

Charity registration number 702654

Company registration number 02397402 (England and Wales)

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

HALTON HAVEN HOSPICE

LEGAL AND ADMINISTRATIVE INFORMATION

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

HALTON HAVEN HOSPICE

CONTENTS

	Page
Trustees' report	1 - 5
Independent auditor's report	6 - 9
Statement of financial activities	10
Balance sheet	11
Statement of cash flows	12
Notes to the financial statements	13 - 28

HALTON HAVEN HOSPICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

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

Strategies for achieving aims and objectives

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

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

Public benefit

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

Achievements and performance

Significant activities and achievements against objectives

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

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

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

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

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

HALTON HAVEN HOSPICE

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

Financial review

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

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

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

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

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

Reserves policy

Remuneration of key management personnel

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

Major risks

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

HALTON HAVEN HOSPICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Plans for future periods

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

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

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

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

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

Priority 2 – Introduction of an Electronic Patient Record System

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

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

Priority 3 - Provision of Acupuncture as a Symptom Management Modality

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

Structure, governance and management

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

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

Trustees

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

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

HALTON HAVEN HOSPICE

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

FOR THE YEAR ENDED 31 MARCH 2024

Recruitment and appointment of trustees

Appointment of Trustees

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

Organisational structure

Organisation

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

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

Statement of trustees' responsibilities

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

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

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

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

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

Auditor

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

HALTON HAVEN HOSPICE

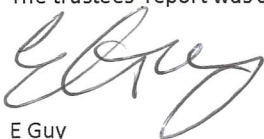
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

Disclosure of information to auditor

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

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



E Guy
Trustee

27 November 2024

HALTON HAVEN HOSPICE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF HALTON HAVEN HOSPICE

Opinion

We have audited the financial statements of Halton Haven Hospice (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

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

HALTON HAVEN HOSPICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HALTON HAVEN HOSPICE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

HALTON HAVEN HOSPICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HALTON HAVEN HOSPICE

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

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

Identifying and assessing potential risks related to irregularities

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

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

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

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

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

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

HALTON HAVEN HOSPICE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF HALTON HAVEN HOSPICE

Audit response to risks identified

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

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

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

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

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

Use of our report

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

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

27 November 2024

Accountants
Statutory Auditor

Glebe Business Park
Lunts Heath Road
Widnes
Cheshire
WA8 5SQ

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

FOR THE YEAR ENDED 31 MARCH 2024

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

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

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

HALTON HAVEN HOSPICE

BALANCE SHEET

AS AT 31 MARCH 2024

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

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



E Guy

Chair of the Board of Trustees

Company registration number 02397402 (England and Wales)

HALTON HAVEN HOSPICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

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

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

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

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

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

1.3 Charitable funds

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

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

1.4 Income

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

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

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Grants receivable are accounted for on an accruals basis.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

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

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

1.6 Tangible fixed assets

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

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

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

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

1.7 Impairment of fixed assets

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

1.8 Stocks

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

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.9 Cash and cash equivalents

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

1.10 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.11 Employee benefits

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

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

1.12 Retirement benefits

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

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

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

3 Income from donations and legacies

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

4 Income from charitable activities

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

5 Income from other trading activities

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

6 Income from investments

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

7 Other income

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Expenditure on raising funds

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

9 Expenditure on charitable activities

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

10 Support costs allocated to activities

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

Analysed between:

Charitable activities	534,634	444,447
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	2024	2023
	£	£
Governance costs comprise:		
Audit fees	13,750	12,528
Accountancy	11,040	9,160
	<u>24,790</u>	<u>21,688</u>

11 Net movement in funds

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

12 Trustees

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

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

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

13 Employees

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

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

Employment costs

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

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

	2024	2023
	Number	Number
£70,001 - £80,000	-	1
£90,001 - £100,000	1	-
£110,001 - £120,000	1	-

14 Gains and losses on investments

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

15 Taxation

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

16 Tangible fixed assets

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

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

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

17 Stocks

	2024	2023
	£	£
Finished goods and goods for resale	<u>2,558</u>	<u>11,076</u>

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

18 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	1,713	9,343
Amounts owed by subsidiary undertakings	-	108
Other debtors	87,979	61,710
Prepayments and accrued income	31,610	7,873
	<u>121,302</u>	<u>79,034</u>

19 Loans and overdrafts

	2024	2023
	£	£
Bank loans	<u>26,725</u>	<u>35,833</u>
Payable within one year	11,593	9,385
Payable after one year	<u>15,132</u>	<u>26,448</u>

20 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	19	11,593	9,385
Other taxation and social security		37,590	31,700
Trade creditors		65,713	41,338
Other creditors		96,980	28,049
Accruals and deferred income		<u>156,754</u>	<u>219,128</u>
		<u>368,630</u>	<u>329,600</u>

21 Details of security

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

22 Creditors: amounts falling due after more than one year

	Notes	2024	2023
		£	£
Bank loans	19	<u>15,132</u>	<u>26,448</u>

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

23 Retirement benefit schemes

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

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

24 Restricted funds

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

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Restricted funds

(Continued)

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

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

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

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

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

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

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

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

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

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

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

25 Unrestricted funds

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

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

26 Analysis of net assets between funds

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

27 Operating lease commitments

Lessee

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

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

28 Related party transactions

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

29 Company limited by guarantee

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

30 Cash generated from operations

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

HALTON HAVEN HOSPICE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

31 Analysis of changes in net funds

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