

**EAST CHESHIRE HOSPICE**  
**ANNUAL REPORT AND CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**Registered company number 01807691 (England and Wales)**  
**Registered Charity number 515104**

**EAST CHESHIRE HOSPICE**  
**REPORT OF THE TRUSTEES (INCORPORATING THE STRATEGIC REPORT)**  
**For the year ended 31 March 2025**

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**EAST CHESHIRE HOSPICE**

**LEGAL AND ADMINISTRATIVE INFORMATION**  
**For the year ended 31 March 2025**

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<b>Registered Company Number</b>	01807691 (England and Wales)
<b>Registered Charity Number</b>	515104
<b>Constitution</b>	Company limited by guarantee
<b>Principle and Registered Office</b>	Millbank Drive Macclesfield Cheshire SK10 3DR
<b>Auditors</b>	Harts Limited Westminster House 10 Westminster Road Macclesfield SK10 1BX
<b>Bankers</b>	Royal Bank of Scotland PLC 52 Chestergate Macclesfield Cheshire SK11 6BU
<b>Investment Advisors</b>	Quilter Cheviot One Kingsway London WC2B 6AN

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The Trustees (who are also the directors of the charity for the purposes of the Companies Act 2006) who served during the year were:

Mrs Juliette White CBE	Chair Elect (Appointed Sep-24, Chair from 1 Aug-25)	Dr J Mallon
Mr W Spinks	Chair (Retired Sep-25)	Dr D A Maxwell
Dr J Beck		Mr N L McArthur Vice Chair
Mrs G Crawford		Mrs N C Sampson
Mr S J Dickenson		Mrs K R Waters
Mrs L Haughton		Mr I Williams

All trustees are members of the Company and have no beneficial interest in it. Unless indicated above, they were all trustees at the time that this Report and the attached Financial Statements were approved.

<b>Patrons:</b>	Mr M Oliver OBE DL	Mr J Corrigan
	Dr W Mansoor	Mr Noddy Holder
	Mr Nick Robinson	Mrs Suzan Holder
	Prof A Burns	

**President:** Mr David Briggs CVO MBE KStJ

<b>Vice Presidents:</b>	Mr P Bianchi	Mr P Morrissey
	Mr N Bianchi	Mr D Pollock DL
	Mrs F Brereton	Mr R Raymond
	Mrs F Bruce MP (to May-24)	Mr T Roca MP (from July-24)
	Mrs J Clowes	Mrs S Russell MP (from July-24)
	Mrs C Hayward DL	Mr D Rutley MP (to May-24)
	Dr S Hayward	Lady A Winterton
	Mr M Jones	Sir N Winterton
	Mr P E Jones	Mr R Barrow MBE DL (to Nov-24)
	Miss E McVey MP	

**Honorary  
Vice President** Mrs E Keefe

**Management Team:**

Mrs K Johnston	Chief Executive
Dr D Alexander	Medical Director
Mrs R Allcock	Income Generation Director
Mrs S Dale	Clinical Director of Quality & Innovation
Ms S Jones	Clinical Director (retired Dec-24)
Mrs S Seabourne	Finance Director

2024/25

365 Days of Hospice Care  
in numbers

932 Patients cared for  
over the year

382 Carers supported  
throughout the year



46,234 Meals and snacks served to patients,  
family members, staff and volunteers

17 Major digital  
transformation  
projects delivered

£2.1m Donated by our  
supporters to fund  
essential care

765 People signed into our newly refurbished  
Sunflower Living Well Centre



580 Training courses  
attended by Hospice  
staff and volunteers

1 New charity shop  
opened in Congleton

746 Referrals to our  
Dementia Carers  
Wellbeing sessions

46 New recruits to our  
growing staff team



8,500 Daytime home visits made by our  
Hospice @Home team, allowing patients  
to receive care in a place they choose

382 Adults and children  
accessed  
bereavement support

7 Private bedrooms  
refurbished and redecorated  
on our Inpatient Unit

6 New Chaplaincy  
volunteers and  
1 Chapel refurbishment

1,716 Fresh flower  
arrangements to  
adorn our rooms

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In submitting their Annual Report together with the consolidated financial statements of East Cheshire Hospice and its subsidiary for the year ended 31 March 2025, the Trustees have ensured that all financial statements comply with the Charity Act 2011, the Companies Act 2006, and Accounting & Reporting by Charities: Statement of Recommended Practice applicable to charities preparing accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102, effective 1 January 2019).

## **CHARITABLE PURPOSE & PUBLIC BENEFIT**

The objects and principal activities of East Cheshire Hospice are to provide palliative care and support to people with life limiting illnesses within the communities of Buxton, Congleton, Handforth, High Legh, High Peak, Knutsford, Macclesfield, Poynton, Wilmslow and the 72 villages and hamlets in between, serving a total population of c.200,000. It does this by:

- operating a residential hospice
- providing care to end-of-life patients in their own home
- operating a day hospice wellbeing centre
- operating a range of outpatient clinics
- providing social, psychological and spiritual support services for patients and carers.

The Trustees have carefully considered the Charity Commission guidance on public benefit in setting our objectives and planning our services, which are provided free of charge for the benefit of the public. Our mission is to provide the highest quality care and support to the people we serve. Our values and principles can be summarised by the acronym CARE – compassion, association, resourcefulness and excellence.

- **Compassion:** We ensure we put our patients, their families and carers at the centre of everything we do, and we always act with care and compassion
- **Association:** We work in partnership and collaboration, forming productive alliances in the interests of our patients
- **Resourcefulness:** We make the best use of our resources, ensuring that donations from our communities are directly channelled into the care and support for patients and their families
- **Excellence:** We will act with integrity and treat patients, families, colleagues, collaborators and supporters with respect at all times. We will invest in learning and development for our staff and volunteers – striving for excellence in all we do.

### **Our Vision**

Our vision is that by 2028, East Cheshire Hospice will be at the centre of a whole-system solution delivering or facilitating high quality, seamless, co-ordinated end of life care to people affected by life limiting illness, ensuring they are prepared, supported and cared for in a place of their choosing and with the minimum of stress and anxiety.

## **ACTIVITIES**

East Cheshire Hospice offers both specialist palliative and specialised end of life care and support to adults who are approaching the final stages of life. We extend this comfort and compassion to assist families, caregivers, and loved ones so that they are better able to cope with this life changing event. Our comprehensive range of services is provided without any cost to those in need. We continuously review our services to meet the evolving needs of our communities, including addressing the growing number of patients with frailty, dementia, and complex comorbidities.

This report encompasses the period from 1 April 2024 to 31 March 2025, a year in which a sluggish UK economy and geopolitical uncertainty resulted in a negative forward view of household discretionary spending, a key indicator of people's propensity to give to charity. This economic backdrop presented a perfect storm for an organisation such as East Cheshire Hospice, reliant as we are on voluntary donations to meet an ever-increasing cost base whilst experiencing increased demand for services. The communities, individuals, companies, legators and retail shoppers and donors in East Cheshire continued to support our work and although at each quarter in the year one or more of our income streams struggled, we ultimately met both the demand for services and our income targets.

Our frontline and support services are made up of the following key elements:

- **Our Inpatient Unit (IPU)** offers specialist support for patients in the final stages of their lives, providing both end-of-life care and acute symptom management treatment. The IPU is managed by an exceptional team of highly trained palliative clinical specialists who are dedicated to ensuring that our patients receive the best possible care.
- **Our Hospice @Home Service** offers specialised palliative care to patients in the comfort of their own homes, with the aim of preventing unnecessary hospital admissions and allowing them to remain in the place where they feel most at ease. By providing this specialised care, we strive to honour our patients' wishes and enhance their quality of life during this challenging time.
- **Our Sunflower Living Well Centre** is a day hospice that offers a range of nurse-led clinics and therapeutic interventions for individuals with various disease types and conditions, including specialised assistance for conditions such as Dementia and Motor Neurone Disease (MND). Our services encompass a diverse range of offerings, such as a living well programmes, a breathlessness clinic, complementary therapies and guidance on advanced care planning. Our dedicated team ensures that individuals receive the necessary care and support to enhance their overall wellbeing and quality of life.
- **Our Outpatient Facility** offers personalised appointments for essential services that alleviate suffering and help patients manage their symptoms more effectively. These services include lymphoedema management, art psychotherapy, and various complementary therapies. Our goal is to deliver comprehensive care tailored to each patient's unique needs, ensuring they receive the necessary support and treatment to enhance their overall well-being.
- **Our Family Support Services** focus on addressing the practical, social, psychological, and spiritual needs of individuals connected to our patients. These services include pre- and post-bereavement

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counselling for adults, specialised support for childhood bereavement, and spiritual assistance for people of all faiths and those without specific religious affiliations. Our compassionate team, led by a dedicated chaplain, aims to provide holistic care that caters to the diverse needs of our patients' families and loved ones.

- **Our Education and Learning** remain fundamental to the provision of our exceptional services that cater to the needs of our community. We offer a wide range of training opportunities for our volunteers, staff, and colleagues, utilising internal training opportunities and experience as well as attending external events. We continue towards our goal of cultivating a more adaptable workforce that is well-trained, empowered, and capable of seamlessly transitioning across various service areas as needed.
- **Our Dedicated Volunteers** uplift and enrich our Hospice every day, fostering a strong connection between us and our local community. They generously contribute their skills, talents, and unique perspectives to enhance our work in various ways. Whether it's offering support to patients on the ward, staffing our busy reception area, making handmade goods, driving our furniture van, or assisting with fundraising activities, their unwavering support and enthusiasm plays an invaluable role in our Hospice community.

## **ACHIEVEMENTS AND PERFORMANCE**

In this year we: supported more people than we had ever done before; reopened the refurbished Sunflower Centre; refurbished our inpatient bedrooms; launched the discovery phase of Palliative Advice Centre East (PACE); strengthened the team in Knutsford Home First; identified two new retail premises, one opening in year. This marks the third increase in the number of people we have supported in as many years, as we strive to meet the growing demand for palliative care services in East Cheshire and generate the necessary income to ensure our sustainability.

Operationally our plans were organised under our perpetual Continuous Improvement workstream and a set of multi-year Change Programmes with specific milestones for the year to March 2025, as detailed below:

### **Continuous Improvement**

This workstream managed the organisation's business as usual service delivery and operational support functions to ensure ECH developed in the right direction, meeting its charitable objects as well as its fiscal responsibilities.

In terms of Governance, the Trustee Board faced some changes this year, as the incumbent Chair Will Spinks was set to reach the maximum time-served limit of 3x3 year terms of office. The Board therefore undertook a comprehensive recruitment process, including staff and supporter consultation, and successfully appointed Juliette White in September 2024 to be our Chair Elect. Juliette has been shadowing our existing Chair for almost a year and will take up her role as Chair in August 2025. We are confident that this extended handover period will allow for continuity and that our Board will continue to provide seamless scrutiny and challenge of our operations.

This year saw some significant strides in our IT strategy, including several infrastructure upgrades such as a new phone system, a stronger, wider Wi-Fi network and new smart TVs and mood lighting controls for Inpatient Unit bedrooms. We have integrated sound, lighting, climate and audio-visual controls in the Sunflower Living Well Centre, provided mobile IT equipment for clinical services expansion and

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implemented a new Nurse Call System for both the Inpatient, Living Well and Outpatient units. Our transition from analogue to digital has been impressive with staff and volunteers adapting to the well rolled out, more efficient processes with ease.

Our reliance of IT puts even greater pressure on the reliability and security of our systems, therefore we were reassured by gaining the highest standard of accreditation again this year. The Cyber Essentials Plus certification demonstrates our high standards of cybersecurity and commitment to protecting our systems and data from cyber threats. Achieving this certification involved thorough assessments conducted by specialists, and proactive monitoring and interventions by the IT team to ensure compliance. Not only does this strengthen our security position but also demonstrates that we are a trusted organisation that prioritises cyber security. It reassures our patients, staff, and community that we are taking proactive steps to safeguard data.

We have enhanced our digital capabilities with interactive Microsoft Whiteboards allowing our clinicians to share real-time patient activity and department dependency and capacity between partner clinicians regardless of their physical location. Digital applications have now replaced paper-based processes and forms, with the latest development being digital sign-in pads on Reception desks and electronic feedback forms. Our Inpatient Unit digital signage screens now feature real-time data dashboards within Reception and the clinical units to give patients and families access to our performance.

## **Change Programmes**

### **1. Development of Existing Hospice Services**

Strategic objective: To ensure we have the capacity and capability to deliver or facilitate accessible, relevant and inclusive services which support people and their families to live well whatever their condition.

Following the substantial investment in Dementia Services in 23/24, the Dementia Carer Wellbeing Programme expanded from half days in the five Care Communities to five full days. Alongside the structured programme offered to support carers, they now have access to a range of activities they can attend with their loved ones in community venues, including Dementia Café drop ins, a Sunshine Social group with games and music, Singing Together and Love to Move exercise sessions. The Hospice has continued to raise awareness among healthcare professionals about the expansion of Dementia services, resulting in increased engagement and referrals.

The Sunflower Living Well Centre, which offers Outpatient appointments and Living Well programmes for people living with a terminal diagnosis, underwent a significant transformation and was relaunched in April 2024. The Centre now boasts modern facilities designed to better serve patients and their loved ones and informal carers. The renovation project, costing £1.3 million, was completed over nine months and included enhancements such as increased natural light, smart technology integration and dementia-friendly designs such as colour-coded areas. The new-look Centre has seen an increase in activity since relaunching and footfall has more than doubled from 179 people per month to 388.

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## **2. Hospice Sustainability**

Strategic Objective: To ensure that ECH remains financially sustainable and meets our communities' needs.

Using our donors' resources we have been able to test the efficacy of different models of hyper-local home-based care and have used this empirical evidence to demonstrate to our NHS Partner Providers a more efficient way of working. Our System partners have, in turn, used this to create a business case to be considered by senior leaders in our local NHS helping them to achieve care closer to home and hospital avoidance goals.

As an active and current Chair holder of the Cheshire & Merseyside Hospice Provider Collaborative we have contributed to a review of funding for palliative and end-of-life care services. The aim of this review is to identify disparity of service provision and inequitable funding arrangements in each of the 9 Places which make up Cheshire & Merseyside Integrated Care Board (ICB). We are confident that when this review concludes East Cheshire Hospice will be independently verified as an efficient, reliable and productive provider of palliative and end-of-life care services for the people of East Cheshire.

In addition to this work, we have focused our fundraising resources on developing our Individual Giving income stream, working closely with clinical colleagues to help support friends and loved ones of patients to become long term Hospice supporters. Our Ambassador Group, which oversees our philanthropic giving, launched a new campaign to raise money to fund a new way of delivering fully integrated palliative and end of life care for everyone who needs it, no matter which healthcare professional they engage with initially. This innovation which the Group is raising funding of £1.55m for is called Palliative Care Centre East (PACE).

## **3. System Integration for Palliative & End of Life Care**

Strategic Objective: To work with partners to fully integrate our services so that patients and families experience a crisis-free last year of life with choice and control right to the end.

The launch of the discovery phase of our Palliative Advice Centre East (PACE) in early 2025 was the first step in offering a Healthcare System-wide single point of access to coordinated palliative and end-of-life care for individuals with life-limiting illnesses and their loved ones or carers in East Cheshire.

In year, we developed the PACE team comprising of Advanced Nurse Practitioners, Medical Lead and Clinical Coordinator who work seamlessly with the Hospice @Home team and other community palliative health care professionals to improve quality of life for patients and carers. This new model of working aims to care for patients for at least the last 12 months of life by providing 24/7 access to support at the right time in the right place by the right people and to improve the experience and reduce crisis admissions to hospital.

Other System Integration achievements include:

- Advanced Nurse Practitioner home visits evenings and weekends: These face-to-face assessments allow prescribing of end-of-life medication in the community, facilitating coordinated and supportive care for those who wish to remain at home and preventing unwanted admissions to acute care.
- Daily 'huddles': These have been extended to all community teams from the five Care Communities, ensuring seamless collaboration across Hospice, community and hospital settings. An additional huddle on Friday afternoons ensures patients with complex symptoms or needs have direct access

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to support over the weekends.

- New Community Consultant: Starting in August 2024, they provide expert clinical support and strengthen the connection between the Hospice and the Specialist Palliative Care Teams.
- Band 6 clinical workforce: Now covering seven days a week, providing the ability to rapidly respond in all clinical areas, offering senior support and clinical guidance both in the Inpatient Unit and in the community.
- Knutsford Home First: This initiative providing specialist palliative care and support to patients with a Knutsford GP in their own homes is part of the broader Hospice @Home programme run by East Cheshire Hospice.

#### **4. Facilities Development**

Strategic Objective: To ensure our facilities are fit for purpose, efficient to run and safe to use

During 2024, our Inpatient Unit bedrooms underwent major refurbishments to optimise comfort levels for our patients and their loved ones. For example:

- Precision lighting control was installed to help reduce patient stress and create a comfortable and relaxing environment. The new lighting features include colour temperature control, smart dimming and remote-control keypads to allow patients to create the desired mood
- All bathrooms are now fitted with automatic door release, while in the ensuite bathrooms easily accessible wall pads now promote patient independence
- We have replaced all bedroom windows and external doors into our gardens with patio-style doors.
- A media wall was a welcome addition to each room, housing smart TVs and bespoke shelving for patients to display their own personal trinkets and family photographs. A foldable table and chairs attached to the media wall allows a patient's loved ones to dine with them at mealtimes.
- We opted for curtains and bedding fabric designs which are warm and inviting, complementing each room with a different coloured feature wall.
- Each bedroom has its own chair bed enabling patients' loved ones to stay in the room with them overnight, or sit with them in comfort during the day

## **FINANCIAL REVIEW**

The Statement of Financial Activities is set out on page 25, and a summary of the financial results is given below. The group achieved a small surplus on net operating activity of £1,848 (2023/24: surplus £1,191,341). The overall result, after allowing for stock market gains and losses on the market value of our investment fund, is a deficit of £19,422 (2023/24: surplus £1,660,300).

### **Income Generation Activity**

Our total Income Generation Activity for the year ended at £3.765m, which was slightly higher than our original budget, by £77K. It was a challenging and busy year for both our Commercial and Fundraising teams, as outlined below:

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### **Commercial**

After several years of searching for retail properties in both Knutsford and Congleton, this year saw us find ideal venues in both towns simultaneously. We therefore took the unprecedented step of taking on both properties in year. Our Congleton shop opened in West Heath shopping centre on 14th December, and it is now open 7 days a week. Despite being a much larger shop than we are used to, it is proving incredibly busy both in terms of shoppers and donations. In March, the income from Congleton was just over £24K, which is in line with our original predictions of £25K once the shop is fully operational.

Our Knutsford shop is undergoing significant renovations to convert it from its original use as a private gym and is due to open in July 2025.

### **Fundraising**

We benefited from another year of strong support from our local community, despite the uncertainty of the current financial climate and the resulting fundraising challenges this created. Our Fundraising income for the year was £2.738m against an original budget of £2.647m. This represents an increase of 16% from £2.358m last year.

We had a packed calendar full of both Hospice-run and community events throughout the year. Some of our major events were the Starlight Walk, Fashion on the Edge and Light Up A Life. We also kept busy with all the usual favourites—coffee mornings, open gardens, plant and cake sales, quiz nights, fetes, golf days, festivals, balls, and plenty more. A few of the standout moments from the year included:

- We celebrated 25 years of the Christmas Tree Collection this year. This year's event was another incredible success, raising more than £160,000 and collecting 7,234 trees. Even more incredibly, during the weekend, the Collection passed the total of £2 million raised for the Hospice since it first began. This represents a truly amazing legacy for our founding volunteers, Pete Chapman and Richard Raymond, who still run the Collection each year.
- We held our biannual Art Fair this year in Macclesfield Town Hall in October, showcasing the work of local and nationally renowned artists. All art sold raised money for the Hospice, and altogether the Art Fair brought in almost £45,000. This event would not have been possible without the contribution of a massive team of volunteers who took part in the event during the week, manning tills, serving tea and cakes, and stewarding the exhibition rooms.
- One of the highlights of the Art Fair was when our new Patrons, Noddy and Suzan Holder, were surprised to encounter a mini paper mâché version of Noddy, complete with his guitar, made by renowned local artist Patty Callaghan. The model was snapped up by a keen buyer on the night, but Noddy and Suzan were so impressed they commissioned a second version which was raffled off, raising more than £10,000 for the Hospice.
- Our handmade goods volunteers have had another amazing year, creating knitted, sewed, crocheted, carved and lovingly created items to raise money for the Hospice. Their goods are always available in our Reception for sale to any visitors. In addition, our volunteers continue to create 'pairs of bears' and 'pairs of hearts' which are an increasingly popular idea, matching mementos that are shared between someone nearing the end of their life and their family/carer as a sign of their ongoing love.
- We held our glamorous Fashion on the Edge event at Alderley Edge Cricket Club on a beautiful summer day. The event includes a two-course lunch, shopping and a fashion show, and it was so popular that we had to extend our marquee this year to accommodate more guests. A total of £32,000 was raised by this event, which is being held in again June 2025.

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- We were proud to be chosen as one of AstraZeneca's Charity Partners again this year. Not only did they share their expertise and support with us throughout the year, but they also generously donated £47,821 to the Hospice in 2024, through sponsorship, employee fundraising and matched giving.
- This year we celebrated an extraordinary milestone for our supporter group, What Women Want. This incredible group of ladies have raised a staggering £447,000 for East Cheshire Hospice since they began their fundraising journey. Including bingo nights and fashion shows, their events are always filled with fun, laughter, and a heartfelt passion for supporting our work. We could not be more grateful for their dedication and generosity.
- Our philanthropy activity continued, launching a new campaign to raise money for a new way of delivering Hospice services, PACE. The target for the new campaign is £1.55 million which will pay for the first five years of the service delivery. We held a number of events this year, including a special Meeting of the Minds with our Patron Nick Robinson, a thank you event at Biddulph Old Hall and our traditional Christmas Carol Concert at Capesthorpe Hall.
- In November this year, a team of 11 brave supporters took part in our 'Land of Ice and Fire' Trek challenge over three days in Iceland. The trek itself was really challenging due to the terrain and weather conditions, but the team emerged intact and raised an amazing £35,000 for the Hospice in the process.

### **Fundraising complaints**

We did not receive any complaints about our fundraising activities during the last year. Our fundraising team abides by the Fundraising Regulator's Code of Practice and their Fundraising Promise. We strive always to act ethically and responsibly, using best practice when communicating with our supporters, and we strictly adhere to General Data Protection Regulations (GDPR) processes in relation to data usage.

### **Funding from statutory bodies**

We are grateful for the continued support of our main commissioner, Cheshire & Merseyside Integrated Care Board (C&M ICB), despite the well documented financial pressures that the health service, and in particular C&M ICB, are operating under. We received a 3.87% (£22,866) uplift on our general grant which is very welcome but only a fraction of the equivalent increase in salary costs as a result of matching NHS pay rates.

Our involvement in the Palliative Care in Partnership contract, under agreement with Mid Cheshire Hospitals NHS Foundation Trust (MCHT) has remained strong, and provides at home end of life care, enabling us to provide care 24/7 in more patients own homes. This service has proved very popular with patients and has been well received by C&M ICB and we are looking at ways to expand its reach and provide more support to the local health economy. In line with our objective of being at the centre of end-of-life care in East Cheshire, we were pleased to support Macclesfield District General Hospital with a community doctor for 6 months, and the funding for this went some way to offsetting the withdrawal of winter bed pressures monies in the current year.

In year we received £134,481 from the Department of Health and Social care to be used for capital expenditure. These funds were used to complete the upgrade of patient bedrooms, replace a leaking roof and bring the Hospice's 38-year-old electric wiring up to safer modern standards.

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## **Expenditure**

Total costs increased by £860k (12%) in the year to £7,837,887. This follows on from an 8% increase in costs in 2023/24. The last 2 years have seen significant service expansion with the growth of our Hospice at Home day service, the Knutsford Home First Initiative, Community Dementia Outreach and PACE. The Board understand that the pace of development has been rapid and are expecting costs to stabilise as these new services become embedded.

Staffing remains the single largest cost in the Hospice, and £576k of the increase in costs in the current year relates to salaries, following on from £500k last year. This underlines that the excellent care our patients and their families receive is reliant on our ability to recruit and retain experienced and highly sought-after care staff. The increase in salary costs is driven both by the 5.5% NHS Agenda for Change Pay deal announced in July 2024, which the Hospice also implemented, and the additional staffing in Hospice at Home, Community Dementia and PACE. The increases in National Insurance Contributions and staffing for these services was phased throughout the year and so we would expect staffing costs to increase in 2025/26 to reflect a fully staffed year, but then level out into 2026/27.

The cost of raising funds also increased £148k in the year, and this reflects the expansion of our retail offering, with the new Congleton shop which opened in December 2024 and the purchase of a retail shop in Knutsford which is currently under renovation and expected to open in July 2025. The extra revenue generated by this expansion will be pivotal in helping to fund the clinical service expansion over the last few years.

We are mindful as always of the need to use our donated income and resources in the most efficient way, and to provide the maximum benefit for our patients and their families. We continue to review all our activity to ensure we meet the changing needs of the community we serve.

## **Investment Objectives and Returns**

The Trustees have the power to invest in such assets as they see fit. The Hospice maintains a mixture of liquid funds and longer-term stock market investments which act as both an income stream and reserves. Income flows can be hard to predict, and so cash balances over and above those required for immediate operational purposes are invested in a mix of term deposits to allow for possible funding gaps and in the stock market. The investment portfolio is invested in the Quilter Cheviot Global Income and Growth Fund for Charities, a Charity Authorised Investment Fund (CAIF), which has a similar risk profile to the Hospice's previous discretionary fund with the benefit of reduced fees.

Quilter Cheviot's performance is reviewed quarterly against the Asset Risk Consultants (ARC) Steady Growth benchmark. The total return on the portfolio for the year to 31 March 2025 was 2.7%, slightly under the benchmark (3.0%). The performance has been reviewed by our specialist advisory group and Trustees remain confident in the investment holding.

## **Reserves**

At 31 March 2025, the Hospice held total reserves of £17,348,140, a small decrease of £19,422 over the previous year. Total reserves are a mix of restricted (relating to fixed assets or donor intentions), designated (where Trustees have set aside funds for specific projects), and free reserves – used by the charity to manage its in year cash flow. See note 22 on page 38 of these accounts.

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### **Restricted Reserves**

Since 2017, the Hospice has adopted a successful strategy of fundraising in advance for major new service developments and only going live with these services when sufficient pledges are received to ensure service viability for 5 years. As this can often take several years to achieve, the Hospice is in receipt of significant restricted funds which can only be spent on specific projects and in future periods. The high restricted balances can give a misleading view of the Hospice's need for additional funding for non-restricted services.

Of the total reserves, £6,686,544 is restricted, a decrease of £425,170 in the year. The main reductions in restricted funds relate to Knutsford Home First and Hospice at Home – both of these services received significant one-off donations from Mr Michael Oliver in recent years (£700k in 2024 and £800k in 2023) to fund expansion over the medium term, and so this reduction was expected. Our newer campaigns for PACE and Dementia services are performing well, with both services having gone live in 2024/25.

The main restriction is in respect of the Hospice building (£4.5m), a decrease of £0.56m in the year. Should the Hospice cease to operate, or the building be sold, all proceeds must be returned to the Secretary of State for Health and Social Care.

### **Designated Reserves**

The Trustees have designated funds to support service development, facilities maintenance and building development. These will help to support ambitious plans in the fields of dementia, single point of access, and further Hospice at Home expansion, as well as support the maintenance and phased redevelopment of the Millbank Drive site to make it fit for modern services.

### **Free Reserves**

The Hospice's 'free reserves' are those unrestricted funds that are freely available to spend on any of the charity's purposes, and excludes all fixed assets, restricted and designated funds. Free reserves at 31 March 2025 are £6,538,888 compared to £6,538,805 last year. This is equivalent to 10.0 months of operating costs at the 2024/25 level.

During the year, the Trustees reviewed the reserves policy and set a range within which it was deemed prudent to hold free reserves. This is based on a minimum level required to support the Hospice through two fallow income generation years and sufficient funds to wind up the Hospice in the event of a forced closure and a maximum level of 12 months' operating costs. Reserves in excess of the minimum are held to support service development and to meet exceptional circumstances.

### **Risk Management**

The Board carefully evaluates the potential risks that the Charity may face. Robust governance systems are in place to supervise risk management across clinical, support services, and business administration, ensuring that high standards are upheld in accordance with best practices, laws, and accreditation requirements. The implemented processes aim to offer reasonable assurance, though not absolute, against significant errors or losses. These include the following:

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- identification and management of risks, using an Organisational Risk Register;
- insurance covers for the major financial risks which are reviewed annually;
- a three-year rolling strategic plan and an annual delivery plan with budgets and key performance indicator targets, all approved by the trustees;
- regular consideration by trustees of financial results in comparison with budgets and prior year performance;
- regular review of financial and non-financial performance indicators and bench-marking reports;
- appropriate levels of delegation of authority and segregation of duties.

The trustees recognise that the Hospice's reliance on voluntary income to cover the majority of annual operating costs creates a financial sustainability risk. In response, the trustees have adopted a strategy of ongoing enhancement in service delivery and have made investments in income generation to mitigate this risk to the greatest extent feasible.

Demand for ECH services is expected to increase driven by population growth, aging local demographic and the organisation's ambition to ensure palliative care is accessible to all who need it. The primary risk faced is the potential for services to be overwhelmed rendering them ineffective. To mitigate this risk, staff numbers will increase, and trustees have tasked the Senior Leadership Team to create a fully rotational workforce which can be deployed to any service facing short-term surges in demand.

Cheshire & Merseyside Integrated Care Board is facing significant budgetary constraints which may have adverse impact on the commissioning of palliative and end-of-life services. There is a potential risk that we may face challenges in obtaining adequate statutory funding to sustain our services at their current levels. To mitigate this risk, East Cheshire Hospice, as part of the Cheshire & Merseyside Hospice Provider Collaborative, is participating in an ICB-led review to find a fairer statutory funding model for charitably funded hospice care.

## **PLANS FOR FUTURE PERIODS**

### **Continuous Improvement**

Our ambition is and always will be to continuously improve our services to meet the needs and expectations of the people we serve. To achieve this, we make sure that efficiency and effectiveness is embedded in our culture, our plans and in the personal objectives of each individual who makes up our high-performing ECH team. We demonstrate our commitment to this ambition by using data from patient and family feedback, incident reports and the frontline experiences of healthcare professionals to continuously improve what we do so that better outcomes can be achieved for the next cohort of patients and family members.

Both qualitative and quantitative data collection and analysis informs our service provision and helps to ensure that we can accurately define the impact we are having on the experiences of our patients and their families. We will carry on our work to fully integrate our services with those in the wider health system ensuring that patients are informed, prepared and in control of their choices from the point of diagnosis right to the end.

### **Delivery of responsive, effective, safe and caring services**

We will ensure that our existing services are consistently meeting needs of the people they serve by listening to and acting on feedback. We understand the urgency and importance of addressing the expedient demand for our palliative and end of life care services and those provided by public sector and other third sector organisations operating within an extremely constrained funding environment.

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We believe that we can meet this challenge with creativity, partnerships and efficiencies provided by adopting new and evolving technologies.

**People development** It is our aim to give our staff and volunteer workforce fulfilling opportunities to grow as individuals, be part of a winning team and to use their time and talents for positive change in our communities. We will do this by ensuring that each job or volunteering opportunity has all the elements of a rewarding, manageable and fulfilling experience. We have identified that a local shortage in qualified health and social care staff represents a future risk to the sustainability of our services, therefore we will carry out a major workforce review and set a strategy to address issues.

**Governance and oversight** By March 2026 we will deliver a comprehensive review of our governance structures and processes using the Charity Governance Code as a validated best practice guide and seek to benchmark our governance against our partners in the Cheshire & Merseyside Hospice Provider Collaborative. Improvements will be implemented as they are identified to give patients, families, donors and the wider public the assurance that ECH is a well-run, stable care provider.

**Innovation and collaboration** We will continue to be creative in our problem solving, brave in our delivery and be generous in sharing our learning with partners in our Locality (East Cheshire), our Place (Cheshire East), our Region (Cheshire & Merseyside) and nationally through Hospice UK.

**Care and business support services** We will focus on removing unnecessary barriers to optimal operating processes, making efficiencies in our key support services of Information & Communication Technology, Finance, Income Generation, Human Resources including Learning and Development, Hospitality and Facilities.

**Community Engagement** We will use our considerable connections with the communities we serve to inform the development of responsive services and increase donor, staff and volunteering opportunities. By partnering in a Cheshire East Health Literacy pilot, we will empower patients and carers to understand how to make local healthcare provision work for them.

**Digital Transformation** We will continue to increase productivity and security in our service provision and be a digitally agile organisation using emerging technologies, with reliable IT infrastructure, 'smart' facilities and interoperability with partners.

**Data Analytics** Integrate all ECH information sources to give Board, Senior Managers, Heads of Functions and Team Leaders greater visibility of, and confidence in, data for effective monitoring, reporting and timely decision-making.

## **Change programmes 2025/26 Milestones**

### **1. Development of Existing Hospice Services**

Strategic objective: To ensure ECH has the right services in place with adequate capacity to meet growing demand for care closer to home.

We will explore the impact the Terminally Ill (Adults) Bill will have on existing services and gain further insights into patient and carers support requirements to assist us with future planning. We will measure our performance using the internationally recognised palliative care impact tools, Outcome Assessment and Complexity Collaboration (OACC) and Integrated Patient Outcome Scale (IPOS), to help demonstrate the effect our services have on patients and where necessary, improvements can be made. We will also determine which facets of the NHS 10-year plan will influence the development of ECH services in the future.

We will deliver:

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- the test and learn phase for PACE with ongoing collaboration with internal and external healthcare professionals. Ensuring data collection is effective to identify gaps and evidence the need to move to an integrated model of care closer to home.
- increased capacity in complementary therapies so that Hospice @Home patients and carers can have the same holistic service
- increased access to Dementia clinics, ad hoc support and Dementia Carers Wellbeing Programme fully operational in all five care communities and be a leading provider involved in the Cheshire East Place Dementia Strategy
- increased use of our Sunflower Living Well Centre for patients (all diseases), family & friends and community groups

## **2. Hospice Sustainability**

Strategic Objective: To ensure that ECH remains financially sustainable and meets our communities' needs

This change programme is wide ranging with each element aimed at ensuring ECH has the skills and requisite human, financial and material resources to comfortably maintain prevailing services whilst ensure the long-term stability and low environmental impact necessary to deliver innovative services in partnership with others long into the future.

- **Financial Infrastructure**

We will identify and exploit the benefits of new and existing technology such as Artificial Intelligence (AI) and the Microsoft Power BI data analysis software to develop financial literacy and insights with colleagues. We will maximise opportunities to automate and improve the availability of real time financial information to colleagues and partners.

We will deliver:

- Effective team structure and invest in staff development
- Introduce new Auditors and create working protocols
- Identify and carry out due diligence on new payroll services supplier
- Introduce a Finance Business Partnering (FBP) approach
- Implement new cloud-based accounting system to support efficient working, budget holder information and system integration
- Implement Fund reporting for greater clarity on how different services are funded
- Review systems to support cross charging of rotational operational staffing

- **Income generation and statutory funding to meet rising costs**

We will explore the impact the Terminally Ill (Adults) Bill will have on our income generation activity and the need for a fairer statutory funding model for hospices across Cheshire & Merseyside. We will also identify future uses for philanthropic giving following completion of PACE campaign.

We will deliver:

- An integrated campaign for the Bed Appeal, encompassing all income streams
- A new retail shop in Knutsford
- Increased use of AI to target activities

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- **Data-driven decision making**

We will explore the use of AI tools for advanced reporting, insights and trend analysis, Maximise the use of NHS Data Analytics tools and build a case for a Data Analyst role at ECH

***We will deliver:***

- an upgrade of our accounting software to create a seamlessly integrated business information system including real-time data dashboards
- lead the participation in the NHS Cheshire & Merseyside Data Project
- Early development of Power BI reporting

- **Workforce Planning**

We will explore ways in which each role within ECH can be made more efficient, enjoyable and rewarding, identify learning and development efficiencies achieved through increased in-house training provision/alternative providers. We will also invest in technology to support data analytics & future workforce flexibility.

We will deliver:

- increase in Retail workforce both staff and volunteers
- implement initiatives to enhance workforce wellbeing and support
- maximise opportunities for volunteer-led community services
- increase in Healthcare Assistant resource should an increase in funding allow

- **Information Technology**

We will explore technologies to enhance efficiency and productivity across ECH and utilising AI tools we will enhance the visibility of data to improve business decisions and efficiency. We will also explore the feasibility of ECH connecting to local NHS Virtual Wards and becoming fully integrated with the wider Digital Care System.

We will deliver:

- Continuous IT infrastructure upgrades to ensure systems are up to date, secure and stable for the Hospice's day-to-day running.
- Virtual Reality technologies to enhance patient services and experience.
- Microsoft Copilot AI adoption for ECH Management.

- **Deliver our services in a sustainable, low carbon, energy efficient way**

We will complete our Sustainability Plan for 2025-28, engage with other Hospices within our cluster group to share best practice and expand our collaboration with our Corporate and Community support network

We will deliver:

- A comprehensive analysis of efficiencies and carbon impact partnering with Ecologi
- Conduct sustainability audits
- Deliver goals within the sustainability plan

- **Equality, Diversity and Inclusion**

We will reassess our current EDI practices, identify gaps in accessibility and representation and engage with diverse communities to understand their needs

We will deliver:

- impactful competency training
- improvements to the accessibility of services
- regularly review progress to foster a truly inclusive environment

### **3. System Integration for Palliative & End of Life Care**

Strategic Objective: To work with partners to fully integrate our services so that patients and families experience a crisis-free last year of life with choice and control right to the end

We will assess existing collaboration with healthcare partners (NHS, social care, charities) to identify service gaps and barriers to seamless end-of-life care. We will also explore digital solutions for improved communication and real-time patient data sharing across services and engage with patients, families, and underrepresented groups to understand their end-of-life care preferences and challenges.

We will deliver:

- ECH resources used to accommodate and facilitate the initial setup and delivery of PACE care co-ordination centre with the aim of ensuring everyone at end of life has fair access to appropriate care and support services when and where they need them
- Knutsford Home First team in collaboration with the Primary Care Network and District Nursing team. Research existing early identification tools, explore the use of Ai and test possible solutions in Knutsford Care Community
- Improved integration with Care Communities by strengthening relationships and communication channels

### **4. Facilities Development**

Strategic Objective: To ensure our facilities are fit for purpose, efficient to run and safe to use

We will design and cost phase three of the plan to upgrade kitchen, staff changing and breakout rooms and increase efficiency through technology, equipment and sustainability.

We will deliver:

- A planned preventative maintenance schedule, aimed to improve efficiency, minimise downtime and prevent breakdown. To enable safety, reliability, productivity and reduce costs.
- Staff training and development, improving facilities staff retention, creating teamwork and flexible working.
- IPU ward makeover, chapel refurbishment and IPU sedum roof removed and resurfaced.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The Hospice is a charitable company limited by guarantee, incorporated in England and Wales on 10 April 1984 and registered as a charity on 25<sup>th</sup> April 1984. The company is established under a

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Memorandum of Association which sets out the objects and powers and is governed under its Articles of Association, as updated in March 2015.

The Nominations and Remuneration Committee is responsible for monitoring and evaluating the trustee recruitment, selection and appraisal process. The governing document requires between 5 and 14 trustees. Board vacancies are identified through regular skills audits and vacancies are filled through a formal recruitment process. The Hospice serves the needs of the broad community, so the Board endeavours to reflect this in the make-up of its membership, whilst meeting the need to have an appropriate mix of professional skills necessary for the day-to-day and longer term running of the Charity. Once appointed to the Board, new trustees undertake an induction programme, supported by an existing member of the Board, and are supplied with a comprehensive information pack detailing the responsibilities of their trusteeship. Trustees are appointed to serve for a term of three years, but can seek re-appointment for two further periods, with a total permitted maximum of nine consecutive years.

The Board meets at least four times a year and is responsible, through its committees, for setting and monitoring progress against the Strategic Plan, Annual Delivery Plans and Key Performance Indicators. These meetings are attended by the Chief Executive and members of the management team, who are responsible for the day-to-day running of Hospice services.

The committees are attended by designated Trustees and management team. The committees make proposals to the Board and have approved terms of reference with specific assigned responsibilities. The committees are:

- **Patient Care and Clinical Governance Committee** which is responsible for monitoring patient care/services, partnership and clinical governance, and meets quarterly;
- **Finance and Resources Committee** which is responsible for monitoring and compliance of all matters financial, donor engagement, partnerships, use of technology and all other resources inclusive of human resources, and meets quarterly;
- **Nominations and Remuneration Committee** which meets quarterly is responsible for the appointment of Trustees, President, Vice Presidents and Patrons, the recruitment of the chief executive as well as the remuneration of senior staff.

The Finance and Resources Committee reviews all staff pay on an annual basis to determine whether an inflation pay award can be given. The management team is included in this review and receives any increase on the same basis as all other staff.

Individual indemnities have been provided to the Trustees, under which the charitable company has agreed to indemnify the Trustees to the fullest extent permitted by law in respect of all liabilities to third parties arising out of, or in connection with, their execution of their powers, duties and responsibilities as Trustees of the charitable company and of the group.

The Hospice is a member of The End of Life Partnership, a local charity involved in end of life care issues across Cheshire. It also promotes the delivery of high-quality palliative care education in order to ensure all communities are prepared for end of life care. The Hospice does not have any control over this charity. The Hospice is also a shareholder, but again has no control over, the Hospice Quality Partnership, a commercial company set up by hospices nationally to provide more efficient and better-quality procurement in the sector through collective bulk purchasing power.

The Hospice's wholly owned subsidiary, ECH Trading Limited, was established to run commercial retail activities. The subsidiary donates its profits to the Hospice and all related party transactions are provided in the notes to these accounts.

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## **RESPONSIBILITIES OF THE BOARD OF TRUSTEES**

The Trustees (who are directors of East Cheshire Hospice for the purposes of company law) are responsible for preparing the Trustees' Annual 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 Board to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure for the financial year. In preparing those financial statements, the Board should follow best practice and:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charity Statement of Recommended Practice (SORP)
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK Accounting Standards have been followed
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue in business.

The Board is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. The Board is also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

## **AUDITORS**

Harts Limited were re-appointed as the charitable company's auditors and have expressed their willingness to continue in that capacity.

**Approved by the Board on 16 December 2025 and signed on its behalf by:**

**Mrs J White**

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## **Opinion**

We have audited the financial statements of East Cheshire Hospice (the 'parent charitable company' or the 'charity') and its subsidiaries (together the 'group') for the year ended 31 March 2025 which comprise the consolidated Statement of Financial Activities, the consolidated group and charity Balance Sheet, the consolidated group and charity Cash Flow Statement, and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable group's and parent charitable company's affairs as of 31 March 2025 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 Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the charitable group 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 doubt on the group and 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.

## **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent

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with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### **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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

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

In the light of the knowledge and understanding of the charitable group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where 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 parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made, or
- we have not received all the information and explanations we require for our audit, or
- the trustees were not entitled to prepare financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework 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, as well as 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 parent charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditors' 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 a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance but it 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 primary responsibility for the prevention and detection of non-compliance with laws and regulations, including fraud, rests with both those charged with governance of the entity and management. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below:

The objectives of our audit, in respect to fraud, are:

- to identify and assess the risks of material misstatement of the financial statements due to fraud;
- to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses; and
- to respond appropriately to fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

Our approach was as follows:

We obtained an understanding of the legal and regulatory frameworks that are applicable to the parent charitable company and the group, and determined that the most significant are in respect of Employment Law, the Health and Social Care Act and compliance with Care Quality Commission fundamental standards.

We understood how group companies are complying with those frameworks by making inquiries of management responsible for charity and company legislation and legislation procedures.

We assessed the susceptibility of the parent charitable company and group's financial statements to material misstatement, including how fraud might occur by discussion with trustees to understand where it is considered there was a susceptibility to fraud. We considered the controls that the parent charitable company and the group established to address identified risks that otherwise prevent, deter and detect fraud.

To address the risk of fraud through management bias and override of controls, we performed analytical procedures to identify unusual or unexpected relationships; investigated the rationale behind significant or unusual transactions; and tested journal entries to identify unusual transactions.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify

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non-compliance with laws and regulations enquiry of the trustees and other management and inspection of regulatory and legal correspondence, if any. Material misstatement that arises due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

Based on this understanding we designed our audit procedures to identify non-compliance with such laws and regulations that could materially impact the financial statements. Taking into account our understanding of the parent charitable company and group, our procedures involved enquires of management and focused testing as appropriate with consideration to risk assessment.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditors-responsibilities](http://www.frc.org.uk/auditors-responsibilities). This description forms part of our Report of the Independent Auditor's.

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in a Report of the Independent Auditors 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.

Melissa Bowers FCCA (Senior Statutory Auditor)  
For and on behalf of Harts Limited  
Chartered Accountants and Statutory Auditors  
Westminster House,  
10 Westminster Road  
Macclesfield  
Cheshire  
SK10 1BX

16 December 2025

EAST CHESHIRE HOSPICE

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES  
(Incorporating Income & Expenditure account)  
As at 31 March 2025

	Notes	2025			2024		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
<b>Income from:</b>							
Donations and legacies	2	4,562,296	669,705	5,232,001	4,434,132	1,153,829	5,587,961
Charitable activities	3	872,660	-	872,660	865,314	-	865,314
Other trading activities	4	1,277,320	9,613	1,286,933	1,257,964	6,295	1,264,259
Investments	5	448,141	-	448,141	352,057	-	352,057
<b>Total</b>		<b>7,160,417</b>	<b>679,318</b>	<b>7,839,735</b>	<b>6,909,467</b>	<b>1,160,124</b>	<b>8,069,591</b>
<b>Expenditure on:</b>							
Raising funds	7	1,422,991	970	1,423,961	1,284,496	624	1,285,120
Charitable activity	8						
Inpatient services		3,050,028	5,923	3,055,951	2,821,988	93,000	2,914,988
Day-care and outpatients		868,201	159,603	1,027,804	754,863	59,075	813,938
Hospice @Home		1,053,828	691,504	1,745,332	1,110,599	257,160	1,367,759
Family support services		456,511	20,472	476,983	444,364	26,261	470,625
Outreach and education		106,292	1,564	107,856	86,634	39,186	125,820
<b>Total</b>		<b>6,957,851</b>	<b>880,036</b>	<b>7,837,887</b>	<b>6,502,944</b>	<b>475,306</b>	<b>6,978,250</b>
Net gains/(losses) on investments	13	(21,270)	-	(21,270)	568,959	-	568,959
Net income/(expenditure)		181,296	(200,718)	(19,422)	975,482	684,818	1,660,300
Transfers between funds	22	224,452	(224,452)	-	(474,581)	474,581	-
<b>Net income/(expenditure) for the year</b>		<b>405,748</b>	<b>(425,170)</b>	<b>(19,422)</b>	<b>500,901</b>	<b>1,159,399</b>	<b>1,660,300</b>
Total funds brought forward		10,255,848	7,111,714	17,367,562	9,754,947	5,952,315	15,707,262
<b>Total funds carried forward</b>	22	<b>10,661,596</b>	<b>6,686,544</b>	<b>17,348,140</b>	<b>10,255,848</b>	<b>7,117,714</b>	<b>17,367,562</b>

The statement of financial activities includes all gains and losses recognised in the year and all amounts derive from continuing activities. The transfer between funds is in respect of movements in fixed assets.

The notes on pages 28 to 40 form part of these accounts.

**EAST CHESHIRE HOSPICE**

**BALANCE SHEET**  
**For the year ended 31 March 2025**

	Notes	Group		Charity	
		2025 £	2024 £	2025 £	2024 £
<b>Fixed Assets</b>					
Tangible assets	12	5,724,330	4,978,299	5,724,330	4,978,299
Investments	13	6,035,225	6,056,495	6,035,227	6,056,497
		<u>11,759,555</u>	<u>11,034,794</u>	<u>11,759,557</u>	<u>11,034,796</u>
<b>Current Assets</b>					
Stock	15	720	337	-	-
Debtors	16	591,042	519,098	591,042	519,098
Cash at bank and in hand		5,519,234	6,432,592	5,519,232	6,432,590
		<u>6,110,996</u>	<u>6,952,027</u>	<u>6,110,274</u>	<u>6,951,688</u>
Creditors: amounts falling due within one year	17	522,411	619,259	522,509	619,740
		<u>5,588,585</u>	<u>6,332,768</u>	<u>5,587,765</u>	<u>6,331,948</u>
<b>Net Current Assets</b>					
<b>Total Assets Less Current Liabilities</b>		<u>17,348,140</u>	<u>17,367,562</u>	<u>17,347,322</u>	<u>17,366,744</u>
		<u>17,348,140</u>	<u>17,367,562</u>	<u>17,347,322</u>	<u>17,366,744</u>
<b>Net Assets</b>					
Restricted funds		6,686,544	7,111,714	6,686,544	7,111,714
Unrestricted - general funds		7,714,128	6,792,299	7,713,310	6,791,481
- designated funds		2,947,468	3,344,167	2,947,468	3,344,167
- revaluation reserve		-	119,382	-	119,382
<b>Total Funds</b>	22	<u>17,348,140</u>	<u>17,367,562</u>	<u>17,347,322</u>	<u>17,366,744</u>

The financial statements have been prepared according with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies. These financial statements of East Cheshire Hospice (charity number 515104; company number 01807691) were approved by the Board of Trustees on 16 December 2025 and signed on its behalf by:

Mrs J White

Mr N L McArthur

The notes on pages 28 to 40 form part of these accounts

**EAST CHESHIRE HOSPICE**

**CONSOLIDATED STATEMENT OF CASH FLOWS**  
For the year ended 31 March 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities:</b>		
Net cash provided by / (used in) operating activities	<u><b>(329,794)</b></u>	<u>1,489,635</u>
<b>Cash flow from investing activities:</b>		
Dividends and interest from investments	<b>448,141</b>	352,057
Purchase of property, plant and equipment	<u><b>(1,031,705)</b></u>	<u>(1,175,819)</u>
Net cash provided by / (used in) investing activities	<u><b>(583,564)</b></u>	<u>(823,762)</u>
<b>Change in cash and cash equivalents in the year</b>	<b>(913,358)</b>	665,873
Cash and cash equivalents b/f	<u><b>6,432,592</b></u>	<u>5,766,719</u>
<b>Cash and cash equivalents c/f</b>	<u><b>5,519,234</b></u>	<u>6,432,592</u>

**Notes to the consolidated cash flow statement**

Reconciliation of net income / (expenditure) to net cash flow from operating activities:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net income / (expenditure) for the reporting period	<b>(19,422)</b>	1,660,300
Depreciation charge	<b>285,674</b>	241,784
(Gains) / losses on investments	<b>21,270</b>	(568,959)
Investment income	<b>(448,141)</b>	(352,057)
Loss / (profit) on sale of fixed assets	-	149,374
Decrease/(increase) in stock	<b>(383)</b>	357
(Increase)/decrease in debtors	<b>(71,944)</b>	421,730
(Decrease)/increase in creditors	<u><b>(96,848)</b></u>	<u>(62,894)</u>
Net cash provided by / (used in) operating activities	<u><b>(329,794)</b></u>	<u>1,489,635</u>

Analysis of cash and cash equivalents:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Cash in hand	<b>1,455,767</b>	1,681,250
Notice deposits	<u><b>4,063,468</b></u>	<u>4,751,342</u>
Total cash and cash equivalents	<u><b>5,519,234</b></u>	<u>6,432,592</u>

# EAST CHESHIRE HOSPICE

## NOTES TO THE ACCOUNTS For the year ended 31 March 2025

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### 1. Summary of Significant Accounting Policies

#### General Information and Basis of Preparation

The financial statements of the charitable company, which is a public benefit entity under FRS102, 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 (Charities SORP FRS102 – effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006. The financial statements have been prepared under the historical cost convention with the exception of investments, which are included at market value as modified by the revaluation of certain assets. The financial statements are presented in GB Sterling, which is the functional currency, rounded to the nearest Pound.

#### Basis of consolidation

These accounts consolidate the results of the charity and its wholly owned trading subsidiary, ECH Trading Limited, on a line by line basis. A separate Statement of Financial Activities and Income & Expenditure Account has not been presented for the charity as allowed by Section 408 of the Companies Act 2006. The net loss of the Hospice for the year is £19,422 (2024: net gain £1,660,300).

#### Critical accounting judgements and key sources of estimation uncertainty

In the application of the accounting policies, Trustees are required to make judgements, estimates and assumptions about the carrying value of assets and liabilities that are not readily apparent from other sources. The estimates and underlying 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 assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affected current and future periods.

In the view of the Trustees, no assumptions concerning the future or estimation uncertainty affecting assets or liabilities at the balance sheet date are likely to result in a material adjustment to their carrying amounts in the next financial year.

#### 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. Restricted funds are donations which the donor has specified are to be used for specific projects. The aim and use of each significant restricted fund is set out in the notes to these accounts.

#### Incoming Resources and Debtors

All income is recognised in the statement of financial activities when the Hospice has entitlement to the funds, receipt is probable, and the amount can be reliably measured. The following policies are applied to income:

- Voluntary income is included in full when receivable. Grant income is recognised when the charity becomes unconditionally entitled to it.
- Legacies are included at the earlier of when the Executors notify the Hospice that a distribution will be made, or when a distribution is received. Where legacies have been notified to the Hospice, but the recognition criteria have not been met, the legacy is treated as a contingent asset and disclosed if material.
- Gifts in kind and donated services are recognised within incoming resources and expenditure at an estimate of open market value. The value of services provided by volunteers is not included in the accounts.
- Items donated for resale through the charity's shops are included as incoming resources when they are sold.
- Investment income is included when receivable.
- Lottery income received in advance is deferred and released in the week that the draw takes place.

Debtors are recognised at settlement value.

# EAST CHESHIRE HOSPICE

## NOTES TO THE ACCOUNTS For the year ended 31 March 2025

---

### 1. Summary of Significant Accounting Policies (continued)

#### Resources Expended and Creditors

Expenditure is recognised when there is a legal or constructive obligation to a third party, payment is probable, and the amount is reliably measurable. Irrecoverable VAT is allocated as a support cost. Expenditure is classified under the following activity headings:

- Costs of raising funds are those associated with fundraising activity, including the charity's shops and lottery operations and their associated support costs.
- Charitable expenditure is incurred in the delivery of the charity's activities and services for its beneficiaries. It includes costs that can be directly apportioned and indirect associated support costs.

Grants payable are made to third parties in the furtherance of the Hospice's charitable objectives. Grants are accounted for when the conditions for payment have been met by the recipient, or in full when no conditions have been set.

Redundancy and termination payments are recognised on an accruals basis as a liability is incurred. Creditors are recognised where it is probable that a reliably estimated present obligation will result in a payment to a third party. Creditor are recognised at their settlement value.

#### Support and Governance costs

Support costs are those back-office functions that are necessary for the effective running of the Hospice but are not directly involved in providing care. They are allocated between the cost of raising funds and charitable activities as set out in the notes to these accounts. Governance costs comprise all costs involving the public accountability of the charitable company and its compliance with regulation and good practice

#### Tangible Fixed Assets and Depreciation

Tangible fixed assets costing more than £1,000 are capitalised at cost. Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost, less estimated residual value, over their estimated useful life as follows:

- |                                 |  |
|---------------------------------|--|
| • Buildings                     | 2 – 10% p.a. straight line depending on the asset nature |
| • Leasehold improvements        | Straight line over the life of the lease                 |
| • Plant, equipment and vehicles | 12.5% p.a. straight line                                 |
| • Computer hardware             | 25% straight line  |

The land at Millbank Drive is included at market value at the time of donation from the Health Authority.

#### Investments and cash

Listed investments are stated at market value at the balance sheet date. Unlisted investments are valued at cost. The SOFA includes the net gains and losses arising on revaluations and disposals throughout the year. Cash at bank is held to meet the day to day running costs of the Hospice as they fall due.

#### Stock

Stocks are valued at the lower of cost and net realisable value. Items donated for resale are not included in the financial statements until they are sold.

#### Financial instruments

Basic financial instruments are initially measured at transaction price and subsequently measured at amortised cost, with the exception of investments and cash at bank which are held at fair value. Financial assets held at amortised cost comprise trade and other debtors and financial liabilities held at amortised cost comprise trade and other creditors, except taxation and social security.

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
**For the year ended 31 March 2025**

**1. Summary of Significant Accounting Policies (continued)**

**Leases**

Rental payable under operating leases are charged to the statement of financial activities in equal annual instalments over the period of the lease.

**Pensions**

The Hospice contributes to the NHS pension scheme as allowed under direction of the Secretary of State in England and Wales. This is an unfunded, defined benefit pension scheme and it is not possible to identify the assets and liabilities which are attributable to the Hospice. The scheme is therefore accounted for as defined contribution scheme. The Hospice also operates 2 further defined contribution pension schemes. The assets of all schemes are held separately from those of the Hospice in independently administered funds. Contributions payable for the year are charged to the SOFA in line with the activity carried out by the relevant pension scheme member.

**Taxation**

The Hospice is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

**Going Concern**

The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist. The Trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of Hospice reserves to be able to continue as a going concern.

**2. Donations and legacies:**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Donations	1,294,643	304,843	1,599,486	972,214	951,427	1,923,641
Legacies	1,913,040	-	1,913,040	2,100,930	-	2,100,930
Community activity	439,158	42,745	481,903	489,711	7,538	497,249
Grants	915,455	322,117	1,237,572	871,277	194,864	1,066,141
	<b>4,562,296</b>	<b>669,705</b>	<b>5,232,001</b>	<b>4,434,132</b>	<b>1,153,829</b>	<b>5,587,961</b>

Grants receivable were:	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Cheshire & Merseyside ICB – care	519,671	-	519,671	499,448	-	499,448
Cheshire & Merseyside ICB – drugs	108,972	-	108,972	108,000	-	108,000
Cheshire & Merseyside ICB – other	55,600	-	55,600	54,929	-	54,929
Derbyshire ICB – care	20,720	-	20,720	20,000	-	20,000
Hospice UK – Hospice Capital Grant	-	134,481	134,481	-	-	-
National Lottery Community Fund	-	55,000	55,000	-	-	-
Other grants and trusts	210,492	132,636	343,128	188,900	194,864	383,764
	<b>915,455</b>	<b>322,117</b>	<b>1,237,572</b>	<b>871,277</b>	<b>194,864</b>	<b>1,066,141</b>

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
**For the year ended 31 March 2025**

**2. Donations and legacies (continued):**

The Hospice's main grant agreements are with Cheshire & Merseyside Integrated Care Board (ICB). The ICB makes a contribution to the provision of 24-hour specialist palliative care for patients and families in the East Cheshire region and for drugs. The Hospice has a similar arrangement with Derbyshire ICB as the boundaries of the Hospice's service area extend to parts of Derbyshire.

**3. Charitable activities:**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Local government and NHS service contracts	769,542	-	769,542	795,393	-	795,393
Other ancillary income	103,118	-	103,118	69,921	-	69,921
	<b>872,660</b>	<b>-</b>	<b>872,660</b>	<b>865,314</b>	<b>-</b>	<b>865,314</b>

**4. Other trading activities:**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Events and sponsorship	376,648	9,613	386,261	388,427	6,295	394,722
Lottery income	273,972	-	273,972	283,289	-	283,289
Shops	626,700	-	626,700	586,248	-	586,248
	<b>1,277,320</b>	<b>9,613</b>	<b>1,286,933</b>	<b>1,257,964</b>	<b>6,295</b>	<b>1,264,259</b>

**5. Investment income:**

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Dividends received	170,613	-	170,613	175,769	-	175,769
Interest received	277,528	-	277,528	176,288	-	176,288
	<b>448,141</b>	<b>-</b>	<b>448,141</b>	<b>352,057</b>	<b>-</b>	<b>352,057</b>

**6. Net incoming resources for the year (group and charity):**

	2025 £	2024 £
This is stated after charging:		
Depreciation (owned assets)	285,674	241,784
Auditor's remuneration (excluding VAT) - charity	10,500	9,500
Auditor's remuneration (excluding VAT) - subsidiary	1,250	1,000
Non audit fees (excluding VAT)	300	5,905

EAST CHESHIRE HOSPICE

NOTES TO THE ACCOUNTS  
For the year ended 31 March 2025

7. Raising funds:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Donations and legacies:</b>						
Staff costs	430,327	-	430,327	394,715	-	394,715
Events and fundraising costs	205,002	-	205,002	178,157	-	178,157
	<b>635,329</b>	<b>-</b>	<b>635,329</b>	<b>572,872</b>	<b>-</b>	<b>572,872</b>
<b>Other trading activity:</b>						
Staff costs	297,772	-	297,772	266,878	-	266,878
Events and fundraising costs	76,451	-	76,451	91,411	-	91,411
Lottery management costs	12,444	-	12,444	13,491	-	13,491
Lottery prizes	78,000	-	78,000	79,312	-	79,312
Shop running costs	189,914	-	189,914	154,855	-	154,855
Shop depreciation	8,995	-	8,995	-	-	-
	<b>663,576</b>	<b>-</b>	<b>663,576</b>	<b>605,947</b>	<b>-</b>	<b>605,947</b>
Support costs	124,086	970	125,056	105,677	624	106,301
	<b>1,422,991</b>	<b>970</b>	<b>1,423,961</b>	<b>1,284,496</b>	<b>624</b>	<b>1,285,120</b>

8. Charitable activities:

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Inpatient services:</b>						
Staff and related costs	2,249,018	-	2,249,018	2,075,647	1,499	2,077,146
Patient consumables – direct	148,682	-	148,682	126,651	-	126,651
Catering and housekeeping	56,792	451	57,243	52,719	407	53,126
Property occupation and repairs	208,208	3,472	211,680	170,301	1,933	172,234
Depreciation	131,400	-	131,400	124,929	87,557	212,486
Support costs	255,928	2,000	257,928	271,741	1,604	273,345
	<b>3,050,028</b>	<b>5,923</b>	<b>3,055,951</b>	<b>2,821,988</b>	<b>93,000</b>	<b>2,914,988</b>
<b>Day care and outpatients:</b>						
Staff and related costs	546,677	136,641	683,318	518,433	14,591	533,024
Patient consumables – direct	5,948	4,853	10,801	7,495	3,904	11,399
Catering and housekeeping	17,116	107	17,223	14,918	97	15,015
Property occupation and repairs	105,479	17,093	122,572	67,474	726	68,200
Depreciation	76,650	-	76,650	55,963	39,222	95,185
Support costs	116,331	909	117,240	90,580	535	91,115
	<b>868,201</b>	<b>159,603</b>	<b>1,027,804</b>	<b>754,863</b>	<b>59,075</b>	<b>813,938</b>
<b>Hospice @Home:</b>						
Staff and related costs	776,760	685,846	1,462,606	845,600	244,033	1,089,633
Patient consumables – direct	22,268	3,640	25,908	21,800	1,989	23,789
Catering and housekeeping	1,735	-	1,735	1,256	-	1,256
Property occupation and repairs	29,525	442	29,967	16,678	141	16,819
Depreciation	21,900	-	21,900	13,911	9,749	23,660
Support costs	201,640	1,576	203,216	211,354	1,248	212,602
	<b>1,053,828</b>	<b>691,504</b>	<b>1,745,332</b>	<b>1,110,599</b>	<b>257,160</b>	<b>1,367,759</b>

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2025

**8. Charitable activities (continued):**

**Family support:**

Staff and related costs	278,320	18,543	296,863	293,918	753	294,671
Patient consumables – direct	2,072	500	2,572	1,998	100	2,098
Catering and housekeeping	3,470	-	3,470	3,174	-	3,174
Property occupation and repairs	59,051	883	59,934	42,168	357	42,525
Depreciation	43,800	-	43,800	35,171	24,650	59,821
Support costs	69,798	546	70,344	67,935	401	68,336
	<b>456,511</b>	<b>20,472</b>	<b>476,983</b>	<b>444,364</b>	<b>26,261</b>	<b>470,625</b>

**Outreach and education:**

Staff and related costs	91,446	-	91,446	57,489	36,590	94,079
Patient care and consumables	5,394	1,503	6,897	4,397	51	4,448
Patient care – grant	1,697	-	1,697	17,200	2,500	19,700
Support costs	7,755	61	7,816	7,548	45	7,593
	<b>106,292</b>	<b>1,564</b>	<b>107,856</b>	<b>86,634</b>	<b>39,186</b>	<b>125,820</b>

Support costs are now apportioned on the basis of headcount used in each activity.

**9. Allocation of support costs:**

	Raising funds £	Inpatient services £	Day care & outpatients £	Hospice @Home £	Family Support £	Outreach/ education £	Total 2025 £	Total 2024 £
Governance costs	7,963	16,424	7,465	12,940	4,479	498	49,769	43,520
Office support	11,379	23,470	10,668	18,492	6,401	711	71,121	41,703
Accounting and payroll	20,667	42,626	19,375	33,584	11,625	1,292	129,169	121,453
Information technology	32,919	67,896	30,862	53,494	18,517	2,057	205,745	226,915
Workforce & volunteers	34,601	71,365	32,439	56,227	19,463	2,163	216,258	205,000
Marketing	13,527	27,898	12,681	21,980	7,609	845	84,540	76,253
Irrecoverable VAT	4,000	8,249	3,750	6,499	2,250	250	24,998	44,448
	<b>125,056</b>	<b>257,928</b>	<b>117,240</b>	<b>203,216</b>	<b>70,344</b>	<b>7,816</b>	<b>781,600</b>	<b>759,292</b>

Governance includes audit £12,250 (2024 £10,000) and insurance costs £37,519 (2024 £33,520).

**10. Staff costs and numbers**

**Staff payroll costs (excluding agency) were:**

	2025 £	2024 £
Salaries	4,826,655	4,351,039
Social security costs	448,018	405,848
Employers pension – defined contribution	205,273	188,638
Employers pension – defined benefit	240,962	199,497
	<b>5,720,908</b>	<b>5,145,022</b>

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2025

**10. Staff costs and numbers (continued):**

The average monthly number of staffs employed during the year on a full time equivalent and headcount basis was:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
<b>Full time equivalent:</b>		
Clinical and patient support staff	94	81
Support – HR & Volunteer, Finance, Marketing, office and ICT	19	20
Income generation staff – retail, lottery and Fundraising	20	19
	<b>133</b>	<b>120</b>
 <b>Headcount – all areas:</b>		
	<b>182</b>	<b>162</b>

The number of staff whose emoluments exceeded £60,000 in the year was:

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
£60,000 - £70,000	3	1
£70,001 - £80,000	-	-
£80,001 - £90,000	-	-
£90,001 - £100,000	1	2
£100,001 - £110,000	1	-
	<b>1</b>	<b>-</b>

Pension contributions of £29,569 (2024: £17,721) were made to a defined contribution scheme in respect of these employees. The total amount of salary and benefits paid to key management personnel, as identified on page 2 (Legal and administrative details – Management Team) was £507,663 (2024: £510,240 restated to include Employers NI). None of the Trustees received any remuneration or benefits from an employment with the charity or related entities.

During the year no expenses were paid to or on behalf of Trustees (2024: £nil). Trustees donate their time, talent and skills to the smooth running of the Hospice. As well as their ambassadorial duties, they have supported fundraising events and contributed to the commercial activity of the Hospice as Lottery members and by making donations to the shops. In addition to this, the aggregate unconditional donations from Trustees and parties related to them during the year was £12,493 (2024: £19,645).

The Hospice is grateful for the valuable support of all its volunteers who support the work of paid staff in all areas of the Hospice's work.

**11. Pensions:**

The Hospice, without obligation, contributes to 3 pension schemes for current employees:

- **Scottish Widows Group Personal Pension Plan** - a defined contribution scheme. The Hospice paid employers contributions of £197,755 (2024: £181,460), and the pension creditor at the yearend was £29,804 (2024: £25,702).
- **Now Pensions** - a defined contribution, auto-enrolment scheme for staff who do not wish to join the Scottish Widows or NHS schemes. The Hospice paid employers contributions of £7,518 during the year (2024: £7,178), and the pension creditor at the year end was £2,062 (2024: £1,727).
- **NHS Pension Scheme** – an unfunded defined benefit scheme under the direction of the Secretary of State in England and Wales. Details of the benefits payable and rules of the Schemes can be found on the NHS Pensions website at [www.nhsbsa.nhs.uk/pensions](http://www.nhsbsa.nhs.uk/pensions). Both the 1995/2008 and 2015 schemes are accounted for, and the scheme liability valued, as a single combined scheme. Both are unfunded defined benefit schemes that cover NHS employers, GP practices and other bodies, allowed under the direction of the Secretary of State for Health and Social Care in England and Wales. It is not designed to be run in a way that would enable NHS bodies to identify

## EAST CHESHIRE HOSPICE

### NOTES TO THE ACCOUNTS For the year ended 31 March 2025

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their share of the underlying scheme assets and liabilities. Therefore, the scheme is accounted for as if it were a defined contribution scheme: the cost to the Hospice is taken as the contributions payable to that scheme for the accounting period. In order that the defined benefit obligations recognised in the financial statements do not differ materially from those that would be determined at the reporting date by a formal actuarial valuation, the FReM requires that “the period between formal valuations shall be four years, with approximate assessments in intervening years”. An outline of these follows:

Accounting valuation - A valuation of scheme liability is carried out annually by the scheme actuary (currently the Government Actuary’s Department) as at the end of the reporting period. This utilises an actuarial assessment for the previous accounting period in conjunction with updated membership and financial data for the current reporting period, and is accepted as providing suitably robust figures for financial reporting purposes. The valuation of the scheme liability as at 31 March 2025, is based on valuation data as at 31 March 2023, updated to 31 March 2025 with summary global member and accounting data. In undertaking this actuarial assessment, the methodology prescribed in IAS 19, relevant FReM interpretations, and the discount rate prescribed by HM Treasury have also been used. The latest assessment of the liabilities of the scheme is contained in the report of the scheme actuary, which forms part of the annual NHS Pension Scheme Accounts. These accounts can be viewed on the NHS Pensions website and are published annually. Copies can also be obtained from The Stationery Office.

**Full actuarial valuation** - The purpose of this valuation is to assess the level of liability in respect of the benefits due under the schemes (taking into account recent demographic experience), and to recommend contribution rates payable by employees and employers. The latest actuarial valuation undertaken for the NHS Pension Scheme was completed as at 31 March 2020. The results of this valuation set the employer contribution rate payable from April 2024 to 23.7% of pensionable pay. The core cost cap cost of the scheme was calculated to be outside of the 3% cost cap corridor as at 31 March 2020. However, when the wider economic situation was taken into account through the economic cost cap cost of the scheme, the cost cap corridor was not similarly breached. As a result, there was no impact on the member benefit structure or contribution rates. The 2024 actuarial valuation is currently being prepared and will be published before new contribution rates are implemented from April 2027.

During the year, the Hospice paid employers contributions of £240,962 (2024: £199,497) on behalf of employees who were existing members of the scheme before joining the Hospice and are therefore able to carry on their membership under the scheme rules. This is based on a rate of 14.3% of pensionable pay, based on HMT Valuation Directions. The pension creditor as at the year-end was £32,369 (2024: £29,187). While the Employer contribution rate has been set at 20.6%, Employers have only been required to make contributions at 14.3% for both years. Had the full rate been in force, the Employer contributions in 2024/25 would have been £346,529 (2024: £286,898), an increase of £105,567 (2024: £87,401).

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
**For the year ended 31 March 2025**

**12. Tangible fixed assets (group and charity):**

	Freehold Land & Buildings	Leasehold improv'ts	Plant & Equipment	Vehicles	Computers	Total
<b>Cost</b>	£	£	£	£	£	£
At 1 April 2024	6,963,744	-	664,620	140,984	33,583	7,802,931
Additions	<b>841,526</b>	<b>86,835</b>	<b>90,810</b>	-	<b>12,534</b>	<b>1,031,705</b>
Disposals	-	-	<b>(31,118)</b>	-	-	<b>(31,118)</b>
At 31 March 2025	<b>7,805,270</b>	<b>86,835</b>	<b>724,312</b>	<b>140,984</b>	<b>46,117</b>	<b>8,803,518</b>
<b>Depreciation</b>						
At 1 April 2024	2,322,323	-	446,077	46,879	9,353	2,824,632
Charge for the year	<b>191,262</b>	<b>8,683</b>	<b>53,650</b>	<b>17,623</b>	<b>14,456</b>	<b>285,674</b>
Disposals	-	-	<b>(31,118)</b>	-	-	<b>(31,118)</b>
At 31 March 2025	<b>2,513,585</b>	<b>8,683</b>	<b>468,609</b>	<b>64,502</b>	<b>23,809</b>	<b>3,079,188</b>
<b>Net book values</b>						
At 31 March 2025	<b>5,291,685</b>	<b>78,152</b>	<b>255,703</b>	<b>76,482</b>	<b>22,308</b>	<b>5,724,330</b>
At 31 March 2024	4,641,421	-	218,543	94,105	24,230	4,978,299

Land and buildings include £663,000 of non-depreciable land.

**13. Investments:**

<b>Managed Portfolio</b>	<b>2025</b>	<b>2024</b>
	£	£
Market value b/f	<b>6,056,485</b>	5,487,526
Additions	<b>34,929</b>	31,122
Disposals	<b>(34,929)</b>	(31,122)
Net investment gains/(losses)	<b>(21,270)</b>	568,959
<b>Market value c/f</b>	<b>6,035,215</b>	6,056,485
<b>Historical cost c/f</b>	<b>5,937,103</b>	5,937,103
<b>The portfolio consisted of:</b>		
Charity Authorised Investment Fund units	<b>6,035,215</b>	6,056,485
Unquoted - Hospices Quality Partnership	<b>10</b>	10
	<b>6,035,225</b>	6,056,495
ECH Trading Ltd - wholly owned subsidiary (see note 14)	<b>2</b>	2
	<b>6,035,227</b>	6,056,497

**14. Results of Trading Subsidiary:**

ECH Trading Limited (Company number 05688814) is a wholly owned subsidiary of East Cheshire Hospice, operating a retail business selling new goods. The results for the year ended 31 March 2025 are:

	<b>2025</b>	<b>2024</b>
	£	£
Turnover	<b>20,619</b>	22,102
Cost of sales and administration	<b>(9,414)</b>	(10,531)
Management fee paid to the charity	<b>(6,440)</b>	(6,340)
Operating profit	<b>4,765</b>	5,231
Amount gift aided to the charity	<b>(4,765)</b>	(5,231)
Retained in subsidiary	-	-
<b>Balance Sheet</b>	<b>£</b>	<b>£</b>
Current assets	<b>820</b>	820
Total net assets	<b>820</b>	820

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
**For the year ended 31 March 2025**

<b>15. Stocks</b>	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Merchandise stock	<u>720</u>	<u>337</u>	<u>-</u>	<u>-</u>
Carrying amount of stock sold during the year	<u>6,460</u>	<u>8,241</u>	<u>-</u>	<u>-</u>

**16. Debtors:**

<b>Amounts falling due within one year:</b>	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	<b>58,000</b>	71,236	<b>58,000</b>	71,236
VAT recoverable	<b>10,318</b>	107,115	<b>10,318</b>	107,115
Gift aid recoverable	<b>44,437</b>	40,835	<b>44,437</b>	40,835
Prepayments and accrued income	<b>478,287</b>	299,912	<b>478,287</b>	299,912
	<u><b>591,042</b></u>	<u>519,098</u>	<u><b>591,042</b></u>	<u>519,098</u>

**17. Creditors:**

<b>Amounts falling due within one year:</b>	<b>Group</b>		<b>Charity</b>	
	<b>2025</b>	<b>2024</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	<b>145,096</b>	234,869	<b>145,096</b>	234,869
Amount due to subsidiary company	-	-	<b>98</b>	481
Other creditors	<b>64,235</b>	56,616	<b>64,235</b>	56,616
Taxation & social security	<b>101,369</b>	93,236	<b>101,369</b>	93,236
Accruals	<b>146,158</b>	146,981	<b>146,158</b>	146,981
Deferred income	<b>65,553</b>	87,557	<b>65,553</b>	87,557
	<u><b>522,411</b></u>	<u>619,259</u>	<u><b>522,509</b></u>	<u>619,740</u>
<b>Analysis of deferred income:</b>				
Deferred income b/f	<b>87,557</b>	108,091	<b>87,557</b>	108,091
Income deferred in the year	<b>329,495</b>	319,046	<b>329,495</b>	319,046
Income released in the year	<b>(351,499)</b>	(339,580)	<b>(351,499)</b>	(339,580)
Deferred income c/f	<u><b>65,553</b></u>	<u>87,557</u>	<u><b>65,553</b></u>	<u>87,557</u>

Deferred income includes lottery subscription fees and event income received in advance. Lottery income is deferred on receipt and released in the week of the draw. Events income relates to ticket and participator sponsorship monies received in advance of events, which is deferred and released when the event takes place.

**18. Contingent assets:**

As at 31 March 2025 the Hospice is aware of 23 ongoing legacy cases (6 pecuniary and 17 residuary) where the value is uncertain as estate accounts are still to be finalised – no amounts have been included in income in relation to these legacies.

**19. Capital Commitments:**

Capital commitments at the end of the financial year for which no provision has been made are as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Contracted	<u>-</u>	<u>79,629</u>

There were no capital commitments at 31 March 2025. The capital commitment at 31 March 2024 represented the unfinished element of the Sunflower Wellbeing Centre refurbishment at that date.

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
**For the year ended 31 March 2025**

**20. Operating lease commitments:**

At the year end, the group and charity had total commitments under operating leases expiring:

	Land & Buildings £	Equipment £	Total 2025 £	Total 2024 £
Within 1 year	111,000	6,246	117,246	85,422
Between 1 and 5 years	390,452	10,403	400,855	136,258
In more than 5 years	-	-	-	20,167
	<b>501,452</b>	<b>16,649</b>	<b>518,101</b>	<b>241,847</b>

Operating lease payments made during the year were £85,382 (2024: £78,657).

**21. Share capital and company status:**

The company is incorporated under the Companies Act 2006. It is limited by guarantee and, therefore, does not have any issued share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

**22. Funds:**

	Balance 2024 £	Income £	Costs £	Transfers £	Gains/ (losses) £	Balance 2025 £
<b>Unrestricted Funds:</b>						
General	6,792,299	7,160,417	(6,837,719)	620,401	(21,270)	7,714,128
Revaluation reserve	119,382	-	-	(119,382)	-	-
<b>Designated Funds:</b>						
Service development	1,138,238	-	-	(230,439)	-	907,799
Repairs & equipment	348,503	-	(120,132)	(43,961)	-	184,410
Building Development	1,857,426	-	-	(2,167)	-	1,855,259
	<b>10,255,848</b>	<b>7,160,417</b>	<b>(6,957,851)</b>	<b>224,452</b>	<b>(21,270)</b>	<b>10,661,596</b>
<b>Restricted:</b>						
<b>Property Funds:</b>						
Hospice Premises	4,605,421	-	-	(56,333)	-	4,549,088
Capital Build Fund	-	134,481	-	(134,481)	-	-
Equipment fund	19,971	48,223	(3,701)	(25,276)	-	39,217
Hospice garden	686	3,636	(2,838)	-	-	1,484
<b>Service Funds:</b>						
Hospice @Home services	1,016,339	96,442	(380,944)	-	-	731,837
Knutsford Home First	666,382	7,686	(190,011)	-	-	484,057
PACE (Single point of access pilot)	437,147	171,059	(125,642)	(8,362)	-	474,202
Dementia services	365,209	195,996	(154,546)	-	-	406,659
Other services	-	21,795	(21,795)	-	-	-
<b>Other Funds:</b>						
Staff Fund	559	-	(559)	-	-	-
<b>Total Restricted</b>	<b>7,111,714</b>	<b>679,318</b>	<b>(880,036)</b>	<b>(224,452)</b>	<b>-</b>	<b>6,686,544</b>
<b>TOTAL FUNDS</b>	<b>17,367,562</b>	<b>7,839,735</b>	<b>(7,837,887)</b>	<b>-</b>	<b>(21,270)</b>	<b>17,348,140</b>

**EAST CHESHIRE HOSPICE**

**NOTES TO THE ACCOUNTS**  
For the year ended 31 March 2025

**Funds (2024 comparatives):**

	Balance 2023	Income	Costs	Transfers	Gains/ (losses)	Balance 2024
	£	£	£	£	£	£
<b>Unrestricted Funds:</b>						
General	6,198,974	6,909,467	(6,441,546)	(443,555)	568,959	6,792,299
Revaluation reserve	-	-	-	119,382	-	119,382
<b>Designated Funds:</b>						
Service development	1,349,592	-	-	(211,354)	-	1,138,238
Repairs & equipment	425,328	-	(46,360)	(30,465)	-	348,503
Building Development	1,781,053	-	(15,038)	91,411	-	1,857,426
	<b>9,754,947</b>	<b>6,909,467</b>	<b>(6,502,944)</b>	<b>(474,581)</b>	<b>568,959</b>	<b>10,255,848</b>
<b>Restricted:</b>						
<b>Property Funds:</b>						
Hospice Premises	3,928,610	-	(161,179)	837,990	-	4,605,421
Capital Build Fund	227,886	115,010	-	(342,896)	-	-
Equipment fund	5,153	16,564	(1,746)	-	-	19,971
Hospice garden	1,355	500	(1,169)	-	-	686
<b>Service Funds:</b>						
Hospice @Home services	1,140,064	110,308	(234,033)	-	-	1,016,339
Knutsford Home First		700,000	(13,105)	(20,513)	-	666,382
Single point of access service	367,838	74,635	(5,326)	-	-	437,147
Dementia services	203,880	138,327	(6,562)	29,564	-	365,209
Other services	76,466	3,282	(50,184)	(29,564)	-	-
<b>Other Funds:</b>						
Staff Fund	1,063	1,498	(2,002)	-	-	559
<b>Total Restricted</b>	<b>5,952,315</b>	<b>1,160,124</b>	<b>(475,306)</b>	<b>474,581</b>	<b>-</b>	<b>7,111,714</b>
<b>TOTAL FUNDS</b>	<b>15,707,262</b>	<b>8,069,591</b>	<b>(6,978,250)</b>	<b>-</b>	<b>568,959</b>	<b>17,367,562</b>

**Unrestricted Funds:**

**General fund** – this is the accumulation of free reserves. **Revaluation Reserve** – represents the amount by which investments have been revalued from their historic cost. This has been released to the General Fund in 2024/25.

**Designated fund:**

**Service development** – this represents funds set aside to support the ongoing development and expansion of services with particular emphasis on our ambitious plans in the fields of dementia, PACE (single point of access) as well as further Hospice at Home expansion.

**Repairs and equipment** – funds have been designated in year to ensure that the fabric of the Millbank Drive building can be maintained to a high standard. Parts of the building is over 35 years old and inevitable repairs to areas such as boilers, windows, roof, plumbing and electrics are starting to be required on a rolling basis.

**Building Development** – in 2018 plans were drawn up to modernise the Millbank Drive site, making it fit for services required by our patients and their families now and in the future. The plans are phased so that they could be done as and when funding is available. The refurbishment of the Sunflower Living Well Centre was finished in 2023/24. The redevelopment of our original kitchen and staff areas was delayed in 2024-25 and will now be carried out in 2025-26.

## EAST CHESHIRE HOSPICE

### NOTES TO THE ACCOUNTS For the year ended 31 March 2025

#### Restricted Funds:

**Property Funds - Hospice Premises** - this fund represents the net book value of the Hospice's premises at Millbank Drive and includes £300,000 for the land originally donated by the Health Authority. It does not include costs relating to separate properties in Macclesfield and Knutsford. Should the Hospice's activities cease, and the Millbank Drive premises be sold, all the proceeds would be payable to The Secretary of State for Health and Social Care. This obligation is secured by a legal charge over the Hospice's premises at Millbank Drive. The value of the land and buildings is therefore considered to be restricted. The transfers result from movements in the property value arising from capital expenditure and depreciation.

**Capital Build Fund** – represents a grant from Hospice UK and funded by the Department for Health and Social Care which funded capital refurbishment programmes in our Inpatient Unit and chapel.

**Property funds - Equipment Fund and Hospice Garden funds** represents funds received for the purchase of equipment for all areas of the Hospice, and for the maintenance of the gardens.

#### Service funds:

The Hospice @Home service is supported by a well-received angel donor campaign. This work has led into the development of Knutsford Home First, a joint project with the NHS to provide at home services in the Knutsford Care Community, paid for by a generous donation from Mr Michael and Jennifer Oliver. Angel donor campaigns have continued in year for both our Single Point of Access and community dementia projects, both of which became operational in 2024/25. Other service funds represent monies received for the provision of specific Hospice services as requested by donors.

Dementia and PACE (Single Point of Access) are the most recent angel donor campaigns. The Dementia campaign is funding the expansion of dementia care into the 5 care communities in East Cheshire, taking the service out to patients and their carers. PACE (single point of access) is currently piloting a new way of working to bring all palliative healthcare services including those not provided directly by the Hospice, under one access point to support patients and their carers to get the help they need from the right service at the right time.

The **Staff Fund** - this represents donations given specifically for the benefit of staff and for staff training. The People and Development Manager is responsible for deciding benefits to be provided.

#### Transfers between funds:

These reflect the fulfilment of restrictions through the purchase of fixed assets with restricted donations, and depreciation of those restricted assets.

#### 23. Analysis of net assets between funds:

	Unrestricted Funds	Restricted Funds	Total 2025	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£	£	£	£
Tangible Fixed Assets	1,175,242	4,549,088	5,724,330	372,878	4,605,421	4,978,299
Investments	6,035,225	-	6,035,225	6,056,495	-	6,056,495
Net current Assets	3,451,129	2,137,456	5,588,585	3,826,475	2,506,293	6,332,768
Group Analysis:	<b>10,661,596</b>	<b>6,686,544</b>	<b>17,348,140</b>	10,255,848	7,111,714	17,367,562
Investments	2	-	2	2	-	2
Net current assets	(818)	-	(818)	(818)	-	(818)
Charity Analysis:	<b>10,660,778</b>	<b>6,686,544</b>	<b>17,347,322</b>	10,255,030	7,111,714	17,366,744

#### 24. Related parties:

There are no related party transactions that require disclosure other than those relating to Directors' donations (note 10) the trading company (note 14).