

1801708

TREETOPS HOSPICE TRUST
(LIMITED BY GUARANTEE)

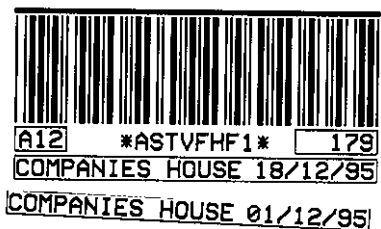
REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 1995

JOHNSON, MURKETT AND HURST
CHARTERED ACCOUNTANTS

Rawdon House
Rawdon Terrace
Ashby-de-la-Zouch
Leicestershire
LE65 2GN

and

38, Millstone Lane
Leicester
LE1 5JN



TREETOPS HOSPICE TRUST

TRUSTEES

F Anderson	(Treasurer)
J Anderson	(Resigned 10.09.94)
P Cresswell	
M Fox	
M Henry	(Chairman – Executive)
J Nichols	
W Rowley	(Chairman – Board of Trustees)
P Thomson	
B Wilson	(Resigned 27.02.95)
R Wilson	
R Alderton	
W Baxendale-Baines	
J Carter	
P Harvey	
A Taylor	
R Payne	
S Basker	(Appointed 20.03.95)
A Allen	(Appointed 16.10.94)
C Cheetham	(Appointed 16.10.94)
J Eagle	(Appointed 16.10.94)
R Saltmarsh	(Appointed 16.10.94)

SECRETARY

R Thomas

REGISTERED OFFICE

'Treetops'
Derby Road
Risley
Draycott
Derbyshire DE72 3SS

REGISTERED NUMBER

1801708 (England & Wales)

REGISTERED CHARITY NUMBER

519540

AUDITORS

Johnson Murkett and Hurst
Chartered Accountants
Rawdon House
Rawdon Terrace
Ashby de la Zouch
Leicestershire
LE65 2GN

ANNUAL REPORT AND ACCOUNTS

31 MARCH 1995

Pages	1 – 2	Report of the Trustees
	3	Report of the Auditors
	4	Balance Sheet
	5	Income and Expenditure Account
	6 – 9	Notes to the Accounts

The following pages do not form part of the statutory accounts:

10	Operational Income and Expenditure Account
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TREETOPS HOSPICE TRUST

REPORT OF THE TRUSTEES

The Trustees present their annual report with the accounts of the Trust for the year ended 31 March 1995.

PRINCIPAL ACTIVITY

The principal activities of the Trust in the year under review were the provision of nursing and other facilities for the terminally ill and the raising of funds for that purpose.

CHAIRMANS' REPORT

In accordance with SORP 1, the Chairman, Mr Rowley, has prepared a report detailing the performance of the Trust for the year ended 31 March 1995. This has been made available to the members.

TRUSTEES' RESPONSIBILITIES

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Trust and of the surplus or deficit of the Trust for that period. In preparing those accounts, the Trustees are required to:

- * select suitable accounting policies and then apply them consistently;
- * make judgements and estimates that are reasonable and prudent;
- * follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts;
- * prepare the accounts on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the Trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

TREETOPS HOSPICE TRUST

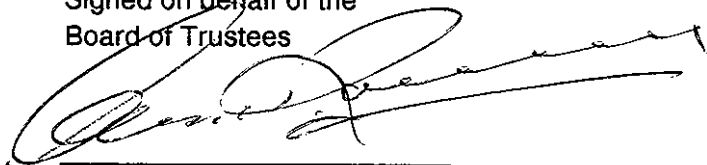
REPORT OF THE TRUSTEES

AUDITORS

A resolution to re-appoint as auditors Messrs. Johnson Murkett and Hurst in accordance with Section 385 of the Companies Act 1985 will be placed before the members at the forthcoming Annual General Meeting.

In preparing the above report, the Trustees have taken advantage of special exemptions applicable to small companies provided by Part II of Schedule 8 to the Companies Act 1985.

Signed on behalf of the
Board of Trustees



W N K Rowley

Chairman



F F Anderson

Treasurer

Approved by the Board on: 27 July 1995

REPORT OF THE AUDITORS
TO THE MEMBERS OF TREETOPS HOSPICE TRUST

We have audited the accounts set out on pages 4 to 9 which have been prepared under the historical cost convention and the accounting policies set out on page 6.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND AUDITORS

As described on page 1, the Trustees are responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

BASIS OF OPINION

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements by the Trustees in the preparation of accounts, and of whether the accounting policies are appropriate to the Trust's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

The Trust, in common with many others of a similar size and organisation, derives a substantial proportion of its income from voluntary donations and charity shop takings, which cannot be fully controlled until they are entered into the accounting records and are not therefore susceptible to independent audit verification until this point.

OPINION

Subject to the foregoing, in our opinion the accounts give a true and fair view of the state of the Trust's affairs at 31 March 1995 and of its surplus for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985 applicable to small companies.



Johnson, Murkett and Hurst
Chartered Accountants and Registered Auditors

Date: 27 July 1995

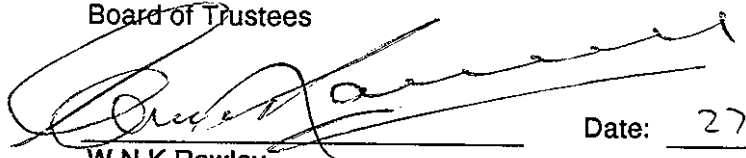
Ashby de la Zouch
Leicestershire

TREETOPS HOSPICE TRUSTBALANCE SHEET AS AT 31 MARCH 1995

	Notes	1995 £	£	1994 £	£
<u>FIXED ASSETS</u>	7		349,174		325,936
<u>CURRENT ASSETS</u>					
Debtors	8	7,475		4,841	
Cash in Bank and in Hand		125,015		153,480	
			132,490		158,321
<u>CREDITORS: Amounts falling due within one year</u>	9	18,071		22,299	
<u>NET CURRENT ASSETS</u>			114,419		136,022
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			463,593		461,958
<u>CAPITAL AND RESERVES</u>					
Permanent Endowment			10		10
Designated Fund			70		70
Restricted Fund	10		-		2,852
Income and Expenditure Account			463,513		459,026
			463,593		461,958

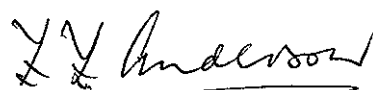
The Trustees have taken advantage of special exemptions conferred by Schedule 8 to the Companies Act 1985 applicable to small companies in the preparation of the accounts and have done so on the grounds that, in their opinion, the Trust is entitled to those exemptions.

Signed on behalf of the
Board of Trustees



W N K Rowley
Chairman

Date: 27 July 1995



F F Anderson
Treasurer

Date: 27 July 1995

The notes on pages 6 to 9 form part of these accounts.

TREETOPS HOSPICE TRUSTINCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1995

	<u>Notes</u>	<u>1995</u> £	<u>1994</u> £	£
<u>INCOME</u>	2			
Donations, Bequests and Sponsorship	5	39,133		18,411
Net Proceed of Events and General Activities	5	65,649		53,245
SDHA Contracts	6	108,400		86,000
Charity Rate Relief		4,315		4,243
		217,497		161,899
<u>LESS ADMINISTRATION EXPENSES</u>		221,390		153,156
<u>OPERATING SURPLUS/(DEFICIT)</u>	3	(3,893)		8,743
Income from Investments		8,380		10,123
Sundry Income		-		1,482
SURPLUS on ordinary activities before taxation		4,487		20,348
TAXATION	4	-		-
SURPLUS for the year after taxation		4,487		20,348
RETAINED SURPLUS, beginning of year		459,026		441,530
		463,513		461,878
LESS: Transfer to Restricted Fund		-		(2,852)
RETAINED SURPLUS, end of year		463,513		459,026

CONTINUING OPERATIONS

None of the Trust's activities were acquired or discontinued during the above two financial years.

TOTAL RECOGNISED GAINS AND LOSSES

The Trust has no recognised gains or losses other than the surplus or deficit for the above two financial years.

The notes on pages 6 to 9 form part of these accounts.

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 19951. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Trusts financial statements:

a) Basis of Accounting

The financial statements have been prepared under the historical cost convention.

b) Tangible Fixed Assets

Depreciation is provided on tangible fixed assets at the following annual rates in order to write off each asset over its estimated useful life:

Fixtures and Fittings	- 15% reducing balance
Office Equipment	- 15% reducing balance

No depreciation is provided on Freehold Land and Buildings, contrary to SSAP 12, as it is considered that the current market value of the property is not less than its book value.

c) Income

All income recorded in the financial statements is gross before deducting any costs. Due to the charitable status of the Trust no VAT is applicable.

d) Operating Leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against the surplus as incurred.

e) Pension Costs

Contributions in respect of the Hospice's defined contribution pension schemes are charged to the income and expenditure account for the year in which they are payable to the scheme.

2. INCOME

All the income was generated within the United Kingdom.

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 19953. OPERATING SURPLUS

The operating surplus is stated after charging:

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Depreciation of Tangible Fixed Assets	4,460	4,092
Auditors' Remuneration	750	750
Staff Pension Costs	4,102	4,644
	<u> </u>	<u> </u>

4. TAXATION

The Trust is not subject to corporation tax due to its charitable status.

5. DONATIONS, BEQUESTS, SPONSORSHIPS AND
FUNDRAISING ACTIVITIES

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Bequests, Donations and Sponsorships	15,241	12,132
Covenants – Gross	4,386	4,527
Income From Charitable Trusts		
and Industry – Hospice at Home Appeal	15,426	–
– General	4,080	1,752
	<u>39,133</u>	<u>18,411</u>
Net Shop Sales	27,941	26,024
Other Fundraising Activities	37,708	27,221
	<u>65,649</u>	<u>53,245</u>

Other Fundraising Activities comprise the following:

	<u>1995</u>	<u>1994</u>
<u>General Purposes:</u>	<u>£</u>	<u>£</u>
Support Group Donations From Organised Events	8,072	7,913
Income From Other Clubs and Organisations	6,338	6,826
Model Show	222	686
Car Boot Sales	2,389	1,888
Fashion Show	480	735
Sunflower Appeal	7,220	–
Hospice at Home Appeal	9,750	–
Miscellaneous	3,237	371
	<u>37,708</u>	<u>18,419</u>
<u>Specific Projects:</u>		
Landscape Appeal	–	5,950
Woodland Walk	–	1,820
Formal Garden	–	1,032
	<u>37,708</u>	<u>27,221</u>

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 19956. SDHA CONTRACTS

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Day Care and Home Sitting Service	88,400	86,000
Hospice at Home	20,000	-
	<u>108,400</u>	<u>86,000</u>

7. FIXED ASSETS

	<u>Fixtures and Fittings</u>	<u>Office Equipment</u>	<u>Freehold Property</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Cost</u>				
Beginning of Year	32,076	2,917	302,747	337,740
Additions	2,669	3,878	21,151	27,698
End of Year	<u>34,745</u>	<u>6,795</u>	<u>323,898</u>	<u>365,438</u>
<u>Depreciation</u>				
Beginning of Year	10,554	1,249	-	11,803
Charge for Year	3,629	832	-	4,461
End of Year	<u>14,183</u>	<u>2,081</u>	<u>-</u>	<u>16,264</u>
<u>Written Down Values</u>				
End of Year	<u>20,562</u>	<u>4,714</u>	<u>323,898</u>	<u>349,174</u>
Beginning of Year	<u>21,522</u>	<u>1,668</u>	<u>302,747</u>	<u>325,937</u>

The Freehold Property comprises the building and grounds known as "Treetops"

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Initial Costs	260,964	260,964
Subsequent Improvements	62,934	41,783
	<u>323,898</u>	<u>302,747</u>

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 19958. DEBTORS

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Trade Debtors	252	389
Other Debtors	5,893	3,133
Tax on Covenants	1,330	1,319
	<u>7,475</u>	<u>4,841</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>1995</u>	<u>1994</u>
	<u>£</u>	<u>£</u>
Trade Creditors	8,333	13,398
Other Creditors (Including Tax and Social Security)	9,738	8,901
	<u>18,071</u>	<u>22,299</u>

10. COMMITMENTS

The Trust had the following commitments at the year end:

a) Lease Commitment

During the year the Trust assumed an existing lease (Long Eaton shop) which is due to expire on 24th June 2003. Under the terms of the lease, the Trust is liable for annual rental payments of £3,750 until the agreed date for a rent review. The future dates for rent reviews are 24th June 1997 and 24th June 2000. The commitment to the lease is guaranteed by two trustees.

b) Pension Commitments

Under arrangements in existence at the year end the Trust is liable for annual pension contributions of £5,140.

11. LIMITED LIABILITY

The Hospice is limited by guarantee and every member undertakes to contribute such an amount, not exceeding one pound, as may be required in the event of the charity being wound-up while he is a member, or within one year after he ceases to be a member, for payment of the debts and liabilities of the company.

TREETOPS HOSPICE TRUSTOPERATIONAL INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1995

	<u>1995</u>		<u>1994</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>		217,497		161,899
<u>Other Income</u>				
Interest Income	8,380		10,123	
Sundry Income	-	8,380	1,482	11,605
		225,877		173,504
<u>Less Expenses</u>				
Wages and Salaries	139,780		91,110	
Staff Pension Costs	4,102		4,644	
Telephone	1,632		1,400	
Light and Heat	4,354		4,606	
Insurance	2,371		2,260	
Repairs and Renewals	10,674		9,054	
Rates and Water	5,008		4,605	
Advertising and Public Relations	8,653		6,873	
Sundry Expenses	4,275		3,820	
Auditor's Remuneration	750		750	
Printing, Postage and Stationery	5,750		2,877	
Bank Charges	203		147	
Medical Supplies and Treatment	1,723		1,677	
Hospice Staff Training and Travel	3,899		4,152	
Patient Transport	12,508		10,453	
Hospice at Home	4,548		-	
Appeal Office Costs and Travel	6,700		-	
Write Down of Stock	-		636	
Depreciation	4,460	221,390	4,092	153,156
<u>Net Surplus for the Year</u>		<u>4,487</u>		<u>20,348</u>