

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

Incorporated in England and Wales on 21st June 1989

Company number	2397402
Charity number	702654
Trustees	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)
Secretary	W J C Parlane
Chief Executive	V Culleton
Registered office	Barnfield Avenue Murdishaw Runcorn Cheshire WA7 6EP
Statutory Auditor	Mitchell Charlesworth (Audit) Limited 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 2022

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.

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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. 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. 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.

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

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 unfailing 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.

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

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.

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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.

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

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

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

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

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.

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. 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.

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

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 £
Income from:					
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
Total income		<u>2,210,909</u>	<u>479,433</u>	<u>2,690,342</u>	<u>2,650,057</u>
Expenditure on:					
Raising funds	6	346,549	-	346,549	377,595
Charitable activities	7	<u>1,935,537</u>	<u>471,864</u>	<u>2,407,401</u>	<u>1,947,616</u>
Total expenditure		<u>2,282,086</u>	<u>471,864</u>	<u>2,753,950</u>	<u>2,325,211</u>
Net income/(expenditure)	10	<u>(71,177)</u>	<u>7,569</u>	<u>(63,608)</u>	<u>324,846</u>
Reconciliation of funds:					
Total funds brought forward		<u>1,498,764</u>	<u>39,853</u>	<u>1,538,617</u>	<u>1,213,771</u>
Total funds carried forward		<u><u>1,427,587</u></u>	<u><u>47,422</u></u>	<u><u>1,475,009</u></u>	<u><u>1,538,617</u></u>

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

Comparative information for the year ended 31st March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2021 £
Income from:				
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
Total income		2,315,691	334,366	2,650,057
Expenditure on:				
Raising funds	6	377,595	-	377,595
Charitable activities	7	1,584,458	363,158	1,947,616
Total expenditure		1,962,053	363,158	2,325,211
Net income/(expenditure)	10	353,638	(28,792)	324,846
Reconciliation of funds:				
Total funds brought forward		1,145,126	68,645	1,213,771
Total funds carried forward		1,498,764	39,853	1,538,617

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 £
Fixed assets					
Tangible assets	15	623,814	623,814	931,653	931,653
Investments	16	-	1	-	1
		623,814	623,815	931,653	931,654
Current assets					
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
		1,005,777	1,116,176	782,833	875,583
Creditors					
Amounts falling due within one year	19	(120,352)	(118,426)	(127,658)	(126,408)
Net current assets		885,425	997,750	655,175	749,175
Total assets less current liabilities		1,509,239	1,621,565	1,586,828	1,680,829
Creditors					
Amounts falling due after more than one year	20	(34,230)	(34,230)	(48,211)	(48,211)
Net assets		1,475,009	1,587,335	1,538,617	1,632,618
Funds					
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
Total funds	24	1,475,009	1,587,335	1,538,617	1,632,618

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

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.

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 2022 £	Total 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

3. Income from charitable activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Fee income	1,546,889	-	1,546,889	1,446,336

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

4. Income from other trading activities

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
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
	470,466	-	470,466	502,951

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

5. Income from investments

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Bank interest receivable	66	-	66	53

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 £
Fundraising and publicity		
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>
Shop costs		
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>
Trading subsidiary costs		
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>
Total expenditure on raising funds	<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>2,407,401</u>	<u>1,947,616</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>591,915</u>	<u>317,245</u>

HALTON HAVEN HOSPICE

Notes to the Financial Statements Year ended 31st March 2022

9. Governance costs	2022	2021
	£	£
Audit and accountancy fees	17,865	20,249
10. Net income/(expenditure) for the year	Total	Total
	2022	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	Total
	2022	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	2021
	Number	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 £
Cost or valuation				
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
Depreciation				
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
Net book value				
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:-

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

17. Stocks

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
Finished goods and goods for resale	11,076	11,076	9,194	9,194

18. Debtors

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
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

19. Creditors: Amounts falling due within one year

	Group 2022 £	Charity 2022 £	Group 2021 £	Charity 2021 £
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

Unrestricted funds	Balance 01/04/21 £	Income £	Expenditure £	Balance 31/03/22 £
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:

	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

Restricted funds	Balance 01/04/21 £	Income £	Expenditure £	Balance 31/03/22 £
Group and Charity				
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

Fund balances at 31st March 2022 are represented by:

Group

	Unrestricted Funds £	Restricted Funds £	Total £
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
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Charity

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

	Unrestricted Funds £	Restricted Funds £	Total £
Group			
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
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Charity

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
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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)
Net cash flow from operating activities	(29,909)	328,723

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	-	-
	(55,184)	9,841	-	(45,343)
Cash at bank and in hand	576,315	(62,671)	-	513,644
	521,131	(52,830)	-	468,301

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.