

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

Incorporated in England and Wales on 21st June 1989

Company number 2397402

Charity number 702654

Trustees 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)

Secretary W J C Parlane

Chief Executive V Culleton

Registered office Barnfield Avenue
Murdishaw
Runcorn
Cheshire
WA7 6EP

Statutory Auditor Mitchell Charlesworth LLP
Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

Banker 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

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

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. 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 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

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

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

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

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

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

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

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

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. 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

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HALTON HAVEN HOSPICE

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

Year ended 31st March 2021

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

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.

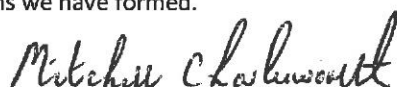
In addition to the above, our procedures to respond to risks identified included the following:

- 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 £
Income from:					
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
Total income		2,315,691	334,366	2,650,057	2,440,325
Expenditure on:					
Raising funds	6	377,595	-	377,595	405,518
Charitable activities	7	1,584,458	363,158	1,947,616	1,891,285
Total expenditure		1,962,053	363,158	2,325,211	2,296,803
Net income/(expenditure)	10	353,638	(28,792)	324,846	143,522
Reconciliation of funds:					
Total funds brought forward		1,145,126	68,645	1,213,771	1,070,249
Total funds carried forward		1,498,764	39,853	1,538,617	1,213,771

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 £
Income from:					
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
Total income		2,396,911	43,414	2,440,325	2,326,234
Expenditure on:					
Raising funds	6	405,518	-	405,518	386,485
Charitable activities	7	1,889,016	2,269	1,891,285	2,007,198
Total expenditure		2,294,534	2,269	2,296,803	2,393,683
Net income/(expenditure)	10	102,377	41,145	143,522	(67,449)
Reconciliation of funds:					
Total funds brought forward		1,042,749	27,500	1,070,249	1,137,698
Total funds carried forward		1,145,126	68,645	1,213,771	1,070,249

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 £
Fixed assets					
Tangible assets	15	931,653	931,653	1,002,518	1,002,518
Investments	16	-	1	-	1
		931,653	931,654	1,002,518	1,002,519
Current assets					
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
		782,833	875,583	531,604	573,613
Creditors					
Amounts falling due within one year	19	(173,001)	(171,751)	(316,601)	(316,318)
Net current assets		609,832	703,832	215,003	257,295
Total assets less current liabilities		1,541,485	1,635,486	1,217,521	1,259,814
Creditors					
Amounts falling due after more than one year	20	(2,868)	(2,868)	(3,750)	(3,750)
Net assets		1,538,617	1,632,618	1,213,771	1,256,064
Funds					
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
Total funds	24	1,538,617	1,632,618	1,213,771	1,256,064

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	
		£	£	£	£
Cash flow from operating activities	26		328,723		(25,027)
Cash flow from investing activities					
Payments to acquire tangible fixed assets		(9,175)		(42,308)	
Interest received		53		372	
Net cash flow from investing activities			(9,122)		(41,936)
Cash flow from financing activities					
Repayment of finance lease obligations		(2,316)		(6,411)	
Interest paid		(1,962)		(2,148)	
New bank loan		50,000		-	
Net cash flow from financing activities			45,722		(8,559)
Net (decrease)/increase in cash and cash equivalents			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
Cash and cash equivalents consists of:					
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

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.

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

6. Analysis of expenditure on raising funds	2021 Total £	2020 Total £
Fundraising and publicity		
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>
Shop costs		
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>
Trading subsidiary costs		
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>
Total expenditure on raising funds	<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>1,947,616</u>	<u>1,891,285</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

10. Net income/(expenditure) for the year	Total 2021 £	Total 2020 £
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 £
Cost or valuation				
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
Depreciation				
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
Net book value				
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
Operating loss for the period	(51,708)
Balance Sheet represented by:	
Current assets	11,888
Creditors due within one year	(105,888)
	(94,000)

17. Stocks	Group 2021 £	Charity 2021 £	Group 2020 £	Charity 2020 £
Finished goods and goods for resale	9,194	9,194	6,694	6,694
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
	197,324	301,962	313,918	368,040
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
	173,001	171,751	316,601	316,318

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)	1,498,764
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)	1,145,126
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
	68,645	334,366	(363,158)	39,853

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
	27,500	43,414	(2,269)	68,645

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:			
Group			
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)
	<u>1,498,764</u>	<u>39,853</u>	<u>1,538,617</u>
Charity			
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)
	<u>1,592,765</u>	<u>39,853</u>	<u>1,632,618</u>

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 £
Group			
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>
Charity			
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	(192,166)	(119)
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.