

**Company Registration No. 02114925 (England and Wales)**

**Registered Charity No. 518704**

**Bolton Hospice  
(Limited by  
Guarantee)**

**Report and Financial  
Statements**

**For The Year Ended  
31 March 2022**

# **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

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## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **NOTICE OF ANNUAL GENERAL MEETING**

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Notice is hereby given that the 35th Annual General Meeting of Bolton Hospice will be held on 20 October 2022 at 12.00pm to discuss the following business:

- Minutes of last meeting.
- To consider and, if approved, to adopt the report of the trustees and the financial statements for the year ended 31 March 2022, together with the report of the auditor thereon.
- To elect members of the board.
- A resolution to re-appoint MHA Moore and Smalley as auditor.
- Any other business normally transacted at an Annual General Meeting.

The venue and arrangements are to be communicated at a later date.

*Grace Hopps*

**Mrs G Hopps**  
**Trustee**

A member entitled to attend and vote is entitled to appoint a proxy to attend and vote in his or her place and the person so appointed need not be a member. Article Number 24 requires that the instrument appointing a proxy shall be deposited at the registered office of the company not less than forty-eight hours before the meeting to which it relates.

# **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

## **COMPANY INFORMATION**

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<b>Trustees</b>	Judith Bromley Patrick Anthony Lydon Andrew Philip Morgan Grace Hopps Dr Geoffrey McLardy John Kirk Adrian Crook Ian Savage Linda Duckworth Iqbal Essa Dr Wirin Bhatiani	Chair
<b>Treasurer</b>	Patrick Anthony Lydon	
<b>Secretary</b>	John Kirk	
<b>Registered office</b>	Queens Park Street Bolton BL1 4QT	
<b>Company Number</b>	02114925	
<b>Registered Charity Number</b>	518704	
<b>Auditor</b>	MHA Moore and Smalley Chartered Accountants & Registered Auditors Richard House Winckley Square Preston PR1 3HP	
<b>Investment Managers</b>	Sanlam Private Investments (UK) Ltd Bank House 55 Main Street Kirkby Lonsdale Cumbria LA6 2AH	
	Brewin Dolphin Limited 12 Smithfield Street London EC1A 9BD	
	Investec Wealth & Investment Limited The Plaza, 100 Old Hall Street Liverpool L3 9AB	

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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The trustees present their annual report and the audited financial statements for the year ended 31 March 2022.

**Trustees**

The trustees who served during the year are as follows:

- Judith Bromley<sup>1, 2, 3</sup> Chair
- Patrick Anthony Lydon<sup>1</sup>
- Andrew Philip Morgan<sup>1, 2</sup>
- Grace Hopps<sup>1, 3, 5</sup>
- Dr. Robert Alan Hunt<sup>3</sup> (Resigned 21 October 2021)
- Dr. Geoffrey McLardy<sup>4, 3</sup>
- John Kirk<sup>2</sup>
- Adrian Crook<sup>1</sup>
- Ian Savage<sup>5</sup>
- Linda Duckworth<sup>2, 6</sup>
- Iqbal Essa<sup>6</sup>
- Dr Wirin Bhatiani<sup>3</sup> (appointed 21 October 2021)

<sup>1</sup> Denotes members of the Finance Committee

<sup>2</sup> Denotes members of the Building Committee

<sup>3</sup> Denotes members of the Quality and Standards Committee

<sup>4</sup> Denotes members of the Informatics Committee

<sup>5</sup> Denotes members of the Integrated Communications Committee

<sup>6</sup> Denotes members of the Health and Safety Committee

With regard to the trustees in office for the full year, their attendance at four possible board meetings was as follows:

**J Bromley** <sup>2</sup>  
**J Kirk** <sup>4</sup>  
**P Lydon** <sup>4</sup>  
**L Duckworth** <sup>4</sup>

**G Hopps** <sup>3</sup>  
**A P Morgan** <sup>3</sup>  
**I Essa** <sup>4</sup>

**A Crook** <sup>4</sup>  
**G McLardy** <sup>3</sup>  
**I Savage** <sup>3</sup>

**Key staff**

- **Chief Executive** Dr.(H C.) Leigh Vallance BA (Hons) PGDip VSM
- **Medical Director** Dr Aurelia Camelia McCann MD MRCP Dip Pall Med
- **Income Generation & Communications Director** Alice Atkinson BA(Hons) MCIOF (Cert)
- **Clinical Nurse Director** Jenny Gallagher (MSC) Professional Practice Pall Care
- **Finance and Corporate Services Director** Masud Kala BA(Hons) FCCA

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Structure, Governance and Management**

##### **Governing document**

The full name of the charity is Bolton Hospice (Limited by Guarantee). Its registered office and its principal operating address is Bolton Hospice, Queens Park Street, Chorley New Road, Bolton BL1 4QT.

Bolton Hospice was formed as a company limited by guarantee on 24 March 1987 and its registration number is 02114925.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company, and is governed under its Articles of Association. In the event of the company being wound up, its members are required to contribute an amount not exceeding £10.

It is registered with the Charity Commission with number 518704.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019.

##### **Recruitment and appointment of Trustees**

###### **Trustee recruitment process**

Trustee recruitment is undertaken via an open and inclusive process with opportunities advertised in a public, as well as a targeted way, in order to reach both a broad as well as specialist audience so as to maximise the securing of an appropriate skills and diversity mix.

Potential trustees are invited to apply using a CV and then invited to an informal meeting with the Chair and Chief Executive, to discuss skills, expectations and commitment as well as to ensure that the candidate trustee has a clear understanding of the role and responsibility of being a trustee of Bolton Hospice.

If successful a candidate trustee will be put forward for election by the members at the Annual General Meeting for a term of office as determined by the Memorandum and Articles of Association. All trustees automatically become members.

Trustee vacancies will be advertised in a way that reaches our potential audience within the general public as well as via specialist links to medical/nursing and other specialist sites linked to our identified skills gaps.

###### **Membership**

The Articles also stipulate that persons can become members by application to the Charity. There are currently 60 members.

###### **Trustee induction and training**

Each new trustee will have a discussion with the Chair and Chief Executive to confirm skills and commitment and to ensure they have a clear understanding of the roles and responsibilities of trustees at Bolton Hospice.

An induction pack will be given to each trustee comprising:

- Strategic Plan
- Business Plan
- Annual Accounts
- Memorandum and Articles of Association
- Bolton Hospice Information Booklet

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Recruitment and appointment of Trustees (continued)**

- Role Description
- Minutes of recent Board Meetings
- Charity governance guide 2017
- Hospice UK's "Twenty Minute Guide to being a Hospice Trustee"
- Scheme of Delegated Authority
- Financial Governance by Dorothy Dalton 2017
- Charity Trustee - The Essential Trustee Guide (CC3); What's involved (CC3a)

The Chief Executive with the HR administrator will be responsible for arranging induction and training programmes for trustees.

**Trustee recruitment and skills mix**

**Background**

As part of the review of Bolton Hospice Governance arrangements in line with the Hospice UK document, 'Challenges for Hospice Trustees in the New World of Healthcare', the Hospice regularly reviews itself in order to:

- Identify the right skills mix for a hospice trustee board
- Undertake a skills audit and gap analysis process
- Refresh our trustee recruitment process

The right skills mix for hospice trustee board seeks people with experience in:

- |                                     |  |
|-------------------------------------|--|
| • <b>Governance and Leadership</b>  | • <b>Information Technology with Informatics</b> |
| • <b>Medical</b>                    | • <b>Health and safety</b>                       |
| • <b>Nursing</b>                    | • <b>Marketing</b>                               |
| • <b>Finance</b>                    | • <b>Charity Law</b>                             |
| • <b>Property</b>                   | • <b>Company Law</b>                             |
| • <b>Investments</b>                | • <b>User Involvement</b>                        |
| • <b>Retail</b>                     | • <b>Volunteering</b>                            |
| • <b>Fundraising</b>                | • <b>Business Expertise</b>                      |
| • <b>Quality Assurance</b>          | • <b>Third Sector Leadership</b>                 |
| • <b>Government Policy/Politics</b> | • <b>HR - Employment Law</b>                     |

**Skills Audit and Gap Analysis**

An audit tool and appraisal process is used and completed by our existing trustees to identify existing and future skills gaps.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **Organisational structure**

The organisational structure of the Hospice is that the Board of Trustees is responsible for the governance of the Hospice and the day to day running is the responsibility of the Chief Executive and appointed senior managers within predetermined levels of authority. Key senior management personnel remuneration is determined by the trustees using relevant independent benchmarking data.

Bolton Hospice have adopted the **2017 Charity Governance Code** and the 2019 NCVO ethical Principles and used key outcomes and recommended practice guide within them, to benchmark our governance structures and operation. The benchmarking exercise and review demonstrated that we have met all outcomes and recommended practices under the seven Charity Governance Code headings of: Organisational purpose; Leadership; Integrity; Decision-making, Risk and Control; Board Effectiveness; Diversity; Openness and Accountability as well as the NCVO Ethical principles of Beneficiaries First, Integrity, Openness, Right to be Safe.

We report quarterly to our commissioners (Bolton CCG) on the delivery of our **annual diversity objectives** and we have:

- More explicitly emphasised in all of our volunteer recruitment and employment job adverts that we particularly welcome applications from across our diverse community.
- Pro-actively engaged with local faith, disability and LGBTQI groups.
- Increased staff compliance with mandatory training on equality and diversity.
- All staff complete Dementia training.
- Spirituality training is available for staff focussing on the importance of this in everyone's life irrespective of a person's age, race, religion, sexuality, culture, beliefs or disabilities.
- We provide training sessions on LGBTQI perspectives on accessing care.
- Our Spiritual & Bereavement Lead continues to forge improved links with other faith groups across Bolton.
- We participate in the Bolton Pride Event.
- Patients admitted with language barriers are supported through paid interpreters, including sign language interpreters, to ensure they receive optimal care.
- We have facilities to ensure we can meet the needs of bariatric patients.
- Our nursing station and reception desk has a hearing loop and access for wheelchairs.
- All our signage and information leaflets are branded clearly, concise and free from jargon and available in other languages if required.
- Staff and volunteers are regularly surveyed to explore their views on equality, diversity and inclusion in the workplace.
- Social media and banners at the entrance to the hospice grounds mark many key religious festivals.
- A diverse Board of Trustees.

The 2017 Charity Governance Code's recommended practice for Trustee length of service is 9 years. Bolton Hospice have a number of outstanding and committed trustees who either have or are close to exceeding 9 years in a Trustee position. We are happy with our trustee appraisal system and three year re-election process, which gives us confidence that we have sufficient checks and balances in place to ensure a regular flow of new trustees with fresh perspective and diversity of skills and background join the Board whilst maintaining the valuable skills and corporate memory of our longer serving trustees.

There are two wholly owned subsidiaries of the Hospice, which covenant all their profits to the charity. They are Bolton Hospice Lottery Limited, which runs a weekly lottery, and Bolton Hospice Support Limited, which is the trading subsidiary and is responsible for the ten charity shops in the Bolton area.

Bolton Hospice is available to any adult in the Borough of Bolton who is referred to it with a life limiting illness.

No financial or ethnic criteria are applied before patients are accepted into the service.

The trustees have complied with the duty in Section 4 of the Charities Act 2011 with due regard to the public benefit guidance published by the Charity Commission.



## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **Objectives and activities**

The object of the charity, as set out in the Memorandum and Articles of Association, is to promote the relief of all adults (without regard to race or creed) who are suffering from any chronic or terminal illness or from any disability or disease attributable to old age or from any other physical or mental infirmity disability or disease in such ways as the Hospice shall from time to time think fit.

Bolton Hospice is inspected by the Care Quality Commission (CQC) and their report is posted on the Commission's website. The last unannounced visit was in September 2016. The independent Inspectors carried out a detailed assessment of how safe, effective, caring, responsive and well-led our services are and concluded in their report on 20 January 2017 that there were no areas where improvement was required and award a rating of "Good".

The CQC also keeps a constant check on all of our available information, especially our quality and risk profile. We are diligent in supplying statutory notifications to them about any significant events or changes to the services. On the 10th January 2022 we received an up-date on the CQC's review of our activity data and they found no evidence that they needed to carry out an inspection to re-assess our rating following this paper review exercise.

We also undertake our own Provider Visits using the CQC themes for inspections. The trustees undertake these visits periodically to ensure regular scrutiny by talking to patients, volunteers and staff. A summary of their observations are put into a report and presented to the Chief Executive and Senior Management Group, who develop an action plan to address any areas requiring attention. The Provider Visit report is shared with the CQC and is made available on our website. The last Provider Visit, undertaken by two Trustees, was on the 3 November 2021 (first since 21st January 2020 due to the pandemic) and an action plan was developed to address issues identified. The plan was shared with staff and volunteers, with regular updates regarding progress being provided through the monthly Management Team Leaders meetings and managers disseminate to their teams, as appropriate.

In addition to this, Bolton Hospice seeks the views of patients through the use of questionnaires. One survey is used to capture views and feedback from carers regarding end of life care received. This gives a true reflection of their experiences when receiving hospice services and action plans are developed from the responses to questionnaires as we continually strive to improve the services we deliver to patients and carers.

During the pandemic we had to stand down our 900+ volunteers. This was a difficult but necessary decision at the height of the national lockdown. We maintained contact with our volunteers throughout this period and are steadily welcoming them back now that restrictions have reduced. Our volunteers are at the core of the Hospice and the very spirit of what makes Hospice care what it is and we're immensely proud of their commitment and effort.

Bolton Hospice is very fortunate to have a large number of volunteers who give their time to assist it to meet its objectives. They provide valuable support to the Inpatient Unit and the Wellbeing Hub by undertaking non-clinical duties and helping patients and their visitors. Volunteers also support our Bereavement and Spiritual Care Lead by undertaking one-to-one bereavement sessions and supporting the various bereavement groups that are run by the Hospice. In addition, volunteers support the fundraising and finance departments with administrative duties and the governance of the Hospice as trustees and there are eight of our ten hospice shops which are entirely staffed by volunteers, with paid members of staff supervising them.

The Hospice still received in the region of 94,000 hours per year from its volunteers which, at the National Minimum Wage rate, equates to a contribution of approximately £840,000 per year.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Strategic Report**

##### **Achievements and performance**

Overall referrals across all clinical services have increased by 7.5% to 717, compared to 666 in 2020 - 2021, but this is 15% less than 2019 - 2020 (pre Covid-19 pandemic). So although we have seen an increase, we are not back up to the levels pre-pandemic and the reasons for this are multifactorial and intrinsically linked to the pandemic, including patients wishing to remain in their own home, not wanting to be admitted to a healthcare setting to minimise their risk of contracting COVID-19 and restricted visiting. The number of admissions to the inpatient unit (IPU) has reduced by 8% (246) compared to the previous year (262). Between April - November, we had a bed occupancy level of 70% based on 16 beds, which following a limit on bed occupancy, due to staffing this increased to 79% based on 14 beds. This is an increase from the previous year where it was at 63% (based on 16 beds) but these figures need to be taken in the context of the pandemic.

Throughout the last year the Senior Management Group (SMG) have continued to work closely with our health and social care partners to facilitate effective use of the hospice service capacity within the all services, particularly the inpatient unit and Hospice at Home (H@H) service. However, the H@H team reduced their capacity back to one team, following a temporary increase to two teams at the start of the pandemic and therefore the number of referrals has decreased by 30% (149 referrals) compared to 2020 - 2021 but this is a 13% reduction compared to pre-pandemic levels (2019 - 2020). In the current time period the H@H team undertook 1,478 visits, which equates to a 26% reduction on the previous year and 3% reduction in comparison to 2019 - 2020. Therefore, the comparison to pre-pandemic levels shows that although there were less referrals to the service, the team actual undertook only 3% less visits than 2019 - 2020 due to the complexity of the patients and the level of support that the H@H team provided to the District Nursing service to support patients in their usual place of care.

Due to the impact of the pandemic on staffing and recruitment, we have not yet commenced the review of the Hospice at Home service but will be doing so in the coming months. The newly developed service will collect and collate data regarding referral trends and service activity to be reported on the relevant internal and external committees/groups.

In-line with Covid-19 restrictions and measures, the Wellbeing Hub has gradually increased the number of places offered to patients in need of accessing this service. This has enabled the team to reach out to those who had previously been known or waiting to access the service and all patients received a full holistic assessment of their physical, mental health and social needs, and a non-discriminatory therapy plan was agreed with the patient, in line with legislation, standards and evidence-based guidance to achieve effective outcomes. The Hospice Wellbeing Hub is now open 3 days a week, offering a range of support services, including education sessions, Creative Therapy and Complementary Therapy for patients and carers and wellbeing sessions run by Macmillan Cancer Information and Support Services. Plans are in place to increase the activities, including memory bear creative group and a garden project, as referral numbers grow. Service user feedback has been obtained, informally, to ensure that activities offered meet their needs, as much as possible. Referral pathways have been reviewed and streamlined and now enable patients to self-refer, which supports patient choice. There have been 468 attendances in total, comprising of 75 initial assessments and 393 follow-up visits, as well as 185 telephone contacts. In comparison to the previous year where we had 50 attendances (11 initial assessments and 39 follow-up visits) and 390 telephone contacts due to the unit being closed from March to 1st December 2021 as a consequence of the pandemic. Referrals to the Wellbeing Hub are gradually increasing as the levels of infection reduce in the local area and the restrictions reduce. The sessions offered have been reviewed and adjusted to better meet the needs of the local community by offering more sessions and reducing the number of full days from two to one. This will help maximise use of the facilities and reduce the non-attendance rates which were highest on the full day sessions. Formal service user feedback will be obtained for this service during 2022 - 2023.

The Hospice has continued to deliver outpatient clinics through our Medical Director, Consultant and Advanced Clinical Nurse Practitioner, as well as external providers for Clinical Psychology and Pain Intervention clinics, throughout most of the year to provide support for those who required it. Telephone support has also been maintained for the patients who were unable to attend appointments either due to isolating or their preference for a telephone consultation and effective communication was maintained with relevant health and social care providers involved in the patient's care following all consultations.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Hospice has also introduced a Palliative Care Respiratory Clinic and the Pulmonary Rehabilitation group are now delivering one of their classes via the Wellbeing Hub and the Heart Failure Clinic, Christies Lymphoedema and Phlebotomy clinics are also running, which has strengthened our relations with these teams and increased access to hospice services for those who require these services.

We have continued to accept referrals for patients attending A & E to enable a more timely transfer of care and reduce the need for patients in A & E to be admitted to a ward. Hospital ward staff have also continued to refer directly to the Hospice and those transferred have included patients who required assessment of future care needs but did not require this to be done in an acute hospital environment, which has supported the hospital in managing the demand on beds.

People of all ages who face progressive life-limiting illness, with or without comorbidities, require different levels of health and social care at different times on their illness pathway. Apart from care and treatment that is specific to their underlying condition(s), they are likely to have needs that are often referred to as palliative or end of life care (PEOLC), especially as they approach the last year(s) of their lives. All through the trajectory of their illness, sometimes episodically, sometimes for prolonged periods, they may require expert assessment, advice, care and support from professionals who specialise in palliative care. These professionals work as part of multidisciplinary teams providing the service directly to the person with need, and those important to them, and/or supporting other care teams to do so. Therefore, within Bolton Hospice we are currently developing a Transition Service for Young Adults (aged 18 and over) with Life Limiting conditions in collaboration with a neighbouring children's hospice, other health and social care providers, service users and their families. We are initially focusing on developing a service offer within our Wellbeing Hub and will then progress to develop a service offering inpatient admissions for crisis care, complex symptom management and end of life care. This new service will be delivered with the aim of becoming a commissioned service.

The Bereavement and Spiritual Care Lead has maintained a robust service following up referrals and supporting staff, patients and those important to them. The broader understanding of what spiritual care entails has been communicated well to staff and patients, enabling support to be provided to a broad range of patients with different spiritual and emotional needs. Working in close collaboration with the wider ward team has provided high quality and appropriate care where required. The support provided has also included the ministration of funerals where requested by the patient or those important to them. Supporting individuals and those important to them, with planning a funeral is a sensitive area and the task of bringing together the wishes of both parties can be very delicate and the service lead recognises what a privilege it is to be involved in some of the most difficult of times for patients and those important to them.

Bolton Hospice has continued to offer bereavement support for the family/carers of a loved one who was under the care of a hospice service at the time of their death, although this is not always required. One to one support has been maintained by the bereavement and Spiritual Care Lead with a small team of volunteers, initially via telephone support and more recently through face-to-face sessions, on a one-to-one basis and more recently through the reintroduction of the group sessions.

Education is a vital part of hospice care which Bolton Hospice is committed to providing and during 2021 the education for hospice staff has remained a priority, with a main focus on mandatory training and clinical skill competencies, ensuring all staff are competent in their roles.

In the summer of 2021 Bolton Hospice welcomed our new clinical practice educator to the education team as a shared collaborative role with Wigan and Leigh Hospice. This role has ensured and streamlined quality clinical skill training and support across both organisations. With enhance competences in medicine management for all staff involved in the administration of medicines.

As we continue to embrace our current workforce strategy we have commenced the care certificate for Clinical Support Nurses as part of development and current review of competence.

We continue to embrace the Foundation Degree Trainee Nursing Associate role delivered through the University of Bolton in conjunction with Bolton NHS Foundation Trust with one member of staff currently in their last 6 months of training and two Nursing Associates in current posts on the inpatient unit. In line with the workforce strategy we continue to champion this role with further posts planned for 2022/2023.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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The Education Team have also maintained the weekly doctor led education and training sessions to all the medical team within the hospice setting.

The requirement for inequality training in palliative and end of life care (PEOLC) has been maintained with mandatory Equality and Diversity training for all staff undertaken and a training package including autism and dementia awareness and homelessness at end of life. This is to raise awareness and endeavour to ensure that staff understand and meet an individual's needs in respect of age, religion, race, gender, gender identity, marriage & civil partnership, disability, beliefs and sexual orientation.

In addition, the education team have maintained the delivery of a programme of palliative and end of life care education and training for health care professionals both internally and externally, ensuring those who come into contact with death, loss and bereavement have the confidence and resources to deal with such sensitive issues with a new 2022 education prospectus being published and promoted detailing what education is available to access.

With the introduction of remote education and training sessions during the pandemic, we have increased our queries and remote attendance across the UK. Reviewing our education and its delivery during the pandemic has allowed Bolton Hospice to grow in terms of delivery opportunities. During 2021 we were able to hold over 20 remote education training sessions reaching and addressing a wider audience and need.

We continue to lead on the Multi-disciplinary End of Life Care Module at both HE6 and HE7 in affiliation with Bolton University with professionals enrolling from different localities within Greater Manchester. With 40 professionals gaining either a HE6 or HE7 qualification.

At the end of 2021 we began to work collaboratively with Bolton Council as part of a 12 month wellbeing programme. This project aims to develop staff and volunteers working in different organisations across Bolton with the knowledge and confidence to recognise sign and symptoms of poor mental wellbeing and access appropriate support. Bolton Hospice education team support this need with an adult bereavement course titled "Dying, Death and Grief in The Age of Covid and Beyond." Since Jan 2022 we have trained over 90 staff and volunteers working across Bolton and hope to increase this number further with dates planned over the next year.

In 2021 we commenced delivery of the new foundation communication skills course REAL PLAN in collaboration with Bolton Foundation Trust and piloted free training in 10 care homes in Bolton to over 120 care staff attending the course, which has received excellent feedback and is part of the 2022 prospectus.

During the pandemic, attendance at the audit meeting reduced due to clinical commitments and staffing pressures which delayed the completion of some audits. However, great progress has been made in the last 12 months to complete outstanding audits and remain up to date with the audit timetable. The attendees of the group provide representation from across the hospice, including those staff who hold practising privileges, Clinical, Medical, Data/IT Manager and Administration support. Audit forms the system for improving standards of clinical practice. Elements of patient care and service delivery are appraised against expected standards of care and where required, alterations are made at an individual, team and/or service level. A re-audit can then be used to endorse that those alterations have been effective, to demonstrate patient/carer experience, service effectiveness and regulatory compliance.

All clinical audits conducted by the hospice are recorded on a single matrix, the Quality Monitoring Calendar (QMC) and monitored by the Audit Group. The results of each audit are discussed at the audit group meetings with results being disseminated to the wider teams through service leads and reported to the Board of Trustees via the Quality and Governance Committee (formerly the Quality & Standards Committee which was formed through the merging of the Clinical Governance Group and the Quality & Standards Committee).

As part of our contract with the Clinical Commissioning Group (CCG) we have continued to submit quarterly activity and safeguarding data and have maintained regular contact throughout the pandemic with the Lead Commissioner and Lead GP for Palliative and End of Life Care to ensure transparency regarding hospice service activity.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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As a provider of health and care services, we hold a robust value base ensuring that people are treated with dignity and respect, safeguarded from harm with an emphasis on person-centred care. In order to provide reassurance on meeting our commitment and legislative requirements, we complete an Annual Safeguarding Audit and an Annual Report to the Board of Trustees and the CCG.

In the last CCG Safeguarding/PREVENT Audit (2021), the hospice had one action regarding the compliance in the level of Safeguarding mandatory training, which had reduced due to the demands on staffing as a consequence of the pandemic. However, great progress has been made to improve the level of compliance and is monitored by Service Leads and actions are in place to support all staff to achieve full compliance by the end of the year. Compliance continues to be reported to the bi-monthly Quality and Governance Committee, and the CCG via the Hospice Quarterly reports.

During 2021 - 2022, we have sustained our high standards of infection prevention and control, supported by the Community Infection Prevention and Control Team (CIPCT) from Royal Bolton NHS Foundation Trust. We have continued to follow Government and local guidance and updated our policies and procedures accordingly. We received excellent feedback from the CIPCT who undertook an audit of our infection control measures and compliance and all actions have been completed.

The Hospice has reported 256 incidents within the time period, of those, 122 (48%) were clinical and 134 (52%) non-clinical. Overall, there was a 38% increase in the total number of incidents reported compared with 2020/2021, where there were 185 incidents in total, with 111 (60%) clinical and 74 (40%) non-clinical. The increase in incidents reported is expected, with the 2021/2022 period including the re-opening of Hospice retail shops and the Wellbeing Hub, together with increasing number of patients being cared for across Hospice services. We actively encourage transparency and openness with the reporting of all Accidents, Incidents and Near Misses, to ensure the required support is provided at the time in delivering a satisfactory resolution, including the required external reporting, and most importantly, the undertaking of robust follow up with learning opportunities taken forward, as appropriate, across the wider team.

There was 1 incident (a fall) resulting in moderate harm, and two incidents (falls) resulting in severe harm, including a staff member, with both incidents reported, as required, to the appropriate external bodies. There were no Serious Untoward Incidents (SIs) or deaths resulting from harm, reported.

Of the clinical incidents, 21 (17%) were Controlled Drug incidents/near misses which were formally reported to the Greater Manchester Local Intelligence Network. We continue to encourage reflective practice in the event of a Controlled Drug incident, and indeed any drug incident, to promote learning for the individual(s) and the organisation, as we care for our patients really well. Of the total number of Controlled Drug incidents, none met the NHS England and NHS Improvement (NHSEI) criteria for catastrophic or major incident and all resulted in low level patient harm. All incidents are reviewed by the Clinical Nurse Director and shared with the Chief Executive weekly and bi-monthly at a new Quality and Governance Committee, which has representation from the Board of Trustees.

As highlighted above, we continue to promote the importance of reporting all Accident, Incidents and Near Misses, with a rigorous follow up process undertaken for every incident raised. An independent review is undertaken by the Quality and Governance Lead, which is a newly appointed position in October 2021, and the production of a High Level Report for the Quality and Governance Committee. The review captures analysis, themes and trends, together with the identified learning lessons, which are, as appropriate, shared across the wider team, including the circulation of a Quality and Governance Newsletter.

Due to the prolonged impact of the pandemic the transition to move to fully electronic incident reporting was paused and has now been recommenced and we are working towards implementing an electronic governance management system in 2022.

We have continued to be involved with the Bolton Care Record Integrated Care and Support Plan (ICSP) and Electronic Palliative Care Coordination System (EPaCCs) Steering Group, to embed EPaCCs which was launched September 2020 and to facilitate use of this system further the Hospice has funded SMI to produce software to enable Single System sign on to GMBC via I-Care patient record which has been slightly delayed due to the pandemic but will be going live in the next couple of months. This facility within the patient's electronic record will enable us greater access to relevant health and social care information (with patient consent), through which we will also be able to support the improvement of communicating patients Advance Care Planning and wishes.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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During the pandemic we have continued to maintain a regular timetable of virtual meetings, with members of the board chairing/in attendance and minutes of all meetings have then been shared at the Board of Trustee meetings. The involvement of trustees is of paramount importance to ensure that the trustees meet their governance responsibilities and have a good understanding of quality and safety of care and an effective working relationship with members of the SMG.

The Board of Trustees and SMG undertook a Strategic Planning Session in February 2022 to review the progress made on decisions from the previous year and the summary of achievements for 2021 - 2022. The group also reviewed the SWOT analysis and spider grams completed by the directors, in preparation for the session. The meeting considered the workforce challenges, financial position and how we can remain financially robust. At the end of the session priorities were agreed for Investment:

- Data & IT
- Marketing & Communications

All of us at Bolton Hospice are very proud of what we have achieved over the last 12 months. We could not have done it without the collaborative working with the CCG, health and social care and the voluntary sector.

The Hospice has continued to manage the Macmillan Cancer Information & Support Service (MCISS), which is funded by Macmillan and Bolton CCG. The Macmillan Benefits Adviser is employed by Bolton Council. The MCISS provides emotional, practical, financial information & support to people affected by cancer. Unfortunately due to the pandemic, the centres have been closed but the team have continued to support people over the phone and online.

- In the last year the MCISS and the Benefits Advice Service has had contact with 7,064 people affected by cancer
- The service has applied for 256 Macmillan Grants and accessed £90,200 for people affected by cancer (£352 per person)
- The Macmillan Benefit Advice Service has supported 645 people and has demonstrated £2.5M in financial gains
- The service also applied for 234 Blue Badges
- 70 attendances at our monthly walking group
- Most enquiries for the services were from those affected by Lung, Breast, Bowel & Prostate Cancer
- The most common reasons for contacting the service were:
  - emotional support/wanting to talk
  - benefits/welfare advice
- Service User feedback has been very positive. 99% felt they were listened to and understood.

2021-22 was a year of continuing challenges to our income generation activity, with many of our plans needing to be changed due to the ongoing effects of the Covid-19 pandemic. However, this year also saw the re-opening of our charity shops, which have recovered very well from multiple, prolonged periods of closure last year. Our weekly lottery continues to provide a stable and vital source of income to the hospice and we continue to benefit from the immense kindness and generosity of our community through their support of our many fundraising activities. Amongst our highlights this year are:

- The relocation of our town centre charity shop from Knowsley Street to Newport Street, resulting in a 28% increase in average weekly takings so far.
- The continued growth of online sales through eBay, generating an income of £117,000 (an increase of 330% on the previous year).
- Another record Summer Draw, generating £52,000 (an increase of 36% on last year).
- A fantastic response to our large-scale Sponsor a Nurse appeal mailing, resulting in over 200 new regular monthly donors plus one-off donations totalling £15,000.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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We continued to work on increasing our reach this year and naturally much of our marketing and communications focus has been on digital growth and engagement. Some of these highlights include:

- Working with volunteer students from The University of Stuttgart on a project to optimise our Google AdWords to increase website traffic, contributing to the highest number of website visitors ever in 2021-22.
- Launching a new monthly Hospice Highlights email which now has over 4,000 subscribers.
- Reaching over 27,000 people with our digital content during Hospice Care Week.

In March 2022, Bolton Hospice celebrated 30 years since we opened in 1992, and we marked the occasion in a number of ways, including:

- A 30<sup>th</sup> anniversary Bow Ties & Pearls Ball which raised over £17k.
- A special visit to the hospice by Mrs Diane Hawkins, High Sheriff of Greater Manchester.
- The creation of a commemorative publication sharing 30 stories from the hospice.
- The sale of our 'Eternal Roses' – beautiful handcrafted metal roses reflecting the hospice's logo.
- A series of afternoon tea events to celebrate the contribution of our volunteers.
- The sale of anniversary branded merchandise.
- The addition of two new roses to our Garden of Tranquillity.
- A gifts in wills mailing campaign themed around a generation of care, and care for the next generation.
- Increased press and social media coverage, and a 30 hour radio marathon on Bolton FM.

# Our year in numbers



2021-2022

**246**   
Inpatients

**17**   
DAYS  
Average length of stay  
on our Inpatient Unit

**468**   
Wellbeing Hub  
Attendances

**392**   
Outpatient Clinic  
appointments

**1496**   
Hospice at  
Home visits

**415**   
Advice Line calls

**149**   
Hospice at Home  
Patients

**850+**   
People participated in  
our education courses

**530**  
Bereavement support  
sessions held



MACMILLAN  
CANCER SUPPORT  
had  
**7064**  
contacts with people  
affected by cancer



## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **Our approach to fundraising**

Our income generation team are tasked with raising over £4 million annually to fund the hospice's work. Fundraising activity we currently engage in includes:

- Individual giving
- Community fundraising
- Corporate fundraising
- Fundraising events
- Trust fundraising
- Legacy fundraising
- Lottery
- Retail

We are committed to practising the highest standards of fundraising and we take care to ensure all our fundraising activity reflects the hospice's values:

- Compassion
- Respect
- Professionalism
- Excellence
- Inclusivity
- Collaboration

The Director of Income Generation & Communications is responsible for devising and delivering the fundraising strategy. The Board of Trustees are ultimately responsible for the organisation's fundraising activity and so review and approve the strategy and budget each year. The Director of Income Generation & Communications regularly reports to the board (via full board meetings, finance committee meetings and strategic development committee meetings) on performance and any pertinent issues.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **How we work with, and oversee, any commercial participators/professional fundraisers**

We currently have arrangements with the following commercial participators/professional fundraisers:

<b>Organisation</b>	<b>Type</b>	<b>Nature of relationship</b>	<b>How we oversee their work</b>
Furness Building Society	Commercial participator	Charity savings account	<ul style="list-style-type: none"><li>• Contract in place</li><li>• Regular monitoring and reviews</li></ul>
Majestic Publications Ltd	Commercial participator	Publications provider	<ul style="list-style-type: none"><li>• Contract in place</li><li>• Regular monitoring and reviews</li><li>• Ad hoc quality monitoring</li></ul>
SEC Fundraising Ltd	Professional fundraiser	Lottery member recruitment	<ul style="list-style-type: none"><li>• Contract in place</li><li>• Shadowing of representatives</li><li>• Regular feedback and reviews</li><li>• Quality monitoring</li></ul>

#### **How our fundraising conforms to recognised standards**

We are registered with the Fundraising Regulator and committed to adhering to all recognised standards in relation to our fundraising activity.

Staff ensure that all fundraising activity complies with the Fundraising Regulator's Code of Fundraising Practice and the Fundraising Promise.

Staff are trained in their responsibilities in relation to fundraising regulation and legislation upon induction and periodically thereafter as required. Volunteers are also trained in compliance where necessary for their role.

We have a strategic development committee whose remit includes overseeing the organisation's compliance with legislation, regulations, codes of practice and our ethical fundraising policy in relation to fundraising, retail, gambling (lottery) and marketing & communications.

#### **How fundraising carried out on our behalf is monitored**

We are grateful for the support of the very many people and organisations within our community who raise funds on our behalf. The fundraising team provide advice, support and guidance to those who notify us of their plans to raise funds and this includes statutory requirements and best practice recommendations where relevant.

The trustees have agreed a list of circumstances in which they would consider a donation or fundraising activity to be contentious. If these circumstances arise the matter is referred to the Income Generation & Communications Director for decision making or referral to the trustees where required. The list of circumstances and procedure are included in our Ethical Fundraising Policy.

We have a Risk Management Policy so as to minimise or, as far as it is reasonably practicable, eliminate any risks to patients, staff, volunteers, supporters, members of the public or the organisation's reputation in relation to our fundraising activity. Staff identify and assess risks and put any necessary preventative controls in place.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

#### **Fundraising complaints**

During the 2021-22 financial year we received 0 formal complaints (2020-21: 0) about our fundraising activity and 3 informal complaints (2020-21: 1).

<b>Date</b>	<b>Type</b>	<b>Details</b>	<b>Action taken</b>
25/06/2021	Informal	The spouse of a supporter called to express upset that they had received a hospice mailing addressed to their spouse, who had recently died	We had not been made aware of the supporter's death before the call was received.  The departmental director called the supporter's spouse back but there was no response so left a voicemail: <ul style="list-style-type: none"><li>• Apologising and offering condolences</li><li>• Explaining what had happened</li><li>• Offering assurance that our records have been updated</li><li>• Thanking the family for their support</li></ul>
01/09/2021	Informal	Two members of the public raised a concern with one of the hospice's trustees about the lottery representative at a clothing store (from SEC Fundraising).	The departmental director discussed the matter with the Managing Director of SEC Fundraising Ltd and the following actions were completed: <ul style="list-style-type: none"><li>• Formal apology to the complainants (via the trustee).</li><li>• Retraining of the representative.</li><li>• Providing further information to SEC Fundraising representatives about other ways to support the hospice that don't involve gambling.</li></ul>
10/01/2022	Informal	A supporter called main reception to ask for our bank details to set up a regular donation, there was no one in the office who could provide this information and the receptionist was unable to transfer the call to a mobile phone due to the limitations of the telephone system.	The departmental director wrote to the supporter to apologise and provide the information requested.  Implementation of new guidance for team managers that at least one member of each team should be present in the office each day.

#### **How we protect the public, including vulnerable people, from unreasonably intrusive or persistent fundraising approaches, and undue pressure to donate**

Our Ethical Fundraising Policy outlines our approach to protecting vulnerable people and this includes our commitment to:

- Not contact supporters for marketing purposes by telephone, email or SMS (text message) without their explicit consent
- Not buying cold data for fundraising purposes
- Limiting any cold supporter direct mail acquisition campaign to one per calendar year, and only in cases where the details of the campaign have been scrutinised and approved by the Strategic Development Committee to ensure we maintain the hospice's reputation and high ethical and fundraising standards
- Limit the number of appeals sent to any one person, and spread contact throughout the year
- Ensure communications don't place undue pressure on anyone to donate
- Complete a 'balancing exercise' for each appeal mailing and only proceed where we can demonstrate that:

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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- We have a legitimate interest in contacting the supporters
- We have ensured we consider any potential harm to their rights and freedoms
- We are confident that we are acting within their reasonable expectations
  
- Ensure information about how to opt out of further communications is always included
- Ensure that there is a robust system in place to quickly and effectively act upon opt out requests
- Only use professional fundraising agencies who can demonstrate a track record of best practice in the sector and compliance with the Fundraising Regulator's code of conduct

#### **Financial review**

The net inflow in the funds for 2021-22 financial year was £678,956.

This better than budgeted position is mainly due to unexpected income received.

The legacy income of £910K is significantly greater than the budget and the previous year £358K.

We have been extremely fortunate once again that the Government has provided additional funding to enable hospices to play their part in the pandemic response and support the NHS through an extremely challenging winter.

This Restricted grant income of £398K from the NHSE allowed the hospice to make available bed capacity and community support from November 2021 to March 2022.

Thanks to the generosity of our supporters, our donations have largely remained consistent with the previous year.

Our Retail shops generated a surplus of £548K and despite the enforced closure due lockdown for a part of April 2021 have performed strongly and income are now back to pre-pandemic levels.

The lottery company has performed strongly and generated a surplus of over £365,000 and is consistent with the previous year. Although the pandemic has restricted our ability to recruit new members our membership has remained stable.

Our costs are broadly in line with our expectations. It has been a challenge to recruit staffing across all areas. This is consistent with the national trend. We have used agency staff to maintain staffing levels throughout the year.

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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##### **Reserves policy**

The trustees review the charity's requirements for reserves at six monthly intervals, in the light of the major challenges facing the organisation in terms of rising costs, patient expectations and the estate rationalisation project.

For the charity to be managed efficiently and to provide a buffer for uninterrupted services, the trustees consider the general reserve should reflect at least 12 months of budgeted expenditure as well as for planned maintenance and dilapidation expenditure, after taking into account funds designated for specific purposes.

At the year end, the charity's general reserves stood at £7.2m which represents approximately 15 months of projected expenditure and incorporates the cost of planned maintenance and dilapidation expenditure.

Much of the IT equipment is entering its end of life and the hospice will need a significant investment in its IT systems and infrastructures. £750,000 has been allocated for this purpose.

The trustees are also mindful of the impact of the Cost of Living pressures. This will affect any future pay awards, recruitment policy and general supplies. £1.2million has been designated for this.

£1m remains designated for improvement of patient services. These funds have been set aside to explore additional services to meet the requirements of the Bolton Health economy.

##### **Investment policy**

The Memorandum and Articles of Association of the charity permit wide powers of investment with no restrictions.

The investment objectives of the company are:

- To maintain the value of its investment portfolio
- To provide a balanced return between income and capital along with a medium level of risk
- To balance the need for liquidity to meet current expenditure and the long term aim of maintaining the service for future beneficiaries
- To ensure investment spread and diversification consistent with the level of risk identified

The Investment Managers are engaged on a discretionary basis, both to enable the charity to comply with the Trustees Act 2000 and to achieve the above objectives. A formal investment policy is in place which is reviewed by the trustees at annual intervals. The performance of the investments is reviewed at quarterly intervals and measured against benchmarks laid down in the policy.

The total return of the portfolio, including dividend income, has been 2.15% compared to a benchmark return of 4.05%, the benchmark being a composite of the ARC PCI Steady Growth and ARC PCI Balanced indices. The prior year saw the portfolio outperform the benchmark by a considerable amount and so the short term underperformance against benchmark causes no concern.

The income return on the portfolios totalled £157,937.

It is the charity's policy to specifically exclude direct investment in the armaments sector. Investments are valued at market value as set out in note 13 to the financial statements.

# **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Plans for future periods**

##### **Future strategy**

The trustees and the senior management group (SMG) met on 12 February 2022 in order to review and refresh the strategic plan taking into account the impact of the COVID-19 global pandemic and further significant changes in health and social care planning and commissioning.

It was noted that Bolton Hospice remains in a relatively strong and stable position despite the challenges of the last year due in the main to always taking

- A longer term view
- Investing in new opportunities in a timely way
- Being risk aware but not risk averse
- By adopting the 2:4:6 approach to managing in a pandemic (two year optics with four quarters of six months)

Our deliberations were further informed by

- Health & Social Care White Paper
- An organisational SWOT report (Strengths/Weaknesses/Opportunities/Threats)
- A review of all performance lines (spider grams)
- An analysis of previous 12 year finance performance including and excluding legacy income

In order to meet the uncertainties and challenges ahead Bolton Hospice determined that we need to stick to our strategic principles of

- Being business like and purpose driven
- Having a dynamic and engaged workforce
- Investing resources in being the best
- Embracing the diversity of our community
- Being professional, skilled and competent in all we do
- Ensuring we always have time to care
- Having quality services within a therapeutic physical environment
- Working in partnership and collaborating wherever possible to achieve our objectives

Our strategic objectives are

- To remain the number one provider of excellent Palliative and End of Life Care
- To be financially prudent in all we do
- To provide a safe, welcoming, inclusive and therapeutic environment
- To be the recognised hub of specialist knowledge, training, education and community awareness
- To remain true to our core values and charitable objects
- To ensure we deliver our Vision, Mission and Purpose
- To always be a well governed, well led, well run, effective charitable organisation

Our values are based on:

- **Compassion** - A caring and sensitive approach to everything we do
- **Respect** - Always having regard for the needs of all people
- **Professionalism** - We all have the appropriate skills and competency to fulfil our role
- **Excellence** - To always provide the very best
- **Inclusivity** - To pro-actively work to ensure that no-one is denied access to our care on any grounds
- **Collaboration** - To work jointly together with others to deliver our goals

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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Our organisational behaviours focus on:

- **Integrity** - Always having the best intentions
- **Honesty** - We will always be truthful, clear, fair and sensitive
- **Dignity** - We are serious, composed, decent and respectful of all
- **Objective** - We are considered and non-judgemental
- **Accountable** - We are responsible, mindful, reflective and open to scrutiny
- **Person Centred** - The patient & their loved ones are at the core of everything we say and do
- **True to our cause** - Committed to providing the very best Palliative and End of Life Care and valuing every £1 donated by using it wisely

Our organisational culture is founded on:

- **Equality** - Our services, employment, volunteering and approach to everything is open to all free from prejudice and discrimination
- **Openness** - We are transparent in everything we are and do and we welcome feedback to learn and grow
- **Trustworthy** - We can be relied upon to do what we promise, to say when we can't and why, to uphold the very highest standards in everything we do and to speak the truth without fear of favour
- **Authentic** - We all live and breathe our values in everything we say and do
- **Diverse** - In our thinking, our approach, our staffing and our volunteer base. So we reflect the world around us and perform better as a result.
- **Non-judgemental** - To accept everyone for who they are and not what we think they are. We're here to care not judge
- **Proportionate** - Our actions, responses, behaviours, objectives and intent will be proportionate to the task in hand, to our size, to the context and our role within any given set of circumstances.

Our **Vision** is to: support Hospice care for everyone in need

Our **Purpose** is to: enable people to live well until they die

Our **Mission** is to: provide the very best hospice care

Our business plan going forward is based on our understanding of and re-defining what "sustainable" finances means within a hospice context where legacy income is unpredictable and often exceeds target and where having too high a level of free reserves is morally questionable.

It also deals with the ever increasing demands of compliance and data capture, analysis and reporting.

As well as looking to mitigate the threats identified in our SWOT and performance line spider grams

- Nurse shortages/recruitment competition/wage inflation
- Changing volunteering patterns
- Growing demand (services/regulatory compliance/workload)
- Income generation competition

## **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

### **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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The business plan therefore focuses on recognising that being financially robust (Sustainable) is defined by

- Maintaining a minimum 12 months operating costs in free reserves
- Our reserves levels being agreed annually
- Staff cost vigilance whilst accepting that staff costs are an investment and an inevitability in a care organisation

Our investment priorities will therefore be on

- Data and regulatory compliance
- HR functions
- Digital strategy
- Retail and income generation
- Education and training

Our business plan aims remain

- To be well led and well run
- To be cost effective and financially stable
- To be the best at what we do
- To be well known, valued and respected

#### **What will success look like in 2024?**

- All 18 beds commissioned
- Well-being Hub utilised at least 5 days a week with some out of hours activity too
- Hospice at Home utilised to 85% of its capacity
- Recognised as an indispensable part of the healthcare economy
- Engaged in the Bolton Integrated Care Partnership
- Involved in the Greater Manchester Integrated Care System
- Be the hub for all things associated with Palliative and End of Life Care
- Effective use of the NCVO Charity Ethical Principles as our benchmark of good governance which focuses on:
  - Beneficiaries first
  - Integrity
  - Openness
  - Right to be safe

#### **Risk management**

The trustees actively review the major risks the charity faces on a regular basis and ensure there are risk management strategies in place. This involves identifying types of risks the charity faces, prioritising them in terms of potential impact and the likelihood of occurrence, and identifying ways of mitigating the risks. This process includes an ongoing review of the charity's current internal controls.

#### **Principal risks and uncertainties**

The future of NHS funding remains an area of concern with the NHS facing unprecedented financial pressures. This funding represents approximately 30% of our patient care delivery costs and is therefore essential and represents excellent returns on investment for the CCG who get £3 of End of Life Care for the people of Bolton for every £1 granted.



# **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

## **TRUSTEES' REPORT, INCLUDING THE STRATEGIC REPORT (Continued)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **Trustees' responsibilities statement**

The trustees (who also act as directors of Bolton Hospice for the purposes of company law) are responsible for preparing the Trustees' Annual Report (including the strategic report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for the 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 2015 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the trustees are aware:

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

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

#### **Auditor**

A resolution to re-appoint MHA Moore and Smalley as auditor for the ensuing year will be proposed at the Annual General Meeting.

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

*Grace Hopps*

.....  
Signed by order of the trustees

#### **Mrs G Hopps - Trustee**

Queens Park Street  
Bolton  
BL1 4QT

14/09/2022  
.....

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Opinion**

We have audited the financial statements of Bolton Hospice (Limited by Guarantee) (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the group and parent company balance sheet, the consolidated cash flow statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our 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 group's or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Other information**

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the 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.

**Opinion on other matters prescribed by the Companies Act 2006**

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

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have been prepared in accordance with applicable legal requirements.

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

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

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

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Respective responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 21, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- Enquiries with management about any known or suspected instances of non-compliance with laws and regulations;
- Enquires with management about any known or suspected instances of fraud;
- Review of minutes of board meetings;
- Examination of journal entries and other adjustments to test for appropriateness and identify any instances of management override of controls;
- Review of legal and professional expenditure to identify any evidence of ongoing litigation or enquiries.

Because of the field in which the group operates we identified that employment law, health and safety legislation, Care Quality Commission (CQC) compliance, and compliance with the UK Companies Act are the areas most likely to have a material impact on the financial statements.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF TRUSTEES**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**Use of our report**

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



.....  
**Christine Wilson (Senior Statutory Auditor)**  
**For and on behalf of**  
**MHA Moore and Smalley**  
**Chartered Accountants & Statutory Auditor**

Richard House  
Winckley Square  
Preston  
Lancashire  
PR1 3HP

Date ..... 14/09/2022 .....

**BOLTON HOSPICE (LIMITED BY GUARANTEE)****CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING CONSOLIDATED INCOME AND EXPENDITURE ACCOUNT)****FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income:</b>					
Donations and legacies	3	1,745,162	-	1,745,162	1,354,789
Charitable activities	4	1,176,715	100,000	1,276,715	1,127,218
Other trading activities	5	2,106,703	-	2,106,703	1,127,282
Investment income	6	158,236	-	158,236	174,599
Other income	7	87,826	502,391	590,217	1,457,686
<b>Total income</b>		<b>5,274,642</b>	<b>602,391</b>	<b>5,877,033</b>	<b>5,241,574</b>
<b>Expenditure:</b>					
Costs of raising funds	8	1,465,027	-	1,465,027	1,279,584
Expenditure on charitable activities	8	3,357,494	482,726	3,840,220	3,687,923
<b>Total expenditure</b>	<b>8</b>	<b>4,822,521</b>	<b>482,726</b>	<b>5,305,247</b>	<b>4,967,507</b>
<b>Net incoming/(outgoing) resources before other gains and losses</b>		<b>452,121</b>	<b>119,665</b>	<b>571,786</b>	<b>274,067</b>
Unrealised gains/(losses) on investments		22,779	-	22,779	1,193,667
Realised gains/(losses) on investments		84,391	-	84,391	404,415
<b>Net income/(expenditure)</b>		<b>559,291</b>	<b>119,665</b>	<b>678,956</b>	<b>1,872,149</b>
Transfers between funds		42,969	(42,969)	-	-
<b>Net movement in funds</b>		<b>602,260</b>	<b>76,696</b>	<b>678,956</b>	<b>1,872,149</b>
<b>Fund balance b/f at 1 April</b>		<b>15,722,342</b>	<b>351,319</b>	<b>16,073,661</b>	<b>14,201,512</b>
<b>Fund balance c/f at 31 March</b>		<b>16,324,602</b>	<b>428,015</b>	<b>16,752,617</b>	<b>16,073,661</b>

All the above results derive from continuing operations. All gains and losses recognised in the year are included above.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)****BALANCE SHEET****AS AT 31 MARCH 2022**

		Group		Charity	
	Note	2022	2021	2022	2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	5,536,375	5,775,595	5,593,944	5,833,164
Investments	13	9,440,438	9,396,179	9,440,438	9,396,179
Investments in subsidiaries	14	-	-	3	3
		<u>14,976,813</u>	<u>15,171,774</u>	<u>15,034,385</u>	<u>15,229,346</u>
<b>Current assets</b>					
Stocks	16	2,769	1,966	-	-
Debtors	17	704,072	480,856	715,834	515,954
Cash at bank and in hand		<u>1,602,441</u>	<u>933,772</u>	<u>1,470,353</u>	<u>798,472</u>
		2,309,282	1,416,594	2,186,187	1,314,426
<b>Creditors: amounts falling due within one year</b>	18	<u>(533,478)</u>	<u>(514,707)</u>	<u>(410,820)</u>	<u>(412,976)</u>
<b>Net current assets</b>		<u>1,775,804</u>	<u>901,887</u>	<u>1,775,367</u>	<u>901,450</u>
<b>Total assets less current liabilities being net assets</b>		<u>16,752,617</u>	<u>16,073,661</u>	<u>16,809,752</u>	<u>16,130,796</u>
<b>Funds</b>					
Restricted funds	20	428,015	351,319	428,015	351,319
Unrestricted funds	21	16,324,168	15,721,908	16,381,737	15,779,477
Non-charitable trading funds	21	<u>434</u>	<u>434</u>	-	-
<b>Total funds</b>		<u>16,752,617</u>	<u>16,073,661</u>	<u>16,809,752</u>	<u>16,130,796</u>

These financial statements were approved by the trustees on 14/09/2022 and signed on their behalf

*Judith Bromley*

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**Mrs J Bromley – Chair**

Company Registration Number 02114925

**BOLTON HOSPICE (LIMITED BY GUARANTEE)****CONSOLIDATED CASH FLOW STATEMENT****FOR THE YEAR ENDED 31 MARCH 2022**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Cash flow from operating activities:</b>		
Net movement in funds	678,956	1,872,149
(Gain)/loss on investment assets	(107,170)	(1,598,082)
Investment income	(158,236)	(174,599)
Depreciation – fixed assets	282,189	279,020
(Increase)/decrease in stock	(803)	(430)
(Increase)/decrease in debtors	(223,216)	12,858
Increase/(decrease) in creditors	18,771	138,768
Profit on disposal of fixed assets	-	(60,965)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating activities</b>	490,491	468,719
	<hr/>	<hr/>
<b>Cash flows from investing activities:</b>		
Investment income	158,236	174,599
Proceeds from the sale of tangible fixed assets	-	86,374
Purchase of tangible fixed assets	(42,969)	(576,939)
Purchase of fixed asset investments	(2,382,262)	(3,411,242)
Proceeds from sale of fixed asset investments	2,445,173	3,468,460
	<hr/>	<hr/>
<b>Cash provided by/(used in) investing activities</b>	178,178	(258,748)
	<hr/>	<hr/>
<b>Increase/(decrease) in cash and cash equivalents in the year</b>	668,669	209,971
Cash and cash equivalents at 1 April	933,772	723,801
	<hr/>	<hr/>
<b>Cash and cash equivalents at 31 March</b>	1,602,441	933,772
	<hr/> <hr/>	<hr/> <hr/>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Analysis of cash and cash equivalents</b>		
Cash in hand	672	115
Cash at bank	1,601,769	933,657
	<hr/>	<hr/>
	1,602,441	933,722
	<hr/> <hr/>	<hr/> <hr/>



# **BOLTON HOSPICE (LIMITED BY GUARANTEE)**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **1 Accounting policies**

##### **General information and basis of preparation**

Bolton Hospice is a company limited by guarantee in the United Kingdom. See note 27 to the accounts for further details. The address of the registered office is given in the charity information on page 2 of these financial statements. The nature of the charity's operations and principal activities are set out in the trustees' report on pages 3 to 23.

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of investments. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice. The particular accounting policies adopted by the trustees are described below.

Bolton Hospice meets the definition of a public benefit entity under FRS102.

The Statement of Financial Activities (SOFA) and balance sheet consolidate the financial statements of the charity and its subsidiary undertakings. The results of the subsidiaries are consolidated on a line by line basis. The charity has availed itself of Paragraph 4(1) of Schedule 1 of The Large and Medium-sized Companies and Groups (Accounts and Reports) Regulations 2008 and adapted the Companies Act formats to reflect the special nature of the charity's activities. No separate SOFA has been presented for the charity alone as permitted by Section 408 of the Companies Act 2006.

##### **Going concern**

The Covid-19 pandemic had a significant impact on the operations of the group during the prior year, with the group's ability to generate revenue being adversely affected due to the enforced closure of its shops for over half the year due to the three periods of lockdown which incurred in that period. The trustees made use of any relevant Government initiatives that were available to them in order to minimise the impact on the group's cashflow during the periods of closure and the group also received NHSE funding of over £1m to cover loss of income during the period in order for services to continue

The shops reopened on 12 April 2021 and have remained open throughout the rest of the year and post year end, with no further closures anticipated. The shop income for the year ended 31 March 2022 indicates that trading has returned to pre-pandemic levels.

After considering all of the points above, the trustees have assessed whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the group to continue as a going concern. The trustees have made this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements. The trustees have concluded that, at the time of approving the financial statements, the group has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the group's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies (continued)**

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific funds. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income and gains are allocated to the appropriate fund.

**Income**

All income is recognised in the statement of financial activities when the charity has entitlement to the funds, any performance conditions for receipt have been met, it is probable that the income will be received and the amount can be measured reliably. Where a claim for repayment of income tax has or will be made, such income is grossed up for tax recoverable. The following accounting policies are applied to income:

- **Contributions towards upkeep**  
Contributions from Clinical Commissioning Group contracts are accounted for on an accruals basis.
- **Donations**  
Donations and all other receipts from fundraising are reported gross and the related fundraising costs are reported in other expenditure. Cash collections to which the charity is entitled but which it has not received by the year end are included in incoming resources in the statement of financial activities and shown as debtors in the balance sheet.
- **Event income**  
Income received in advance of an event or provision of other specified service is deferred until the criteria for income recognition are met (see note 18).
- **Investment income**  
Investment income is accounted for when receivable.
- **Legacies**  
For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material (see note 3).
- **Shop income**  
Shop income is accounted for as received.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies (continued)**

- **Lottery income**

Lottery income is accounted for as tickets when tickets are entered into the appropriate draw.

**Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), no amounts are included in the financial statements for services donated by volunteers.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**Expenditure**

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

The charity's operating costs include staff costs, premises costs and other related costs. Such costs are allocated between charitable expenditure and costs of generating funds.

Staff costs which can be directly attributed are allocated accordingly. Other staff costs are attributed according to the time that the relevant staff members spend on these activities.

Premises costs are attributed according to the space that is taken up by the activity.

**Charitable expenditure**

This includes the following:

- All expenditure directly related to the objects of the charity
- A proportion of staff costs of the senior management which can be attributed on a time basis
- A proportion of the premises costs that are attributable on a space basis

**Costs of generating funds**

This includes the following:

- All staff costs that can be directly attributed to obtaining voluntary income, running events and administrating the lottery and shops
- A proportion of staff costs of the senior management which can be attributed on a time basis
- All other costs directly associated with the above activities
- A proportion of the premises costs are attributed on a space basis
- The costs of an external Investment Manager who is contracted to manage the investment portfolio on a discretionary basis

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies (continued)**

**Governance costs**

This includes the cost of the statutory audit, the direct expenses of the trustees and a proportion of the staff costs of the senior management which can be attributed on a time basis.

**Tangible fixed assets**

Tangible fixed assets are stated at cost less depreciation which is provided in annual instalments over the estimated useful lives of the assets.

Depreciation is provided as follows:

- Freehold buildings and long leasehold land and buildings- 2½% per annum straight line
- Equipment, fixtures and fittings - 20% per annum straight line
- Computer equipment - 25% per annum straight line
- Motor vehicles - 20% per annum straight line

**Investments**

Investments are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

All gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

**Stock**

Stock is included at the lower of cost and net realisable value. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed, on the basis that it is considered impractical to measure the fair value of goods donated for resale, and the costs of valuation outweigh the benefit to users of the accounts and the charity of this information.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**1 Accounting policies (continued)**

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**Pension costs**

Three pension schemes are operated by the company:

- Defined benefit scheme
- Defined contribution group personal pension scheme
- Nest - Government Auto - Enrolment workplace pension scheme

Contributions to all these schemes are charged to the SOFA when payable. Further details on the scheme and the contributions paid are given in Note 24 to the accounts.

**Taxation**

The company is a registered charity and consequently there is no liability to taxation.

**Leases**

Rentals under operating leases are charged on a straight line basis over the lease term.

**Judgements and key sources of estimation uncertainty**

In the application of the company's accounting policies, 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.

The trustees do not believe that there are any estimates and assumptions which have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 Results of the parent company**

As permitted by Section 408 of the Companies Act 2006 these accounts do not include a separate SOFA for the parent charity. The results of the parent charity alone (including gift aid receipts from its subsidiaries, as detailed in Note 15) are:

	<b>2022</b>	<b>2021</b>
	£	£
Incoming resources	4,921,228	4,524,272
Resources expended	<u>(4,349,442)</u>	<u>(4,250,205)</u>
Net incoming/(outgoing) resources before other recognised gains and losses	571,786	274,067
Unrealised gains/(losses) on investments	84,391	1,193,667
Realised gains/(losses) on investments	<u>22,779</u>	<u>404,415</u>
Net movement in funds	678,956	1,872,149

**3 Income from donations and legacies**

	<b>2022</b>	<b>2021</b>
	£	£
<i>Unrestricted income</i>		
Donations:		
Standing order donations	74,447	48,798
Donations from individuals	443,350	426,535
Donations from corporations	106,703	119,851
Donations from associations	168,007	171,404
Donations from Trusts	13,500	14,900
Other donations	<u>28,877</u>	<u>33,545</u>
Total donations	834,884	815,033
Legacies	910,278	537,591
Sub-total – unrestricted income	1,745,162	1,352,624
<i>Restricted income</i>		
Donations from individuals	-	2,165
Legacies	<u>-</u>	<u>-</u>
	1,745,162	1,354,789

The charity is currently aware of several legacies which have not been included in these financial statements as no notification of impending distribution has been received and accordingly the value of these legacies cannot be measured with sufficient reliability. The estimate of the probate value of these legacies receivable after 31 March 2022 is in the region of £470,000 (2021: £500,000).

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**4 Income from charitable activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Unrestricted income</i>		
CCG Grants	1,176,715	1,127,218
	<u>1,176,715</u>	<u>1,127,218</u>
Sub-total – unrestricted income	1,176,715	1,127,218
<i>Restricted income</i>		
CCG Grants	100,000	-
Trusts	-	-
	<u>-</u>	<u>-</u>
	<u>1,276,715</u>	<u>1,127,218</u>

**5 Income from other trading activities**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Events and projects	309,212	162,960
Shops	1,241,531	406,750
Lottery income	555,960	557,572
	<u>2,106,703</u>	<u>1,127,282</u>

All of the income from trading activities received in this year and the comparative year was unrestricted.

**6 Investment income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Dividends	157,937	173,410
Interest receivable	299	1,189
	<u>158,236</u>	<u>174,599</u>

All of the investment income received in this year and the comparative year was unrestricted.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**7 Other income**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>Unrestricted income</i>		
COVID-19 support – retail grants	32,002	119,916
Government grants - CJRS	2,615	141,432
Profit on disposal of fixed assets	-	60,965
Other income	53,209	30,634
	<hr/>	<hr/>
Sub-total – unrestricted income	87,826	352,947
<i>Restricted income</i>		
<i>CCG Income</i>		
NHSE COVID-19 funding	398,131	1,093,678
Other income	104,260	11,061
	<hr/>	<hr/>
	590,217	1,457,686
	<hr/> <hr/>	<hr/> <hr/>



**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Analysis of total resources expended**

<b>Current year</b>	<b>Basis of allocation</b>	<b>Voluntary income</b>	<b>Charity shop</b>	<b>Events</b>	<b>Governance</b>	<b>Lottery</b>	<b>Care of patients</b>	<b>Total 2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Direct costs</b>								
Clinical staff costs	Direct	-	-	-	-	-	1,659,632	1,659,632
Clinical other costs	Direct	-	-	-	-	-	102,612	102,612
Clinical Education	Direct	-	-	-	-	-	112,991	112,991
Doctors and medicines	Direct	-	-	-	-	-	479,867	479,867
Catering and housekeeping	Direct	-	-	-	-	-	357,511	357,511
Support services	Direct	-	-	-	-	-	390,984	390,984
Audit fees	Direct	-	-	-	12,450	-	-	12,450
Cost of events	Direct	-	-	79,760	-	-	-	79,760
Shop costs	Direct	-	726,190	-	-	-	-	726,190
Lottery costs	Direct	-	-	-	-	219,013	-	219,013
Investment management cost	Direct	-	-	-	53,559	-	-	53,559
<b>Support costs allocated to activities</b>								
Chief Executive and finance	Time	40,628	-	-	28,608	-	276,777	346,013
Premises	Space	13,366	-	13,366	-	-	418,788	445,520
Fundraising department	Time	224,186	-	94,959	-	-	-	319,145
		278,180	726,190	188,085	94,617	219,013	3,799,162	5,305,247

Expenditure on care of patients was £3,799,162 of which £3,316,436 was unrestricted and £482,726 was restricted. All other expenditure was unrestricted.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Analysis of total resources expended (continued)**

Prior year	Basis of allocation	Voluntary income £	Charity shop £	Events £	Governance £	Lottery £	Care of patients £	Total 2021 £
<b>Direct costs</b>								
Clinical staff costs	Direct	-	-	-	-	-	1,693,492	1,693,492
Clinical other costs	Direct	-	-	-	-	-	100,678	100,678
Clinical Education	Direct	-	-	-	-	-	39,447	39,447
Doctors and medicines	Direct	-	-	-	-	-	432,463	432,463
Catering and housekeeping	Direct	-	-	-	-	-	348,777	348,777
Support services	Direct	-	-	-	-	-	337,500	337,500
Audit fees	Direct	-	-	-	10,500	-	-	10,500
Cost of events	Direct	-	-	13,576	-	-	-	13,576
Shop costs	Direct	-	543,556	-	-	-	-	543,556
Lottery costs	Direct	-	-	-	-	221,398	-	221,398
Investment management cost	Direct	-	-	-	48,278	-	-	48,278
<b>Support costs allocated to activities</b>								
Chief Executive and finance	Time	38,211	-	-	24,068	-	258,892	321,171
Premises	Space	14,110	-	14,110	-	-	442,106	470,326
Fundraising department	Time	270,794	-	115,551	-	-	-	386,345
		323,115	543,556	143,237	82,846	221,398	3,653,355	4,967,507

Expenditure on care of patients was £3,653,355 of which £2,554,486 was unrestricted and £1,098,869 was restricted. All other expenditure was unrestricted.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**9 Analysis of total resources expended**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Net incoming resources for the year are stated after charging:		
Auditor's remuneration		
• Company audit	8,762	7,475
• Subsidiary company audits	3,688	3,025
• Other services	264	324
Depreciation of tangible fixed assets		
• Owned assets	279,020	279,020
Profit on disposal of assets		
• Tangible fixed assets	-	60,965
Rentals under operating leases		
• Other operating leases	162,454	174,783
	<u>                    </u>	<u>                    </u>

**10 Staff numbers**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Average number of employees during the year		
Patient care	91	88
Income generation	21	22
Support services	19	19
	<u>                    </u>	<u>                    </u>
	131	129
	<u>                    </u>	<u>                    </u>
Average number of employees (full-time equivalent) during the year		
Patient care	59	56
Income generation	20	19
Support services	14	14
	<u>                    </u>	<u>                    </u>
	93	89
	<u>                    </u>	<u>                    </u>

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**11 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Staff costs comprise:		
Wages and Salaries	3,144,571	3,054,608
Social Security Costs	240,096	242,042
Pension Costs	<u>173,129</u>	<u>169,625</u>
	<u>3,557,796</u>	<u>3,466,275</u>

	<b>2022</b>	<b>2021</b>
	<b>No.</b>	<b>No.</b>
<b>The number of employees whose emoluments exceeded £60,000 were:</b>		
£60,000-£70,000	-	1
£70,000-£80,000	2	1
£80,000-£90,000	1	-
£90,000-£100,000	1	1
£130,000-£140,000	<u>1</u>	<u>1</u>

Of the employees whose emoluments exceeded £60,000, there are 5 employees (2021: four) accruing pension benefits. Pension contributions relating to these employees totalled £49,250 (2021: £40,226).

Professional indemnity insurance has been taken out on behalf of trustees and cost £1,638 (2021: £1,087). Travel expenses of £nil (2021: £nil) and conference expenses £nil (2021: £nil) have been paid on behalf of trustees during the year. No trustees received remuneration from the charity during the current or prior year. £900 event sponsorship and room hire income has been received from trustees in the year (2021: £750).

The key management personnel of the group comprise the key senior staff identified in the trustees' report. The total employee benefits of the key management personnel of the group were £432,920 (2021: £412,661).

The charity is grateful for the valuable support of volunteers engaged in various fundraising activities and assisting in the day to day operations of the charity.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Tangible fixed assets**

<b>Group</b>	<b>Land and Buildings</b>	<b>Equipment fixture and fittings</b>	<b>Motor vehicles</b>	<b>Computer equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
At 1 April 2021	8,298,925	557,133	67,825	20,072	8,943,955
Additions	-	14,830	-	28,139	42,969
Disposals	-	-	-	-	-
At 31 March 2022	8,298,925	571,963	67,825	48,211	8,986,924
<b>Accumulated depreciation</b>					
At 1 April 2021	2,707,409	411,919	44,014	5,018	3,168,360
Charge for the year	208,912	53,287	7,937	12,053	282,189
Disposals	-	-	-	-	-
At 31 March 2022	2,916,321	465,206	51,951	17,071	3,450,549
<b>Net book value</b>					
<b>At 31 March 2022</b>	<b>5,382,604</b>	<b>106,757</b>	<b>15,874</b>	<b>31,140</b>	<b>5,536,375</b>
At 31 March 2021	5,591,516	145,214	23,811	15,054	5,775,595

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Tangible fixed assets (continued)**

	Land and Buildings	Equipment fixture and fittings	Motor vehicles	Computers	Total
Charity	£	£	£	£	£
<b>Cost</b>					
At 1 April 2021	8,356,494	557,133	67,825	20,072	9,001,524
Additions	-	14,830	-	28,139	42,969
Disposals	-	-	-	-	-
At 31 March 2022	8,356,494	571,963	67,825	48,211	9,044,493
<b>Accumulated depreciation</b>					
At 1 April 2021	2,707,409	411,919	44,014	5,018	3,168,360
Charge for the year	208,912	53,287	7,937	12,053	282,189
Disposals	-	-	-	-	-
At 31 March 2022	2,916,321	465,206	51,951	17,071	3,450,549
<b>Net book value</b>					
<b>At 31 March 2022</b>	5,440,173	106,757	15,874	31,140	5,593,944
At 31 March 2021	5,649,085	145,214	23,811	15,054	5,833,164

	Group		Charity	
	2022	2021	2022	2021
	£	£	£	£
The net book value of land and buildings comprises				
Freehold	946,040	976,445	946,040	976,445
Long leasehold	4,436,564	4,615,071	4,494,133	4,672,640
	5,382,604	5,591,516	5,440,173	5,649,085

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**13 Investment held as fixed assets**

	<b>Group and charity 2022 £</b>	<b>Group and charity 2021 £</b>
Market value at 1 April 2021	9,396,179	9,396,179
Additions	2,382,262	3,411,243
Disposals proceeds	(2,445,173)	(3,468,460)
Realised investment gains/(losses)	22,779	1,193,667
Unrealised investment gains/(losses)	84,391	404,415
<b>Market value at 31 March 2022</b>	<b>9,440,438</b>	<b>9,396,179</b>
Investment comprise the following		
Investment assets in the UK	3,707,886	4,345,934
Investment assets outside in UK	5,732,552	5,050,245
<b>Market value at 31 March 2022</b>	<b>9,440,438</b>	<b>9,396,179</b>
Historical cost at 31 March 2022	8,757,952	8,458,712

Investments are valued at middle market value at the year-end as determined by the charity's investment managers, Sanlam Private Wealth, Brewin Dolphin and Investec. The investment managers work to the trustees' investment policy which is established within the restrictions imposed by the Trustee Act 2000.

Listed investments are represented by:

	<b>Group and Charity 2022 £</b>	<b>2021 £</b>
Fixed interest securities and gilts	2,406,092	2,376,896
Equity shares	4,259,389	1,955,465
Investment trust and unit trust	2,506,174	4,441,745
Cash	268,783	622,073
	<b>9,440,438</b>	<b>9,396,179</b>

There are no material investments in either year (i.e. with a value of 5% or more of the portfolio value).

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**14 Investment in subsidiaries – charity**

	<b>2022</b>	<b>2021</b>
	£	£
Shares in subsidiary undertakings	3	3

The investments relate to the entire share capital of Bolton Hospice Support Limited (company number 03228227) and Bolton Hospice Lottery Limited (company number 04143584). Both companies are registered in England. Bolton Hospice Support Limited operates as a trading company and runs a number of charity shops. Bolton Hospice Lottery Limited runs a weekly lottery. All activities have been consolidated on a line by line basis in the SOFA.

**15 Results of trading subsidiaries**

On 1 October 1996 a wholly owned subsidiary, Bolton Hospice Support Limited, commenced trading. It gifts its taxable profits to Bolton Hospice (Limited by Guarantee). A summary of the results for the trading company are shown below:

	<b>2022</b>		<b>2021</b>	
	£	£	£	£
<b>Turnover</b>				
Shop sales and events	1,329,930		447,671	
Gift Aid sales recognised in parent company	<u>(71,732)</u>		<u>(40,974)</u>	
Reported turnover		1,258,198		406,697
Cost of sales		<u>(35,940)</u>		<u>(13,120)</u>
<b>Gross profit</b>		1,222,258		393,577
<b>Administration expenses</b>				
Salaries recharged from Bolton Hospice	328,251		181,941	
Other	<u>379,225</u>	(707,476)	<u>315,306</u>	
Other operating income		<u>33,213</u>		<u>121,491</u>
<b>Profit before and after taxation</b>		547,995		17,821
<b>Amounts payable to charity:</b>				
Amounts gift aided		<u>(547,995)</u>		<u>(17,821)</u>
<b>Retained profit for the year</b>		-		-
<b>Retained profit brought forward</b>		<u>434</u>		<u>434</u>
<b>Retained profit carried forward</b>		434		434
Assets		175,046		116,290
Liabilities		<u>(174,610)</u>		<u>(115,854)</u>
<b>Funds</b>		<u>436</u>		<u>436</u>



**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**15 Results of trading subsidiaries (continued)**

On 12 January 2001 a wholly owned subsidiary, Bolton Hospice Lottery Limited, commenced trading. It gifts its taxable profits to Bolton Hospice (Limited by Guarantee). A summary of the results for the trading company are shown below:

	<b>2022</b>	<b>2021</b>
	£	£
<b>Turnover</b>		
Proceeds of lottery ticket sales	555,960	557,572
Cost of sales	<u>(80,620)</u>	<u>(81,000)</u>
<b>Gross profit</b>	475,340	476,572
Administration expenses	(140,031)	(134,242)
Other operating profit	<u>29,571</u>	<u>26,961</u>
<b>Profit before and after taxation</b>	364,880	369,291
<b>Amounts payable to charity</b>		
Amounts gift aided	<u>(364,880)</u>	<u>(369,291)</u>
<b>Retained profit for the year</b>	-	-
<b>Retained profit brought forward</b>	<u>-</u>	<u>-</u>
<b>Retained profit carried forward</b>	<u>-</u>	<u>-</u>
The aggregate of the assets, liabilities and funds of Bolton Hospice Support Limited was:		
Assets	74,919	68,041
Liabilities	<u>(74,918)</u>	<u>(68,040)</u>
	<u>1</u>	<u>1</u>

**16 Stocks**

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	£	£	£	£
Finished goods and goods for resale	2,769	1,966	-	-
	<u>2,769</u>	<u>1,966</u>	<u>-</u>	<u>-</u>

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17 Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Prepayment and accrued income	321,123	273,315	277,502	239,877
Other debtors	382,949	207,541	352,095	198,336
Amounts due from subsidiary undertakings	-	-	86,237	77,741
	<u>704,072</u>	<u>480,856</u>	<u>715,834</u>	<u>515,954</u>

**18 Creditors: amount falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	128,406	245,235	93,634	217,942
Accruals and deferred income	405,072	269,472	317,186	190,613
Amounts due to subsidiary undertakings	-	-	-	4,421
	<u>533,478</u>	<u>514,707</u>	<u>410,820</u>	<u>412,976</u>

**19 Deferred income**

Deferred income comprises income received for events which did not take place until after the year end.

	<b>Group</b>	<b>Charity</b>
	<b>£</b>	<b>£</b>
Balance as at 1 April 2021	65,267	57,627
Amount released to income	(65,267)	(57,627)
Amount deferred in year	<u>44,571</u>	<u>31,651</u>
<b>Balance as at 31 March 2022</b>	<b><u>44,571</u></b>	<b><u>31,651</u></b>

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**20 Movement in restricted funds**

**a) Current year**

Restricted funds comprise the following income for specific purposes:

	<b>Balance 1 April 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31 March 2022 £</b>
<b>Group and Charity</b>					
Capital Legacy	250,284	-	-	(40,969)	209,315
Hospice at Home Grant	93,000	-	-	-	93,000
NHSE grant funding	-	398,131	(398,131)	-	-
Young Adult Transition Pilot Project	-	100,000	-	-	100,000
<b>Appeal</b>					
Equipment/ Service Grants	8,035	104,260	(84,595)	(2,000)	25,700
	<u>351,319</u>	<u>602,391</u>	<u>(482,728)</u>	<u>(42,969)</u>	<u>428,015</u>

- **Capital Legacy** - legacies received that are restricted to capital projects.
- **Hospice at Home Grant** - restricted funds for the expansion of the Hospice at Home Service.
- **NHSE Grants** - received to allow the hospice to make available bed capacity and community support from December 2021 to March 2022 to provide support to people with complex needs in the context of the COVID-19 situation and winter pressures.
- **Young Adult Transition Pilot Project** - Restricted funds received to develop a Transition Service for Young Adults (aged 18 and over) with Life Limiting conditions in collaboration with a neighbouring children's hospice.
- **Equipment/ Service Grants** - these funds are restricted to the funding of specific equipment/ service.

**b) Prior year**

Restricted funds comprise the following income for specific purposes:

	<b>Balance 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31 March 2021 £</b>
<b>Group and Charity</b>					
Capital Legacy	827,222	-	-	(576,938)	250,284
Hospice at Home Grant	93,000	-	-	-	93,000
NHSE grant funding	-	1,093,678	(1,093,678)	-	-
<b>Appeal</b>					
Equipment Grants	-	13,226	(5,191)	-	8,035
	<u>920,222</u>	<u>1,106,904</u>	<u>(1,098,869)</u>	<u>(576,938)</u>	<u>351,319</u>

- **Capital Legacy** - legacies received that are restricted to capital projects.
- **Hospice at Home Grant** - restricted funds for the expansion of the Hospice at Home Service.
- **NHSE Grants** - received to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.
- **Equipment Grants** - these funds are restricted to the funding of specific equipment.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**21 Movement in unrestricted funds**

**a) Current year**

<b>Group</b>	<b>Balance 1 April 2021</b>	<b>Unrealised gains/ (losses)</b>	<b>Net incoming/ (outgoing) resources and realised gains/(losses)</b>	<b>Transfers</b>	<b>Balance 31 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Designated:					
IT Project	-	-	-	750,000	750,000
COVID-19 Emergency Fund	1,200,000	-	-	(1,200,000)	-
Cost Of Living/Workforce	-	-	-	1,200,000	1,200,000
Improvement of Patient Services	1,000,000	-	-	-	1,000,000
Fixed assets	5,775,595	-	(282,189)	42,969	5,536,375
Revaluation on investment	937,467	22,779	84,391	(362,151)	682,486
	8,913,062	22,779	(197,798)	430,818	9,168,861
General fund	6,808,846	-	734,310	(387,849)	7,155,307
Total unrestricted funds	15,721,908	22,779	536,512	42,969	16,324,168
Non-charitable trading funds	434	-	-	-	434
	15,722,342	22,779	536,512	42,969	16,324,602

**Charity**

Designated:					
IT Project	-	-	-	750,000	750,000
Cost of Living/Workforce	-	-	-	1,200,000	1,200,000
COVID-19 Emergency Fund	1,200,000	-	-	(1,200,000)	-
Improvement of Patient Services	1,000,000	-	-	-	1,000,000
Fixed assets	5,833,164	-	(282,189)	42,969	5,593,944
Revaluation on investment	937,467	22,779	84,391	(362,151)	682,486
	8,970,631	22,779	(197,798)	430,818	9,226,430
General Fund	6,808,846	-	734,310	(387,849)	7,155,307
	15,779,477	22,779	536,512	42,969	16,381,737

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**21 Movement in unrestricted funds (continued)**

b) Prior year

<b>Group</b>	<b>Balance 1 April 2020</b>	<b>Unrealised gains/ (losses)</b>	<b>Net incoming/ (outgoing) resources and realised gains/(losses)</b>	<b>Transfers</b>	<b>Balance 31 March 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Designated:</b>					
COVID-19 Emergency Fund	-	-	-	1,200,000	1,200,000
Improvement of Patient Services	1,000,000	-	-	-	1,000,000
Fixed assets	5,503,085	-	(279,019)	551,529	5,775,595
Revaluation on investment	-	1,193,667	404,415	(660,615)	937,467
	6,503,085	1,193,667	125,396	1,090,914	8,913,062
General fund	6,777,771	-	545,051	(513,976)	6,808,846
Total unrestricted funds	13,280,856	1,193,667	670,447	576,938	15,721,908
Non-charitable trading funds	434	-	-	-	434
	13,281,290	1,193,667	670,447	576,938	15,722,342

**Charity**

Designated:

COVID-19 Emergency Fund	-	-	-	1,200,000	1,200,000
Improvement of Patient Services	1,000,000	-	-	-	1,000,000
Fixed assets	5,560,654	-	(279,019)	551,529	5,833,164
Revaluation on investment	-	1,193,667	404,415	(660,615)	937,467
	6,560,654	1,193,667	125,396	1,090,914	8,970,631
General Fund	6,777,771	-	545,051	(513,376)	6,808,846
	13,338,425	1,193,667	670,447	576,938	15,779,477

**Designated funds have been set aside as follows:**

- **COVID-19 Emergency Funding** - funds set aside to maintain essential services in the event of a National lockdown.
- **Improvement of patient services** - funds set aside to explore additional services to meet the requirements of the Bolton Health economy.
- **IT** - funds set aside to update our IT systems.
- **Cost of Living/Workforce** - funds set aside to meet the challenge of recruitment/retention of staff and the significant increases in inflation.
- **Fixed assets** - this represents investment in fixed assets for charitable use.
- **Revaluation on investment** - this represents unrealised gains on investments held at the year-end which is released as investments are sold and gains realised.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**22 Analysis of assets and liabilities between funds**

Group	Unrestricted funds			Total 2022 £
	Restricted funds £	Designated funds £	Un- designated funds £	
Fixed assets				
• Tangible	-	5,536,375	-	5,536,375
• Investments	-	2,285,131	7,155,307	9,440,438
Current assets	428,015	1,347,789	533,478	2,309,282
Current liabilities	-	-	(533,478)	(533,478)
	428,015	9,169,925	7,155,307	16,752,617
<b>Charity</b>				
Fixed assets				
• Tangible	-	5,593,944	-	5,593,944
• Investments	-	2,285,134	7,155,307	9,440,441
Current assets	428,015	1,347,352	410,820	2,186,187
Current liabilities	-	-	(410,820)	(410,820)
	428,015	9,226,430	7,155,307	16,809,752

**23 Analysis of assets and liabilities between funds - prior year**

Group	Unrestricted funds			Total 2021 £
	Restricted funds £	Designated funds £	Un- designated funds £	
Fixed assets				
• Tangible	-	5,775,595	-	5,775,595
• Investments	-	2,586,899	6,809,280	9,396,179
Current assets	351,319	550,568	514,707	1,416,594
Current liabilities	-	-	(514,707)	(514,707)
	351,319	8,913,062	6,809,280	16,073,661
<b>Charity</b>				
Fixed assets				
• Tangible	-	5,833,164	-	5,833,164
• Investments	-	2,587,336	6,808,846	9,396,182
Current assets	351,319	550,131	412,976	1,314,426
Current liabilities	-	-	(412,976)	(412,976)
	351,319	8,970,631	6,808,846	16,130,796

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**24 Operating lease commitments**

At the year end, the group was committed to make future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022		2021	
	Land and buildings £	Other items £	Land and buildings £	Other items £
Within one year	112,625	648	137,257	1,868
Within two to five years	79,542	-	200,958	648
	<u>192,167</u>	<u>648</u>	<u>338,215</u>	<u>2,516</u>

**25 Pension scheme**

The Hospice operates three pension schemes:

- A defined benefit pension scheme for all eligible employees. The assets of the scheme are held separately by the National Health Service Superannuation Scheme. Contributions to the scheme are charged to the profit and loss account as these are incurred. This pension scheme does not have a real pension fund but, as a statutory scheme, benefits are fully guaranteed by the Government. Contributions from both members and employers are paid to the Exchequer, which meet the cost of increasing benefits each year by the rate of inflation. This extra cost is not met by contributions from scheme members and employers. As a result of the nature of the pension scheme, there are no separately identifiable assets and liabilities which can be identified as relating to Bolton Hospice. Therefore, as permitted by FRS102, the scheme has been accounted for as a defined contribution scheme.
- A defined contribution group personal pension scheme for employees not eligible to join the above scheme. Contributions to the scheme are charged to the SOFA when payable.
- Nest - A government auto-enrolment workplace pension scheme for those employees not in either of the two schemes above.

Total pension contributions made by the Hospice on behalf of employees were £194,398 (2021: £150,369). Contributions of £0 (2021: £14,136) were outstanding at the year end.

**26 Related party transactions**

The company has taken advantage of the exemption available under FRS102 to exclude disclosure of transactions with wholly owned group companies, as it is part of a group that prepares consolidated financial statements which are publicly available.

There were no related party transactions apart from any disclosed in Note 11 relating to the trustees.

**BOLTON HOSPICE (LIMITED BY GUARANTEE)**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

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**27 Members**

The charity is a company limited by guarantee but not having a share capital and is registered as a charity under the Charities Act 2011.

Under paragraph 6d of the Hospices' Memorandum, every member undertakes to contribute to the assets of the Hospice in the event of it being wound up during the time he is a member, or within one year afterwards, for payment of the debts and liabilities of the Hospice contracted before he ceases to be a member, and the costs, charges and expenses of winding up, and for the adjustment to the rights of the contributors, among themselves, such contribution as may be required not ordinarily to exceed £10 per member.