

ANNUAL REPORT & **FINANCIAL ACCOUNTS**

Incorporating the Directors' Report

2023/2024

2023/24

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ABOUT HOSPICE AT HOME WEST CUMBRIA

Hospice at Home West Cumbria (HHWC) is an independent charity which is registered with the Charity Commission. It is also registered as a company limited by guarantee at Companies House, with the Fundraising Regulator, and with the Care Quality Commission (CQC).

We provide home nursing, support at home, family and bereavement support services and lymphoedema treatments. Our care is delivered to people in their own homes, clinics and other settings, which may also include those in nursing homes and hospitals. We cover an area from Maryport in the north, to Millom in the south and into rural areas of the Eskdale, Wasdale, Ennerdale and Buttermere valleys, serving a population of around 137,000.

We are proud to have served our community for more than 38 years, working in partnership with our local healthcare colleagues to provide complex, specialist palliative and end-of-life care to the people of West Cumbria, as well as offering vital support to their loved ones.

We are committed to delivering the highest quality care that is agile and responsive to give our patients and their families choices about the care they receive.

Our services are delivered free of charge to all those who need them. To support this, we have a marketing and income generation team to raise our profile so that people are aware of our services and know how to support us. Around one fifth of our income comes from the NHS the rest has to be raised through our own income generating activities, legacies, trusts and grants. All our actions are governed by the knowledge that we have a duty to manage our resources wisely and cost effectively and remain sustainable into the future.

We employ approximately 55 dedicated staff who, with the support of more than 120 incredible volunteers, provided care to more than 900 people last year.



Trustees and Vice Presidents



Our President
Dr Brian Herd

VISION

All people in West Cumbria have timely access to personalised high quality palliative and end of life care.

MISSION

To be at the heart of our community and provide home nursing, emotional support, complementary therapies and lymphoedema care when and where needed.

Our Charter

We welcome feedback through our service feedback form to monitor how well we are keeping to our Charter promises to continually make improvements and develop our services.

We will listen carefully to your wishes and needs throughout your journey and always keep you and those important to you at the centre of all we do.

We will deliver care and support where and when you need it.

We will keep you safe.

We will work closely together and alongside other professionals to ensure we provide you with the support you need to live your life how you choose.

We will develop trusting relationships with you and those important to you, enabling you to share your thoughts and feelings in a safe, non-judgemental place.

We will ensure we keep your information confidential and private.

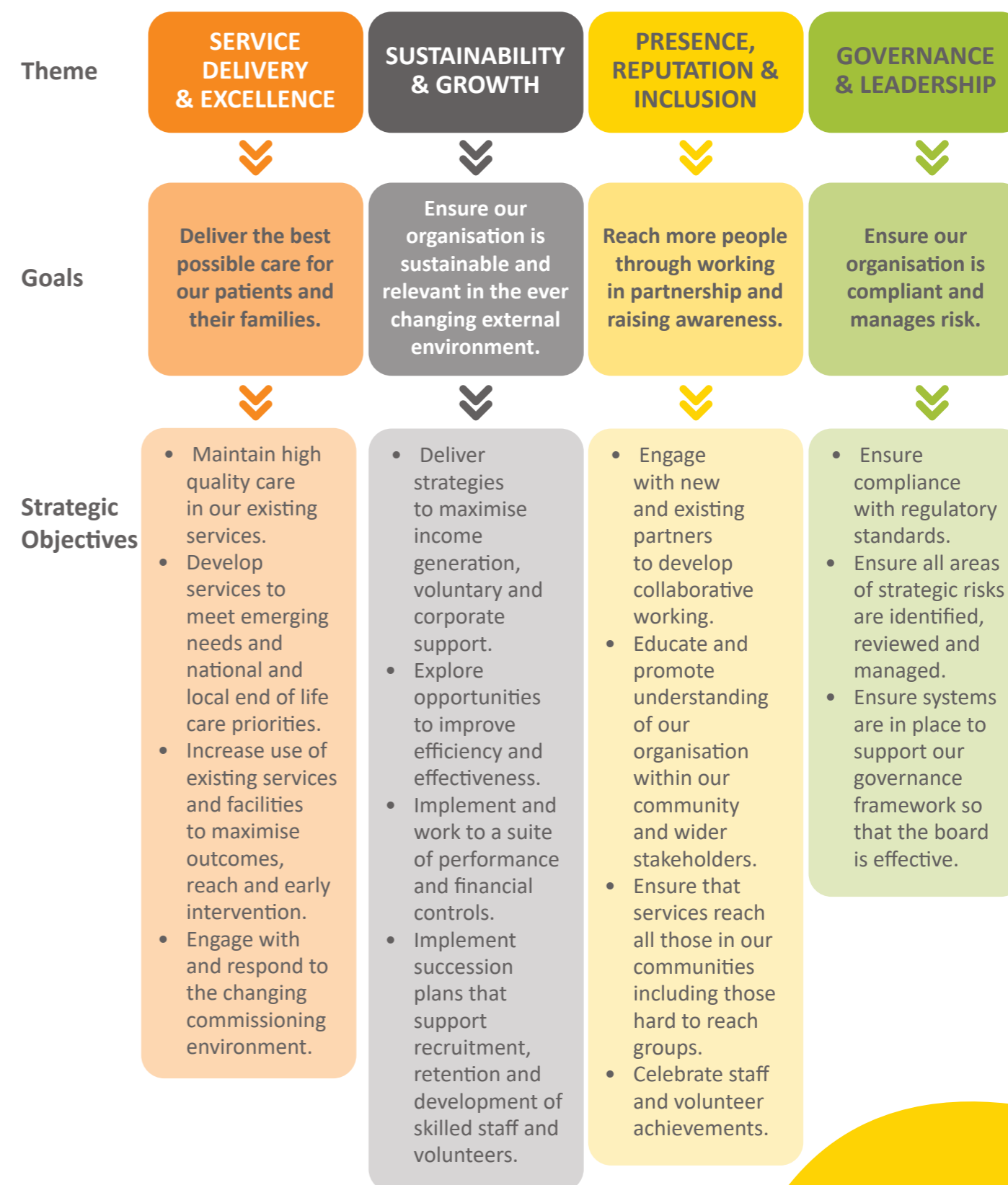
We will help you live your best life by supporting you with your emotional, physical, spiritual, social and cultural needs and wishes.

We will welcome everyone regardless of their age, gender, ethnicity, disability or sexual orientation and treat each person with dignity and respect.

We will provide support and care from compassionate, kind and skilled professionals and volunteers.

We will provide a range of high quality care, support and information for patients, their loved ones and those bereaved.

OUR STRATEGY FOR 2023/24



OUR OPERATING AREA



REFERENCE & ADMINISTRATIVE DETAILS

Registered charity name:
Hospice at Home West Cumbria

Charity registration number:
1086837

Company registration number:
4191126

Head office telephone number:
01900 873173

Registered office:
Therapy and Information Centre
10 Finkle Street
Workington
Cumbria
CA14 2BB

JOINT STATEMENT FROM THE CHAIR AND CHIEF EXECUTIVE



In June last year we were proud to launch our 'Support at Home' service. This new service provides home and personal care for palliative and end of life patients who require a care package which enables them to leave hospital. This vital service provides care packages to patients within the last three months of life to facilitate discharge and prevent admission to hospital, where possible, allowing them to remain in their place of choice. We have been delighted at the positive responses we have received, not just from patients and their loved ones, but also from other health professionals who have seen the wider benefits of the support we are able to provide. New roles in this and our home nursing service areas attracted some excellent people and we have been lucky to appoint skilled and professional staff to join our teams.

To enable the initial set up of this service, we are grateful to have received support from the 'Bedrock Awards', funded by Sellafield Ltd, part of the Transforming West Cumbria programme.

We were honoured to be invited to the Royal Garden Party in Edinburgh to mark the King's Coronation and his long history with us as our Patron since 1997. Earlier this year we were delighted to receive the news from the Royal Household that His Royal Highness will continue to be our Patron and we hope that he will be able to visit us in West Cumbria very soon.

Trustee and Vice Chair, Joanne Bowe, retired after serving her full nine year term. Joanne led the work of the HR Committee bringing over 35 years' HR experience from her professional roles within the nuclear industry.

The Trustees, President and Vice Presidents wished to recognise the valuable contribution Joanne made over that time and invited her to become a Vice President to maintain her links to the organisation.

We were sorry to lose Mhairi Walker, Amy Lewthwaite and Sian Beaty as Trustees. All three had supported the Board with their professional expertise over several years and their contributions will be missed. We were delighted to welcome to the Board three new trustees with a wide range of experience and skills, Dominic Heaton and Kathryn McCloghrie who will support the Finance and Income Generation Committee, and Andrew Butler who will support the Clinical Governance Committee. We are grateful to all the Trustees for their time and invaluable contribution, ensuring that this remains such a wonderful charity for our local communities.

We are extremely grateful to everyone who supports our organisation through kind and generous donations, fundraising, volunteering time or spreading the word about us. All of this makes our work possible and enables us to continue into the future.

We would like to thank our President, Vice Presidents, all staff, volunteers, and Trustees for their hard work throughout the year, and for helping us to meet our mission of providing excellent, compassionate care every day.

Brendon Cook, Chair of Trustees and Julie Monk, Chief Executive

HOSPICE AT HOME WEST CUMBRIA IN NUMBERS

HOME NURSING

HOURS OF NURSING CARE



We provided **8617.75** hours of nursing care:
906 night shifts
172 day shifts



292
new referrals into service

266 new Home Nursing patients

FAMILY & BEREAVEMENT SUPPORT

138
new FABS patients

- Bereavement Support **64**
- Carer **51**
- Patient **43**



453
one-to-one sessions

170 active FABS patients during this period

157
Bereavement Group sessions

148
new referrals into the service



COMPLEMENTARY THERAPY

155
new referrals

- Bereavement Support **27**
- Carer **41**
- Patient **88**

475
Complementary Therapy sessions



137
active patients during this period

THERAPIES CARRIED OUT

130 Acu-reflexology

13 Distant Reiki

37 Emotional Freedom Technique (EFT)

342 Reiki



25
Aroma sticks



49
Body Massage

LYMPHOEDEMA

247
new referrals

342
Cancer patient sessions

638
Non-cancer patient sessions

411 active Lymphoedema patients during this period

TOTAL
980



PATRON, PRESIDENT & VICE PRESIDENTS	
His Royal Highness The Prince of Wales	Patron (until his accession as King in September 2022)
Dr Brian Herd	President
Mrs Mary Todd	Vice President
Mr Richard Stout	Vice President
Dr Robert Walker	Vice President
Baroness Sue Hayman of Ullock	Vice President
Mr Gary McKee	Vice President
Mrs Joanne Bowe	Vice President (from 5th October 2023)

THE TRUSTEES	
Name	Appointment
Mr Brendon Cook	11 October 2019 Chair from 3 December 2020
Mrs Joanne Bowe	12 November 2014 Resigned 5 October 2023 after serving her full nine-year term
Mrs Sian Beaty	11 October 2018 Resigned 27 April 2023
Mrs Barbara Stephens	11 October 2019
Dr Fayyaz Chaudhri	3 December 2020
Mrs Mhairi Walker	3 December 2020 Resigned 5 October 2023
Miss Amy Lewthwaite	3 December 2020 Resigned 6 April 2023
Mr Paul Skelton	8 October 2021
Dr Lee Williams	6 October 2022
Dr Richard Tranter	22 November 2022
Mrs Fiona Stobbart	22 November 2022
Mrs Kerry Charters	22 November 2022
Mr Dominic Heaton	1 August 2023
Miss Kathryn McCloghrie	1 August 2023
Dr Andrew Butler	20 February 2024 To be ratified at AGM October 2024

COMPANY SECRETARY	
Name	Appointment
Mrs Carol Robertson	11 October 2019 Resigned 1 May 2023
Miss Charlotte Todhunter	Appointed 2 May 2023

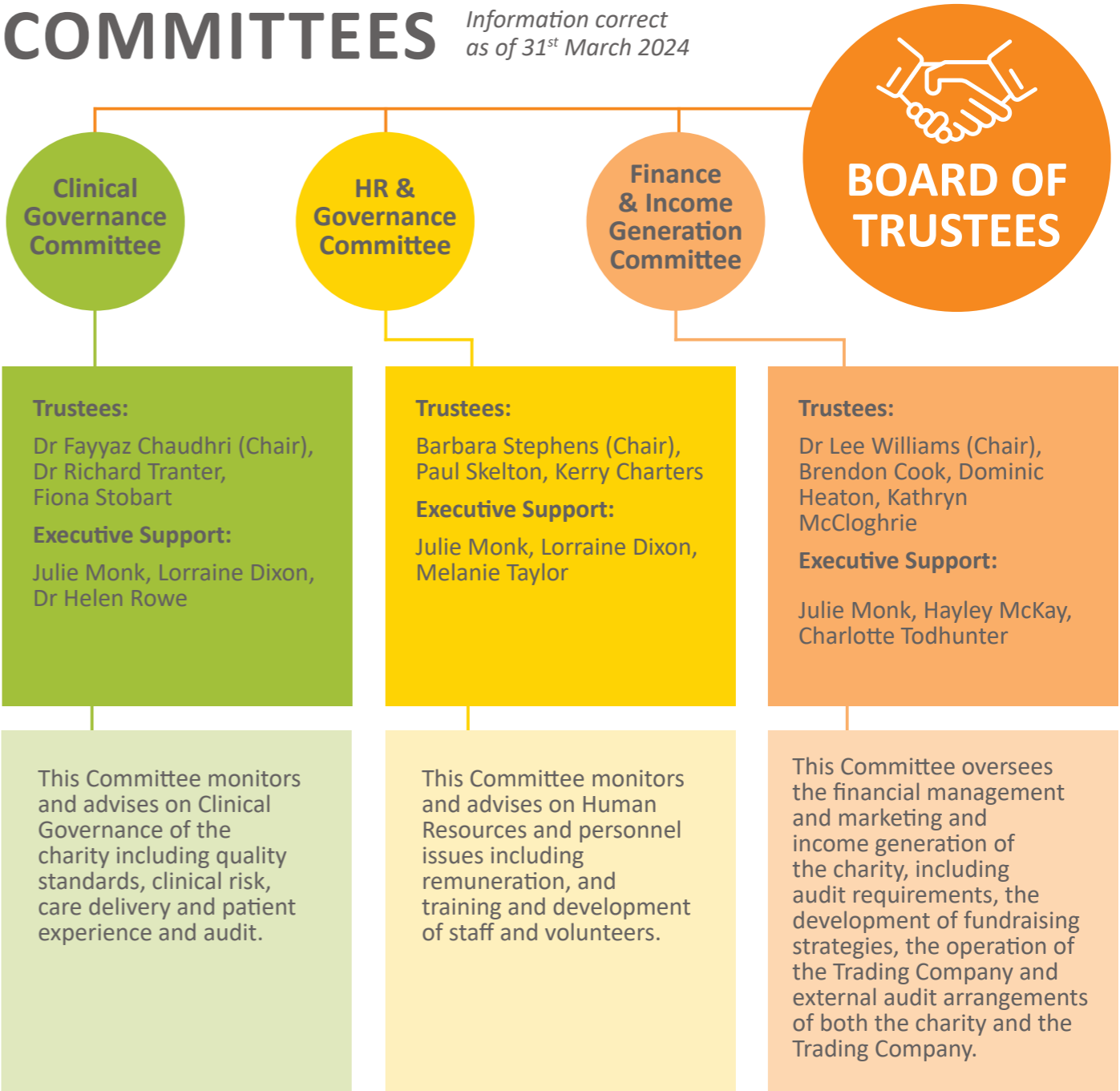
SENIOR MANAGEMENT TEAM

This team operationally manages the hospice, provides support and guidance to all staff, and supports the Board of trustees.

Chief Executive Officer	Julie Monk
Director of Clinical Services	Lorraine Dixon
Director of Funding & Communications	Hayley McKay

COMMITTEES

Information correct as of 31st March 2024



RISK GROUP - The Risk Group is attended by the Chairs of each Committee and oversees the strategic risk register and reports highlights, exceptions and changes to Board to inform the Business Plan. Following recommendations from the CQC we have strengthened our assurance and compliance frameworks and have appointed a new Assurance and Improvement Manager. We have also improved our governance arrangements by appointing a new Governance Officer

GOVERNANCE

The governance arrangements are set out in our Governance Handbook which includes guidance on the roles and duties of Trustees, role profiles, terms of reference for committees, schedule of matters reserved for the Board and a scheme of delegation.

Our volunteer Trustees are directors of the charity and have duties under company law as well as charity law. They are expected to maintain the highest standards of integrity and stewardship; to ensure that the organisation is effective, open and accountable; and to ensure a good working relationship with the Chief Executive and Senior Management Team.

The most important job of the Board is to lead the hospice. The Board is concerned with direction, policy and strategy. The management of the hospice is delegated to paid professional staff who report progress back to the Board. The Board must ensure that staff have adequate resources to undertake this.

The Board administers the charity and meets a minimum of four times each year. The hospice ensures good governance through an effective committee structure. Each committee meets in between Board meetings and supports the Board with its work. The current structure allows the Board to focus on strategic and big picture issues by delegating responsibility and empowering each committee to examine the detail and provide the precise level of scrutiny that is necessary. By employing this structure, it allows the committees to provide assurance to the Board and supports the flow of solutions, recommendations, and ideas.

The Senior Management Team



TRUSTEE RECRUITMENT & INDUCTION

Under the requirements of the Memorandum and Articles of Association, the trustees are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting. Trustees cannot serve longer than nine years in total.

Following a visit by the CQC in November 2023, the procedures surrounding Trustee recruitment and appraisals were reviewed and a Trustee Recruitment Handbook was introduced for all future trustee appointments and to manage and monitor performance of existing Trustees.

Our Trustee Recruitment Handbook provides guidance on ensuring we have a broad range of skills and experience within our Board of Trustees. To do this, we recruit using our skills matrix to ensure that trustees are appointed onto a committee relating to their relevant skill set. Trustees are appointed following advertisement and interview, and references are taken up before a formal recommendation is made to the Board by the Chair.

Other checks are also undertaken before a final decision is made including that the person is not disqualified from acting as a Trustee, ensuring that all Trustees have declared all actual or potential conflicts of interest and an appropriate check from the Disclosure and Barring Service.

All new Trustees participate in an induction programme aimed at building knowledge and understanding of both the role and their responsibilities as a trustee and the work of Hospice at Home West Cumbria.

A Board skills audit is undertaken annually to identify skills gaps and following resignations and retirements, recruitment took place during the year to attract applicants with accountancy/finance and medical/clinical skills to join the Finance and Income Generation and Clinical Governance Committees. Three new Trustees were appointed and have settled in well.

Trustees have an annual appraisal, conducted by the Chair and Vice Chair.

INVESTMENTS

The assets of a charity must be invested in accordance with the governing instrument and with the Trustee Act 2000 and the charity confirms it has the ability to grant discretionary investment power.

The Board of Hospice at Home West Cumbria has an approved Investment Policy and has delegated investment decisions to the Finance and Income Generation Committee. The committee has responsibility for monitoring the investment assets and reporting to Board.

The charity has investments with RBC Brewin Dolphin with a specific detailed investment policy including low/medium risk products and the right to exclude those companies that carry out activities contrary to the charity's aims. The

fund managers have a discretionary mandate to best invest in suitable products. The committee regularly reviews the information provided by the investment manager.

The charity also has investments held with The Cumberland, and in August 2023 transferred £1m from The Cumberland to the Flagstones, which is an online investment platform. The use of Flagstones enables HHWC to monitor interest rates across multiple banks and building societies in once place, and transfer funds between these without having to complete application forms for each individual account. It also gives the charity the extra peace of mind that comes with spreading such investments making the most of the FSCS protection available.

RESERVES POLICY

The reserves are resources that Hospice at Home West Cumbria has or can make available to spend for any or all of the charity's purposes. The reasons for holding reserves are as follows:

- About 70% of the annual general income has to be raised from charitable sources and it can be unpredictable as to what the charity receives in donations and legacies. Therefore, if income levels are down, having reserves makes it possible for the charity to maintain its hospice services.
- The nature of the service, particularly the home nursing service, is unpredictable and it has always been the philosophy of the hospice to try to meet any increase in service if the need arises.

Our reserves policy is to hold £2.3m of free reserves. The aim of the Reserves Policy is to hold 12 months operating costs (currently £2.1m, of which £450k is working capital) as investments which are accessible within 12 months. Held within these investments, we also intend to keep strategic reserves of £200k in

order to take advantage of new opportunities, develop new initiatives and be able to cover any unforeseen emergencies. The balances of such investments at the year-end were £3,068,154. This is £0.7m higher than intended, the reason for this being due to the timing of the maturity of some of our investments. We intend to reinvest this difference longer term, to help the charity through what we anticipate to be a difficult few years in terms of fundraising and increased expenditure due to the cost of living crisis.

The charity's cash reserves are held on short term deposits with The Cumberland, where the average gross interest over the financial year was approximately 3.2%. A range of both short and longer-term investments are held on the Flagstones investment platform, managed by the Finance Team Leader, where the average gross interest over the financial year was approximately 4.1%. The remainder of the charity's investments are managed by RBC Brewin Dolphin.

INTERNAL RISK & CONTROL

The Board has an approved policy on Risk Management and has identified the major strategic, business and operational risks for the organisation. Risk assessments are reviewed quarterly, and action plans updated to monitor the steps taken to manage these risks. For 2023/2024 the strategic risks listed in the risk register are:



The Risk Group (comprising Committee and Board Chairs) has oversight of risk management across the whole organisation and each committee examines the risks specific to their areas of expertise: The Finance and Income Generation committee receives reports from the internal auditor on both financial and non-financial matters; Clinical Governance Committee oversees clinical audit responsibilities.

In January 2024, we reviewed our approach to risk and made changes to further enhance our oversight and ability to assess the effectiveness of control measures we have in place to manage our risks. Team Leaders developed an organisation wide operational risk register to ensure emerging risks are reported and escalated to strategic risk management where appropriate. We also began creating a new Assurance Framework to assess our control measures for managing risk. Further work to embed our new approach will progress throughout 2024-25.

A business continuity plan is in place which can be implemented to assess and adapt service delivery risks.

SUPPORTING STAFF & VOLUNTEERS

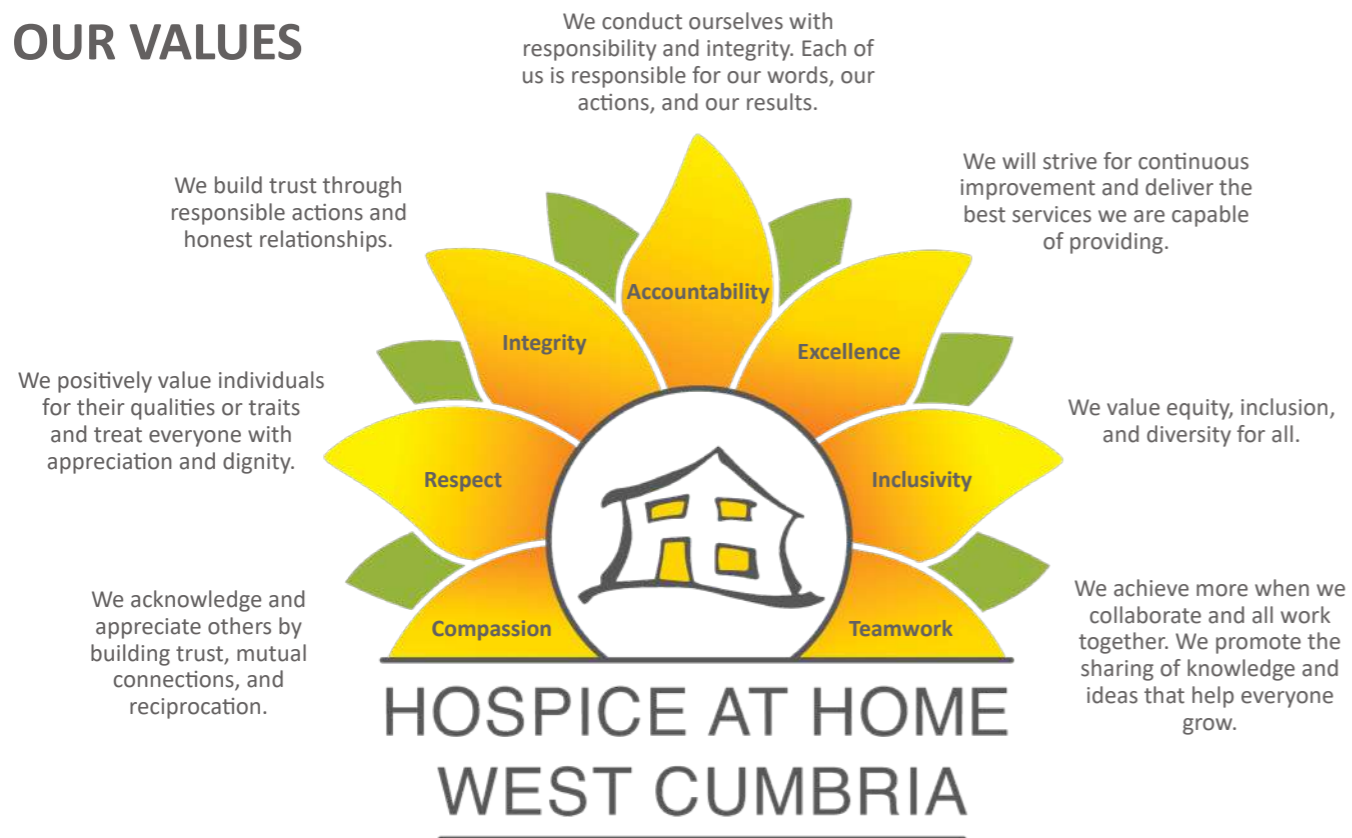
Our Health and Wellbeing Group has continued to look at ways to improve the health and wellbeing of staff and this year undertook a review of the benefits that we offer. As well as providing an employee assistance programme to aid wellbeing and offer support and advice as required, we have staff who are trained as Mental Health First Aiders, a Freedom to Speak Up Guardian, flexible working arrangements and we now also provide medical insurance for all employees. We have held regular staff wellbeing days, raising awareness and the importance of managing physical and mental health. Sessions have covered resilience, stress, menopause, financial health and equality and diversity.

The management and leadership training programme continues to work well and has focussed on effectively leading teams to ensure our delivery plans align to our Strategy.

Staff are encouraged to set goals and objectives through the annual appraisal process to support their personal and professional development.

The organisation has a set of values which are used as part of the appraisal process, which apply to staff, volunteers and trustees.

OUR VALUES



FUTURE SKILLS & SUCCESSION PLANNING

- We engage with staff to understand their long-term ambitions and short-term goals.
- We work to identify service improvements and new ways of working.
- We carry out skills mapping to identify strengths and any gaps in current staffing.
- We identify opportunities for personal development and training and strengthening team resilience.
- We develop our succession planning strategy.

VOLUNTEERS

Our volunteers continue to be a vital support to us in delivering our full range of services.

Our clinical volunteers provide an array of support: offering a warm welcoming reception to those visiting our Therapy and Information Centre; delivering complementary therapies; supporting our bereavement groups; and transporting patients who need to come in to see us.

We rely on a wide range of volunteers to help us raise the vital funds we need each year and raise awareness of what we do. Our volunteers organise their own fundraising events, attend store collections and community fairs, pick up collection boxes from local businesses and also give presentations about our work to community groups. The biggest group of volunteers are within our retail team where there is an army of committed

individuals working tirelessly to collect and sort donations and get everything ready for sale.

In August 2023, we conducted a review of our volunteer arrangements. We examined how we identify the need for new volunteers, how we recruit volunteers and importantly how we support volunteers. As a result, one of the volunteers involved in the review developed a Volunteer Strategy which captured our plans and made a contribution to our commitment to continuous improvement.

Our volunteers are our advocates and broaden our in house skills, offering us experience and insights we would otherwise not have. Whatever role they take or however much time they give we continue to be extremely grateful for their support, commitment and dedication.



CLINICAL SERVICES

Over the last year we have continued to expand and develop our services, listening and responding to the needs of our partner organisations and local community to ensure that we provide the most effective service we can. We are pleased to report that with growth and development, and by maximising efficiencies within the clinical teams, we have successfully managed the increase in referrals across 2023-24. The additional care and support delivered has been crucial in the prevention of hospital admissions, facilitating hospital discharges and enabling individuals to remain at home.

Following on from our CQC inspection in November 2023, we celebrated our achievements and recognised areas that required further development. We consolidated our new ways of working to strengthen and stabilise the foundations that we have built, and we will continue to work with our partners, patients and their loved ones to identify what we are doing well and how we can maximise our reach.

We know that the demand for hospice services is increasing, against a backdrop of financial challenges and uncertainties within the NHS, as well as a growth in local population. As the needs of our communities continue to change, we recognise how important it is for Hospice at Home West Cumbria to be as proactive as it is responsive to any new opportunities and challenges that may be presented. Equally, we need to understand how working in partnership with others across the system, can enable us to think differently about how we plan and deliver our services in future.

We believe that to support our communities best, strengthening our collaboration within our local system and with local partners will be key to supporting the delivery of innovative models of care.

Looking to the year ahead we will continue to identify opportunities for collaborative development using evidence from key demographic and health data to ensure the delivery of our strategic objectives.



HOME NURSING

The Home Nursing team provides high quality nursing care to patients with a palliative diagnosis or life limiting condition and are assessed as being in the last 12 months of life. The office-based team has undergone a restructure this year and now consists of a Home Nursing Team Leader, Deputy Team Leader, three Senior Registered Nurses and a Patient Care and Support Co-ordinator.

What can be offered?

- Face-to-face initial assessment
- Face-to-face reassessment every six weeks
- Face-to-face bereavement visits
- One-to-one support to patients from a Registered Nurse or Healthcare Assistant which can be overnight or during the day however, we predominantly cover nights.
- One-to-one respite through the day allows loved ones to have some independence, attend appointments or even to receive some complementary therapy from one of our other teams in the organisation.

Services are delivered in the patient's home, hospital setting or residential and nursing homes.

Referrals can be made through a GP, Clinical Nurse Specialist in Palliative Care, community nurses or any other health professional. Self-referral can also be made into this service. Once a referral has been made and accepted, an initial assessment will be carried out by a Senior Registered Nurse to identify the most appropriate support.

The Home Nursing service has now moved to a seven-day working week for the office team. This ensures referrals made out-of-hours and at weekends are triaged and initial assessments are completed in a timely manner, meaning the patient and families get the appropriate level of care required without delay.

We have implemented an electronic system to manage rotas and improve workforce flexibility. Sage HR has introduced new ways of working for the organisation and ensures we have consistent cover over a seven day period.

"There are no words to thank each and every one of the girls for the help support and care give to my mother and us as a family. They allowed us to care for mam with their help and us to go to bed each night after being with mam 18 hours a day. Thank you with all our hearts you are angels."

"All I can say is you are all priceless. Thank you all so much."

"The care, support and kindness was shown to all the family and was very much appreciated at this difficult time. This is such a valuable service of care and hope you are able to continue and offer to others in need."

"The care we received for my mam was absolutely amazing. She was treated with dignity and respect from the minute you all were needed. Also, the support for myself and my dad we will be forever grateful for, you are a fabulous bunch of people and should be so proud of the job you do. THANK YOU x."

SUPPORT AT HOME

In June we celebrated the first anniversary of our Support at Home service which has been a huge success over the last 12 months. The service provides a care package for patients who meet the 'fast-track' criteria and are deemed to be within the last three months of life. The service facilitates a safe and responsive discharge and prevents inappropriate admission to hospital for patients who wish to remain in their own homes as they approach the end of life.

We have a skilled and dedicated team of Health Care Assistants, Registered Nurses, Senior Registered Nurses and a Patient Care and Support Co-ordinator, ensuring the service operates effectively and patients and their loved ones are receiving the highest standard of care.

Care packages include up to three, one-hour long visits between the hours of 8.00 am – 8.30 pm to deliver person-centred care based on the needs of the patient. This includes personal care, nutrition and hydration support, pressure care, light domestic duties, and emotional/social support. For patients with complex symptoms or those approaching the end of life, we can also provide night time support to ensure wraparound care over a 24 hour period.

Collaboration has been the primary focus in service development, with an emphasis on building relationships to promote the service and increase referrals. We are extremely grateful for the support we have received from our clinical colleagues in the acute hospital, district nursing teams, health care practitioners and GP practices.

Between 12th June 2023 and 31 March 2024 we supported 92 patients and their families and provided 8182 hours of care during this period.

"Each and everyone of you are amazing (mum's words) and together you make a wonderful team. We cannot thank you enough for the care and support you gave mum and us, her family, during the last weeks of her life. You helped to make what was a difficult time for us more bearable and for that we are truly grateful. With love."



"We could not speak highly enough about the care mum received during her final weeks of life from the Support at Home service, each and every one of the healthcare staff were wonderful, mum thought they were amazing. They delivered a high standard of care at all times. Mum never felt rushed, she appreciated that there were only a small number of staff as she and we felt continuity was important. The rapport the staff built with mum and us as a family, alongside the excellent care helped to make the last few weeks of mum's life as comfortable as they could be. We will never be able to thank them enough for this and the kindness, respect and support shown to all of us."

"Due to my wife's aggressive cancer, our call on your services was, sadly, of short duration. However, during that time, the kindness and help you all provided, from advice, through daily care visits, to overnight stays was instrumental in getting us both through a very painful and traumatic experience. It is really not enough, but I can only say 'Thank you'."

FAMILY AND BEREAVEMENT SUPPORT

Family and Bereavement Support Services (FABS) support palliative patients and their family members whilst caring and into bereavement. The team offer tailored packages of support to best meet individual need in line with best practice guidelines. Eligible people receive an initial assessment of their support needs by a trained member of staff before being supported in one of our facilitated groups or through one-to-one emotional support sessions. Our work is delivered in patients' homes or from our Therapy Centre in Workington, and focuses on helping with coping, anticipatory loss, grief and bereavement.

We have two 'Grieve Well Together' bereavement groups (one for partners/spouses and one for other family members), and a 'Coffee & Chat' support group for family carers. The aims of the groups are simple but fundamental: to bring together those who are affected by palliative illness to offer support, guidance, and coping strategies. The groups provide invaluable support and connection in challenging times and are very much appreciated by attendees. We aim to launch our patient support group in the autumn of 2024 which will follow a similar model. How we measure the impact of our family and bereavement services has recently changed and an evaluation of this will take place over the coming months. In the meantime, we continue to receive heartfelt words of thanks from those who have received our support:

"I could not wish to meet any more compassionate people than I have dealt with. I felt at ease with the member of staff. I was treated with kindness and compassion throughout. I would recommend without hesitation."

"The group offers me the chance to vent in a safe/comforting atmosphere with people sharing common ground. The staff are knowledgeable and professional in their approach. Everyone gets the chance to open up without pressure."

"My sense is that the emotional support I received has enabled me to take my first steps on the unknown road of widowhood that unfolds in front of me now."

"From the start of my husband's illness to his death, I don't know what we would have done without you all. From the one-one my husband had, and the Coffee & Chat I joined, and then one to one, reiki sessions which helped me relax during the session, and doing the breathing exercises at home when things were really stressful, and now the bereavement group. There really is no way to thank you all. Just saying thank you isn't enough but a very big thank you anyway."



Complementary Therapy

Our Complementary Therapy team offer tailored support to palliative patients who are believed to be in the last 12 months of life and their family members whilst caring and into bereavement. Our service is delivered in the community and at our Therapy Centre in Workington. Our therapists aim to deliver bespoke packages of care to best meet the needs of the people they support, selecting the best combination of approaches for them. These may include reflexology, Reiki, EFT tapping, aromasticks, therapeutic massage, and breathing and relaxation approaches. People who access our services may present with a range of challenges including pain, insomnia, nausea, peripheral neuropathy, troublesome anxiety states, disturbing memories, low mood, and other difficult emotions related to diagnosis, prognosis, anticipatory loss and bereavement.

Although it has been a busy year for the team, the majority of people referred were seen within a few weeks. One of our complementary therapists is now part of a national group focused on the provision of aromatherapy in supportive and palliative care, liaising with other professionals to further develop this important work. The way we evaluate the impact of the service has changed and will be reviewed later in the year. We continue to receive kind words of appreciation from our clients who, in the most difficult of circumstances, find improvement in their quality of life.

"The Reiki & reflexology made me relax and focus on myself".

"I could speak freely about how I was feeling".

"Gave me positivity, along with support".

"Lots of words of wisdom from the therapist".

"The therapy sessions always left me relaxed and positive. I cannot fault these sessions. The therapist was wonderful and made me feel relaxed from the start. I have really appreciated the help I have been given"



"I was limping in agony and not sleeping with pain. Now no pain. The great understanding of how the mind effects my body and emotions, I have not been so angry, as I was filled to the brim with anger and resentment. It was perfect. You can't improve on perfection."

"Well I really enjoyed that, I was almost asleep..... I'll be honest with you lass, I was a bit sceptical about this Reiki thing, but after experiencing that, I would recommend it to anybody".

SPECIALIST LYMPHOEDEMA SERVICE

Over the last year, the Lymphoedema service has continued to provide high quality specialist care to those who need it in our local area. The team have been able to assess and review patients in their own homes as well as in the three clinic spaces available at our Therapy and Information Centre in Workington, West Cumberland Hospital and Cockermouth Community Hospital. Patients receive individualised treatment plans according to their needs.

Referrals have continued to increase for our service, and between April 2023 and April 2024 we have seen over 400 patients. Whilst it is really positive to know that these patients have received the care and treatment they need along with their carers/families, it has meant that clinical commitments have dominated the time of our small team and plans to provide more educational sessions this year have not been met. Therefore, we have taken time to reflect on the past year and identify areas to focus on going forward that will help to shape the service. This includes:

- Review of referral form – to ensure all details are obtained for effective triage
- Education for other Health Care Professionals – to ensure patients' basic lymphoedema needs can be met where specialist input is not required. This will help to support other health care professionals out in the community
- Audits to monitor the benefits of having treatment from our service

In September 2023, our Lymphoedema Nurse began her training at Glasgow University to work towards becoming a Lymphoedema Nurse Specialist. Catherine has been able to use what she has learned in her practice and is becoming a more competent practitioner.

Keeping up to date and aware of latest thinking is paramount when delivering high quality care which is why it was important for us to attend the annual Lymphoedema Conference. The knowledge and skills gained meant we could allow people realistic choices in their care as well as improve our service.

Lymphoedema is a complex and often misunderstood condition. As it becomes more prevalent in society, the need for specialist assessment and education can only increase. Our team are driven to ensure we can meet local need and continue to provide the best care we possibly can.

"Thank you, for all your help in improving my symptoms with the bespoke stockings. My legs are so much better"

"Thank you for all your help, advice and support – you provide an amazing service!"

"I absolutely cannot express gratitude to the 3 Lymphoedema Nurses for all their care, professionalism and obvious wish to make me feel better and "keep my chin up". I also feel very lucky to live in an area when this service is available."

FINANCE & BUSINESS SUPPORT

We have embraced digital opportunities and introduced a number of projects to improve efficiencies, take further steps forward in becoming paperless which in turn reduces our carbon footprint.

We partnered with a dedicated professional payroll company, LivePay in order to build resilience within our Finance Team, save time and reduce any administrative burden. Working with dedicated payroll experts gives us greater assurance of compliance within ever changing regulations and gives us the best access to advancing technology.

We also introduced a cloud based human resources management tool, Sage HR. Sage HR provides a central location for all HR processes including inductions, time off and staff rotas. Staff have instant and remote access to everything they need to book annual leave, view their working patterns, and receive notifications about any process or policy changes.

In order to take advantage of national high interest rates, we used an investment platform

as an efficient way for us to check the most lucrative rates across multiple banks and make decisions on investments that would give us the best return for our money. Using the one-stop platform saved us having to complete individual applications and enabled us to see at a glance all options available to us. Overall bank interest we received as a result of higher interest rates and using this new the platform was £70,401.

Our Finance Consultant has continued to support us in auditing our internal financial controls and has reported to the Finance & Risk Committee quarterly. The audits give trustees assurance that our financial controls are in place and working and offers suggestions to ensure continuous improvement.

Our Health and Safety consultant has supported us with quarterly audits and attended the quarterly meetings with the staff working group. Again, the audits give Trustees assurance that our controls are in place and working and keeps us up to date with any regulatory changes.

TRADING COMPANY

The Trading Company raised £136,774 this financial year which resulted in a net profit of £52,411 being donated back to the charity.

Trading company saw sales rise this year. There is huge demand for the items we sell, such as warm winter clothing, household essentials, or school uniforms. With many families continuing to struggle with rising costs, we provide good quality affordable merchandise for people on low incomes, or those looking for unique pieces or a bargain.

Our prom dress promotion attracted the attention of a teenager who had an upcoming school prom – an important milestone in any school leaver's calendar. She'd watched as her friends' shared photos of the expensive outfits their parents were going to buy them, knowing her family would be unable to do the same for her family as they just didn't have the money.

The teenager saw our promotion of prom dresses in the shop window and came into the shop to look at them. She was able to purchase a dress, shoes, bag and sparkly jewellery for under £35.00. The retail team took real pleasure in helping this youngster and commented how stunning she looked.

Our 50 retail volunteers are the backbone of our trading operations: van volunteers collecting donated items from the homes of supporters; sorting volunteers emptying hundreds of bags and boxes full of donations; stock volunteers getting items clean, priced, tagged and ready for display; window volunteers creating an enticing display to encourage shoppers; till volunteers serving customers with a smile; eBay volunteers selling our most valuable and unusual items online. Our sincere thanks go to every single one of the volunteers without whom, we wouldn't be able to open.

Our retail sector hit its target of £60,000 this year, raising over 20% more than 2022/23. The success of our retail operations this year has encouraged us to look at expansion. To build on this growth we plan to move our Workington shop into a bigger premises in the town centre in summer 2024 to enable us to offer a greater shopping experience, meet customer demand and generate more income for the charity.

INCOME GENERATION

We have continued to build relationships with our supporters and visit our community groups across the county to talk about our charity and the services we provide, and inspire people to take on their own challenges to support us. Community groups raised £54,254 throughout the year, with events ranging from open garden parties, charity night events, cake sales and craft fairs.

We have had fantastic support from people taking on a range of activities raising £43,967 through sponsored walks, cycling challenges, head shaves and, not forgetting Chris Young, who completed an incredible challenge and ran 30 miles every day in April to celebrate his 30th birthday.

In September 2023 Vice President Gary McKee, took on the Grand to Grand Ultra challenge and completed the self-supported foot race across the Grand Canyon raising over £12,500.

We brought back our ever-popular Mini Colour Run events and worked with six local primary schools. All the pupils (and staff) had an amazing time running around their school field while getting showered in powder paint, raising a whopping £21,889. Whilst these events are to raise funds and awareness of our charity, we also hope they inspire the next generation to understand the importance of hospice care.

We are extremely grateful for the continued support from our local business supporters throughout the year who have donated a total of £30,703. We brought back our 'Great Hospice Cake Off' event, which was hugely popular, with over 25 businesses signing up and collectively they raised over £6,000.

Our Christmas Jumper Day campaign continued to be an annual favourite, with 45 businesses and schools signing up and raising over £3,500.

We were invited to 'Whitehaven Alive' in September where we turned Whitehaven Harbour yellow with a ray of sunflowers! We received £3,294.60 in donations from generous festival goers over the course of the weekend and enjoyed spending time talking to our supporters and meeting some new faces!

We held our first ever Spring Raffle where we offered our supporters the chance of winning £2,000, and two follow up prizes of £250. We plan to develop new ideas for community engagement and fundraising opportunities over the coming months.





CHARITABLE TRUSTS & GRANTS

We are extremely grateful for the continued support from grant makers who have recognised the importance of our focused community-based care. As the only charity provider of one-to-one palliative home nursing, bespoke palliative family and bereavement support and complementary therapies, and specialist Lymphoedema services in West Cumbria, our work is essential.

Ongoing grant funding has enabled key projects to be developed and delivered, as well as the implementation of new programmes. We were delighted to receive a multi-year grant from a local funder to provide family and bereavement support and complementary therapies across the former Copeland area, ensuring that local people could have the emotional wellbeing services they required. We also received a large grant to kickstart our Support at Home service, helping palliative patients to remain at home through regular daily visits.

As well as large awards, we would not be able to deliver the breadth and level of service without the many funders who have given smaller grants to provide overnight end of life home nursing support, daytime respite care, staff training and contributions towards essential core costs.

The support from trusts, funds and foundations has made a significant and lasting impact in West Cumbria and we are truly thankful to them.

FRIENDS OF HOSPICE

Regular gifts help us to plan our services, giving us the confidence to develop and deliver our services. Continued generous support from our Friends of Hospice generated £13,827 last year, and a new £5 a month level, due to be launched in the coming months, aims to attract more people to the scheme.



GIFTS IN WILLS

Leaving a gift in your Will is possibly the largest financial contribution anyone can make, and thanks to the generosity of people making the ultimate donation to Hospice at Home West Cumbria, we were able to support one in four people in our care.

Raising awareness of the value of legacies to our organisation is vital, and our popular Make a Will Month campaign in February enabled 32 people to take advantage of having a professionally written Will at a discounted rate and generating almost £5,000. The success of the campaign was only possible thanks to the ongoing support from Brockbanks solicitors and Cartmell Shepherd solicitors, who generously gave their time and expertise for free.

Planning a future gift to Hospice at Home West Cumbria is a considered act, and last year we received £224,894 from those who kindly remembered us in their Will. This allowed us to care for patients and families during challenging times when they needed it most and enabled them to spend precious final moments together. We are very grateful to everyone who supported our services through gifts in Wills, making a real difference after they've gone.

FUNERAL DONATIONS AND SUNFLOWER TRIBUTES

We are always touched when families ask for donations towards Hospice at Home West Cumbria at funeral services through retiring collections and in lieu of flowers, often as gratitude for the care we have provided.

Families can continue to remember a loved one through the creation of a personalised Sunflower Tribute, which helps many families through bereavement. It's a dedicated space to record memories, leave photos, and share stories with friends and family. The online platform also records funds which have been raised in their memory, building a timeline of activities and income. Last year funeral donations and Sunflower Tributes raised £49,790.

PRESENCE & REPUTATION

COMMUNICATIONS

Developing our marketing and communications activity has continued to be a key focus this year with our new website currently under development and ready to be launched in 2024. Our website has been visited 24,917 times in the last year and we have gained 630 new followers across our social media platforms including Facebook, Instagram, Twitter and LinkedIn.

Our new website will give our service users and supporters a comprehensive platform offering a wealth of information, resources and support services tailored to meet the needs of individuals facing a palliative

diagnosis and their loved ones.

Our twice-yearly newsletter provided information on our clinical services and activities informing our supporters how they have made a difference through their fundraising and donations. This included regular thanks to fundraisers for their support.

Our Chief Executive and Chair of the Board of Trustees have continued to collaborate with other hospices across the North East and North West. A dedicated Marketing and Communications Group from across the hospices has been established to enable us to work together to raise awareness of the services we provide, and the importance of hospice care.

We have joined Hospice UK in their national Legacy Campaign alongside 141 other hospices in the UK to develop a strong campaign in 2025, which can be used as part of the hospice legacy in the future.

INFORMATION TECHNOLOGY

Over the last year we have undertaken a cyber security and IT review, completed the NHS Information Governance Toolkit, and reviewed our IT contract with our current provider to make sure that everything we needed as an organisation was in place.

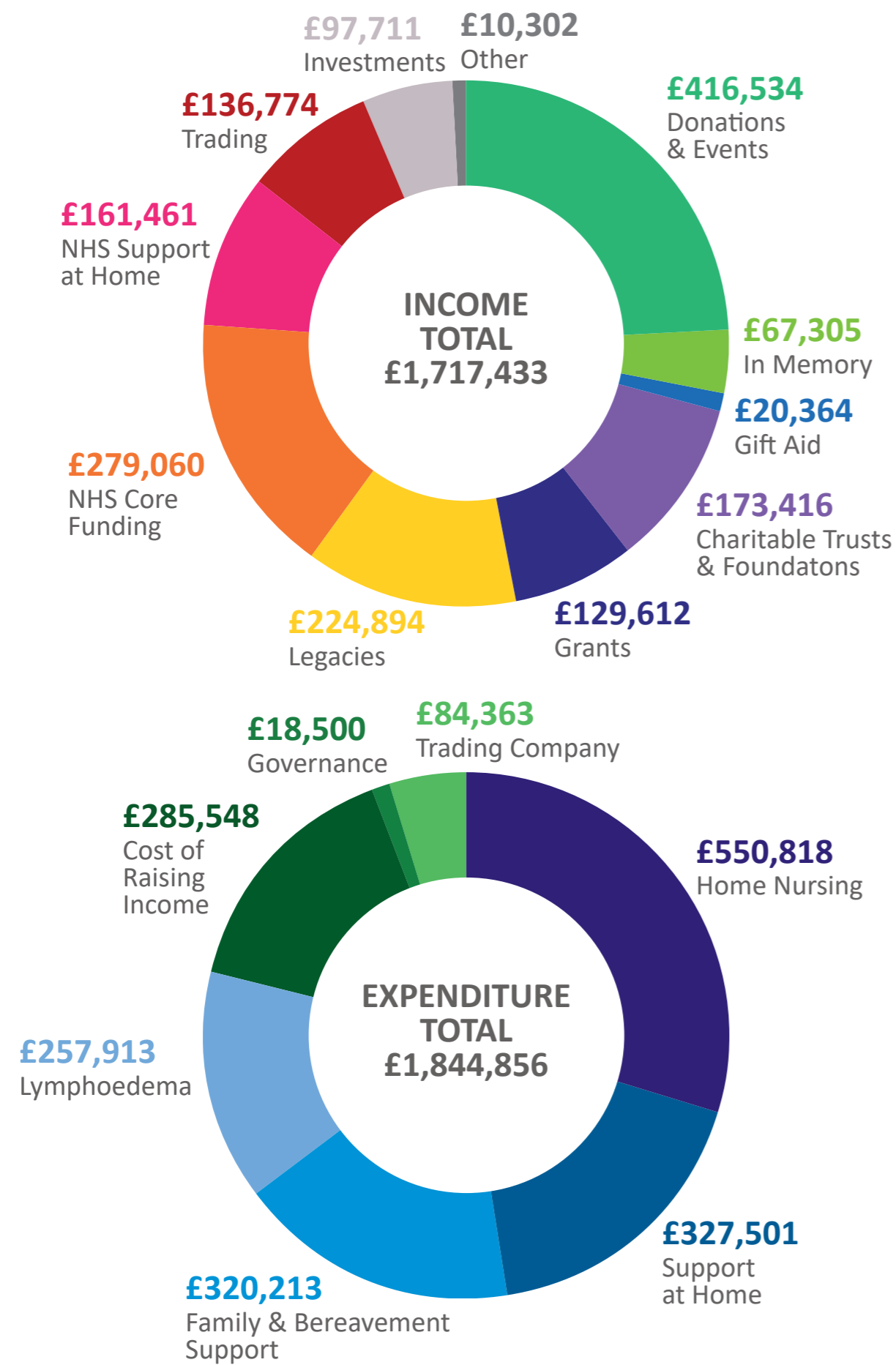
New software for clinical rotas and HR support was introduced last summer and is enabling us to work more efficiently across the organisation.

A new Assurance and Improvement Manager role was introduced earlier this year with responsibility for ensuring compliance to the General Data

Protection Regulations (GDPR) and a new Assurance Framework is being developed to monitor changes in regulations and ensure compliance with regulatory bodies.



OVERALL INCOME & EXPENDITURE



PROFESSIONAL ADVISORS

AUDITORS	Saint & Co, Chartered Accountant & Statutory Auditor Sterling House, Wavell Drive Rosehill, Carlisle Cumbria, CA1 2SA
BANKERS	National Westminster Bank plc 31 Pow Street Workington Cumbria CA14 3WY
INVESTMENT MANAGERS	RBC Brewin Dolphin 2 Smithfield Street London EC1A 9BD
MEDICAL ADVISOR	Dr Helen Rowe Consultant in Palliative Medicine North Cumbria Integrated Care NHS Foundation Trust Workington Community Hospital Park Lane, Workington, CA14 2RW
HR ADVISOR	Melanie Taylor Associates Ltd 1 The Oaks Blindcrake, Cockermouth Cumbria, CA13 0QH
HEALTH & SAFETY ADVISOR	Michael Edwards Oak Safety Services 75 Oakfields, Burnopfield Newcastle upon Tyne, NE16 6PQ
FINANCIAL ADVISOR	Nick Heaney CWH Accounting Limited Mount Pleasant Heads Nook, Brampton, Carlisle Cumbria, CA8 9EH



FINANCIAL REVIEW

During this financial year our total incoming resources for the group, were £1,717,433, of which £422,262 was restricted for specific needs. Total resources expended were £1,844,856, of which £484,649 was spent on restricted projects, resulting in a net resources deficit of £127,423. This financial year has been particularly challenging as we continue to see the impact of the cost of living crisis which not only increases our costs but impacts the level of income which we receive from our supporters who are not able to donate as much as they have done previously.

The Balance Sheet shows Total Funds at the Balance Sheet date of £3,327,878, of which £10,270 are restricted.

The assets are held to provide the Objects and Activities stated in the Memorandum of Association of the Charity. The financial position of the Charity as at the Balance Sheet date is considered to be satisfactory.

The Charity is financially dependent upon National Health Funding.

Our Vision and our Mission has continued to be in close focus and driven the need for the Board of trustees to remain resilient, monitoring financial forecasts to ensure that we maintain a professional service. The hospice charity relies on voluntary donations, legacies, fundraising activities and income from our charity shops to fund the care we deliver.

If it was not for the ongoing fundraising activities and the fantastic support of people in our West Cumbrian communities, our reserves would be rapidly depleting. As we continue to navigate our way through the everchanging external environment, including increasing inflation and cost of living, we will persist in our efforts to learn new ways to manage our services and resources, and implement project plans for the long-term benefit of the hospice.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of Hospice at Home West Cumbria 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; 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.

SMALL COMPANY PROVISIONS

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

The Trustees' annual report is approved at the Annual General Meeting on 10th October 2024 and signed on behalf of the board of trustees by:

Mr Brendon Cook (Chair)
Trustee

AUDITOR

Each of the persons who is a trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- They have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Hospice at Home West Cumbria

Company Limited by Guarantee
Independent Auditor's Report to the Trustees of Hospice at Home West Cumbria
Year ended 31 March 2024



AUDITOR'S OPINION

We have audited the financial statements of Hospice at Home West Cumbria (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 notes to the financial statements, including 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, 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.

Hospice at Home West Cumbria

Company Limited by Guarantee
Independent Auditor's Report to the Trustees of Hospice at Home West Cumbria
Year ended 31 March 2024



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 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

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

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

The extent to which the audit was considered capable of detecting irregularities including fraud

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company;

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;

- To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators and the company's legal advisors.



AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS (*CONTINUED*)

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

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 charity'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 charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saint & Co

Saint & Co
Chartered Accountants & Statutory Auditor
Sterling House
Wavell Drive,
Rosehill, Carlisle,
Cumbria, CA1 2SA

Saint & Co is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Hospice at Home West Cumbria

Company Limited by Guarantee

Consolidated Statement of Financial Activities (including consolidated income and expenditure account) Year ended 31 March 2024



		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2024	2024	2024	2023	2023	2023
Notes		£	£	£	£	£	£
Income and endowments from:							
Donations and legacies	3	1,050,384	260,801	1,311,185	1,871,705	85,000	1,956,705
Charitable activities	4	-	161,461	161,461	-	-	-
Other trading activities	5	136,774	-	136,774	126,210	-	126,210
Investments	6	97,711	-	97,711	51,878	-	51,878
Other income	7	10,302	-	10,302	7,887	-	7,887
Total income		1,295,171	422,262	1,717,433	2,057,680	85,000	2,142,680
Expenditure on:							
Raising funds	8	362,855	7,056	369,911	355,417	-	355,417
Charitable activities	9	997,352	477,593	1,474,945	1,078,776	12,343	1,091,119
Other	14	-	-	-	415	-	415
Total expenditure		1,360,207	484,649	1,844,856	1,434,608	12,343	1,446,951
Net gains/(losses) on investments	15	77,750	-	77,750	(82,408)	-	(82,408)
Net income/(expenditure)		12,714	(62,387)	(49,673)	540,664	72,657	613,321
Other recognised gains and losses:							
Revaluation of tangible fixed assets		67,013	-	67,013	-	-	-
Net movement in funds		79,727	(62,387)	17,340	540,664	72,657	613,321
Fund balances at 1 April 2023		3,237,881	72,657	3,310,538	2,697,217	-	2,697,217
Fund balances at 31 March 2024		3,317,608	10,270	3,327,878	3,237,881	72,657	3,310,538

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

All income and expenditure derive from continuing activities.

Hospice at Home West Cumbria

Company Limited by Guarantee

Consolidated Balance Sheet
Year ended 31 March 2024



		2024	2023
		£	£
Notes			
Fixed assets			
Intangible assets	17	6,400	-
Tangible assets	18	239,140	172,224
Investments	19	1,523,653	1,174,970
		1,769,193	1,347,194
Current assets			
Stocks	21	12,940	8,137
Debtors	22	252,692	160,449
Investments	23	766,237	2,172
Cash at bank and in hand		1,028,673	1,886,099
		2,060,542	2,056,857
Creditors: amounts falling due within one year	24	(501,857)	(93,513)
Net current assets		1,558,685	1,963,344
Total assets less current liabilities		3,327,878	3,310,538
Income funds			
Restricted funds	27	10,270	72,657
Unrestricted funds		3,317,608	3,237,881
		3,327,878	3,310,538

The group is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10th October

Mr Brendon Cook (Chairman) Company Registration Number: 04191126
Trustee Charity Registration Number: 1086837

Hospice at Home West Cumbria

Company Limited by Guarantee
Company Balance Sheet
Year ended 31 March 2024



		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Intangible assets	17		6,400		-
Tangible assets	18		235,950		167,149
Investments	19		1,523,653		1,174,970
			1,766,003		1,342,119
Current assets					
Stocks	21	12,623		8,130	
Debtors	22	297,293		174,299	
Investments	23	766,237		2,172	
Cash at bank and in hand		977,641		1,864,688	
		2,053,794		2,049,289	
Creditors: amounts falling due within one year					
	24	(491,919)		(80,870)	
Net current assets			1,561,875		1,968,419
Total assets less current liabilities					
			3,327,878		3,310,538
Income funds					
Restricted funds	27		10,270		72,657
Unrestricted funds	28		3,317,608		3,237,881
			3,327,878		3,310,538

The surplus for the financial year for the parent company was £17,340 (2023: £614,886).

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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The financial statements were approved by the Trustees on 10th October

Mr Brendon Cook (Chairman) Company Registration Number: 04191126
Trustee Charity Registration Number: 1086837

Hospice at Home West Cumbria

Company Limited by Guarantee
Consolidated Statement of Cash Flows
Year ended 31 March 2024



		2024		2023	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash generated from operations	32		105,946		619,017
Income taxes paid			(173)		-
Net cash inflow from operating activities			105,773		619,017
Investing activities					
Purchase of intangible fixed assets		(6,400)		-	
Purchase of tangible fixed assets		(19,512)		(4,255)	
Proceeds from disposal of tangible fixed assets		-		-	
Purchase of investments		(1,112,548)		(14,143)	
Proceeds from disposal of investments		23,572		-	
Investment income received		97,711		51,878	
Net cash generated from/(used in) investing activities			(1,017,177)		33,510
Net cash used in financing activities					
			-		-
Net increase/(decrease) in cash and cash equivalents			(911,404)		652,527
Cash and cash equivalents at beginning of year					
			1,956,964		1,304,437
Cash and cash equivalents at end of year			1,045,560		1,956,964
Reconciliation with balance sheet					
Cash at bank and in hand			1,028,673		1,886,099
Cash and cash equivalents within fixed asset investments			14,799		68,693
Cash and cash equivalents within current asset investments			2,088		2,172
Cash and cash equivalents at end of year			1,045,560		1,956,964

Hospice at Home West Cumbria

Company Limited by Guarantee
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Year ended 31 March 2024



1. ACCOUNTING POLICIES

Charity information

Hospice at Home West Cumbria is a private company limited by guarantee incorporated in England and Wales. The registered office is 10 Finkle Street, Workington, Cumbria, CA14 2BB, United Kingdom.

1.1. ACCOUNTING CONVENTION

The financial statements have been prepared in accordance with the charity's governing document, 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, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. GOING CONCERN

At the time of approving the financial statements, 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 financial statements.

1.3. CHARITABLE FUNDS

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

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

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

1.4. INCOME

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

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

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

Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

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.

Hospice at Home West Cumbria

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1.6. INTANGIBLE FIXED ASSETS OTHER THAN GOODWILL

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets acquired on business combinations are recognised separately from goodwill at the acquisition date where it is probable that the expected future economic benefits that are attributable to the asset will flow to the entity and the fair value of the asset can be measured reliably; the intangible asset arises from contractual or other legal rights; and the intangible asset is separable from the entity.

Amortisation 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:

New website	None until it goes live in 2024/25
-------------	------------------------------------

1.7. 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 property	1% straight line on property, 5% straight line on improvements
Fixtures and fittings	20% to 25% straight line
Medical equipment	20% reducing balance
Shop equipment	20% to 33% reducing balance & 20% 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.

1.8. FIXED ASSET INVESTMENTS

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

1.9. 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).

1.10. STOCKS

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

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

1.11. 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.

1.12. 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.

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.

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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.

1.13. 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.

1.14. RETIREMENT BENEFITS

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

1.15. DISCLOSURE EXEMPTIONS

The parent charitable company satisfies the criteria of being a qualifying entity as defined in FRS 102. As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

(a) No cash flow statement has been presented for the company.

(b) Disclosures in respect of financial instruments have not been presented.

1.16. CONSOLIDATION

The consolidated financial statements incorporate the financial statements of the company and all group undertakings. These are adjusted, where appropriate, to conform to group accounting policies. As a consolidated statement of financial activities is published, a separate statement of financial activities for the parent company is omitted from the group financial statements by virtue of section 408 of the Companies Act 2006.

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.

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3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	519,761	157,858	677,619	1,316,092	-	1,316,092
Legacies receivable	224,894	-	224,894	163,493	-	163,493
Grants receivable	305,729	102,943	408,672	392,120	85,000	477,120
	<u>1,050,384</u>	<u>260,801</u>	<u>1,311,185</u>	<u>1,871,705</u>	<u>85,000</u>	<u>1,956,705</u>
Donations and gifts						
Donations and Events	409,974	-	409,974	975,446	-	975,446
Charitable Trusts	15,558	157,858	173,416	118,030	-	118,030
Gift Aid and Tax Recoverable	20,364	-	20,364	132,287	-	132,287
In Memoriam	67,305	-	67,305	83,580	-	83,580
Collecting Boxes	6,560	-	6,560	6,749	-	6,749
	<u>519,761</u>	<u>157,858</u>	<u>677,619</u>	<u>1,316,092</u>	<u>-</u>	<u>1,316,092</u>

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Grants receivable for core activities						
NHS Block Contract	279,060	-	279,060	270,920	-	270,920
NHS Non-Cancer Lymphoedema Funding	-	102,943	102,943	98,419	-	98,419
PCT Admin Funding	23,366	-	23,366	22,381	-	22,381
NHS CCG Funding	-	-	-	400	-	400
Bedrock Grant	-	-	-	-	85,000	85,000
Partnership Funding	3,303	-	3,303	-	-	-
	<u>305,729</u>	<u>102,943</u>	<u>408,672</u>	<u>392,120</u>	<u>85,000</u>	<u>477,120</u>

Hospice at Home West Cumbria

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4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
NHS Support at Home Services provided under contract	-	161,461	161,461	-	-	-

5 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Charity shop sales	136,195	125,288
Promotional goods	579	922
	136,774	126,210

6 Income from investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Income from listed investments	27,310	28,764
Interest receivable	70,401	23,114
	97,711	51,878

7 Other income

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Staff holiday purchase scheme	10,302	7,887

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8 Expenditure on raising funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Marketing and income generation						
Advertising	14,277	-	14,277	20,723	-	20,723
Other fundraising costs	41,293	7,056	48,349	43,074	-	43,074
Staff costs	216,058	-	216,058	185,617	-	185,617
Marketing and income generation	271,628	7,056	278,684	249,414	-	249,414
Investment management	6,864	-	6,864	6,493	-	6,493
Other trading activities						
Shop costs	83,015	-	83,015	98,597	-	98,597
Support costs	1,348	-	1,348	913	-	913
Other trading activities	84,363	-	84,363	99,510	-	99,510
Total costs	362,855	7,056	369,911	355,417	-	355,417

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9 Charitable activities

	Home Nursing	Lymphoedema	FABS	Support at Home	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	389,284	120,339	183,050	213,363	906,036
Travel expenses	8,903	2,379	1,799	9,212	22,293
Medical consumables	-	548	-	-	548
Medical consultant	9,700	-	-	-	9,700
	<u>407,887</u>	<u>123,266</u>	<u>184,849</u>	<u>222,575</u>	<u>938,577</u>
Share of support and governance costs (see note 10)					
Support	142,931	134,647	135,364	104,926	517,868
Governance	4,625	4,625	4,625	4,625	18,500
	<u>555,443</u>	<u>262,538</u>	<u>324,838</u>	<u>332,126</u>	<u>1,474,945</u>
Analysis by fund					
Unrestricted funds	488,893	159,596	240,585	108,278	997,352
Restricted funds	66,550	102,942	84,253	223,848	477,593
	<u>555,443</u>	<u>262,538</u>	<u>324,838</u>	<u>332,126</u>	<u>1,474,945</u>

9 Charitable activities

	Home Nursing	Lymphoedema	FABS	Support at Home	Total
	2023	2023	2023	2023	2023
	£	£	£	£	£
Direct costs					
Staff costs	293,825	117,353	152,264	12,113	575,555
Travel expenses	4,292	2,392	1,613	39	8,336
Medical consumables	-	424	-	-	424
Medical consultant	9,700	-	-	-	9,700
	<u>307,817</u>	<u>120,169</u>	<u>153,877</u>	<u>12,152</u>	<u>594,015</u>
Share of support and governance costs (see note 10)					
Support	172,394	101,994	194,405	191	468,984
Governance	11,248	5,624	11,248	-	28,120
	<u>491,459</u>	<u>227,787</u>	<u>359,530</u>	<u>12,343</u>	<u>1,091,119</u>
Analysis by fund					
Unrestricted funds	491,459	227,787	359,530	-	1,078,776
Restricted funds	-	-	-	12,343	12,343
	<u>491,459</u>	<u>227,787</u>	<u>359,530</u>	<u>12,343</u>	<u>1,091,119</u>

10 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Wages and social security	376,202	-	376,202	338,119	-	338,119
Depreciation	16,804	-	16,804	16,190	-	16,190
Rent and insurance	10,752	-	10,752	11,103	-	11,103
Rates and water	685	-	685	693	-	693
Light and heat	8,874	-	8,874	8,552	-	8,552
Repairs and maintenance	14,996	-	14,996	13,551	-	13,551
Other staff costs	24,974	-	24,974	36,160	-	36,160
Telephone and internet	6,186	-	6,186	4,451	-	4,451
Sundry expenses	21,778	3,405	25,183	11,933	3,326	15,259
Study and courses	14,232	-	14,232	7,579	-	7,579
Stationery and equipment	13,427	-	13,427	13,505	-	13,505
Computer expenses	8,958	-	8,958	7,148	-	7,148
Audit and accountancy fees	-	12,560	12,560	-	22,195	22,195
Legal and professional	-	2,535	2,535	-	2,599	2,599
	<u>517,868</u>	<u>18,500</u>	<u>536,368</u>	<u>468,984</u>	<u>28,120</u>	<u>497,104</u>
Analysed between						
Charitable activities	<u>517,868</u>	<u>18,500</u>	<u>536,368</u>	<u>468,984</u>	<u>28,120</u>	<u>497,104</u>

11 Net movement in funds

	2024	2023
	£	£
Net movement in funds is stated after charging/(crediting)		
Fees payable to the company's auditor for the audit of the company's financial statements	3,755	3,008
Fees payable to the company's auditor for other services	980	950
Depreciation of owned tangible fixed assets	19,609	19,461
Loss on disposal of tangible fixed assets	-	415
Operating lease charges	<u>17,534</u>	<u>12,450</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits. One trustee was reimbursed expenses by the charity totalling £304 (2023: £70 for two trustees).

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13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
	56	46
Employment costs	2024	2023
	£	£
Wages and salaries	1,318,298	978,768
Social security costs	109,497	80,134
Other pension costs	94,937	67,047
	1,522,732	1,125,949

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

	2024 Number	2023 Number
£60,000 - £69,999	1	1
£70,000 - £79,999	1	-
£80,000 - £89,999	1	1

Remuneration of key management personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the group. The remuneration of key management personnel is as follows.

	2024 £	2023 £
Aggregate compensation	236,360	218,014

14 Other

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Net loss on disposal of tangible fixed assets	-	415

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15 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024 £	2023 £
Gains/(losses) arising on:		
Revaluation of investments	79,899	(82,408)
Sale of investments	(2,149)	-
	77,750	(82,408)

16 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.

17 Intangible fixed assets

	New website £
Cost	
At 1 April 2023	-
Additions - separately acquired	6,400
At 31 March 2024	6,400
Amortisation and impairment	
At 1 April 2023 and 31 March 2024	-
Carrying amount	
At 31 March 2024	6,400
At 31 March 2023	-

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18 Tangible fixed assets

Group	Freehold property £	Fixtures and fittings £	Medical equipment £	Shop equipment £	Total £
Cost or valuation					
At 1 April 2023	226,377	70,877	31,985	9,853	339,092
Additions	3,522	15,990	-	-	19,512
Revaluation	(24,899)	-	-	-	(24,899)
At 31 March 2024	205,000	86,867	31,985	9,853	333,705
Depreciation and impairment					
At 1 April 2023	83,353	57,123	18,013	8,379	166,868
Depreciation charged in the year	8,559	6,812	2,794	1,444	19,609
Revaluation	(91,912)	-	-	-	(91,912)
At 31 March 2024	-	63,935	20,807	9,823	94,565
Carrying amount					
At 31 March 2024	205,000	22,932	11,178	30	239,140
At 31 March 2023	143,024	13,754	13,972	1,474	172,224

The freehold property of the group was revalued at 31 March 2024 based on an independent professional valuation carried out on 12 February 2024 by Mere Commercial. The valuation was carried out in line with RICS Valuation Global Standards.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £300,395 (2023 - £316,148).

Company	Freehold property £	Fixtures and fittings £	Medical equipment £	Total £
Cost or valuation				
At 1 April 2023	204,098	51,439	31,985	287,522
Additions	3,522	15,070	-	18,592
Revaluation	(2,620)	-	-	(2,620)
At 31 March 2024	205,000	66,509	31,985	303,494
Depreciation and impairment				
At 1 April 2023	61,074	41,286	18,013	120,373
Depreciation charged in the year	8,559	5,451	2,794	16,804
Revaluation	(69,633)	-	-	(69,633)
At 31 March 2024	-	46,737	20,807	67,544
Carrying amount				
At 31 March 2024	205,000	19,772	11,178	235,950
At 31 March 2023	143,024	10,153	13,972	167,149

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18 Tangible fixed assets (continued)

The freehold property of the group was revalued at 31 March 2024 based on an independent professional valuation carried out on 12 February 2024 by Mere Commercial. The valuation was carried out in line with RICS Valuation Global Standards.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £296,950 (2023 - £311,511).

19 Fixed asset investments

Group and company	Listed investments £	Other investments £	Long term deposits £	Cash in portfolio £	Total £
Cost or valuation					
At 1 April 2023	1,004,479	101,798	-	68,693	1,174,970
Additions	62,989	35,000	250,410	-	348,399
Valuation changes	75,052	4,786	-	-	79,838
Other movements	-	-	-	(53,894)	(53,894)
Disposals	(18,653)	(7,007)	-	-	(25,660)
At 31 March 2024	1,123,867	134,577	250,410	14,799	1,523,653
Carrying amount					
At 31 March 2024	1,123,867	134,577	250,410	14,799	1,523,653
At 31 March 2023	1,004,479	101,798	-	68,693	1,174,970

Fixed asset investments revalued

Valuations are prepared by RBC Brewin Dolphin. Valuations are generally prepared on the basis of the middle market price at the close of business on the valuation date, and as supplied by external information providers. For certain securities, the price may be on a different basis e.g. last trade or bid price.

Long term deposits are deposit accounts that mature in more than 1 year from 31 March 2024.

The historical cost of investments held at 31 March 2024 was £1,419,948 (2023: £1,149,501).

20 Financial instruments

Group and company	2024 £	2023 £
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,258,444	1,106,277

21 Stocks

Group	2024 £	2023 £
Marketing consumables and bought in shop stock	12,940	8,137
Company		
Marketing consumables	12,623	8,130

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22 Debtors

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Amounts falling due within one year:				
Trade debtors	4,467	6,625	4,467	6,625
Amounts owed by subsidiary undertakings	-	-	54,843	28,853
Other debtors	25,268	130,572	15,026	115,569
Prepayments and accrued income	222,957	23,252	222,957	23,252
	<u>252,692</u>	<u>160,449</u>	<u>297,293</u>	<u>174,299</u>

23 Current asset investments

	2024	2023
Group and company	£	£
Investment portfolio - cash account	2,088	2,172
Deposits maturing between 3 months and 1 year	764,149	-
	<u>766,237</u>	<u>2,172</u>

24 Creditors: amounts falling due within one year

	Notes	Group		Company	
		2024	2023	2024	2023
		£	£	£	£
Other taxation and social security		28,203	19,693	27,720	21,062
Deferred income	25	383,523	1,345	383,523	1,345
Trade creditors		45,916	32,936	39,176	20,906
Other creditors		11,846	10,155	11,846	10,155
Accruals		32,369	29,384	29,654	27,402
		<u>501,857</u>	<u>93,513</u>	<u>491,919</u>	<u>80,870</u>

25 Deferred income

	2024	2023
Group and company	£	£
Other deferred income	383,523	1,345

Deferred income is included in the financial statements as follows:

	2024	2023
	£	£
Deferred income is included within:		
Current liabilities	383,523	1,345

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25 Deferred income (Continued)

	2024	2023
	£	£
Movements in the year:		
Deferred income at 1 April 2023	1,345	1,713
Released from previous periods	(1,345)	(1,713)
Resources deferred in the year	383,523	1,345
	<u>383,523</u>	<u>1,345</u>
Deferred income at 31 March 2024	383,523	1,345

Deferred income relates to NHS contract income received in advance for 2024/25, and income received in advance for events taking place in the next financial year.

26 Retirement benefit schemes

Defined contribution schemes

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

The charge to profit or loss in respect of defined contribution schemes was £94,937 (2023 - £67,047) for the group and £94,476 (2023 - £64,074) for the company.

27 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.

	Movement in funds			Movement in funds			Balance at 31 March 2024
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	
Group and company	£	£	£	£	£	£	£
Bedrock Grant	-	85,000	(12,343)	72,657	-	(62,387)	10,270
THG Apprenticeship Funding	-	-	-	-	14,220	(14,220)	-
Trust Income – Home Nursing	-	-	-	-	59,386	(59,386)	-
Trust Income - FABS	-	-	-	-	84,252	(84,252)	-
NHS Lymphoedema	-	-	-	-	102,943	(102,943)	-
NHS Support at Home	-	-	-	-	161,461	(161,461)	-
	<u>-</u>	<u>85,000</u>	<u>(12,343)</u>	<u>72,657</u>	<u>422,262</u>	<u>(484,469)</u>	<u>10,270</u>

The Bedrock Grant is funds held to be spent on setting up and running the new Support at Home service. The balance at 31 March 2024 relates to the net book value of laptops bought for Support at Home staff, which are being depreciated over their useful economic life.

The THG Apprenticeship Funding relates to funds received for two data admin apprentices.

The Trust Income is funds received from various charitable trusts to be spent on specific activities such as Home Nursing or FABS.

The NHS Lymphoedema fund is the annual NHS income for non-cancer Lymphoedema care.

The NHS Support at Home fund is the income received under contract from the NHS for the Support at Home service.

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28 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.

Group	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	3,237,881	1,295,171	(1,360,207)	144,763	3,317,608
Previous year:	At 1 April 2022	Incoming resources	Resources expended	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	2,697,217	2,057,680	(1,434,608)	(82,408)	3,237,881

29 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
Group	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Intangible fixed assets	6,400	-	6,400	-	-	-
Tangible assets	228,870	10,270	239,140	172,224	-	172,224
Investments	1,523,653	-	1,523,653	1,174,970	-	1,174,970
Current assets/(liabilities)	1,558,685	-	1,558,685	1,890,687	72,657	1,963,344
	3,317,608	10,270	3,327,878	3,237,881	72,657	3,310,538
	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
Company	£	£	£	£	£	£
Intangible fixed assets	6,400	-	6,400	-	-	-
Tangible assets	225,680	10,270	235,950	167,149	-	167,149
Investments	1,523,653	-	1,523,653	1,174,970	-	1,174,970
Current assets/(liabilities)	1,561,875	-	1,561,875	1,895,762	72,657	1,968,419
	3,317,608	10,270	3,327,878	3,237,881	72,657	3,310,538

30 Operating lease commitments

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

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Within one year	8,845	15,303	6,345	5,303
Between two and five years	2,822	4,270	2,822	1,770
In over five years	110	-	110	-
	11,777	19,573	9,277	7,073

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31 Contingencies

At 31 March 2024 the charity had been notified of their entitlement to a further four legacies that have not yet been recognised in income, because the amounts receivable cannot be reliably estimated. Based on the information available the charity expects to receive around £173,000 for these legacies.

32 Related party transactions

Transactions with related parties

The charity received donations totalling £1,719 (2023: £2,219) without conditions from trustees or other related parties.

34 Subsidiary Undertakings

The charity has one trading subsidiary undertaking; Hospice at Home West Cumbria Trading Ltd (Company Registration Number 06199137). The company is a single member private company limited by guarantee, with the single member being Hospice at Home West Cumbria. The company is included in the consolidated accounts. The company is registered in England and Wales. The address of the registered office is 10 Finkle Street, Workington, Cumbria, CA14 2BB. The principal activity of the subsidiary is that of charity shops, where a profit is made this is donated to the parent charity.

The results of the subsidiary are as follows:

	2024	2023
	£	£
Turnover	136,774	126,210
Other operating income	-	-
Expenditure	(136,118)	(126,210)
Gross assets as at 31st March	64,780	41,496
Gross liabilities as at 31st March	64,780	41,496

34 Cash generated from operations

	2024	2023
	£	£
Surplus/(deficit) for the year	(49,673)	613,321
Adjustments for:		
Investment income recognised in statement of financial activities	(97,711)	(51,878)
Taxation charged	656	-
Loss on disposal of tangible fixed assets	-	507
Gain on disposal of investments	2,149	-
Fair value gains and losses on investments	(79,899)	82,408
Depreciation and impairment of tangible fixed assets	19,609	19,461
Consolidation adjustment	-	1,565
Movements in working capital:		
(Increase) in stocks	(4,803)	(6,394)
(Increase)/decrease in debtors	(90,874)	(51,014)
Increase in creditors	24,314	11,409
Increase/(decrease) in deferred income	382,178	(368)
Cash generated from operations	105,946	619,017



Hospice at Home West Cumbria is a company limited by guarantee

Registered Company No. 4191126 registered in England and Wales

Registered Charity No: 1086837

Registered with the Care Quality Commission

Certificate No: 1-183623894



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