1,889,016) of the above costs were attributable to unrestricted funds.

### 8. Allocation of support costs

	2021 £	2020 £
Governance (see note 9)	20,249	5,659
Staff costs	167,836	156,363
Other professional fees	14,050	43,575
Other office costs	31,870	48,261
Bank charges	3,468	4,997
Interest payable	1,962	2,148
Depreciation	77,810	78,923
	<u>317,245</u>	<u>339,926</u>

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

9. Governance costs	2021 £	2020 £
Audit and accountancy fees	20,249	5,659
<b>10. Net income/(expenditure) for the year</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
This is stated after charging/(crediting):		
Audit fees	6,426	4,750
Depreciation of tangible fixed assets	80,040	81,152
Operating lease rentals		
Land and buildings	46,684	48,951
Other	716	716

### 11. Auditor's remuneration

The auditor's remuneration amounts to an audit fee of £6,426 (2020 £4,750) and non-audit fees of £13,823 (2020 £909).

### 12. Trustees' and key management personnel remuneration and expenses

None of the trustees (or any persons connected with them) received or waived any remuneration during the period. Expenses totalling £Nil (2020 £549) were reimbursed to Nil (2020 6) trustees for travel costs.

The total amount of employee benefits received by key management personnel is £122,985 (2020 £140,784). The trustees consider the key management personnel to comprise of the Chief Executive Officer, the Director of Finance and the Director of Income Generation and Operational Services.

13. Staff costs	Total 2021 £	Total 2020 £
Group staff costs and employee benefits were as follows:		
Wages and salaries	1,680,528	1,553,168
Social security costs	128,380	116,914
Defined contribution pension costs	64,763	51,252
	1,873,671	1,721,334

The average monthly number of full time equivalent employees during the year was as follows:-

	2021 Number	2020 Number
Nursing and support	42	42
Fundraising	12	10
Management and administration	11	11
	65	63

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 13. Staff costs (continued)

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 per annum were as follows:

	2021 Number	2020 Number
£60,001 - £70,000	1	1

### 14. Interest payable and similar expenses

	2021 £	2020 £
Lease interest	1,962	2,148

### 15. Tangible fixed assets

Group and charity	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
<b>Cost or valuation</b>				
At 1st April 2020	1,454,344	270,691	51,555	1,776,590
Additions	-	9,175	-	9,175
Disposals	-	(1,990)	-	(1,990)
At 31st March 2021	1,454,344	277,876	51,555	1,783,775
<b>Depreciation</b>				
At 1st April 2020	526,558	206,174	41,340	774,072
Charge for the year	50,400	21,600	8,040	80,040
Released on disposals	-	(1,990)	-	(1,990)
At 31st March 2021	576,958	225,784	49,380	852,122
<b>Net book value</b>				
At 31st March 2021	877,386	52,092	2,175	931,653
At 31st March 2020	927,786	64,517	10,215	1,002,518

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 16. Investment in subsidiary undertaking

The charity owns the whole of the issued share capital of Halton Haven Hospice (Trading) Limited, a company incorporated in England and Wales, which provides a dog walking and care service.

The results of the subsidiary, Halton Haven Hospice (Trading) Limited (company number 03146623) included within the Consolidated Statement of Financial Activities are as follows:-

	£
Turnover	21,147
Operating expenses	(80,316)
Other operating income	7,461
	<u>                    </u>
Operating loss for the period	(51,708)
	<u>                    </u>
Balance Sheet represented by:	
Current assets	11,888
Creditors due within one year	(105,888)
	<u>                    </u>
	(94,000)
	<u>                    </u>

17. Stocks	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Finished goods and goods for resale	9,194	9,194	6,694	6,694
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
18. Debtors	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Trade debtors	2,094	2,094	20,541	20,541
Prepayments and accrued income	172,853	172,853	168,574	154,974
Other debtors	22,377	22,377	124,803	124,803
Amounts owed by subsidiary undertaking	-	104,638	-	67,722
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	197,324	301,962	313,918	368,040
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
19. Creditors: Amounts falling due within one year	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Bank loan	50,000	50,000	-	-
Obligations under finance leases	2,316	2,316	3,750	3,750
Trade creditors	34,839	34,839	234,823	234,823
Other tax and social security	35,631	34,897	28,742	28,523
Accruals and deferred income	21,983	21,598	27,734	27,670
Other creditors	28,232	28,101	21,552	21,552
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
	173,001	171,751	316,601	316,318
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

20. Creditors: Amounts falling due after more than one year	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Obligations under finance leases	2,868	2,868	3,750	3,750

21. Finance lease commitments	2021 £	2020 £
Future minimum lease repayments due under finance leases are as follows:		
Amounts repayable:		
In one year or less on demand	2,316	3,750
Between two and five years	2,868	3,750
	5,184	7,500

### 22. Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2021		2020	
	Land & buildings £	Other £	Land & buildings £	Other £
Not later than one year	33,600	-	12,000	-
Later than one and not later than five years	112,800	-	48,000	-
Later than five years	57,600	-	48,000	-
	204,000	-	108,000	-

### 23. Fund reconciliation

Unrestricted funds	Balance 01/04/20 £	Income £	Expenditure £	Balance 31/03/21 £
	Group	1,145,126	2,315,691	(1,962,053)
Charity	1,187,419	2,287,083	(1,881,737)	1,592,765

Comparative information in respect of the preceding period is as follows:

	Balance 01/04/19 £	Income £	Expenditure £	Balance 31/03/20 £
	Group	1,042,749	2,396,911	(2,294,534)
Charity	1,042,749	2,374,453	(2,229,783)	1,187,419

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st December 2021

### 23. Fund reconciliation (continued)

Restricted funds	Balance 01/04/20	Income	Expenditure	Balance 31/03/21
Group and Charity	£	£	£	£
Ultrasound scanner	20,000	-	(20,000)	-
Crash payment for repairs	7,500	22,000	(29,500)	-
Men's shed	1,700	-	(80)	1,620
Community café	3,912	-	(676)	3,236
Merseyflow	9,000	-	(1,350)	7,650
Hospice car	12,999	-	(2,700)	10,299
Ultrasound machine	5,000	-	(874)	4,126
New entrance doors	4,972	-	(878)	4,094
New boundary fence	2,601	-	(459)	2,142
Order of Fleur de Lys	961	-	(961)	-
NHSE Emergency Covid support funding	-	303,195	(303,195)	-
Steve Morgan Foundation	-	9,171	(2,485)	6,686
	<u>68,645</u>	<u>334,366</u>	<u>(363,158)</u>	<u>39,853</u>

Comparative information in respect of the preceding period is as follows:

Group and Charity	Balance 01/04/19	Income	Expenditure	Balance 31/03/20
	£	£	£	£
Ultrasound scanner	20,000	-	-	20,000
Crash payment for conservatory	7,500	-	-	7,500
Men's shed	-	2,000	(300)	1,700
Community café	-	4,505	(593)	3,912
Merseyflow	-	9,000	-	9,000
Hospice car	-	12,999	-	12,999
Ultrasound machine	-	5,000	-	5,000
New entrance doors	-	5,850	(878)	4,972
New boundary fence	-	3,060	(459)	2,601
Order of Fleur de Lys	-	1,000	(39)	961
	<u>27,500</u>	<u>43,414</u>	<u>(2,269)</u>	<u>68,645</u>

Ultrasound scanner - funding of £20,000 for the purchase of a new ultrasound scanner was received during the year ended 31st March 2020.

Crash payment - funding of £7,500 was received to cover repairs and works to the conservatory roof. A further amount of £22,000 was provided to cover an upgrade to the electricity supply.

Men's shed - funding of £2,000 was received for improvements to the men's shed.

Community cafe - two separate funding sources of £2,810 and £1,695 were received for improvements to the community cafe.

Merseyflow - funding of £9,000 was received for new equipment.

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 23. Fund reconciliation (continued)

Hospice car - funding of £12,999 was received for the purchase of a car to be used by hospice staff.

Ultrasound machine – further funding of £5,000 was received for the purchase of the ultrasound machine.

New entrance doors - funding of £5,850 was received for the acquisition of new entrance doors at the Runcorn site.

New boundary fence - funding of £3,060 was received for the construction of a boundary fence at the Runcorn site.

Order of Fleur de Lys - funding of £1,000 was received for various children’s activities.

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.

The Steve Morgan Foundation provided funding for the purchase of new laptops to assist with home working.

### 24. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total £
Fund balances at 31st March 2021 are represented by:			
<b>Group</b>			
Tangible fixed assets	898,342	33,311	931,653
Net current assets	603,290	6,542	609,832
Creditors due after more than one year	(2,868)	-	(2,868)
	1,498,764	39,853	1,538,617
<b>Charity</b>			
Tangible fixed assets	898,342	33,311	931,653
Investments	1	-	1
Net current assets	697,290	6,542	703,832
Creditors due after more than one year	(2,868)	-	(2,868)
	1,592,765	39,853	1,632,618

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 24. Analysis of net assets between funds (continued)

Comparative information in respect of the preceding period is as follows:

	Unrestricted Funds £	Restricted Funds £	Total £
<b>Group</b>			
Tangible fixed assets	976,333	26,185	1,002,518
Net current assets	172,543	42,460	215,003
Creditors due after more than one year	(3,750)	-	(3,750)
	<u>1,145,126</u>	<u>68,645</u>	<u>1,213,771</u>
<b>Charity</b>			
Tangible fixed assets	976,333	26,185	1,002,518
Investments	1	-	1
Net current assets	214,835	42,460	257,295
Creditors due after more than one year	(3,750)	-	(3,750)
	<u>1,187,419</u>	<u>68,645</u>	<u>1,256,064</u>

### 25. Company limited by guarantee

The company is limited by guarantee and does not have a share capital. In the event of the company being wound up the members are committed to contributing an amount not exceeding £5 each.

### 26. Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income/(expenditure) for the year	324,846	143,522
Interest receivable	(53)	(372)
Interest payable	1,962	2,148
Depreciation	80,040	81,152
(Increase) in stocks	(2,500)	(1,079)
Decrease/(increase) in debtors	116,594	(250,279)
(Decrease)/increase in creditors	<u>(192,166)</u>	<u>(119)</u>
Net cash flow from operating activities	<u>328,723</u>	<u>(25,027)</u>

# HALTON HAVEN HOSPICE

## Notes to the Financial Statements Year ended 31st March 2021

### 27. Analysis of changes in net debt

	At 1 April 2020 £	Cash flows £	At 31 March 2021 £
Bank loans	-	(50,000)	(50,000)
Obligations under finance leases	(7,500)	2,316	(5,184)
	(7,500)	(47,684)	(55,184)
Cash at bank and in hand	210,992	365,323	576,315
	203,492	317,639	521,131

### 28. Pensions and other post-retirement benefits

#### Defined contribution pension plans

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund. The amount recognised as an expense in the period was £64,763 (2020 £51,252).

### 29. Related party transactions

There were no related party transactions during the current or previous years.