

20101 1996

TREETOPS HOSPICE TRUST
(LIMITED BY GUARANTEE)

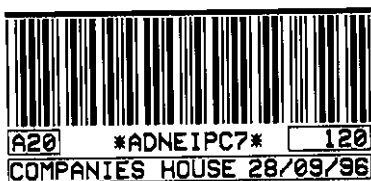
REPORT OF THE TRUSTEES
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 1996

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

R Alderton
A Allen
F Anderson (Treasurer)
S Basker
W Baxendale-Baines
J Carter (Resigned 24.09.95)
C Cheetham
P Cresswell
J Eagle
M Fox
J Griffiths (Appointed 24.09.95)
P Harvey
M Henry (Chairman – Executive)
J Nichols (Resigned 24.09.95)
R Payne
W Rowley (Chairman – Board of Trustees)
R Saltmarsh
J Shields (Appointed 24.09.95)
A Taylor
P Thomson
R Wilson

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 1996

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 1996.

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 1996. 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

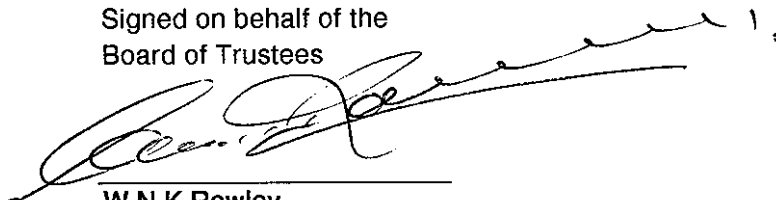
REPORT OF THE TRUSTEES

AUDITORS

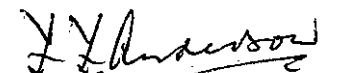
A resolution to re-appoint as auditors Messrs. Johnson Murkett and Hurst in accordance with Section 385 of the Companies Act 1985 will be placed before the members at the forthcoming Annual General Meeting.

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

A handwritten signature in black ink, appearing to be 'W N K Rowley', written over a horizontal line.

W N K Rowley
Chairman

A handwritten signature in black ink, appearing to be 'F F Anderson', written over a horizontal line.

F F Anderson
Treasurer

Approved by the Board on: 25 July 1996

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

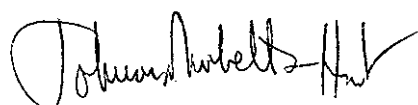
We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements by the Trustees 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

In our opinion the accounts give a true and fair view of the state of the Trust's affairs at 31 March 1996 and of its deficit 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: 26 July 1996

Ashby de la Zouch
Leicestershire

TREETOPS HOSPICE TRUSTBALANCE SHEET AS AT 31 MARCH 1996

	<u>Notes</u>	<u>1996</u>		<u>1995</u>	
		£	£	£	£
<u>FIXED ASSETS</u>	7		358,844		349,174
<u>CURRENT ASSETS</u>					
Debtors	8	8,141		7,475	
Cash in Bank and in Hand		97,293		125,015	
		<u>105,434</u>		<u>132,490</u>	
<u>CREDITORS: Amounts falling due within one year</u>	9	<u>24,262</u>		<u>18,071</u>	
<u>NET CURRENT ASSETS</u>			81,172		114,419
<u>TOTAL ASSETS LESS CURRENT LIABILITIES</u>			<u>440,016</u>		<u>463,593</u>
<u>CAPITAL AND RESERVES</u>					
Permanent Endowment	12	-			10
Designated Fund	12	-			70
Income and Expenditure Account	12		440,016		463,513
			<u>440,016</u>		<u>463,593</u>

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

Date: 25 July 1996

W N K Rowley
Chairman

F F Anderson
F F Anderson
Treasurer

Date: 25 July 1996

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

TREETOPS HOSPICE TRUST
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 1996

	<u>Notes</u>	<u>1996</u> £	<u>1995</u> £ £
<u>INCOME</u>	2		
Donations, Bequests and Sponsorship	5	33,776	39,133
Net Proceed of Events and General Activities	5	81,387	65,649
SDHA Contracts	6	127,000	108,400
Charity Rate Relief		4,850	4,315
		247,013	217,497
<u>LESS ADMINISTRATION EXPENSES</u>		277,405	221,390
<u>OPERATING DEFICIT</u>	3	(30,392)	(3,893)
Income from Investments		6,815	8,380
(DEFICIT) / SURPLUS on ordinary activities before taxation		(23,577)	4,487
<u>TAXATION</u>	4	-	-
(DEFICIT) / SURPLUS for the year after taxation		(23,577)	4,487
RETAINED SURPLUS, beginning of year		463,513	459,026
		439,936	463,513
<u>ADD:</u> Transfer from Permanent Endowment		10	-
Transfer from Designated Fund		70	-
		440,016	463,513

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 TRUST

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 1996

1. 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
Motor Vehicles	- 25% 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 ACCOUNTSFOR THE YEAR ENDED 31 MARCH 19963. OPERATING DEFICIT

The operating deficit is stated after charging:

	<u>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Depreciation of Tangible Fixed Assets	7,486	4,460
Auditors' Remuneration	750	750
Staff Pension Costs	5,374	4,102
	<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>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Bequests, Donations and Sponsorships	20,366	15,241
Covenants – Gross	3,185	4,386
Income From Charitable Trusts		
and Industry – Hospice at Home Appeal	(	15,426
– General	(10,225	4,080
	<u>33,776</u>	<u>39,133</u>
Net Shop Sales	38,119	27,941
Other Fundraising Activities	43,268	37,708
	<u>81,387</u>	<u>65,649</u>

Income from Charitable Trusts and Industry has not been analysed by category.

Other Fundraising Activities comprise the following:

	<u>1996</u>	<u>1995</u>
<u>General Purposes:</u>	<u>£</u>	<u>£</u>
Support Group Donations From Organised Events	9,885	8,072
Income From Other Clubs and Organisations	10,697	6,338
Christmas Bells	3,617	–
Model Show	–	222
Car Boot Sales	3,430	2,389
Fashion Show	769	480
Sunflower Appeal	6,912	5,606
Hospice at Home Appeal	1,960	9,750
Miscellaneous	5,998	4,851
	<u>43,268</u>	<u>37,708</u>

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 19966. SDHA CONTRACTS

	<u>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Day Care and Home Sitting Service	97,000	88,400
Hospice at Home	30,000	20,000
	<u>127,000</u>	<u>108,400</u>

7. FIXED ASSETS

	<u>Fixtures and Fittings</u>	<u>Office Equipment</u>	<u>Freehold Property</u>	<u>Motor Vehicle</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>		<u>£</u>
<u>Cost</u>					
Beginning of Year	34,745	6,795	323,898	-	365,438
Additions	922	3,437	635	12,163	17,157
End of Year	<u>35,667</u>	<u>10,232</u>	<u>324,533</u>	<u>12,163</u>	<u>382,595</u>
<u>Depreciation</u>					
Beginning of Year	14,183	2,081	-	-	16,264
Charge for Year	3,223	1,223	-	3,041	7,487
End of Year	<u>17,406</u>	<u>3,304</u>	<u>-</u>	<u>3,041</u>	<u>23,751</u>
<u>Written Down Values</u>					
End of Year	<u>18,261</u>	<u>6,928</u>	<u>324,533</u>	<u>9,122</u>	<u>358,844</u>
Beginning of Year	<u>20,562</u>	<u>4,714</u>	<u>323,898</u>	<u>-</u>	<u>349,174</u>

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

	<u>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Initial Costs	260,964	260,964
Subsequent Improvements	63,569	62,934
	<u>324,533</u>	<u>323,898</u>

TREETOPS HOSPICE TRUSTNOTES TO THE ACCOUNTSFOR THE YEAR ENDED 31 MARCH 19968. DEBTORS

	<u>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Service Debtors	1,109	252
Other Debtors (eg prepayments)	5,792	5,893
Tax on Covenants	1,240	1,330
	<u>8,141</u>	<u>7,475</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	<u>1996</u>	<u>1995</u>
	<u>£</u>	<u>£</u>
Trade Creditors	5,179	8,333
Other Creditors (Including Tax and Social Security)	19,083	9,738
	<u>24,262</u>	<u>18,071</u>

10. COMMITMENTS

The Trust had the following commitments at the year end:

a) Lease Commitment

The Trust has a commitment on the 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 £5,400.

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.

12. INCOME AND EXPENDITURE ACCOUNT

Reserves have previously been carried in respect of a Permanent Endowment and a Designated Fund. Owing to the immateriality of the amounts, these funds have now been incorporated into the accumulated reserves and are now carried as part of the Income and Expenditure Account.

TREETOPS HOSPICE TRUSTOPERATIONAL INCOME AND EXPENDITURE ACCOUNTFOR THE YEAR ENDED 31 MARCH 1996

	<u>1996</u>		<u>1995</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>INCOME</u>		247,013		217,497
<u>Other Income</u>				
Interest Income		6,815		8,380
		<u>253,828</u>		<u>225,877</u>
<u>Less Expenses</u>				
Wages and Salaries	175,978		139,780	
Staff Pension Costs	5,374		4,102	
Telephone	1,971		1,632	
Light and Heat	3,964		4,354	
Insurance	1,949		2,371	
Repairs and Renewals	18,392		10,674	
Rates and Water	5,398		5,008	
Advertising and Public Relations	7,847		8,653	
Sundry Expenses	5,723		4,275	
Auditor's Remuneration	750		750	
Printing, Postage and Stationery	5,730		5,750	
Bank Charges	190		203	
Medical Supplies and Treatment	2,156		1,723	
Hospice Staff Training and Travel	3,889		3,899	
Patient Transport	17,188		12,508	
Hospice at Home	6,669		4,548	
Appeal Office Costs and Travel	6,751		6,700	
Depreciation	7,486	277,405	4,460	221,390
<u>Net (Deficit) / Surplus for the Year</u>		<u>(23,577)</u>		<u>4,487</u>