Company registration number 03228227 (England and Wales)

BOLTON HOSPICE SUPPORT LIMITED

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

BOLTON HOSPICE SUPPORT LIMITED

COMPANY INFORMATION

Directors	Mr A P Morgan	
	Mrs G Hopps	
	Dr J Bromley	
	Mr A Crook	
	Mr I T Savage	
	Mr I M Essa	
	Mr M Worsley	
	Mr P Stansfield	
	Ms S Sherrington	
	Dr Z I Atcha	(Appointed 23 October 2025)
	Ms H Middlehurst	(Appointed 27 April 2026)
	Mr L Fallows	(Appointed 8 June 2026)
Secretary	Mr I T Savage	
Company number	03228227	
Registered office	Queens Park Street Off Chorley New Road Bolton BL1 4QT	
Auditor	MHA Richard House 9 Winckley Square Preston PR1 3HP	

BOLTON HOSPICE SUPPORT LIMITED

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BOLTON HOSPICE SUPPORT LIMITED

DIRECTORS' REPORT

FOR THE YEAR ENDED 31 MARCH 2026

The directors present their annual report and financial statements for the year ended 31 March 2026.

Principal activities
The principal activity of the company is the retail of goods and services and other activities to raise funds for the parent company.

Directors
The directors who held office during the year and up to the date of signature of the financial statements were as follows:

Mr A P Morgan	
Mrs G Hopps	
Dr J Bromley	
Mr A Crook	
Mr I T Savage	
Mrs L Duckworth	(Resigned 2 February 2026)
Mr I M Essa	
Mr M Worsley	
Mr P Stansfield	
Ms S Sherrington	
Dr Z I Atcha	(Appointed 23 October 2025)
Ms H Middlehurst	(Appointed 27 April 2026)
Mr L Fallows	(Appointed 8 June 2026)

Auditor
In accordance with the company's articles, a resolution proposing that MHA be reappointed as auditor of the company will be put at a General Meeting.

Statement of disclosure to auditor
So far as each person who was a director at the date of approving this report is aware, there is no relevant audit information of which the company's auditor is unaware. Additionally, the directors individually have taken all the necessary steps that they ought to have taken as directors in order to make themselves aware of all relevant audit information and to establish that the company's auditor is aware of that information.

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

On behalf of the board

Judith Bromley
....
Dr J Bromley
Director

Date: 24 September 2026

BOLTON HOSPICE SUPPORT LIMITED

DIRECTORS' RESPONSIBILITIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2026

The directors are responsible for preparing the annual report and the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BOLTON HOSPICE SUPPORT LIMITED

Opinion

We have audited the financial statements of Bolton Hospice Support Limited (the 'company') for the year ended 31 March 2026 which comprise the statement of income and retained earnings, the balance sheet and notes to the financial statements, including material accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the company's affairs as at 31 March 2026 and of its profit 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 responsibilities for the audit of the financial statements* section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with those 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 directors' 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 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

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

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

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

Matters on which we are required to report by exception

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

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statement, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The 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;
- Auditing the risk of fraud in revenue, including through the testing of income cut off at the period end and through sales transaction testing to provide comfort that revenue is completely stated in the financial statements;
- 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.

BOLTON HOSPICE SUPPORT LIMITED

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF BOLTON HOSPICE SUPPORT LIMITED (CONTINUED)

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.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

JSteer

Jack Steer BA(Hons) FCA
Senior Statutory Auditor
For and on behalf of MHA, Statutory Auditor
Preston, United Kingdom

25 September 2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542)

BOLTON HOSPICE SUPPORT LIMITED

STATEMENT OF INCOME AND RETAINED EARNINGS

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2025 £
Turnover	1,766,188	1,747,794
Cost of sales	(79,710)	(73,497)
Gross profit	1,686,478	1,674,297
Administrative expenses	(1,150,465)	(1,148,242)
Other operating income	3,317	5,351
Profit before taxation	539,330	531,406
Tax on profit	-	-
Profit for the financial year	539,330	531,406
Retained earnings brought forward	434	434
Distributions to parent charity under gift aid	(539,330)	(531,406)
Retained earnings carried forward	434	434

The profit and loss account has been prepared on the basis that all operations are continuing operations.

BOLTON HOSPICE SUPPORT LIMITED

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Stocks		57		156	
Debtors	**3**	109,471		104,798	
Cash at bank and in hand		156,989		119,901	
		266,517		224,855	
Creditors: amounts falling due within one year	**4**	(266,081)		(224,419)	
Net current assets			436		436
Capital and reserves					
Called up share capital			2		2
Profit and loss reserves			434		434
Total equity			436		436

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

The financial statements were approved by the board of directors and authorised for issue on 24 September 2026 and are signed on its behalf by:

Judith Bromley
....
Dr J Bromley
Director

Company registration number 03228227 (England and Wales)

1 Accounting policies

Company information

Bolton Hospice Support Limited is a private company limited by shares incorporated in England and Wales. The registered office is Queens Park Street, Off Chorley New Road, Bolton, BL1 4QT.

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the requirements of the Companies Act 2006 as applicable to companies subject to the small companies regime. The disclosure requirements of section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

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

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

1.2 Going concern

The directors have assessed the Company’s ability to continue as a going concern and are satisfied that it remains appropriate to prepare the financial statements on this basis. The Company continues to operate a profitable network of retail shops which generates positive cash flows and provides ongoing support to its parent charity. The directors have considered forecast trading results, cash flow requirements and available resources and are satisfied that the Company has sufficient funds to meet its liabilities as they fall due for the foreseeable future.

1.3 Turnover

Turnover represents amounts receivable from shop sales and events held in the year.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods), the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

1.4 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials.

At each reporting date, an assessment is made for impairment. Any excess of the carrying amount of stocks over its estimated selling price less costs to complete and sell is recognised as an impairment loss in profit or loss. Reversals of impairment losses are also recognised in profit or loss.

1.5 Cash and cash equivalents

Cash at bank and in hand are basic financial assets and include cash in hand and deposits held at call with banks.

1 Accounting policies **(Continued)**

1.6 Financial instruments

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

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

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

Basic financial assets

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

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

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

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

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

1.7 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of direct issue costs. Distributions payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

1.8 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense. The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

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

1 Accounting policies (Continued)

1.9 Leases

Rentals payable under operating leases, including any lease incentives received, are charged to profit or loss on a straight line basis over the term of the relevant lease except where another more systematic basis is more representative of the time pattern in which economic benefits from the leases asset are consumed.

2 Employees

The average monthly number of persons employed by the company during the year was:

	2026 Number	2025 Number
Total	21	15

3 Debtors

Amounts falling due within one year:	2026 £	2025 £
Other debtors	45,230	50,410
Prepayments and accrued income	64,241	54,388
	109,471	104,798

4 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	46,959	67,830
Amounts owed to group undertakings	199,024	115,389
Accruals and deferred income	20,098	41,200
	266,081	224,419

5 Operating lease commitments

As lessee

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

	2026 £	2025 £
Total commitments	689,038	602,063

6 Related party transactions

The company has taken advantage of the exemption under Section 33 'Related Party Disclosures' paragraph 33.1A from disclosing transactions between two or more members of the group, provided that any subsidiary which is a party to the transaction is wholly owned by such a member.

7 Parent company

The ultimate parent undertaking is Bolton Hospice (Limited by Guarantee), a company registered in England and Wales. Copies of its group accounts, which include Bolton Hospice Support Limited, are publicly available at Companies House, Cardiff.

BOLTON HOSPICE SUPPORT LIMITED

DETAILED PROFIT AND LOSS ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	2026 £	2026 £	2025 £	2025 £
Turnover				
Sales of goods		1,766,188		1,747,794
Cost of sales				
Purchases	79,710		73,497	
Total cost of sales		(79,710)		(73,497)
Gross profit	95.49%	1,686,478	95.79%	1,674,297
Other operating income				
Bank interest received	2,881		4,112	
Sundry income	436		1,239	
		3,317		5,351
Administrative expenses				
Wages and salaries	673,215		632,048	
Rent	197,158		182,200	
Service charge	11,491		11,057	
Rates	39,009		37,864	
Utility recharges	18,335		14,912	
Light and heat	28,671		31,387	
Repairs and maintenance	41,001		126,819	
Insurance	4,627		3,861	
Software costs	28,724		23,909	
Travelling expenses	9,203		16,292	
Legal and professional fees	8,588		3,019	
Audit fees	6,700		4,060	
Ebay Charges	19,927		20,122	
Bank charges	4,596		5,433	
Credit card charges	17,646		11,755	
Advertising	380		-	
Telephone	24,663		9,522	
Sundry expenses	16,531		13,982	
		(1,150,465)		(1,148,242)
Operating profit		539,330		531,406