WILLOWBROOK HOSPICE

England & Wales · Charity number 1020240

Details

Other names	ST HELENS AND KNOWSLEY HOSPICE
Status	Registered
Legal form	Charitable company
Company number	02808633
Registered	1993-04-27
Register	View on the Charity Commission register

Contact

Address	Portico Lane Prescot Merseyside L34 2QT
Phone	0151 430 8736
Email	LESLEYS@WILLOWBROOKHOSPICE.ORG.UK
Website	www.willowbrook.org.uk

Activities

Objects: THE RELIEF OF PERSONS WHO ARE SUFFERING FROM ANY ILLNESS, DISABILITY, DISEASE OR OTHER INFIRMITY WHETHER PHYSICAL OR MENTAL.

Activities: Provision of palliative Care

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** People With Disabilities

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Geography

- Cheshire East
- Cheshire West & Chester
- Knowsley
- Lancashire
- Liverpool City
- Sefton
- St Helens
- Wirral

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£6,260,628	£6,384,663	£9,786,220	97
2024-03-31	£5,880,936	£5,948,439	£9,870,375	89
2023-03-31	£6,104,829	£5,191,506	£9,838,680	89
2022-03-31	£6,076,440	£4,582,032	£8,968,707	90
2021-03-31	£6,331,214	£4,814,014	£7,471,263	89

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Trustees

Name	Role	Appointed
Ian Ashley Craig	Chair	2020-07-06
Allan Sansbury		2023-11-27
Carol Nuttall		2025-09-29
DR Michael Van Dessel		2014-05-22
David Russell Pugh		2024-11-18
Dr Alan Baron		2025-11-25
Dr KAREN BEEBY		
Dr Simon Hargreaves		2025-11-24
ELAINE INGLESBY		
James Toohey		2024-11-18
Jonathan Dobson		2020-07-06
Michelle Price		2024-11-18
Sarah Carberry		2025-11-24
Sarah Williams		2025-11-24
Stephen Richard Fairhurst		2020-07-06

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WILLOWBROOK HOSPICE

England & Wales - Charity number 1020240

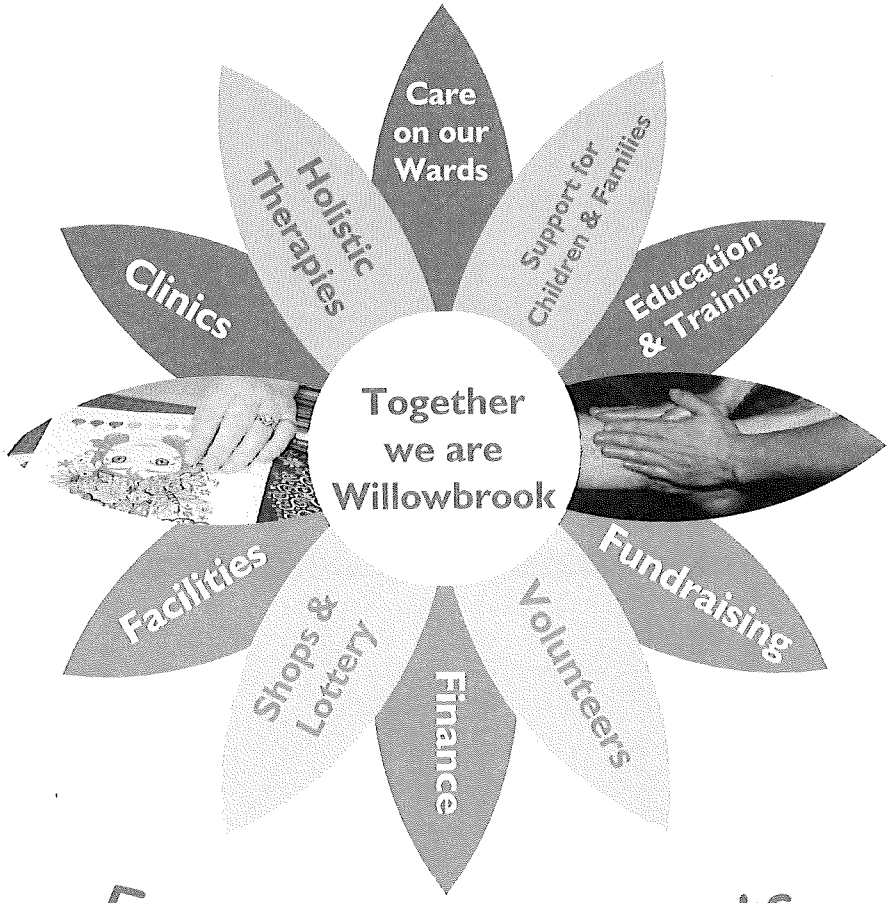
Accounts

Willowbrook Hospice *Every Contact Counts*

Registered Charity No. 1020250

Annual Report 2024/25

The Best Care, Delivered with Compassion for our Community



Every Contact Counts

"Support, Fun, Warmth and Laughter"

(Patients)

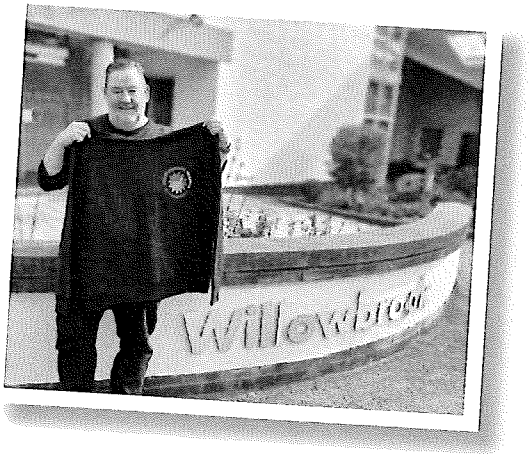
www.willowbrook.org.uk

A NOTE FROM OUR PATRON

As Patron of Willowbrook Hospice, I am honoured to lend my voice in recognition of the extraordinary work carried out by the hospice over the past year. Willowbrook continues to provide exceptional care, comfort, and dignity to patients and their loved ones during some of the most challenging times in their lives.

The dedication, compassion, and professionalism of the staff and volunteers embody the very best of our community spirit, ensuring that every individual is supported with warmth, respect, and understanding.

I remain immensely proud to be associated with such a vital and inspiring organisation and offer my heartfelt thanks to everyone whose generosity, time, and commitment make this work possible."



Johnny Vegas
Patron

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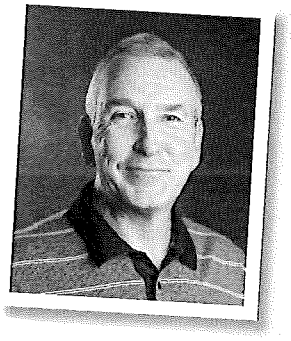
The trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2025.

FROM OUR CHAIRMAN

On behalf of myself and the Board of Trustees, I extend our deepest gratitude to the entire Willowbrook Hospice community - our dedicated staff, compassionate volunteers, generous supporters, and loyal partners.

This year has once again highlighted the resilience, professionalism, and humanity that are the foundation of our work. The care provided at Willowbrook Hospice stands as a testament to the exceptional commitment of those who give their time, expertise, and resources to ensure that our patients and their families receive the highest standard of support during life's most challenging moments.

We are profoundly grateful for the continued trust placed in us by our community and for the tireless efforts of everyone who sustains our mission. Together, we remain unwavering in our commitment to delivering outstanding palliative and end-of-life care, ensuring that Willowbrook Hospice continues to be a place of comfort, dignity, and compassion for all who need it.



Despite upcoming challenges, I believe that with the Executive Leadership Team and your dedication, we can achieve another successful year to report at our November 2025 AGM.

Ian Craig
Chairman of the Board of Trustees



EXECUTIVE LEADERSHIP TEAM

Is been another busy year for the Executive Leadership Team ,this year, the hospice continued to benefit from the exceptional generosity of **The Oliver Lymes Charity**, whose funding enabled the further extension of our District Nurse Support Service. This enhanced service has been instrumental in supporting palliative patients to remain at home during the final stages of life—an outcome that many families value deeply. The funding has allowed us to provide timely, specialist support in the community, helping to prevent avoidable hospital admissions and ensuring that more people can die in their place of choice.

We remain committed to developing strong and sustainable partnerships that support our mission. Over the next year, we will place particular emphasis on expanding our **corporate partnerships**, recognising the vital role that local businesses and organisations play in supporting hospice care. By building these relationships, we aim to increase our reach, strengthen our financial position, and continue delivering high-quality, compassionate care across our communities.



Alun Owen



Dr Paula Powell



Lynda Finney

Executive Leadership Team

Alun Owen (Executive Corporate Director), Dr Paula Powell (Executive Medical Director) and Lynda Finney (Executive Clinical Director)

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies reported in the audited accounts and comply with the Companies Act 2006 and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Published in October 2019.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Leadership Team:	Clinical Director and Registered Manager: Lynda Finney Medical Director: Dr Paula Powell Corporate Director: Alun Owen (resigned April 2025)
Registered Office:	Portico Lane, Prescot, Merseyside, L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street, St Helens, Merseyside, WA10 1DB
Bankers:	National Westminster Bank plc, PO Box 25, 5 Ormskirk Street, St Helens, Merseyside WA10 1DR

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Ian Craig
Dr Karen Beeby
Gary Ward (resigned 30.06.25)
Jonathan Dobson
Stephen Fairhurst
Sarah Carberry
Dame Elaine Inglesby-Burke
Jim Toohey (appointed 18.11.24)
Dr Alan Baron
Allan Sansbury
Dr Michael G. Van Dessel
Michelle Price (appointed 18.11.24)
Dave Pugh (appointed 18.11.24)
Mark Williams (appointed 27.01.25, resigned 31.03.25)

In accordance with the Articles of Association, at the Annual General Meeting the trustees retire in rotation. However, if eligible for re-election, this will be confirmed at the AGM.

TRUSTEE APPOINTMENT RECORD

Trustee

Trustee record of appointments and re-election	Date of initial appointment	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Dr Alan Baron	21/11/2022						A			R			R		
Dr Karen Beeby	27/09/2007	R			R			R			Ret	PR			
Sarah Carberry	26/09/2019			A			R			R			Ret	PR	
Ian Craig	06/07/2020				A			R			R			Ret	PR
Jonathan Dobson	06/07/2020				A			R			R			Ret	PR
Stephen Fairhurst	06/07/2020				A			R			R			Ret	PR
Dame Elaine Inglesby-Burke	29/10/2009	R			R			R			Ret	PR			
Michelle Price	18/11/2025								A			R			
Dave Pugh	18/11/2025								A			R			
Allan Sansbury	27/11/2023							A			R			R	
Jim Toohey	18/11/2025								A			R			
Dr Michael G. Van Dessel	22/05/2014	R			R			R			Ret	PR			
Gary Ward	27/11/2023							A		Res					
Mark Williams	27/01/2025									AR					

Key: A = Appointed, R = Re-election, SD = Stood Down, PR = Potential Re-election, Ret = Retired, Res = Resigned
AR = Appointed & Resigned

FINANCE COMMITTEE	HUMAN RESOURCES COMMITTEE	INNOVATION AND TECHNOLOGY COMMITTEE	CLINICAL ASSURANCE COMMITTEE	INCOME GENERATION COMMITTEE	TRADING COMPANY
Dr Alan Baron *(Chair)*	Jonathan Dobson *(Chair)*	Stephen Fairhurst *(Chair)*	Dr Karen Beeby *(Chair)*	Gary Ward *(Chair)*	Kevin Gallimore *(Chair)*
Dr Karen Beeby	Sarah Carberry	Lynda Finney	Dr Alan Baron	Suzanne Davies	Jean Beesley
Lynda Finney	Lynda Finney	Alun Owen	Sarah Carberry	Jonathan Dobson	Julie Currie
Alun Owen	Lewis Hooper	Graham Muirhead	Lynda Finney	Stephen Fairhurst	Tony Foster
Dr Paula Powell	Dame Elaine Inglesby-Burke	Dave Pugh	Dame Elaine Inglesby-Burke-	Alun Owen	Alun Owen
Allan Sansbury	Alun Owen	Gary Ward	Margaret McConaghy	Dr Paula Powell	Joan Reakes *(resigned 31 December 2024)*
Lesley Sephton	Michelle Price		Dr Paula Powell	Dave Pugh	Allan Sansbury
			Kelly de Souza	Ian Turnbull	Lesley Sephton
			Dr Michael G. Van Dessel		

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The trustees who have served during the year are set out on page 6. The trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

Trustee Induction and Training

The trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of Willowbrook hospice. They are also required to read, understand and sign the Governance Policy. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs Willowbrook hospice. The Board usually meets bimonthly to manage the hospice's affairs, receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Leadership Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Leadership Team. The day to day running of the hospice is delegated to this team. During the time applicable to this report, the remuneration of the key leadership personnel was set taking on reference to the 'Willowbrook Hospice – Agenda for Change' policy which is an adaptation of some aspects of the 'NHS Agenda for Change' policy. All salary levels are always subject to affordability.

Risk Management

Board Assurance and Risk discussions are incorporated into general board meetings at relevant points throughout the financial year. These allow the trustees to consider and review the major strategic, business and operational risks that Willowbrook faces each year.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- Provide free, specialist palliative care to patients through the expertise of our multidisciplinary professional team.
- Provide this care to those who have need of it and are referred by their healthcare professional.

There have been no material changes in policy or objectives throughout the period.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of retail sites for the sole benefit of Willowbrook Hospice.

The strategies employed to achieve Willowbrook Hospice's objectives are aimed to:

- Establish, maintain and operate a hospice for the care of patients living with a life-limiting diagnosis.
- Provide medical, clinical and complementary therapies for such patients through our in-patient, community and outreach services of the hospice.
- Ensure that the patient is the focus of our attention from the time of their arrival with us.
- Help each patient to live with dignity and regain and achieve the best quality of life that is available to them
- Offer a support system that helps patients live as actively as possible before death.
- Offer services to help support family and friends during the patient's illness and in their bereavement.

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our reach beyond the 'hospice walls'.

PUBLIC BENEFIT

The charitable aim of Willowbrook Hospice has been to help all St Helens and Knowsley patients at the end of their life and the people close to them, to have access to the best Palliative Care appropriate to their need.

Patient referrals have been made by Health care professionals and accepted according to those in most need of our clinical care. Services have been delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.

The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.

Our aim is to enhance the quality of life for each individual throughout all stages of his or her illness. Individual needs are continually re-assessed to ensure that care is the best it can be.

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

This year the hospice completed its three-year organisation wide strategy and published the outcome in the hospice impact report. We have recently also published our 2025-2028 strategy, and this clearly outlines our values and objectives, consulting with patients, carers, volunteers and staff to achieve this for implementation up to 2028. This strategy will guide us in achieving our objectives across our communities of St Helens and Knowsley.

Quality Account 2024/25

To access this document, please scan the QR code with your smartphone or tablet.

The Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the success of last year but over the preceding years. The hospice today could not be what it is without the effort of everyone who has gone before in making Willowbrook one of the most respected hospices in the region.

The hospice continues to provide specialist and palliative end of life care for the people of St Helens and Knowsley. We remain grateful for the generous support of the local communities who fund approximately two thirds of our running costs. Alongside the current NHS grant and with the huge generosity of all of our volunteers who provide their time, we are able to deliver the services and special care that we plan for patients and the people close to them, at the most difficult time of their lives.

Our plans for the future include the expansion of bereavement via our Patient and Family Liaison Support Service. The outcome of this will be reported in next year's Quality Account.

Trading Company

In May 2024, we were delighted to open the doors to our new Willowbrook Fashion and home store in Kirkby. The shop is unique in the area for being the only Charity retailer to stock furniture. This new store is our tenth retail store.

2025 will see the opening of a Willowbrook Hospice shop in Ormskirk that specialises in selling books and records.

The Board of Trustees and Trading Company Directors have agreed that the intentions for 25/26 will be to continue to grow the trading company portfolio and ensure that the Trading Company continues to be a key income generator for the hospice.

Fundraising

Our Fundraising activities have continued to provide a vital source of income for the hospice with an emphasis on expanding the hospice Lottery and engagement with local corporate partners.

Events held during the year have included the very popular Strictly Glitter Ball which raised an extraordinary £48,228, £17,930 of this was down to sponsorship that was raised by our contestants and "the People's vote "on the night.

The Annual Golf Day also raised £5,000 with twenty-one teams entering. This was a sponsored event and demonstrated the great support that the hospices receive from the local community.

Despite this charity fundraising remains a challenge, not only because of difficult economic conditions but there is also significant competition from other local and national charities, all campaigning for similar financial and voluntary support.

Volunteering

Our Volunteers remain an integral part of the hospice and have enabled us to expand some of our services such as Bereavement support, Compassionate Neighbours and our hospice reception hours. We are extremely fortunate to have such a dedicated group of people who are eager to support the Willowbrook cause.

Risks and Uncertainties

Despite the continued dedication and hard work of both staff and volunteers, the hospice sector continues to face significant risks and uncertainties. According to Hospice UK, two in four hospices may be forced to reduce services to remain financially sustainable. The following outlines the key risks facing the sector and the steps Willowbrook hospice will take to mitigate them:

1. Decline in Voluntary Income (Donations and Lottery Participation)

There is an ongoing risk of reduced voluntary giving, as individuals and communities face financial pressures.

Mitigation:

- Strengthen relationships with existing donors through improved communication, transparency, and impact reporting.
- Diversify fundraising activities, including digital campaigns, corporate partnerships, and legacy giving programmes.
- Invest in donor retention initiatives and targeted marketing to increase participation in lotteries and regular giving schemes.

2. Reduction in Retail Income Due to the Cost-of-Living Crisis

Rising living costs continue to affect discretionary spending, leading to reduced retail sales and donations of goods.

Mitigation:

- Review and optimise retail operations to improve efficiency and reduce overheads.
- Expand online sales channels and promote sustainable, second-hand shopping to appeal to environmentally conscious consumers.
- Engage local communities through volunteer recruitment and local marketing initiatives to support hospice shops.

3. Decline in NHS and Government Funding via the Integrated Care Board (ICB)

There is a risk of further reductions in statutory income from the NHS, which could affect core service delivery.

Mitigation:

- Strengthen relationships with the ICB and local healthcare partners to advocate for equitable funding for all.
- Demonstrate the hospice's value through data-driven evidence of outcomes, cost savings, and community benefit.
- Explore alternative funding sources, such as research grants and service-level agreements with other health providers.

4. Rising Operational Costs (Salaries and Energy)

Increases in staff wages and energy prices continue to exert pressure on budgets.

Continued on page 13 >>

Mitigation:

- Implement energy efficiency measures, such as renewable energy solutions and building upgrades.
- Continue to regularly review staffing structures and workforce planning to maintain efficiency while supporting staff wellbeing.
- Seek collaborative procurement opportunities to reduce costs across utilities, supplies, and shared services.

5. Potential Impact of a New Assisted Dying Law on Hospice Fundraising

Public and donor sentiment could shift depending on how new legislation affects perceptions of hospice care.

Mitigation:

- Maintain clear communication about the hospice's values, mission, and commitment to compassionate end-of-life care.
- Engage proactively in national conversations to ensure hospice perspectives are represented and understood.
- Monitor public opinion and adjust fundraising messaging to reinforce trust and support.

Finance

The Finance Team continues to ensure the effective management of Willowbrook's finances, maintaining accurate records of the many donations we receive each day alongside our expenditure. Their diligence enables us to plan confidently and use our resources wisely in support of patient care.

On behalf of the Board of Trustees, we extend our heartfelt thanks to all our staff, volunteers, donors, and supporters for their invaluable contributions – both in the past year and throughout Willowbrook's history. The hospice we have today is a direct result of the dedication, compassion, and commitment shown by so many, making Willowbrook one of the most respected hospices in the Cheshire and Merseyside region.

As a Registered Charity (No. 1020240) and Company Limited by Guarantee (No. 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website *(https://www.gov.uk/government/organisations/charity-commission)* and files its audited accounts at Companies House.

In 2024/25, statutory grant income represented only 36% of our total charitable costs. The remaining income was generated by our well-established Fundraising and Trading Company teams – through events, campaigns, our lottery, our network of retail shops, donations, legacies, and the generous support of the communities we serve.

Conclusion

The hospice experienced a very challenging year in terms of finances and the ongoing financial climate. However, due to the generous funding provided from external charities we have been able to continue our support of the St Helens district nurse service.

As with all healthcare facilities, the continuing challenge is to sustainably grow quality end of life care services in a difficult economic climate. We aim to continue to improve facilities, provide more engaging fundraising opportunities, increase our lottery membership and make our retail offer more efficient by increasing income but at the same time, reducing costs.

FINANCIAL REVIEW 2024/25

The group shows a consolidated net reduction in funds for the year of £84,155 compared with a surplus of £31,695 in the previous year.

Income

Total incoming resources were £6,260,628 representing an increase of £379,692 compared to the previous year.

This main elements of this increase can be attributed to additional income from our charitable activities of £323,208 and from our trading activities of £244,328 offset by a reduction in donations and legacies of £224,087.

The reduction in donations and legacies is perhaps reflective of the current financial climate and we remain extremely grateful for the continued support of the people of St Helens and Knowsley. We continue to strive to maximise all our income streams. Income from charitable activities includes a 2.15% increase to our core grant from NHS Cheshire & Merseyside ICB, and we were awarded a grant of £100,022 from NHS England to support our capital expenditure in the year.

Our fundraising team delivered a full year of events, with the highlight being our Strictly Glitter Ball which raised over £40,000, thank-you to all our dancers and their supporters.

Within the Trading Company, our retail and café outlets performed well in the year, with an increase in income of £314,752, but our lottery continues to face competition which resulted in a reduction in play income of £35,694. (See Note 8).

Expenditure

Total expenditure in the year rose from £5,948,439 to £6,384,663, an increase of £436,224 from the previous year.

Expenditure on medical and clinical salaries increased by £403,531 largely due to the uplift in payments for unsocial hours and on-call. Expenditure is controlled as far as possible throughout the year and efficiency savings of £98,500 were achieved in the year to help off-set general cost-of-living increases.

All costs are closely monitored at the monthly finance meetings.

Reserves Policy

The Trustees have reviewed the Charity's needs for reserves in line with guidance issued by the Charity Commission and have issued a detailed Reserves Policy.

Having reviewed historical information, the vulnerable nature of the Charity's income streams, which are dependent on voluntary giving, the needs of patients and their families for the continuity and range of care provided by Willowbrook Hospice, together with the obligations of the Hospice towards its employees, the Trustees feel it is prudent, where possible to hold reserves of between 6 to 12 months of budgeted expenditure. Currently, this remains on target but with increased costs and a drop in income this could change over the next 5 years our 5-year Finance Strategy will include plans to address this area of concern.

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As part of the current policy on reserves, where the reserves exceed 12 months, the Trustees will actively encourage the senior team to identify and spend money on projects which benefit the aims and objectives of the Hospice. Where the reserves fall below six months, the Trustees will review and promote strategies that not only address current needs but respect the future financial stability of the Hospice.

An analysis of reserves at 31 March 2025 shows total funds of £9,786,220 (2024 - £9,870,375). Of which, £2,268,953 (2024 - £2,189,067) are restricted. This leaves total unrestricted funds of £7,517,267 (2024 - £7,681,308) which includes £1,924,034 (2024 - £2,033,554) held in fixed assets meaning the charity has free reserves of £5,593,233 (2024 - £5,372,224) and this represents approximately 11 months of total running costs for the year ended 31 March 2025 (2024 - 11 months).

Taking into account known commitments and a review of risks facing the Hospice, the Trustees feel they are an adequate level of reserves to cover the short term plans of the Hospice without placing any undue risk on the financial stability of the future of the Hospice.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the trustees wish.

The trustees have considered the most appropriate policy for the investment of surplus funds and have decided on the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available to enable the hospice to meet its financial obligations to its employees and creditors. A minimum balance of £500,000; equivalent to just over one month's running costs, should be always maintained.
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five-year period and would typically be represented by good quality bonds. No more than 70% of total funds will be invested in medium term investments.
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 30% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or of strong market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Willowbrook Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make sound judgements and estimates that are reasonable and prudent; and

- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware

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

The Report of the Trustees was approved by the trustees as the company's directors on 24 November 2025.



Dr Alan Baron
(Secretary)

AUDITED ACCOUNTS

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the 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 group's and parent charitable company's affairs as at 31 March 2025 and of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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's 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 trustee's 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 except to the extent otherwise explicitly stated in our report, 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 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 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.

Responsibilities of Trustees

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

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

Our 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 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.

Continued on page 18 >>

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

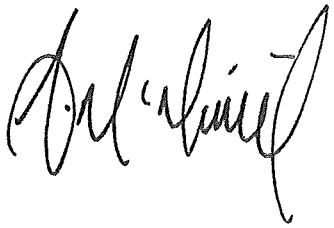
There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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/auditorsresponsibilities*. This description forms part of our Report of the Independent Auditors.

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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis FCA FCCA (Senior Statutory Auditor)
For and on behalf of Livesey Spottiswood
Chartered Accountants & Statutory Auditors
17 George Street
St Helens
Merseyside
WA10 1DB



Date: 8/12/2025

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	741,052	5,000	746,052	970,139
Charitable activities	3	1,922,368	459,902	2,382,270	2,059,062
Other trading activities	4	2,807,595	89,486	2,897,081	2,652,753
Investments	5	172,137	–	172,137	152,908
Other income	6	63,088	–	63,088	46,074
Total income		5,706,240	554,388	6,260,628	5,880,936
Expenditure on:					
Raising funds	7	1,895,811	–	1,895,811	1,597,835
Charitable activities	9	4,116,596	372,256	4,488,852	4,350,604
Total expenditure		6,012,407	372,256	6,384,663	5,948,439
Net (expenditure)/income from operating activities for the year		(306,167)	182,132	(124,035)	(67,503)
Net (loss)/gain on investments		39,880	–	39,880	99,198
Net income for the year		(266,287)	182,132	(84,155)	31,695
Transfer between funds		102,246	(102,246)	–	–
Net movement in funds		(164,041)	79,886	(84,155)	31,695
Reconciliation of funds					
Total funds brought forward at 1 April 2024		7,681,308	2,189,067	9,870,375	9,838,680
Total funds carried forward at 31 March 2025		7,517,267	2,268,953	9,786,220	9,870,375

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 23 to 39 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

Company number: 2808633

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	14		1,743,746		1,703,866
Tangible fixed assets	15		4,117,589		4,198,769
			5,861,335		5,902,635
Current assets					
Stock	16	1,840		1,129	
Debtors	17	481,766		391,160	
Cash at bank and in hand		1,782,464		2,019,244	
Treasury deposits		2,152,878		2,069,942	
		4,418,948		4,481,475	
Current liabilities					
Creditors: amounts falling due within one year	18	(494,063)		(513,735)	
Net current assets			3,924,885		3,967,740
Total assets less current liabilities			9,786,220		9,870,375
Total net assets			9,786,220		9,870,375
The funds of the charity:					
Unrestricted funds	19		5,498,122		5,323,758
Unrestricted funds held in tangible fixed assets	19		1,924,034		2,033,554
Designated funds	19		–		275,530
Restricted funds	20		2,268,953		2,189,067
Non-charitable trading funds	19		95,111		48,466
Total funds			9,786,220		9,870,375

The accounts were approved by the trustees and signed on their behalf on 24 November 2025 by:

TRUSTEE IAN CRAIG

TRUSTEE ALAN BARON

The notes on pages 23 to 39 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2025

Company number: 2808633

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Fixed asset investments	14		1,743,752		1,703,872
Tangible fixed assets	15		4,058,572		4,125,855
			5,802,324		5,829,727
Current assets					
Debtors	17	390,261		286,669	
Cash at bank and in hand		1,691,159		1,920,437	
Treasury deposits		2,152,878		2,069,942	
		4,234,298		4,277,048	
Current liabilities					
Creditors: amounts falling due within one year	18	(345,513)		(284,866)	
Net current assets			3,888,785		3,992,182
Total assets less current liabilities			9,691,109		9,821,909
Total net assets			9,691,109		9,821,909
The funds of the charity:					
Unrestricted funds	19		5,498,122		5,323,758
Unrestricted funds held in tangible fixed assets	19		1,924,034		2,033,554
Designated funds	19		–		275,530
Restricted funds	20		2,268,953		2,189,067
			9,691,109		9,821,909

Approved by the trustees and signed on their behalf on 24 November 2025 by:

TRUSTEE IAN CRAIG

TRUSTEE ALAN BARON

The notes on pages 23 to 39 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1		(218,546)		(64,935)
Net cash (used) / provided by operating activities			(218,546)		(64,935)
Cash flows from investing activities:					
Purchase of tangible fixed assets		(107,435)		(223,348)	
Purchase of fixed asset investments		–		(1,000,000)	
Charibond and Charifund income		33,277		28,142	
Interest received		138,860		124,650	
Net cash provided by / (used) in investing activities			64,702		(1,070,556)
Change in cash and cash equivalents in the reporting period			(153,844)		(1,135,491)
Cash and cash equivalents at 1 April 2024			4,089,186		5,224,677
Cash and cash equivalents at 31 March 2025			3,935,342		4,089,186

1 Reconciliation of net income to net cash flow from operating activities

	2025	2024
	£	£
Net expenditure from operating activities for the reporting period	(124,035)	(67,503)
Adjustments for:		
Depreciation charges	188,538	159,039
Loss on sale of tangible fixed assets	77	–
Investment income	(172,137)	(152,792)
(Increase)/Decrease in stocks	(711)	8,626
(Increase)/Decrease in debtors	(90,606)	67,310
Decrease in creditors	(19,672)	(79,615)
Net cash used by operating activities	(218,546)	(64,935)

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the Charity

The charity is a company limited by guarantee and has no 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.

The charity is incorporated in England & Wales. The registered office is shown within the reference and administrative details section of the trustee report.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:-

Land and Buildings	50 years Straight Line and 10 years Straight Line
Furniture and Equipment	5-7 years Straight Line
Computer Equipment	2-4 years Straight Line
Motor Vehicles	4 years Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

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

Creditors

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

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

2 Donations and legacies

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Donations				
General donations	175,484	–	175,484	189,519
Donated services	2,513	–	2,513	10,409
Donated from fundraising events	210,096	–	210,096	217,638
In memoriam	113,423	–	113,423	98,736
Charitable trusts	37,000	5,000	42,000	75,000
	538,516	5,000	543,516	591,302

The income from donations last year was £591,302 of which £580,893 was unrestricted and £10,409 was restricted.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Legacies				
Legacies	202,536	–	202,536	365,437

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Grants				
B&Q Foundation – Bathroom refurbishment	–	–	–	9,400
Duchy of Lancaster – Therapy Suite Refurbishment	–	–	–	4,000
	–	–	–	13,400

All grants in the previous year relate to restricted funds.

Total donations and legacies	741,052	5,000	746,052	970,139

		Unrestricted £	Restricted £	2025 Total £	2024 Total £
3	**Income from charitable activities**				
	Cheshire & Merseyside ICB funding	1,748,482	–	1,748,482	1,567,507
	Discharge & District Nurse funding	–	110,000	110,000	150,000
	Speciality Doctor income	66,216	–	66,216	65,087
	ICB Out of Area funding	107,670	–	107,670	46,740
	Pharmacy costs	–	148,014	148,014	113,849
	24 Hour helpline	–	50,500	50,500	48,100
	NHS Pensions	–	8,726	8,726	8,674
	Clinical Leadership	–	–	–	18,288
	NHS England	–	100,022	100,022	–
	Occupational Therapist funding	–	42,640	42,640	40,817
		1,922,368	459,902	2,382,270	2,059,062

The income from charitable activities last year was £2,059,062 of which £1,679,334 was unrestricted and £379,728 restricted.

		Unrestricted £	Restricted £	2025 Total £	2024 Total £
4	**Income from other trading activities**				
	Income from trading subsidiary (note 8)	2,569,288	–	2,569,288	2,290,230
	Events organised by the hospice	238,307	–	238,307	197,524
	Training programmes	–	89,486	89,486	164,999
		2,807,595	89,486	2,897,081	2,652,753

The income from other trading activities last year was £2,652,753 of which £2,498,254 was unrestricted and £154,499 restricted.

		Unrestricted £	Restricted £	2025 Total £	2024 Total £
5	**Investment income**				
	Charibond and Charifund income	33,277	–	33,277	28,142
	Interest on cash held at bank	138,860	–	138,860	124,650
	Other interest received	–	–	–	116
		172,137	–	172,137	152,908

All investment income in the previous year relates to unrestricted funds.

		Unrestricted £	Restricted £	2025 Total £	2024 Total £
6	**Other income**				
	Catering income	30,242	–	30,242	23,006
	Other income	7,317	–	7,317	618
	Room hire	25,529	–	25,529	22,450
		63,088	–	63,088	46,074

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

7 Expenditure on raising funds

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Fundraising salaries	241,574	–	241,574	213,034
Other direct fundraising costs	66,170	–	66,170	62,442
Rent and rates	8,650	–	8,650	9,393
Support costs (note 10)	26,819	–	26,819	23,494
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,552,598	–	1,552,598	1,289,472
	1,895,811	–	1,895,811	1,597,835

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:

	2025 £	2024 £
Income		
Sale of goods	2,022,726	1,720,243
Lottery income	512,158	547,852
Grants	1,000	–
Alexandra Suite room hire	33,404	22,135
	2,569,288	2,290,230
Cost of sales and administrative expenses (note 7)	(1,552,598)	(1,289,472)
Lottery management charges	(10,050)	–
Profit for the year	1,006,640	1,000,758
Gift Aid donations to parent charity	959,995	960,000
The assets and liabilities of the subsidiary were:		
Fixed assets	59,017	72,914
Current assets	235,045	204,427
Creditors: amounts falling due within one year	(198,945)	(228,869)
Total net assets	95,117	48,472
Aggregate share capital and reserves	95,117	48,472

9 Expenditure on charitable activities

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Medical and nursing salaries	2,265,869	51,052	2,316,921	1,913,390
Occupational therapist	–	42,636	42,636	38,699
Uniforms	663	60	723	2,927
Nursing supplies	3,115	148,014	151,129	118,747
Discharge & district nurse collaboration	4,117	2,466	6,583	16,742
Catering salaries	153,329	–	153,329	136,661
Other catering costs	55,741	–	55,741	54,988
Cleaning and maintenance salaries	241,395	–	241,395	227,750
Other cleaning costs	14,335	–	14,335	15,012
Repairs, renewals and maintenance	110,662	1,219	111,881	102,301
Refurbishment costs	32,521	8,413	40,934	429,793
Training and recruitment	27,998	6,450	34,448	6,975
Insurance	26,917	188	27,105	21,940
Travel costs	15,442	–	15,442	10,493
Equipment hire	1,408	–	1,408	–
Heat, light and water	113,023	-	113,023	128,265
Printing, postage and stationery	13,260	–	13,260	13,041
IT and computer maintenance	40,250	2,034	42,284	42,641
Security	83,633	–	83,633	78,540
Helpline	–	37,699	37,699	29,187
Volunteer drivers and taxis	3,886	–	3,886	5,302
Irrecoverable VAT	15,864	–	15,864	23,413
Depreciation – leasehold buildings	74,039	51,794	125,833	120,791
– fixtures and fittings	10,427	14,047	24,474	15,920
Support costs (note 10)	808,702	6,184	814,886	797,086
	4,116,596	372,256	4,488,852	4,350,604

Of the total expenditure in the previous year of £4,350,604 total of £3,793,817 was unrestricted and £566,787 restricted.

		Charitable Activities £	Fundraising Activities £	2025 Total £	2024 Total £
10	**Support costs**				
	Management and administrative salaries	640,391	26,819	677,210	637,432
	Printing, postage and stationery	19,890	–	19,890	19,561
	IT and computer maintenance	63,427	–	63,427	72,136
	Telephone and fax	1,113	–	1,113	4,714
	Miscellaneous expenses	36,486	–	36,486	42,674
	Depreciation – fixtures & fittings, computer equipment and motor vehicles	24,334	–	24,334	20,196
	Loss on disposal of tangible fixed assets	77	–	77	–
	Audit and accountancy fees	11,300	–	11,300	8,600
	Professional fees	17,868	–	17,868	15,267
		814,886	26,819	841,705	820,580

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

		Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
11	**Staff costs**				
	Wages and salaries	3,733,872	3,204,573	3,128,858	2,668,473
	Employers NI	331,416	287,384	290,800	245,330
	Pensions	258,852	230,149	233,711	206,207
		4,324,140	3,722,106	3,653,369	3,120,010

The average number of employees of the charity analysed by function was:

	Group 2025	Group 2024	Charity 2025	Charity 2024
Direct charitable	53	51	53	51
Management and administration	11	11	9	9
Fundraising and publicity	33	31	6	5
	97	93	68	65

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
£60,000 - £70,000	1	–	1	–
£70,000 - £80,000	1	1	1	1
£80,000 - £90,000	2	1	2	1
£100,000 - £110,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £434 (2024 – £494).

None of the trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group's key management personnel was £339,633 (2024 - £306,926).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2025	2024
	£	£
Depreciation of owned assets	188,538	159,039
Loss on sale of tangible fixed assets	77	–
Operating leases – land and buildings	181,662	127,539
Auditors' remuneration	11,300	8,600
Auditors' remuneration – non audit services	4,400	9,700

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2025 or for the previous year.

14 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Coutts & Co Investment £	Total £
Market value at 1 April 2024	335,748	266,590	1,101,528	1,703,866
Additions	–	–	–	–
Net unrealised investment gain/(loss)	(8,839)	11,401	37,318	39,880
Market value as at 31 March 2025	326,909	277,991	1,138,846	1,743,746
Historical cost at 31 March 2025	393,645	262,319	1,000,000	1,655,964

Charity

As above	1,743,746
Investment in subsidiary company	6
	1,743,752

15 Tangible fixed assets

	Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2024	5,950,862	723,207	225,287	28,099	6,927,455
Additions	–	100,278	7,157	–	107,435
Disposals	–	(28,813)	(4,818)	(10,900)	(44,531)
At 31 March 2025	5,950,862	794,672	227,626	17,199	6,990,359
Depreciation					
At 1 April 2024	1,952,493	530,471	217,623	28,099	2,728,686
Charge for the year	125,833	54,732	7,973	–	188,538
Elimination on disposal	–	(28,736)	(4,818)	(10,900)	(44,454)
At 31 March 2025	2,078,326	556,467	220,778	17,199	2,872,770
Net book value					
At 31 March 2025	3,872,536	238,205	6,848	–	4,117,589
At 31 March 2024	3,998,369	192,736	7,664	–	4,198,769
Charity					
Cost					
At 1 April 2024	5,950,862	543,511	222,439	5,000	6,721,812
Additions	–	100,278	7,157	–	107,435
Disposals	–	(28,813)	(4,818)	–	(33,631)
At 31 March 2025	5,950,862	614,976	224,778	5,000	6,795,616
Depreciation					
At 1 April 2024	1,952,493	423,689	214,775	5,000	2,595,957
Charge for the year	125,833	40,835	7,973	–	174,641
Elimination on disposal	–	(28,736)	(4,818)	–	(33,554)
At 31 March 2025	2,078,326	435,788	217,930	5,000	2,737,044
Net book value					
At 31 March 2025	3,872,536	179,188	6,848	–	4,058,572
At 31 March 2024	3,998,369	119,822	7,664	–	4,125,855

The net book value of land and buildings is comprised of:

	2025 £	2024 £
Freehold land and buildings	523,510	536,624
Long leasehold land and buildings	3,349,026	3,461,745
	3,872,536	3,998,369

All fixed assets are used in direct furtherance of the charity's objects.

		Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
16	**Stocks**				
	Stocks	1,840	1,129	–	–

		Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
17	**Debtors**				
	VAT	39,896	81,254	23,771	56,724
	Other debtors	320,179	138,955	291,409	121,400
	Prepayments & accrued income	121,691	170,951	75,081	108,545
		481,766	391,160	390,261	286,669

		Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
18	**Creditors: Amounts falling due within one year**				
	Trade creditors	116,008	200,922	62,660	98,264
	Social security and other taxation	80,649	73,731	69,737	63,256
	Other creditors and accruals	297,406	239,082	162,721	123,346
	Amounts due to subsidiary company	–	–	50,395	–
		494,063	513,735	345,513	284,866

19 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets	Designated Funds	Unrestricted Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2024	2,033,554	275,530	5,323,758	48,466	7,681,308
Movement in funds in the year	(109,520)	(275,530)	174,364	46,645	(164,041)
Transfer between funds	–	–	–	–	–
Balance at 31 March 2025	1,924,034	–	5,498,122	95,111	7,517,267

There were no funds designated as at 31 March 2025.

20 Restricted funds

	Balance at 1.4.24 £	Movement in Resources: Incoming Resources £	Movement in Resources: Expenditure & Transfers £	Balance at 31.3.25 £
Medical Education and Training Funds –				
Medical student training	–	89,486	(89,486)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	16,992	–	(6,450)	10,542
Oliver Lymes Charity –				
Discharge & district nurse collaboration	–	60,000	(46,080)	13,920
Chatty Café	–	50,000	(994)	49,006
Cheshire & Merseyside ICB –				
Funding for pharmacy costs	–	148,014	(148,014)	–
Funding towards NHS Pension Scheme	–	8,726	(8,726)	–
Funding for Helpline	–	50,500	(50,500)	–
Therapy services	–	42,640	(42,640)	–
"The Living Well" Project –				
Funding from Social Investment Business	399,000	–	(9,500)	389,500
Funding from Medicash	4,200	–	(100)	4,100
Bladeless fans	1,600	–	(292)	1,308
St Helens CCG –				
Funding for computer equipment IT equipment	7,665	–	(6,184)	1,481
Annexe Fund –				
Funding towards building of annex	545,913	–	(15,379)	530,534
Help the Hospices –				
Room to Care	626,890	–	(15,290)	611,600
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	536,318	–	(10,726)	525,592
Community Foundations –				
Funding for car park lighting	1,396	–	(37)	1,359
Ravensdale Trust –				
Funding for kitchen equipment	342	–	(342)	–
Groundworks at Living Well	1,891	–	(49)	1,842
St James Place –				
Funding for Rehab Suite	8,553	–	(125)	8,428
Refurbishment Fund –				
Funding towards Hospice refurbishment	33,389	–	(588)	32,801
La Fosse Foundation –				
Funding towards summer house	–	5,000	(4,377)	623
NHS England –				
Funding for capital expenditure	–	100,022	(13,705)	86,317
B&Q Foundation –				
Funding for bathroom refurbishment	918	–	(918)	–
Duchy Of Lancaster –				
Funding for Therapy Suite refurbishment	4,000	–	(4,000)	–
	2,189,067	554,388	(474,502)	2,268,953

21 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Total £
Restricted funds	2,193,555	75,398	–	2,268,953
Unrestricted funds held in				
Tangible fixed assets	1,924,034	–	–	1,924,034
Designated funds	–	–	–	–
Unrestricted general funds	1,743,746	4,343,550	(494,063)	5,593,233
	5,861,335	4,418,948	(494,063)	9,786,220

22 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £138,798 (2024 - £119,420).

The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £108,367 (2024 - £94,239).

23 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

24 Operating lease commitments

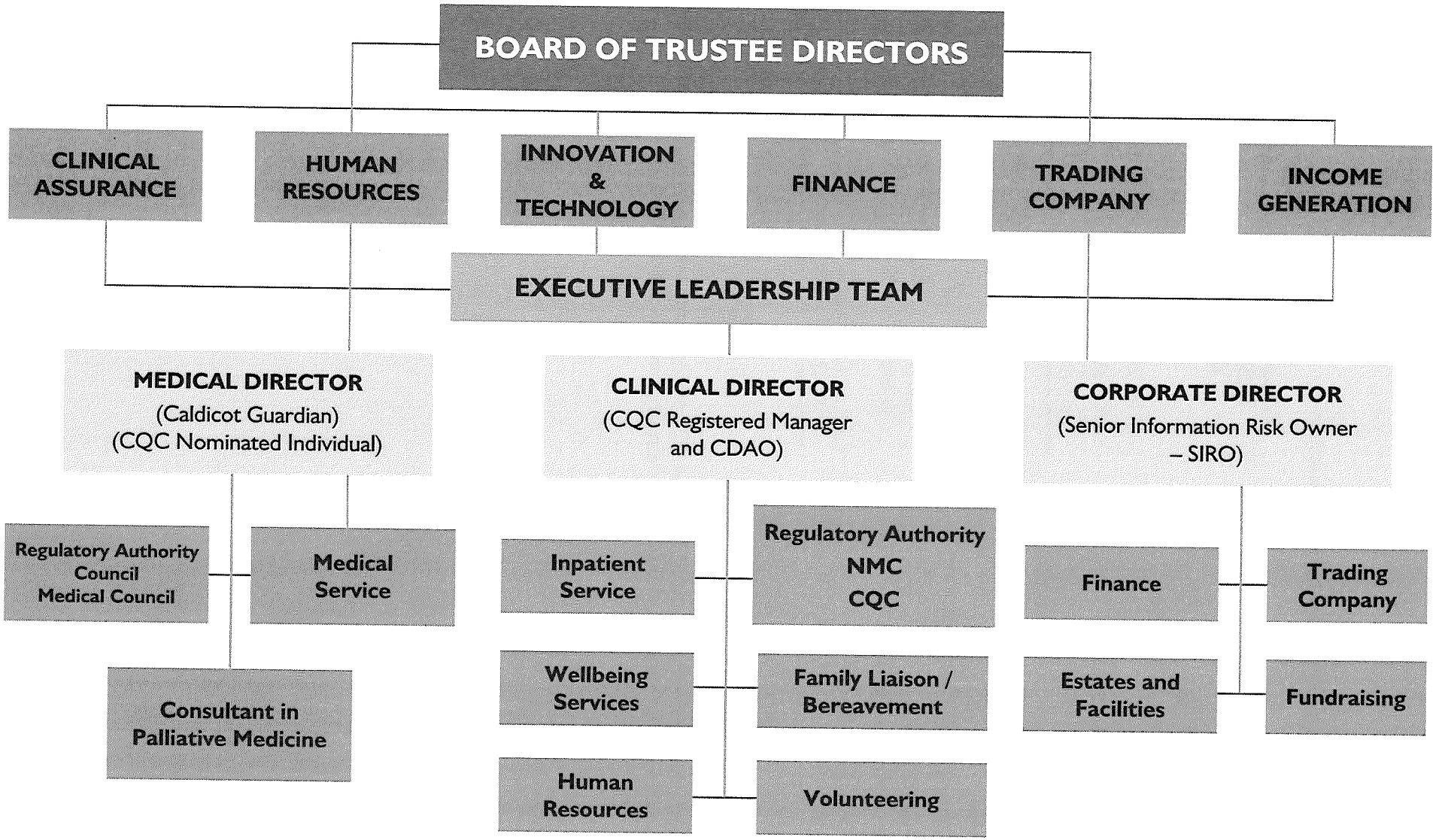
The total future minimum lease payments are as follows:–

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Land and buildings				
Operating leases which expire:				
Within one year	113,710	105,025	113,710	105,625
Between one and five years	92,289	200,084	92,289	200,084
	205,999	305,709	205,999	305,709
Other				
Operating leases which expire:				
Within one year	40,645	32,528	21,951	19,121
Between one and five years	54,398	74,257	47,781	49,133
Greater than five years	–	696	–	696
	95,043	107,481	69,732	68,950

25 Related party disclosures

During the year the Charity paid £2,231 (2024 - £1,368) for goods from a company in which the trustee, Mr S Fairhurst, is a director and shareholder. Normal commercial terms applied.

APPENDIX – ORGANISATIONAL CHART



Willowbrook Hospice *Every Contact Counts*

Inspected and rated Outstanding ☆ CareQuality Commission

Registered Address:
Willowbrook Hospice, Portico Lane, Prescot, Merseyside L34 2QT
Tel: 0151 430 8736
www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2808633. Registered Charity No. 1020250.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT

WILLOWBROOK HOSPICE

England & Wales - Charity number 1020240

Accounts

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
AND CONSOLIDATED ACCOUNTS
FOR THE YEAR ENDED
31 MARCH 2024

Company Number: 2808633

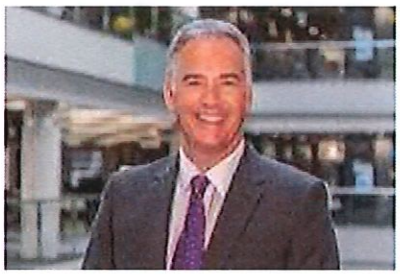
WILLOWBROOK HOSPICE
Annual Report 2023/24

A NOTE FROM OUR PATRON:

In what was another year of uncertainty for everyone, I am pleased to see that Willowbrook Hospice has had a stable year, both financially and in the delivery of their services. As I said last year in this very document, Willowbrook is a place of outstanding care and a special organisation for me and therefore, I am honoured to be a patron of the hospice.

Last January, I had the pleasure of attending an enjoyable evening at Willowbrook, presenting the Volunteering awards to some very special people. Volunteering is a key part of the culture of hospices and I know that Willowbrook is incredibly reliant on its volunteers, who provide support in so many areas: in the shops, on reception or helping to run fundraising events, as just some examples. It was a pleasure to be invited to attend this evening and to share in the celebration and take the opportunity to say thank you to these wonderful members of our community. If you have a few hours to spare each week, why not contact the hospice – there will be a place for you, I'm sure!

On behalf of everyone who benefits from the committed teams at Willowbrook, thank you for your support: I'm proud to be involved with such an outstanding organisation.



Roger Johnson, Journalist and Broadcaster

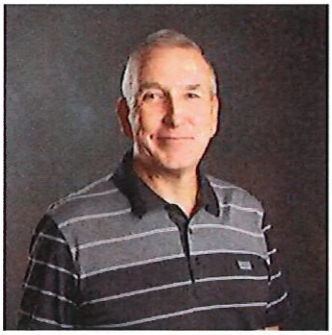
FROM OUR CHAIR:

I would like to open by thanking Alan Chick, our previous board chair, for having successfully led the organisation with so much passion and commitment. Alan dedicated over 25 years to Willowbrook, initially as a trustee and then as chair, supporting the growth and development of the hospice and navigating us through the difficult times of Covid 19. Alan completed his term in November 2023 leaving a wonderful legacy, and we wish him and his family good health and happiness in the future.

I first joined the charity as a trustee in 2020, and initially took on the roles of lead trustee for our Technology and Finance committees. I am delighted and honoured to now be leading the board as chair and look forward to supporting our talented Executive Leadership Team and building on our shared achievements from the last few years.

You may have read that many hospices are experiencing significant financial challenges due to restrictions in government funding and the economic pressures that we are all currently facing. However, I am pleased to report that Willowbrook is able to continue its essential work thanks to the overwhelming generosity of you, our community of donors and supporters. As is the case with many other hospices, we have had to manage our finances prudently, but as these annual accounts show, we remain on a solid financial footing, albeit we cannot be complacent. The future for the hospice is still challenging, but also there remain opportunities for us to grow the provision of our crucial services across St Helens and Knowsley in the coming years. I look forward to leading the board in this work, knowing that this is all only possible thanks to the incredible support we receive from individuals and companies to whom Willowbrook means so much.

On behalf of all our staff, volunteers and patients, thank you for your continued support.



Ian Craig, Chair of the Board of Trustees

Executive Leadership Team

It has been another busy year for the ELT: overseeing the completion of our hospice refurbishments and launching new initiatives to benefit more patients in our community. Members of our senior nursing team worked alongside local district nurses, providing additional specialist input to help patients across St Helens and Knowsley. This pilot was so successful, we decided to extend this work with the support of a fantastic grant from the Oliver Lyme Charity, this allows us to fulfil one of our key strategic aims of 'Willowbrook without walls' – reaching out into our community to increase the numbers of people that we can support when diagnosed with a life-limiting diagnosis.

For 24/25, growing our partnerships is another key aim for the ELT as we develop existing and new relationships with the many local companies who choose to support Willowbrook hospice. Many of our corporate supporters volunteer with us or provide donations through sponsorship or 'gifts in kind'. If you would like to support our work or find out more details of how you can become involved, please get in touch with us via:
general@willowbrookhospice.org.uk



Executive Leadership Team

From left:

- **Dr Paula Powell (Medical Director)**
- **Alun Owen (Corporate Director)**
- **Lynda Finney (Clinical Director)**

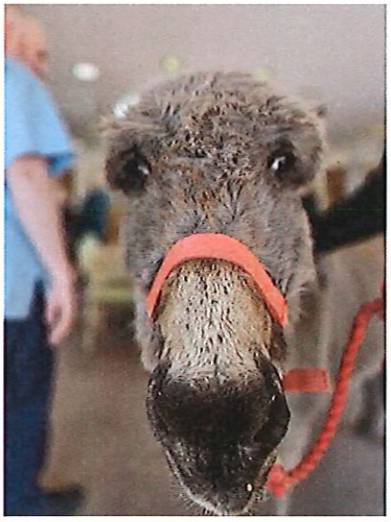
Some highlights from the year:



Volunteer celebration afternoon tea in the marquee



Staff and trustees at the volunteer awards ceremony with our patron, Roger Johnson



Lovely Fiona the donkey making a visit to patients (and staff!)





Celebrating St Helens Pride



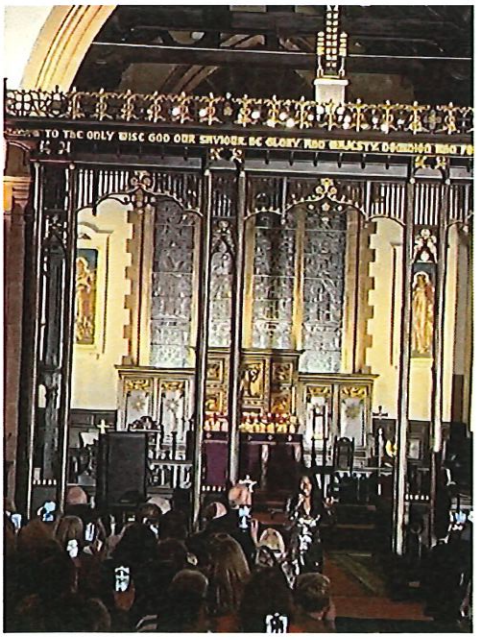
Some of our very glamourous staff volunteering at the Strictly Ball

Two of our equally glamourous volunteers – Gwen McCabe and Hilary Christopher - tending the planters at the Living Well café





Welcoming Ruth du Plessis – Director of Public Health, St Helens and Cllr Anthony Burns to Willowbrook



A very special fundraising evening at Prescot Parish Church starring Heather Small

Preparing for the grand opening of our new shop in Kirkby shopping centre (opened in 24/25)





REPORT OF THE TRUSTEES AND CONSOLIDATED ACCOUNTS 2023/24

CONTENTS

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REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2024. The accounts have been prepared in accordance with the accounting policies reported in the audited accounts and comply with the Companies Act 2006 and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Published in October 2019.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Leadership Team:	Clinical Director (and registered manager): Lynda Finney Medical Director: Dr Paula Powell Corporate Director: Alun Owen
Registered Office:	Portico Lane PRESCOT Merseyside L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street ST HELENS Merseyside
Bankers:	National Westminster Bank plc PO Box 25 5 Ormskirk Street ST HELENS Merseyside WA10 1DR

STRUCTURE, GOVERNANCE AND MANAGEMENT

Directors and Trustees

The directors of this charitable company (Willowbrook hospice) are its trustees for the purpose of charity law.

The trustees serving during the year were as follows:

Dr Karen Beeby
Sarah Carberry
Alan Chick (as Chairman until 27.11.23 and as a trustee until 22.1.24)
Ian Craig (as Chairman from 27.11.23)
Jon Dobson
Steven Fairhurst
Christine Buckley (until 17.6.24)
Kevin Gallimore
Dame Elaine Inglesby
Ken Stringer (until 27.11.23)
Dr Michael G Van Dessel
Dr Alan Baron
Gary Ward
Christine Martin (until 17.4.24)
Allan Sansbury
James Toohey (from 18.11.24)
Dave Pugh (from 18.11.24)
Michelle Price (from 18.11.24)

Trustee record of appointments and re-election	*Date of initial appointment*	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Dr Alan Baron	21/11/2022						A			R			R		
Dr Karen Beeby	27/09/2007	R			R			R			Ret	PR			
Christine Buckley	21/11/2022						A		Res						
Sarah Carberry	26/09/2019			A			R			R			Ret	PR	
Alan Chick (Chairman)	01/08/1998	R			R			R	Res						
Ian Craig	06/07/2020				A			R			R			Ret	PR
Jonathan Dobson	06/07/2020				A			R			R			Ret	PR
Stephen Fairhurst	06/07/2020				A			R			R			Ret	PR
Kevin Gallimore	19/03/2015	A			R			R	Res						
Dame Elaine Inglesby	29/10/2009			R			R			Ret	PR				
Christine Martin	27/11/2023							A			R			R	
Allan Sansbury	27/11/2023							A			R			R	
Ken Stringer	02/11/1995	R			R			R							
Dr M G Van Dessel	22/05/2014	R			R			R			Ret	PR			
Gary Ward	27/11/2023							A			R			R	

A = Appointed / R = Potential Re-appointment / Ret = Retire / Res = Resign(ed) / PR = Potential re-election

TRUSTEE ASSURANCE GROUPS

FINANCE COMMITTEE	HUMAN RESOURCES (HR) COMMITTEE	INNOVATION AND TECHNOLOGY COMMITTEE	CLINICAL ASSURANCE COMMITTEE	INCOME GENERATION COMMITTEE	ESTATES COMMITTEE	TRADING COMPANY DIRECTORS
Ian Craig (Chair) Dr Karen Beeby Alan Chick Dr Alan Baron Kevin Gallimore (UNTIL 27/11/23) Allan Sansbury (FROM 1/12/23) Lynda Finney Alun Owen Dr Paula Powell Lesley Sephton Ken Stringer (UNTIL 27/11/23)	Jon Dobson (Chair) Alan Chick (UNTIL 31/3/24) Lynda Finney Alun Owen Emma Creighton Ken Stringer	Ian Craig (Chair) Andrew Appleton Steve Fairhurst Lynda Finney Alun Owen Kelly de Souza	Dr Michael Van Dessel (Chair) Dame Elaine Inglesby-Burke Dr Karen Beeby Dr Alan Baron Sarah Carberry Lynda Finney Margaret McConaghy Dr Paula Powell Kelly de Souza	Christine Buckley (Chair UNTIL 31/12/23) Steve Fairhurst Alun Owen Dr Paula Powell Ian Turnbull Carol Pilkington (UNTIL 30/09/23) Dr Alan Baron (Chair FROM 1/1/24)	Alan Chick (Chair) Elaine Inglesby Frank Walsh Ian Craig Alun Owen, Corporate Director Lynda Finney, Clinical Director (FROM 31/10/22) Dr Paula Powell, Medical Director Andrew Appleton, Digital & Estates Manager **DISBANDED AT 31/3/24**	Kevin Gallimore (Chair) Joan Reakes Jean Beesley Allan Sansbury Tony Foster Julie Currie, Head of Retail (FROM 1/10/23) Alun Owen, Corporate Director Carol Pilkington, Trading Company Manager (UNTIL 30/09/24) Lesley Sephton, Head of Finance Ian Turnbull. Head of Volunteering

Governing Document

The company is governed by its Memorandum and Articles of Association. The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The trustees who have served during the year are set out on page 9. The trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

Extract from Articles of Association (1993, updated 2017)

Rotation of the members of the Board (Council):

In accordance with the Articles of Association, the trustees retire in rotation at the Annual General Meeting as follows:

1. At the first AGM of the Company all members of the Council shall retire from office, and at the AGM in every subsequent year one-third of the members of the Council for the time being or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office.
2. The members of the council to retire in every year shall be those who have been longest in office since their last election, but as between persons who became members of the Council on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.
3. With effect from 1 September 2017 a retiring member of the Council shall be eligible for re-election for a further period of three years up to a maximum of three terms (making nine years in total) after which the member must retire for a period of at least one year before being considered for a further appointment.
4. The Company at the meeting at which a member of the Council retires in manner aforesaid may fill the vacated office by electing a person thereto, and in default the retiring member of the Council shall, if offering himself for re-election, be deemed to have been re-elected, unless at such meeting it is expressly resolved not to fill such vacated office or unless a resolution for the re-election of such member of the Council shall have been put to the meeting and lost.

Trustee Induction and Training

The trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of Willowbrook hospice. They are also required to read, understand and sign the Governance Policy. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs Willowbrook hospice. The Board usually meets bimonthly to manage the hospice's affairs, receiving reports from the Assurance sub-groups, details of which are set out on page 11. All operational activities are carried out by the Executive Leadership Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Leadership Team. The day to day running of the hospice is delegated to this team. During the time applicable to this report, the remuneration of the key leadership personnel was set taking on reference to the 'Willowbrook hospice – Agenda for Change' policy which is an adaptation of some aspects of the 'NHS Agenda for Change' policy. All salary levels are always subject to affordability.

Risk Management

Board Assurance and Risk discussions are incorporated into general board meetings at relevant points throughout the financial year. These allow the trustees to consider and review the major strategic, business and operational risks that Willowbrook faces each year.

OBJECTIVES AND ACTIVITIES

The objectives of Willowbrook hospice are to:

- Provide free, specialist palliative care to patients through the expertise of our multidisciplinary professional team.

- Provide this care to those who have need of it and are referred by their healthcare professional.

There have been no material changes in policy or objectives throughout the period.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of retail sites for the sole benefit of Willowbrook hospice.

The strategies employed to achieve Willowbrook hospice's objectives are aimed to:

- Establish, maintain and operate a hospice for the care of patients living with a life-limiting diagnosis.
- Provide medical, clinical and complementary therapies for such patients through our in-patient, community and outreach services of the hospice.
- Ensure that the patient is the focus of our attention from the time of their arrival with us.
- Help each patient to live with dignity and regain and achieve the best quality of life that is available to them
- Offer a support system that helps patients live as actively as possible before death.
- Offer services to help support family and friends during the patient's illness and in their bereavement.

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our reach beyond the 'hospice walls'.

PUBLIC BENEFIT

The trustees confirm they have regard for the public benefit guidance issued by the Commission of the Charities Act 2011 that requires Willowbrook hospice to demonstrate the public benefit of our aims.

- The charitable aim of Willowbrook hospice is to support all St Helens and Knowsley patients and the people close to them at the end of their life.
- This is achieved by enabling access to the best palliative care, most appropriate to their need.
- Patient referrals are made by healthcare professionals and accepted according to those in most need of our clinical care.
- Services are delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.
- The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.
- Our aim is to enhance the quality of life for each individual throughout all stages of their illness.
- Individual needs are continually re-assessed to ensure that care is 'the best it can be.'

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

The focus during this year was to continue delivering on our 2022 – 2025 'Willowbrook Strategy' promise of growing our services beyond the hospice walls and committing further financial reserves to complete the refurbishment we had commenced in 2022/2023. We hope to finish all refurbishments and room upgrades in the early part of 2024/2025. Our outreach services have continued to grow with partnerships, providing focused support for people living with upper GI cancers and breast cancer alongside complementary therapy work delivered both within our Cedarwood outreach centre and online. Our inpatient unit continues its specialist provision, meeting the many needs of our referred patients and welcoming family and friends to spend as much time as they wish visiting in the hospice. Our plans for the future are to develop further mutually supportive partnerships, including working alongside district and community nurses with specialist palliative input and support rapid hospital discharges where specialist palliative care is required. This will be reported in the next published Quality Account in Spring 2025. This annual Quality Account publication provides the opportunity to reflect on and highlight the work that we do across the organisation and show progress made. These accounts are an important way for the hospice to report on quality and show improvements in the services that we deliver to the Communities of St Helens and Knowsley. For the narrative around our clinical and medical services in 2023/2024, our most recently published **Quality Account 2023/24 is published on the Willowbrook hospice website: www.willowbrook.org.uk**

With the Quality Accounts already reporting on our clinical and medical provision, this Annual Report for 2023/2024 focuses on the finances and some highlights of income generation that helps to provide these patient-focused services. Willowbrook have great income generation teams in our Fundraising and Trading Company that are all focused on creating greater financial support for the hospice. The team members and their enthusiasm have already created significant growth in our trading company and community fundraising. The return of the Willowbrook Strictly Ball was welcomed and very successful. This is to be repeated in 2024/2025. The teams are supported in their efforts by our huge team of volunteers and of course, our community-based donors and sponsors.

All our shops and café performed strongly this year, producing the planned net profit that was then contributed towards the running costs of Willowbrook. There was a significant change in personnel within the Trading Company as we welcomed a new Head of Retail to Willowbrook in October 2023 and her long and established experience gained from both commercial and charity retail sectors has had an immediate, positive impact. Our volunteers continue to support Willowbrook across the organisation, from working in our shops and café to running key events such as with the Strictly Ball. We would not be able to do what we do without these key Willowbrook people and we owe them our gratitude for their commitment.

Fundraising

The fundraising department increased their income by approximately £200,000 over and above that received in 2022/2023. Willowbrook hospice raises funds from the public via our own events and also from supporting members of the community to run events of their own. Willowbrook has a clear donations policy in place and it is applied to ensure that all necessary due diligence is completed in respect of donations. In addition, Willowbrook runs a lottery which in this year, raised £547,852 which was a decrease of £31,182 when compared to 2022/2023. A development plan is in place for 2024 onwards to 'grow' this income.

Principal risks and uncertainties

- Fall in voluntary income via donations and lottery participation.
- Reduction in retail income owing to the impact of the cost-of-living crisis.
- Further shrinkage of government income from the NHS via the Integrated Care Board (ICB).
- Rising costs owing to salary and energy increases.
- The potential impact of a new Assisted Dying law on hospice fundraising.

Finance

The finance team keep on top of Willowbrook's finances and ensure the accurate recording of the many donations we receive every day alongside expenditure. Our chair noted the strong financial position that the hospice finds itself in at the end of the year, confirmation of the performance of the Corporate directorate.

The Board of Trustees would like to thank all staff, our volunteers and donors and supporters, for their contribution to the successes of last year and also over the lifetime of Willowbrook. The hospice today could not be what it is without the effort of everyone in making Willowbrook a successful and well-regarded hospice in the Cheshire and Merseyside region.

As a Registered Charity (No 1020240) and Company Limited by Guarantee (No: 2808633), Willowbrook hospice submits an Annual Return for public display on the Charity Commission website https://www.gov.uk/government/organisations/charity-commission and files its Audited Accounts at Companies House.

The statutory grant income received in 2023/24 represents only 36% of the total charitable costs during the reporting period. This is a significant reduction from the 40% in the year ended 31st March 2023. The remaining income is generated through our well-established Fundraising and Trading Company teams; from events and campaigns, our lottery team; our network of retail shops, donations, legacies and the generous support from the residents of the communities that we serve.

Conclusion

Willowbrook has continued to grow in the last 12 months, and we wish to thank everyone who supported us in sustaining and growing Willowbrook and its much-needed services during the year. As the financial figures show, the hospice has again ended the year in a very strong position. On behalf of everyone associated with Willowbrook, thank you to our Board of Trustees, staff, supporters and volunteers for all their commitment and support that enables us to say that Willowbrook hospice will still be an important part of our community for many more years.

Financial Review 2023 – 2024

The group shows a consolidated net increase in overall available funds at the end of the year of £31,695.

Income
Total incoming resources for the year were £5,880,936 representing a reduction of £223,893 compared to the previous year. The main elements of this movement include a fall in legacy income of £609,902, reduction in individual donations of £67,915, increase in income from other charitable activities of £110,876 and increases in trading activity income of £211,105.

We thank the people of St Helens and Knowsley for all their support, particularly in the current financial climate. We continue to make every effort to maximise our income streams into the future whether it be by obtaining increased Government funding or via all our local sources. Willowbrook also has 370 active volunteers to whom we are very grateful as, in this year, they contributed 80,873 hours of volunteering. This equates to £1,051,349 of salary savings with the assumption of their hours otherwise being paid to staff at the level of the minimum living wage.

Income from charitable activities increased to £2,059,062, an increase of £110,876 compared to the previous year. This was due to a small increase in our core funding from the NHS Merseyside & Cheshire Integrated Care Board and an additional payment to support a pilot project in working alongside the community District Nurse teams, providing advice and guidance for Palliative and End of Life Care. However, this was also offset by the loss of previous Consultant salary payments from Merseyside and West Lancashire Hospital Trust.

Expenditure
Total expenditure in the year increased from £5,191,506 to £5,948,439, an increase of £756,933 from the previous year.

An increase in refurbishment costs of £303,313 account for a significant element of the increase with a further £264,509 due to additional staffing costs. These increased costs, approved by the Board of Trustees, were partly in response to the need to keep pace with the clinical salaries being offered within the NHS and to match 'unsocial hours' payments for the clinical teams. This was recognised as a key risk to recruitment for the organisation. Other increases in expenditure were often linked to the cost-of-living pressures including an increase in energy costs of £49,349. It should be noted that investments in solar panels have mitigated this latter increase and will allow further savings into the future. However, the remaining factors that are likely to affect future financial performance are:

- Factors that are likely to affect future performance include shrinkage in grant monies.
- Rising costs, mainly attributable to salaries and energy bills.

Reserves Policy
The Trustees continue to review Willowbrook's need for reserves, in line with guidance issued by the Charity Commission and we hold a detailed Reserves Policy.

Willowbrook Hospice's income streams are heavily dependent on voluntary giving and fundraising. This, together with the obligations of the hospice to its service users and its employees, means that the Trustees feel it is prudent, where possible, to aim to hold reserves (cash and investments) of between 6 to 9 months of budgeted expenditure.

As part of the current policy on reserves, where the reserves exceed 9 months, the Trustees have agreed proposals made by the Executive Leadership Team for building and equipment enhancements and upgrades, improved security measures via CCTV installation, efficiency measures for lighting at the hospice and across our shops and IT connectivity upgrades for meeting spaces. These monies were held as designated funds for projects which benefit both the objectives of the hospice and its future financial sustainability.

A review of reserves at 31 March 2024 shows total funds of £9,870,375 (2023 - £9,838,680). Of which, £2,189,067 (2023 - £2,368,799) are restricted funds and £275,530 (2023 - £752,465) are designated funds

for future expenditure. This leaves total unrestricted funds of £7,405,778 (2023 - £6,717,416), which includes £2,033,554 (2023 - £1,913,277) held in fixed assets meaning the charity has free reserves of £5,372,224 (2023 - £4,804,139) and this represents approximately 11 months of total running costs based on the costs for the year ended 31 March 2024.

Investment powers and policy
Under the Memorandum and Article of Association, the hospice has the power to invest in any way the trustees wish.

The trustees have considered the most appropriate policy for the investment of surplus funds and as at 31 March 2024, apply the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available so as to enable the hospice to meet its financial obligations to its employees and creditors. A minimum balance of £500,000; equivalent to just over 1 month's running costs, should be always maintained.
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five-year period and would typically be represented by good quality bonds. No more than 75% of total funds will be invested in medium term investments.
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 25% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or of strong market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting.

Trustees' responsibilities in relation to the financial statements
The trustees (who are also the directors of Willowbrook hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).
Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the hospice and of the incoming resources and application of resources, including the income and expenditure, of the hospice for that period. In preparing those financial statements, the trustees are required to:-

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity SORP
- Make sound judgments and estimates that are reasonable and prudent; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that Willowbrook hospice 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 hospice and to enable them to ensure that the financial statements comply with the Companies Act 2006. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors
In so far as the trustees are aware: - there is no relevant audit information of which the hospice's auditors are unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.
The Report of the Trustees, incorporating a Strategic Report was approved by the trustees as the Company's directors on 25 November 2024 and signed on their behalf by:



Alun Owen (Secretary)

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the 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 group's and parent charitable company's affairs as at 31 March 2024 and of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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's 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 trustee's 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 except to the extent otherwise explicitly stated in our report, 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

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 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 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.

Responsibilities of trustees

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

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

Our 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 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:-

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.
-

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis FCA FCCA (Senior Statutory Auditor)
For and on behalf of Livesey Spottiswood
Chartered Accountants & Statutory Auditors
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 19/12/2024

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
Income and endowments from:					
Donations and legacies	2	946,330	23,809	970,139	1,602,826
Charitable activities	3	1,679,334	379,728	2,059,062	1,948,186
Other trading activities	4	2,498,254	154,499	2,652,753	2,441,648
Investments	5	152,908	-	152,908	62,765
Other income	6	46,074	-	46,074	49,404
Total income		5,322,900	558,036	5,880,936	6,104,829
Expenditure on:					
Raising funds	7	1,597,835	-	1,597,835	1,442,888
Charitable activities	9	3,793,817	556,787	4,350,604	3,748,618
Total expenditure		5,391,652	556,787	5,948,439	5,191,506
Net (expenditure)/income from Operating activities for the year		(68,752)	1,249	(67,503)	913,323
Net (loss)/gain on investments		99,198	-	99,198	(43,350)
Net income for the year		30,446	1,249	31,695	869,973
Transfer between funds		180,981	(180,981)	-	-
Net movement in funds		211,427	(179,732)	31,695	869,973
Reconciliation of funds					
Total funds brought forward at 1 April 2023		7,469,881	2,368,799	9,838,680	8,968,707
Total funds carried forward at 31 March 2024		7,681,308	2,189,067	9,870,375	9,838,680

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 26 - 44 form part of these accounts

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)
COMPANY NUMBER : 2808633

CONSOLIDATED BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Investments	14		1,703,866		604,668
Tangible assets	15		4,198,769		4,134,460
			5,902,635		4,739,128
Current assets					
Stock	16	1,129		9,755	
Debtors	17	391,160		458,470	
Cash at bank and in hand		2,019,244		3,209,677	
Treasury deposits		2,069,942		2,015,000	
		4,481,475		5,692,902	
Current liabilities					
Creditors: amounts falling due within one year	18	(513,735)		(593,350)	
Net current assets			3,967,740		5,099,552
Total assets less current liabilities			9,870,375		9,838,680
Total net assets			9,870,375		9,838,680
The funds of the charity:					
Unrestricted funds	19		5,323,758		4,796,431
Unrestricted funds held in tangible fixed assets	19		2,033,554		1,913,277
Designated funds	19		275,530		752,465
Restricted funds	20		2,189,067		2,368,799
Non-charitable trading funds	19		48,466		7,708
Total funds			9,870,375		9,838,680

The accounts were approved by the trustees and signed on their behalf on 18 November 2024 by:-

TRUSTEE IAN CRAIG

TRUSTEE KAREN BEEBY

The notes on pages 26 - 44 form part of these accounts

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)
COMPANY NUMBER : 2808633

CHARITY BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Fixed asset investments	14		1,703,872		604,674
Tangible fixed assets	15		4,125,855		4,125,866
			5,829,727		4,730,540
Current assets					
Debtors	17	286,669		502,804	
Cash at bank and in hand		1,920,437		3,037,494	
Treasury deposits		2,069,942		2,015,000	
		4,277,048		5,555,298	
Current liabilities					
Creditors: Amounts falling due within one year	18	(284,866)		(454,866)	
Net current assets			3,992,182		5,100,432
Total assets less current liabilities			9,821,909		9,830,972
Total net assets			9,821,909		9,830,972
The funds of the Charity:					
Unrestricted funds	19		5,323,758		4,796,431
Unrestricted funds held in tangible fixed assets	19		2,033,554		1,913,277
Designated funds	19		275,530		752,465
Restricted funds	20		2,189,067		2,368,799
			9,821,909		9,830,972

Approved by the trustees and signed on their behalf on 18 November 2024 by:-

TRUSTEE IAN CRAIG

TRUSTEE KAREN BEEBY

The notes on pages 26 - 44 form part of these accounts

WILLOWBROOK HOSPICE
(LIMITED BY GUARANTEE)

CONSOLIDATED CASH FLOW STATEMENT

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2024 £	2023 £	2023 £
Cash flow from operating activities					
Cash generated from operations	1		(64,935)		1,752,379
Net cash (used) / provided by operating activities			(64,935)		1,752,379
Cash flows from investing activities:					
Purchase of tangible fixed assets		(223,348)		(66,242)	
Purchase of fixed asset investments		(1,000,000)		-	
Charibond and Charifund income		28,142		23,116	
Interest received		124,650		39,649	
Net cash used in investing activities			(1,070,556)		(3,477)
Change in cash and cash equivalents in the reporting period			(1,135,491)		1,748,902
Cash and cash equivalents at 1 April 2023			5,224,677		3,475,775
Cash and cash equivalents at 31 March 2024			4,089,186		5,224,677

1 Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net (expenditure) / income from operating activities for the reporting period	(67,503)	913,323
Adjustments for:		
Depreciation charges	159,039	163,485
Loss on sale of tangible fixed assets	-	76
Investment income	(152,792)	(62,765)
Decrease/(Increase) in stocks	8,626	(1,752)
Decrease in debtors	67,310	589,723
(Decrease)/Increase in creditors	(79,615)	150,329
Net cash (used) / provided by operating activities	(64,935)	1,752,379

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the Charity
The charity is a company limited by guarantee and has no 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.

The charity is incorporated in England & Wales. The registered office is shown within the reference and administrative details section of the trustee report.

Significant judgements and key sources of estimation uncertainty
The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements
The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds
Funds held by the charity are either:

- Unrestricted general funds are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.

- Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Accounting Policies (continued)

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Accounting Policies (continued)

Expenditure and irrecoverable VAT
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets
Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers
The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets
Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Accounting Policies (continued)

Depreciation
Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:-

Land and Buildings	50 years Straight Line and 10 years Straight Line
Furniture and Equipment	5-7 years Straight Line
Computer Equipment	2-4 years Straight Line
Motor Vehicles	4 years Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments
Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock
Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors
Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

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

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

Accounting Policies (continued)

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

2 Donations and legacies

	Unrestricted £	Restricted £	2024 £	2023 £
Donations				
General donations	189,519	-	189,519	257,434
Donated services	-	10,409	10,409	-
Donated from fundraising events	217,638	-	217,638	170,767
In memoriam	98,736	-	98,736	124,286
Charitable trusts	75,000	-	75,000	75,000
	580,893	10,409	591,302	627,487

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Legacies				
Legacies	365,437	-	365,437	975,339

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Grants				
B&Q Foundation – Bathroom refurbishment	-	9,400	9,400	-
Duchy of Lancaster – Therapy Suite Refurbishment	-	4,000	4,000	-
	-	13,400	13,400	-

All grants in the previous year relate to unrestricted funds.

Total donations and legacies	946,330	23,809	970,139	1,602,826

		Unrestricted £	Restricted £	2024 Total £	2023 Total £
3	**Income from charitable activities**				
	Core funding	1,567,507	-	1,567,507	1,510,548
	Discharge & District Nurse funding	-	150,000	150,000	110,000
	Speciality Doctor income	65,087	-	65,087	33,420
	Out of area CCG funding	46,740	-	46,740	36,340
	Pharmacy costs	-	113,849	113,849	116,658
	24 Hour helpline	-	48,100	48,100	43,600
	NHS Pensions	-	8,674	8,674	8,332
	Clinical Leadership	-	18,288	18,288	18,288
	Whiston Consultants salary funding	-	-	-	31,000
	Occupational Therapist funding	-	40,817	40,817	40,000
		1,679,334	379,728	2,059,062	1,948,186

The income from charitable activities last year was £1,948,186 of which £1,580,308 was unrestricted and £367,878 restricted.

		Unrestricted £	Restricted £	2024 Total £	2023 Total £
4	**Income from other trading activities**				
	Income from trading subsidiary (note 8)	2,290,230	-	2,290,230	2,250,700
	Events organised by the Hospice	197,524	-	197,524	135,470
	Training programmes	10,500	154,499	164,999	55,478
		2,498,254	154,499	2,652,753	2,441,648

The income from other trading activities last year was £2,454,420 of which £2,398,942 was unrestricted and £55,478 restricted.

		Unrestricted £	Restricted £	2024 Total £	2023 Total £
5	**Investment income**				
	Charibond and Charifund income	28,142	-	28,142	23,116
	Interest on cash held at bank	124,650	-	124,650	39,649
	Other interest received	116	-	116	-
		152,908	-	152,908	62,765

All investment income in the previous year relates to unrestricted funds.

6 Other income

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Catering income	23,006	-	23,006	16,924
Other income	618	-	618	2,940
Room hire	22,450	-	22,450	29,540
	46,074	-	46,074	49,404

All other income in the previous year relates to unrestricted funds.

7 Expenditure on raising funds

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Fundraising salaries	213,034	-	213,034	186,876
Other direct fundraising costs	62,442	-	62,442	51,938
Rent and rates	9,393	-	9,393	10,186
Support costs (note 10)	23,494	-	23,494	22,098
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,289,472	-	1,289,472	1,171,790
	1,597,835	-	1,597,835	1,442,888

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:-

	2024 £	2023 £
Income		
Sale of goods	1,720,243	1,655,923
Lottery income	547,852	579,034
Covid-19 government grants	-	10,685
Alexandra Suite room hire	22,135	5.058
	2,290,230	2,250,700
Cost of sales and administrative expenses	(1,289,472)	(1,171,790)
Profit for the year	1,000,758	1,078,910
Gift aid donations to parent charity	960,000	1,085,518
The assets and liabilities of the subsidiary were:-		
Fixed assets	72,914	8,594
Current assets	204,427	276,480
Creditors: amounts falling due within one year	(228,869)	(277,360)
Total net assets	48,472	7,714
Aggregate share capital and reserves	48,472	7,714

9 Expenditure on charitable activities

	Unrestricted £	Restricted £	2024 Total £	2023 Total £
Medical and nursing salaries	1,699,045	214,345	1,913,390	1,744,676
Occupational therapist	-	38,699	38,699	40,000
Uniforms	2,927	-	2,927	1,596
Nursing supplies	4,898	113,849	118,747	120,984
Discharge & district nurse collaboration	-	16,742	16,742	-
Catering salaries	136,661	-	136,661	126,660
Other catering costs	54,988	-	54,988	54,318
Cleaning and maintenance salaries	227,750	-	227,750	211,392
Other cleaning costs	15,012	-	15,012	21,004
Repairs, renewals and maintenance	99,764	2,537	102,301	96,410
Refurbishment costs	410,902	18,891	429,793	126,480
Training and recruitment	3,891	3,084	6,975	40,622
Insurance	21,940	-	21,940	19,848
Travel costs	10,493	-	10,493	9,874
Equipment hire	-	-	-	3,980
Heat, light and water	128,265	-	128,265	78,916
Printing, postage and stationery	13,041	-	13,041	14,196
IT and computer maintenance	38,428	4,213	42,641	39,663
Security	78,540	-	78,540	76,088
Helpline	-	29,187	29,187	30,561
Volunteer drivers and taxis	5,302	-	5,302	3,880
Irrecoverable VAT	23,413	-	23,413	17,255
Depreciation - leasehold buildings	68,778	52,013	120,791	116,811
- fixtures and fittings	15,508	412	15,920	24,218
Support costs (note 10)	734,271	62,815	797,086	729,186
	3,793,817	556,787	4,350,604	3,748,618

Of the total expenditure in the previous year of £3,748,618 a total of £3,309,569 was unrestricted and £439,049 restricted.

10 Support costs

	Charitable Activities £	Fundraising Activities £	2024 Total £	2023 Total £
Management and administrative salaries	613,938	23,494	637,432	594,154
Printing, postage and stationery	19,561	-	19,561	21,302
IT and computer maintenance	72,136	-	72,136	59,495
Telephone and fax	4,714	-	4,714	4,367
Miscellaneous expenses	42,674	-	42,674	27,985
Depreciation – fixtures & fittings, computer equipment and motor vehicles	20,196	-	20,196	20,601
Loss on disposal of tangible fixed assets	-	-	-	76
Audit and accountancy fees	8,600	-	8,600	7,200
Professional fees	15,267	-	15,267	16,104
	797,086	23,494	820,580	751,284

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

11 Staff costs

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Wages and salaries	3,204,573	2,953,966	2,668,473	2,451,455
Employers NI	287,384	257,872	245,330	224,314
Pensions	230,149	212,591	206,207	187,989
	3,722,106	3,424,429	3,120,010	2,863,758

The average number of employees of the charity analysed by function was:-

	Group		Charity	
	2024	2023	2024	2023
Direct charitable	51	48	51	48
Management and administration	11	16	9	14
Fundraising and publicity	25	25	5	6
	87	89	65	68

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:-

	Group		Charity	
	2024	2023	2024	2023
£60,000 - £70,000	-	1	-	1
£70,000 - £80,000	1	1	1	1
£80,000 - £90,000	1	-	1	-
£100,000 - £110,000	1	-	1	-

Indemnity insurance for the trustees is covered at a premium of £494 (2023 – £316).

None of the trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group's key management personnel was £306,926 (2023 - £315,202).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2024	2023
	£	£
Depreciation of owned assets	159,039	163,485
Loss on sale of tangible fixed assets	-	76
Operating leases - land and buildings	127,539	121,933
Auditors' remuneration	13,900	9,700
Auditors' remuneration - non audit services	4,400	3,208

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2024 or for the previous year.

14 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Coutts & Co Investment £	Total £
Market value at 1 April 2023	333,026	271,642	-	604,668
Additions	-	-	1,000,000	1,000,000
Net unrealised investment gain/(loss)	2,722	(5,052)	101,528	99,198
Market value as at 31 March 2024	335,748	266,590	1,101,528	1,703,866
Historical cost at 31 March 2024	393,645	262,319	1,000,000	1,655,963

Charity

As above	1,703,866
Investment in subsidiary company	6
	1,703,872

NOTES TO THE CONSOLIDATED ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

15 Tangible fixed assets	Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2023	5,870,750	625,376	220,426	28,099	6,744,651
Additions	80,112	136,130	7,106	-	223,348
Disposals	-	(38,299)	(2,245)	-	(40,544)
At 31 March 2024	5,950,862	723,207	225,287	28,099	6,927,455
Depreciation					
At 1 April 2023	1,831,702	536,261	214,129	28,099	2,610,191
Charge for the year	120,791	32,509	5,739	-	159,039
Elimination on disposal	-	(38,299)	(2,245)	-	(40,544)
At 31 March 2024	1,952,493	530,471	217,623	28,099	2,728,686
Net book value					
At 31 March 2024	3,998,369	192,736	7,664	-	4,198,769
At 31 March 2023	4,039,048	89,115	6,297	-	4,134,460
Charity					
Cost					
At 1 April 2023	5,870,750	512,132	217,578	5,000	6,605,460
Additions	80,112	69,678	7,106	-	156,896
Disposals	-	(38,299)	(2,245)	-	(40,544)
At 31 March 2024	5,950,862	543,511	222,439	5,000	6,721,812
Depreciation					
At 1 April 2023	1,831,702	431,611	211,281	5,000	2,479,594
Charge for the year	120,791	30,377	5,739	-	156,907
Elimination on disposal	-	(38,299)	(2,245)	-	(40,544)
At 31 March 2024	1,952,493	423,689	214,775	5,000	2,595,957
Net book value					
At 31 March 2024	3,998,369	119,822	7,664	-	4,125,855
At 31 March 2023	4,039,048	80,521	6,297	-	4,125,866

The net book value of land and buildings is comprised of:

	2024 £	2023 £
Freehold land and buildings	536,624	549,369
Long leasehold land and buildings	3,461,745	3,489,679
	3,998,369	4,039,048

All fixed assets are used in direct furtherance of the charity's objects.

NOTES TO THE CONSOLIDATED ACCOUNTS (continued)
FOR THE YEAR ENDED 31 MARCH 2024

		Group		Charity	
		2024	2023	2024	2023
		£	£	£	£
16	**Stocks**				
	Stocks	1,129	9,755	-	-

		Group		Charity	
		2024	2023	2024	2023
		£	£	£	£
17	**Debtors**				
	VAT	81,254	63,605	56,724	45,398
	Amounts due from subsidiary company	-	-	-	138,876
	Other debtors	138,955	25,987	121,400	15,083
	Prepayments & accrued income	170,951	368,878	108,545	303,447
		391,160	458,470	286,669	502,804

		Group		Charity	
		2024	2023	2024	2023
		£	£	£	£
18	**Creditors:** amounts falling due within one year				
	Trade creditors	200,922	234,605	98,264	214,328
	Social security and other taxation	73,731	64,045	63,256	54,907
	Other creditors and accruals	239,082	294,700	123,346	185,631
		513,735	593,350	284,866	454,866

19 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets £	Designated Funds £	Unrestricted Funds £	Non Charitable Trading Funds £	Total £
Balance at 1 April 2023	1,913,277	752,465	4,796,431	7,708	7,469,881
Movement in funds in the year	120,277	(589,122)	639,514	40,758	211,427
Transfer between funds	-	112,187	(112,187)	-	-
Balance at 31 March 2024	2,033,554	275,530	5,323,758	48,466	7,681,308

Funds have been designated for the following purposes:

	£
IT expenditure	22,280
Trading company improvements	42,352
Redevelopment of Hospice	66,090
Contingencies	25,048
District nurse support services	110,000
Fundraising	9,760
	275,530

The trustees expect the above designated funds to be spent in the next 12 months.

20 Restricted funds

	Balance at 1.4.23 £	Movement in Resources: Incoming Resources £	Movement in Resources: Expenditure & Transfers £	Balance at 31.3.24 £
SIFT -				
Medical student training	-	154,499	(154,499)	-
Merseyside & Cheshire Cancer Network -				
Funding for education and training	20,076	-	(3,084)	16,992
Oliver Lymes Charity				
Discharge & district nurse collaboration	-	150,000	(150,000)	-
Chesire & Merseyside ICB -				
Funding for pharmacy costs	-	113,849	(113,849)	-
Funding towards NHS Pension Scheme	-	8,674	(8,674)	-
Funding for Helpline	-	48,100	(48,100)	-
Discharge & district nurse collaboration	110,000	-	(110,000)	-
Therapy services	-	40,817	(40,817)	-
"The Living Well" Project -				
Funding from Social Investment Business	408,500	-	(9,500)	399,000
Funding from Medicash	4,300	-	(100)	4,200
Bladeless fans	1,600	-	-	1,600
St Helens CCG -				
Funding for computer equipment	10,866	-	(10,866)	-
IT equipment	15,328	-	(7,663)	7,665
Annexe Fund -				
Funding towards building of annex	561,292	-	(15,379)	545,913
Help the Hospices -				
Room to Care	642,180	-	(15,290)	626,890
Day Therapy Unit Fund -				
Funding towards building of day therapy unit	547,263	-	(10,945)	536,318
Community Foundations -				
Funding for car park lighting	1,433	-	(37)	1,396
Ravensdale Trust -				
Funding for kitchen equipment	1,366	-	(1,024)	342
Groundworks at Living Well	1,940	-	(49)	1,891
St James Place -				
Funding for Rehab Suite	8,678	-	(125)	8,553
Refurbishment Fund -				
Funding towards Hospice refurbishment	33,977	-	(588)	33,389
MOU Grant -				
Clinical Leadership	-	18,288	(18,288)	-
John Lewis –				
Interior designer donated service	-	10,409	(10,409)	-
B&Q Foundation -				
Funding for bathroom reburbishment	-	9,400	(8,482)	918
Duchy Of Lancaster -				
Funding for Therapy Suite refurbishment	-	4,000	-	4,000
	2,368,799	558,036	(737,768)	2,189,067

21 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Total £
Restricted funds	2,165,215	23,852	-	2,189,067
Unrestricted funds held in Tangible fixed assets	2,033,554	-	-	2,033,554
Designated funds	-	275,530	-	275,530
Unrestricted general funds	1,703,866	4,182,093	(513,735)	5,372,224
	5,902,635	4,481,475	(513,735)	9,870,375

22 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £119,420 (2023 - £121,393).

The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £94,239 (2023 - £91,198).

23 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

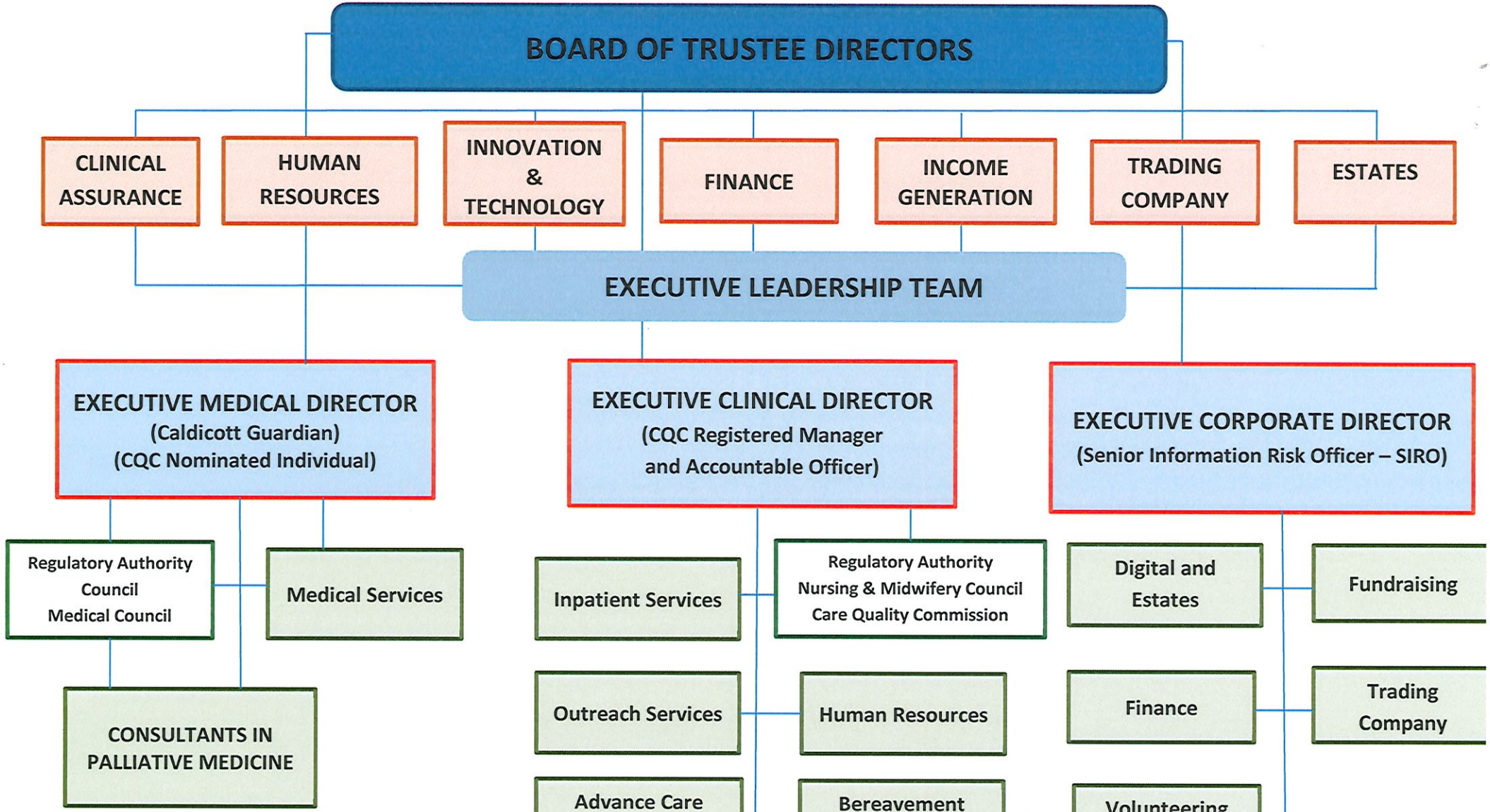
24 Operating lease commitments

The total future minimum lease payments are as follows:-

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Land and buildings				
Operating leases which expire:				
Within one year	5,250	5,000	5,250	5,000
Between one and five years	300,459	139,358	300,459	139,358
	305,709	144,358	305,709	144,358
Other				
Operating leases which expire:				
Within one year	-	487	-	-
Between one and five years	95,073	79,779	61,642	42,921
Greater than five years	7,308	8,700	7,308	8,700
	102,381	88,966	68,950	51,621

25 Related party disclosures

During the year the Charity paid £1,368 (2023 - £Nil) for goods from a company in which the trustee, Mr S Fairhurst, is a director and shareholder. Normal commercial terms applied.


BOARD OF TRUSTEE DIRECTORS
CLINICAL ASSURANCE
HUMAN RESOURCES
INNOVATION & TECHNOLOGY
FINANCE
INCOME GENERATION
TRADING COMPANY
ESTATES
EXECUTIVE LEADERSHIP TEAM
EXECUTIVE MEDICAL DIRECTOR
(Caldicott Guardian)
(CQC Nominated Individual)
EXECUTIVE CLINICAL DIRECTOR
(CQC Registered Manager
and Accountable Officer)
EXECUTIVE CORPORATE DIRECTOR
(Senior Information Risk Officer – SIRO)
Regulatory Authority
Council
Medical Council
Medical Services
CONSULTANTS IN PALLIATIVE MEDICINE
Inpatient Services
Regulatory Authority
Nursing & Midwifery Council
Care Quality Commission
Outreach Services
Human Resources
Advance Care Planning
Bereavement Services
Digital and Estates
Fundraising
Finance
Trading Company
Volunteering Hub

WILLOWBROOK HOSPICE

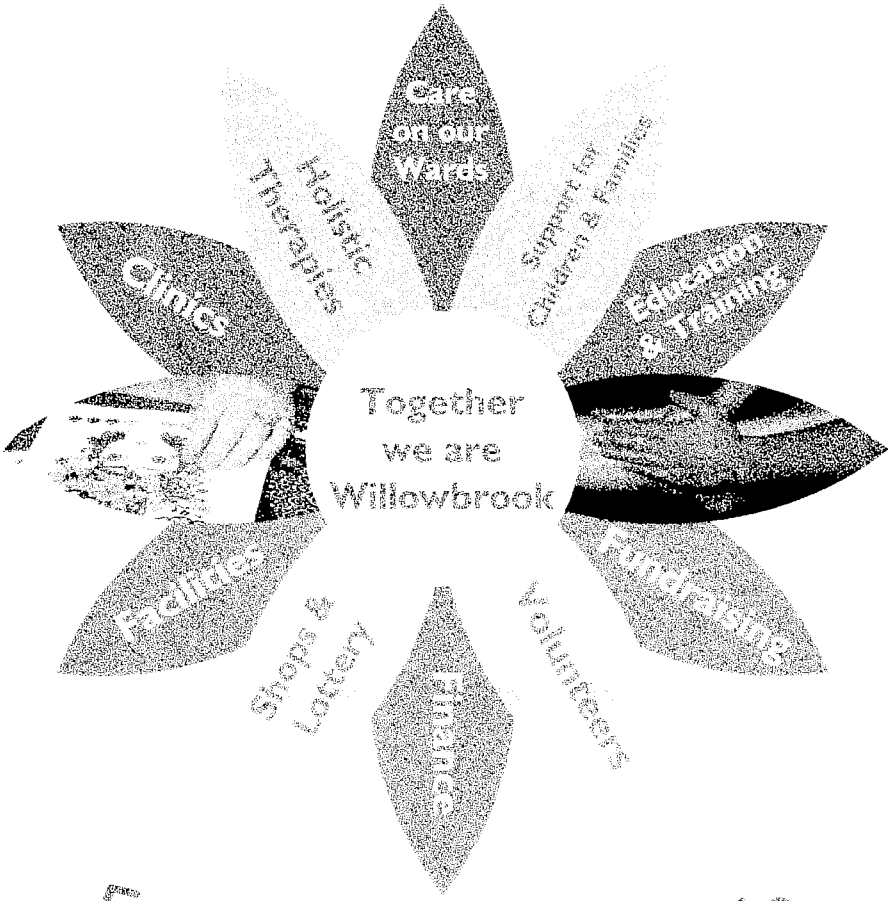
England & Wales - Charity number 1020240

Accounts

WILLOWBROOK HOSPICE

Annual Report 2022/23

The Best Care, Delivered with Compassion for our Community



Every Contact Counts

"Support, Fun, Warmth and Laughter"
(Patients)

Willowbrook Hospice *Every Contact Counts*

www.willowbrook.org.uk

A NOTE FROM OUR PATRON

I am pleased to see that Willowbrook Hospice has had a very successful year, both financially and in being able to deliver its services without interruption for the first time since the Covid-19 pandemic. This place of outstanding care is a very special place for me and I am honoured to be a patron of the hospice.

With the financial pressures that exist for many of us due to rising food and household bills costs, it is incredibly touching that so many people are still willing and able to support the work of the hospice: surely a testament to the incredible work that they do. At such a difficult time for anyone that needs palliative care, I'm sure we all agree that hospices have a crucial part to play in ensuring that our remaining time is as comfortable as possible. Hospices across the country are facing many challenges in meeting the needs of their communities, so it is especially important to me to see that Willowbrook is supported so well.

It is also encouraging to see that owing to this immense support, a full refurbishment of the hospice is well underway. Like you, I look forward to seeing the results of this work as it is completed over the next few months, ensuring that the people of St Helens and Knowsley will always have this amazing hospice to support them when they most need their help.



On behalf of everyone who benefits from the committed team at Willowbrook, thank you: I'm proud to be involved with such an outstanding organisation.

Roger Johnson
Journalist and Broadcaster



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The trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2023.

FROM OUR CHAIRMAN



As we started this new financial year for Willowbrook, it was good to note that we seemed to have left the worries and restrictions of Covid-19 in the past. With a renewed spring in our step, Willowbrook entered the year with the determination and the plans to make it a very successful year for our charity. There were still significant changes for us all, not least the departure in October 2022 of our Clinical Director, Mrs Chris Haywood, BEM. Chris held many positions over the years that she was with Willowbrook, culminating in her key role as the Registered Manager for the hospice's clinical services and as a member of the Executive Management Team. On behalf of the Board of Trustees, staff and volunteers, I thank her for her commitment and achievements for Willowbrook and we all wish her well in her future life adventures.

We also extended a very warm welcome to Lynda Finney, who came to work with us as the registered CQC Manager and Clinical Director for Willowbrook. Lynda has brought with her significant and successful experience in palliative care, most recently gained in a senior regional role at Marie Curie hospices. Lynda enjoyed a very thorough induction to the hospice and with her plans for the future, Willowbrook is already supporting more people living with a terminal diagnosis in St Helens and Knowsley through the creation of new partnerships across our community. We are very pleased to have Lynda working with us as the newest member of the Executive Management Team alongside Dr Paula Powell (Medical Director) and Alun Owen (Corporate Director).

Following the decision made last year by the Board of Trustees to invest in much-needed improvements to the hospice buildings, this work commenced in January 2023. As an example of the improvements being made, by the end of the financial year, our former three-bedded space had been converted into a single-occupancy room, complete with a 'state-of-the-art' ceiling-mounted hoist system and wet room. Extended with double doors opening to our Japanese gardens, this room will enable a high standard of dignified and comfortable care for any patient who has lost their personal mobility and enable them to enjoy time outside, even if confined to bed. Phase 2 and Phase 3 will continue into the remainder of 2023 resulting in a fully upgraded hospice estate so that all our patients and their friends and families will have the excellence in care and facilities that they deserve.

On a personal note, in accordance with Willowbrook's governance rules, my fixed tenure as Chairman of the Board of Trustees will conclude at the AGM in November 2023. At this same meeting, our Chair elect, Ian Craig, will then take on the Chairman role. Therefore, this will be my last 'Chairman's Report' although I will be continuing my support for the hospice. I would like to thank all my colleagues on the Board, our staff and volunteers and our local community for all their support in the years I have been a trustee and Chairman for Willowbrook. I know you will continue to support Willowbrook and I wish Ian well in his new role. It has been a great pleasure for me to serve the hospice as Chairman and I am pleased that I am handing over the reins at a time when support for the hospice has never been higher. It is thanks to everyone involved with Willowbrook that we have provided such high quality and much needed services for the last 26 years and that we are in a position to completely refurbish the hospice and thus continue for at least the next 26 years. Thank you for your time and commitment to ensure Willowbrook's priority of providing outstanding care for the people in our communities remained, and remains, possible.

Alan J Chick JP DL
Chairman of the Board of Trustees

EXECUTIVE MANAGEMENT TEAM

The key change for us this year was saying goodbye to our Clinical Director and colleague Mrs Chris Hayward, BEM. After 26 years of dedicated service for Willowbrook's patients, Chris took her well-earned early retirement and left us at the end of October 2022.

However, in the same month, we welcomed Lynda Finney as our new Clinical Director and Registered Manager. Lynda came to us from a long and successful career in the delivery of palliative care, supporting patients across the North west. Lynda has settled in very quickly to her role and together we are developing and growing all our services for the benefit of our patients from St Helens and Knowsley. Changes always present an opportunity for new thinking and with our newly-extended reach out into the community, many more patients are benefiting from the outstanding care our clinical and medical teams provide. We look forward to reporting on this work in the next Quality Account, to be published towards the end of this coming year.

In the meantime, we welcome Lynda to the EMT and to the new direction she brings with her from her vast experience and knowledge of clinical palliative care.



Executive Management Team

From left: Alun Owen (Corporate Director), Dr Paula Powell (Medical Director), Chris Hayward (Clinical Director (to October 2022) and Lynda Finney (Clinical Director (from October 2022).

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies reported in the audited accounts and comply with the Companies Act 2006 and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland Published in October 2019.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Management Team:	Clinical Director and Chief Officer: Mrs Chris Haywood (until 31st October 2022) Clinical Director: Lynda Finney (from 31st October 2022) Medical Director: Dr Paula Powell Corporate Director: Alun Owen
Registered Office:	Portico Lane, Prescot, Merseyside, L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street, St Helens, WA10 1DB, Merseyside
Bankers:	National Westminster Bank plc, PO Box 25, 5 Ormskirk Street, St Helens, Merseyside WA10 1DR

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Dr K Beeby
Mrs S Carberry
Mr A Chick (Chairman)
Mr I Craig
Mr J Dobson
Mr S Fairhurst
Mr K Gallimore
Dame E Inglesby-Burke
Mr K Stringer
Dr M G Van Dessel
Cllr. Mr F Walsh
Dr A Baron (from 21st November 2022)
Mrs C Buckley (from 21st November 2022)

TRUSTEE APPOINTMENT RECORD

Trustee

Trustee record of appointments and re-election	Date of initial appointment	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Dr Alan Baron	21/11/2022						A			R			R		
Dr Karen Beeby	27/09/2007	R			R			R			Ret	PR			
Christine Buckley	21/11/2022						A			R			R		
Sarah Carberry	26/09/2019			A			R			R			Ret	PR	
Alan Chick (Chairman)	01/08/1998	R			R			R							
Ian Craig	06/07/2020				A			R			R			Ret	PR
Jonathan Dobson	06/07/2020				A			R			R			Ret	PR
Stephen Fairhurst	06/07/2020				A			R			R			Ret	PR
Kevin Gallimore	19/03/2015	A			R			R			Ret	PR			
Dame Elaine Inglesby-Burke	29/10/2009			R			R			Ret	PR				
Ken Stringer	02/11/1995	R			R			R							
Dr Michael G Van Dessel	22/05/2014	R			R			R			Ret	PR			
Frank Walsh	27/09/2018		A			R			R			Ret			

Key: A = Appointed / R = Re-appointment / Ret = Retire / Res = Resign(ed) / PR = Potential re-election

FINANCE GROUP	HUMAN RESOURCES (HR) GROUP	DIGITAL AND TECHNOLOGY GROUP	CLINICAL ASSURANCE GROUP	INCOME STEERING GROUP	ESTATES GROUP	TRADING COMPANY DIRECTORS
Ian Craig *(Chair)* **Alan Chick** **Ken Stringer** **Karen Beeby**	**Jon Dobson** *(Chair)* **Ken Stringer** **Alan Chick**	**Ian Craig** *(Chair)* **Steven Fairhurst**	**Dr Michael Van Dessel** *(Chair)* **Alan Chick** **Elaine Inglesby-Burke** **Dr Karen Beeby** **Sarah Carberry**	**Frank Walsh** *(Chair)* **Alan Chick** **Steven Fairhurst**	**Alan Chick** *(Chair)* **Elaine Inglesby-Burke** **Frank Walsh** **Ian Craig**	**Kevin Gallimore** *(Chair)* **Joan Reakes** **Jean Beesley** **Allan Sansbury** **Tony Foster**
In attendance:	In attendance:	In attendance:	In attendance:	In attendance:	In attendance:	In attendance:
Chris Haywood *Clinical Director (until 31st October 2022)* **Lynda Finney** *Clinical Director (from 31st October 2022)* **Dr Paula Powell** *Medical Director* **Alun Owen** *Corporate Director* **Lesley Sephton** *Finance Manager*	**Chris Haywood** *Clinical Director (until 31st October 2022)* **Lynda Finney** *Clinical Director (from 31st October 2022)* **Alun Owen** *Corporate Director* **Emma Creighton** *HR Manager*	**Chris Haywood** *Clinical Director (until 31st October 2022)* **Lynda Finney** *Clinical Director (from 31st October 2022)* **Alun Owen** *Corporate Director* **Andrew Appleton** *Estates and Facilities Manager* **Kelly De Souza** *Outreach Services Manager*	**Dr Paula Powell** *Medical Director* **Chris Haywood** *Clinical Director (until 31st October 2022)* **Lynda Finney** *Clinical Director (from 31st October 2022)* **Margaret McConaghy** *Inpatient Services Manager* **Kelly De Souza** *Outreach Services Manager*	**Dr Paula Powell** *Medical Director* **Alun Owen** *Corporate Director* **Stephen Carroll** *Corporate Business Manager (until 31st May 2022)* **Suzanne Davies** *Fundraising Manager (from 17th October 2022)* **Jane Brown** *(advisor)* **Wendy Spencer** *(advisor)*	**Alun Owen** *Corporate Director* **Lynda Finney** *Clinical Director (from 31st October 2022)* **Dr Paula Powell** *Medical Director* **Andrew Appleton** *Estates and Facilities Manager*	**Alun Owen** *Corporate Director* **Carol Pilkington** *Trading Company Manager* **Lesley Sephton** *Finance Manager*

Governing Document

The company is governed by its Memorandum and Articles of Association. The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The trustees who have served during the year are set out on page 6. The trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

Extract from Articles of Association (1993, updated 2017)

Rotation of the members of the Board (Council):

In accordance with the Articles of Association, the trustees retire in rotation at the Annual General Meeting as follows:

1. At the first AGM of the Company all members of the Council shall retire from office, and at the AGM in every subsequent year one-third of the members of the Council for the time being or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office.
2. The members of the Council to retire in every year shall be those who have been longest in office since their last election, but as between persons who became members of the Council on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.
3. With effect from 1 September 2017 a retiring member of the Council shall be eligible for re-election for a further period of three years up to a maximum of three terms (making nine years in total) after which the member must retire for a period of at least one year before being considered for a further appointment.
4. The Company at the meeting at which a member of the Council retires in manner aforesaid may fill the vacated office by electing a person thereto, and in default the retiring member of the Council shall, if offering himself for re-election, be deemed to have been re-elected, unless at such meeting it is expressly resolved not to fill such vacated office or unless a resolution for the re-election of such member of the Council shall have been put to the meeting and lost.

Trustee Induction and Training

The trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs the Charity. The Board usually meets bimonthly to manage the charity's affairs, receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Management Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Management Team. During the time applicable to this report, the remuneration of the key management personnel was set taking on reference to the 'Willowbrook Hospice – Agenda for Change' policy which is an adaptation of some of the 'NHS Agenda for Change' policy. All salaries levels are always subject to affordability.

Risk Management

Board Assurance and Risk meetings are held four times each year. These allow the trustees to consider and review the major strategic, business and operational risks that the charity faces each year.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- provide free, specialist palliative care to patients through the expertise of our multidisciplinary professional team.
- provide this care to those who have need of it and are referred by their healthcare professional.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of charity retail sites for the sole benefit of Willowbrook Hospice.

There have been no material changes in policy or objectives throughout the period.

The strategies employed to achieve the charity's objectives are to:

- establish, maintain and operate a hospice for the care of patients living with a life-limiting diagnosis
- provide medical, clinical and complementary therapies for such patients through our in-patient, community and outreach services of the hospice
- ensure that the patient is the focus of our attention from the time of their arrival with us
- help each patient to live with dignity and regain and achieve the best quality of life that is available to them
- offer a support system that helps patients live as actively as possible before death
- offer services to help support family and friends during the patient's illness and in their bereavement

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our reach beyond the 'Hospice walls'.

PUBLIC BENEFIT

- The charitable aim of Willowbrook Hospice is to support all St Helens and Knowsley patients and the people close to them at the end of their life. This is achieved by enabling access to the best palliative care, most appropriate to their need.
- Patient referrals are made by healthcare professionals and accepted according to those in most need of our clinical care. Services are delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.
- The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.
- Our aim is to enhance the quality of life for each individual throughout all stages of their illness.
- Individual needs are continually re-assessed to ensure that care is 'the best it can be.'

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

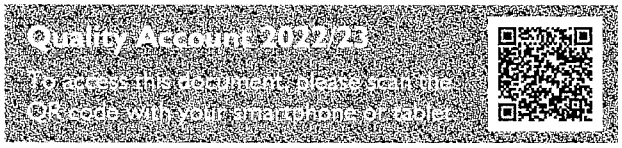
Overview

With our first full year of operation since 2020 without Covid-19 restrictions, Willowbrook was able to reopen all its clinical and medical services without interruption. Therefore, the focus during 2022/23 was to continue delivering on our 2022 – 2025 'Willowbrook Strategy' promise of growing our services beyond the hospice walls and committing a portion of our financial reserves in developing and refurbishing the older parts of the building. Stage one was to refurbish a former three-bedded room into a bespoke single room suitable for people with a severe loss of mobility. Complete with a ceiling hoist, this room has also set the template for the look of our future refurbishment work which will be completed during 2023. Our services have continued to grow through partnerships that are providing focused support for people living with upper GI cancers and breast cancer alongside complementary therapy work delivered within our Cedarwood outreach centre. Our Inpatient Unit continues its specialist provision, meeting the many needs of our referred patients and welcoming family and friends to spend as much time as they wish visiting in the hospice. Our plans for the future are to develop further mutually supportive partnerships, work alongside district and community nurses and provide support with rapid hospital discharges where specialist palliative care is required. We look forward to reporting back on this progress next year.

The opportunity to reflect on and highlight the work that we do across the organisation and show progress made is reported in the annual Quality Account publication: an annual report about the quality of our services for the public. These accounts are an important way for the hospice to report on quality and show improvements in the services that we deliver to the Communities of St Helens and Knowsley. For the narrative around our clinical and medical services in 2022/23, our most recently published **Quality Account 2022/23 is published on the Willowbrook Hospice website:** www.willowbrook.org.uk

With the Quality Account already reporting on our clinical and medical provision, this Annual Report for 2022/23 will focus on the Corporate activities that support income generation to provide these patient-focused services. Willowbrook experienced many staff and trustee changes in the last year and consequently we have an almost all new Fundraising Team that have refreshed the work we do leading to great community relationship development and ultimately, greater financial support for our work. Working closely with their corporate colleagues, we have a renewed excitement for our future activities and we can already see significant growth in our trading company and community fundraising – thanks to the staff and volunteers and of course, our community-based donors and sponsors. In addition, our continued strong financial position has let to the Board of Trustees working with EMT to continue the Strategic Investments Plan in our estate to enhance all our patient-focused spaces. The outcome of these developments will be reported in next year's annual report.

The Board of Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the successes of last year but also over the preceding 25 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices across the Cheshire and Merseyside region.



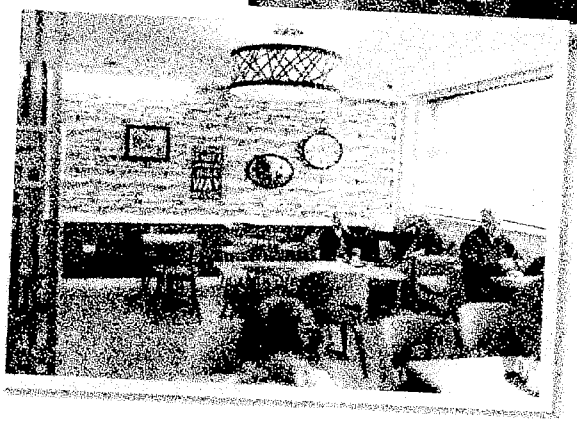
Trading Company

Without interruption from Covid-19, all our shops performed strongly in this year, producing the planned net profit that was then contributed towards meeting the running costs of the hospice. In the Spring of 2022, our Living Well café also joined the Trading Company portfolio and was swiftly transformed into a relaxing, comfortable space serving a range of hot and cold food and drinks. The outside terrace was updated with the inside also refurbished thanks to our local community – for example B & Q in St Helens donated wallpaper, so thank you to them and others for their help. As winter came, it was quickly realised that the outside terrace was lovely during a warm summer's day but in the winter...not so much! Increasing the indoors space would be real help to increasing the café income and after some robust research, the terrace now has a comfortable, dry and warm 'glass box' that is proving very popular with our customers!

The café before and after refurbishment









Fundraising

We welcomed new team members to the fundraising staff midway through the year. Together with the new manager and our remaining long-serving team members, they have worked hard to drive forward all Willowbrook's fundraising activities.

We celebrated the 25th Anniversary of Willowbrook in July, with a big party at The Living Well and a more reflective event in the hospice gardens. It was lovely to welcome so many visitors to both sites and share their memories. Hattons coaches also provided free transport between the two sites, thank you.



Our Chairman, the Mayor and Mayoress of Prescot and Naomi Williams, Saints RL player attending the 25th Anniversary party at The Living Well

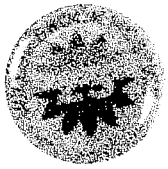
During this special month of July, we also marked the anniversary with a number of different activities:

- A 'timeline' display in The Living Well foyer
- adverts on large screens at the Liverpool John Lennon airport
- a pull-out feature in the St Helens Star newspaper on Thursday 30th June
- advertising at the Saints rugby ground during their key match on 15th July
- messages on display signs across major roads in St Helens, lighting up of the Steve Prescott Bridge in St Helens in our colours for the week from 16th July
- anniversary newsletter going out to 16000 households across St Helens and Knowsley
- launched our appeal to upgrade the hospice buildings and ensure our fitness for the next 25 years



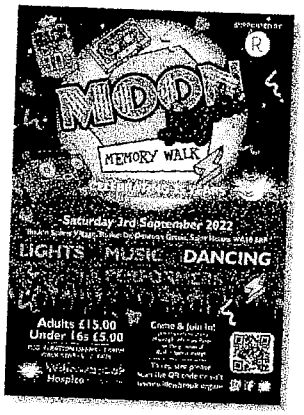
One of the advertising screens at Liverpool JLA.

And there's more!



We created a commemorative pin badge for all staff, trustees, volunteers, ambassadors and patrons and made some available to buy in our Willowbrook shops.

However, the really big fundraising news was the return of the Moonlight Walk! Held at a new venue, this was a great way to celebrate – at last – fundraising free from Covid-19 restrictions. The new venue was a great success and the whole evening enjoyed a party atmosphere in the safe surroundings of Ruskin Drive sports ground.



As the year progressed, we were also pleased to once again, be able to hold our Light Up A Life remembrance events. This year, the hospice was also the focus for a companion event called Shine. The hospice gardens were turned into a fabulous Christmas grotto with gift stalls, mulled wine and children's choirs to entertain our visitors.



Shine.



Staff helping out as volunteers at the 25th Anniversary event.

Volunteering



The Volunteer Hub have been working very hard, recruiting, training and supporting our many volunteers. We have around 500 registered volunteers – without whom, Willowbrook would not be able to provide our many services or raise the funds needed for these services.

The Volunteer Hub team also grew our Compassionate Neighbours programme, designed to support those people impacted by poor health and social isolation. This service has proven to be very much in demand and to try and support everyone referred to us, they held the first of the Chatty Cafés – a drop-in for anyone who wants to come along for chat and of course, free tea and cake. We look forward to reporting on the growth of this much needed service over the next 12 months.

Right: Our Volunteer Hub Engagement Manager, Ian Turnbull, receiving a donation from James Beesley of Beesley and Fildes Ltd.

Digital and Estates

A very busy year for our Digital and Estates team as we commenced the refurbishment programme at the hospice in January 2023. The team look after all our sites including all our trading company premises across St Helens and Knowsley, as well as maintaining our two key locations at the hospice and The Living Well. Adding to their daily tasks has been overseeing and supporting the hospice improvements. This huge programme of work, covering all the bedrooms, the reception and quiet space is due to be completed in late 2023. It's thanks to the Digital and Estates team that we have been able to keep on track whilst still caring for all our patients and we are very grateful to them.

Finance

As a Registered Charity (No 1020240) and Company Limited by Guarantee (No: 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website *www.gov.uk/government/organisations/charity-commission* and files its Audited Accounts at Companies House.

The statutory grant income received in 2022/2023 represents only around 29% of the total costs during the reporting period. The remaining income is generated through our well-established Fundraising and Trading Company teams; from events and campaigns, our Lottery team; our network of retail shops, donations, legacies and the generous support from the residents of the communities that we serve.

Conclusion

We made a huge step forward in the last year thanks to all our supporters and donors. We wish to thank everyone who supported us in sustaining and growing Willowbrook and it's much-needed services during the year. As the financial figures show, the hospice has again ended the year in a very strong position, ready to face the next year of challenges that we all face owing to inflation and the related cost of living crisis across the region.

On behalf of everyone associated with Willowbrook, thank you to our Board of Trustees, staff, supporters and volunteers for all their commitment and support that enables us to say that Willowbrook Hospice will still be an important part of our community for many more years.

A few more pictures from the year...



Right: Our Chairman, Mayor of St Helens, Lord Lieutenant of Merseyside and His Honour, John Roberts at the ceremonial planting of a tree gifted from the late HRH the Queen's Green Canopy 'Tree of Trees' initiative.



Left: The Fundraising team launched our very own TIK TOK channel!



Above: Lynda Finney (Clinical Director) and Alun Owen (Corporate Director) attending the Knowsley Chamber AGM at Knowsley Hall





Above: Clinical team members bringing Willowbrook to Liverpool Pride.

FINANCIAL REVIEW 2022/23

The group shows a consolidated net increase in overall available funds at the end of the year of £1,748,902.

Income

Total incoming resources were £6,104,829 representing an increase of £28,389 compared to the previous year.

Donations also increased in this year with a very strong performance for legacies. Once again, we find ourselves very grateful to the people of St Helens and Knowsley for thinking of us when making their wills.

Income from charitable activities, the monies previously received from the Clinical Commissioning Groups (CCGs) but now the Integrated Care Boards from 1 July 2022, reduced overall to £1,948,186 from £2,381,278 – a decrease of £433,092 which was largely due to the reduction in income from 'out-of-area' patients and no reoccurrence of previous 'one-off' payments. The Hospice continues to receive regular payments direct into its bank account for the special care that it provides on behalf of the ICB. As stated last year, there has been no material change to the agreement following the transition from the CCGs in July 2022.

Income from the trading subsidiary rose to £2,250,700 from £2,182,803 in the previous year. This was largely owing to the strong performance of the retail outlets in what was the first year without significant trading restrictions owing to the Covid-19 pandemic.

Expenditure

Total expenditure in the year increased from £4,582,032 to £5,191,506 – an increase of £609,474 from the previous year. This is largely due to an increase in staffing costs, the cost of living crisis and the need to ensure we are offering salaries close to those in the NHS and ensure the continuity of staffing levels. We also commenced the first phase of the refurbishment programme due to be finished in late 2023.

Reserves Policy

The Trustees continue to review the Charity's needs for reserves, in line with guidance issued by the Charity Commission and we hold a detailed Reserves Policy.

The historical information covering the vulnerable nature of the Charity's income streams which are heavily dependent on voluntary giving and fundraising together with the needs of patients and their families for the continuity and range of care provided by Willowbrook Hospice has been reviewed. This, together with the obligations of the Hospice towards its employees, means that the Trustees feel it is prudent, where possible, to aim to hold reserves of between 6 to 9 months of budgeted expenditure. The combination of sustainability funding received via NHS England and the drive to reduce expenditure across the organisation has resulted in our current cash reserves being more than this requirement and equivalent to 16 months of operating costs.

As part of the current policy on reserves, where the reserves would exceed nine months, the Trustees agreed a proposal by the Executive Management Team of a strategic investment fund for 2021/22. This was held as *designated funds* for projects which benefit both the objectives of the hospice and its future financial stability. In this last year, some of these funds were used to refurbish and upgrade patient facilities at the hospice, enhance patient experience, improve IT facilities and develop further income generating opportunities for the Trading Company portfolio at the Living Well building. Where not all projects were completed in year, the trustees then agreed a further strategic investment find for 23/24. The outcome of this fund will be reported in next year's Annual Report for 23/24.

An analysis of cash reserves at 31st March 2023 reveals that the reserves increased to £5,224,677 from £3,475,775.

This figure is equivalent to approximately 16 months of running costs for the Hospice, an increase from 11 months of running costs held at the end of 2022.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the trustees wish.

The trustees have considered the most appropriate policy for the investment of surplus funds and as at 31st March 2023, apply the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available so as to enable the Hospice to meet its financial obligations to its employees and creditors. A minimum balance of £500,000; equivalent to just over 1 month's running costs, should be always maintained.
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five-year period and would typically be represented by good quality bonds. No more than 75% of total funds will be invested in medium term investments.
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 25% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or of strong market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Willowbrook Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity SORP
- Make sound judgments and estimates that are reasonable and prudent; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware:- there is no relevant audit information of which the charity's auditors are unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Report of the Trustees, incorporating a Strategic Report was approved by the trustees as the Company's directors on 27 November 2023 and signed on their behalf by:

D A W Owen
(Secretary)

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the 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 group's and parent charitable company's affairs as at 31 March 2023 and of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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's 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 trustee's 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 except to the extent otherwise explicitly stated in our report, 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 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 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.

Responsibilities of Trustees

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

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

Our 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 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities; and

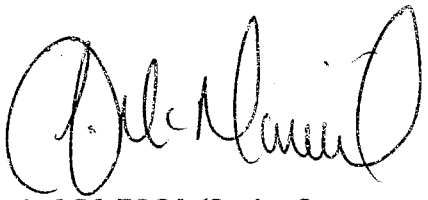
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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/auditorsresponsibilities*. This description forms part of our Report of the Independent Auditors.

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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Andrew McMinnis ACA FCCA (Senior Statutory Auditor)
For and on behalf of Livesey Spottiswood
Chartered Accountants & Statutory Auditors
17 George Street
St Helens
Merseyside
WA10 1DB

Date: 24/11/2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	1,602,826	–	1,602,826	912,968
Charitable activities	3	1,580,308	367,878	1,948,186	2,381,278
Other trading activities	4	2,398,942	55,478	2,454,420	2,337,158
Investments	5	62,765	–	62,765	21,476
Other income	6	36,632	–	36,632	423,560
Total income		5,681,473	423,356	6,104,829	6,076,440
Expenditure on:					
Raising funds	7	1,442,888	–	1,442,888	1,265,488
Charitable activities	9	3,309,569	439,049	3,748,618	3,316,544
Total expenditure		4,752,457	439,049	5,191,506	4,582,032
Net income from operating activities for the year		929,016	(15,693)	913,323	1,494,408
Net (loss)/gain on investments		(43,350)	–	(43,350)	3,036
Net income for the year		885,666	(15,693)	869,973	1,497,444
Transfer between funds		368,517	(368,517)	–	–
Net movement in funds		1,254,183	(384,210)	869,973	1,497,444
Reconciliation of funds					
Total funds brought forward at 1 April 2022		6,215,698	2,753,009	8,968,707	7,471,263
Total funds carried forward at 31 March 2023		7,469,881	2,368,799	9,838,680	8,968,707

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 24 to 40 form part of these accounts

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023

Company number: 2808633

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investments	15		604,668		648,017
Tangible fixed assets	16		4,134,460		4,231,779
			4,739,128		4,879,796
Current assets					
Stock	17	9,755		7,963	
Debtors	18	458,470		1,048,193	
Cash at bank and in hand		3,209,677		3,475,775	
Treasury deposits		2,015,000		–	
		5,692,902		4,531,931	
Current liabilities					
Creditors: amounts falling due within one year	19	(593,350)		(443,020)	
Net current assets			5,099,552		4,088,911
Total assets less current liabilities			9,838,680		8,968,707
Total net assets			9,838,680		8,968,707
The funds of the charity:					
Unrestricted funds	22		4,796,431		3,319,094
Unrestricted funds held in tangible fixed assets	22		1,913,277		1,928,088
Designated funds	20		752,465		954,200
Restricted funds	21		2,368,799		2,753,009
Non-charitable trading funds	22		7,708		14,316
Total funds			9,838,680		8,968,707

The accounts were approved by the trustees and signed on their behalf on 27 November 2023 by:

TRUSTEE **Print Name** IAN CRAIG

TRUSTEE **Print Name** ALAN J. CHICK

The notes on pages 24 to 40 form part of these accounts

CHARITY BALANCE SHEET AS AT 31 MARCH 2023

Company number: 2808633

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		604,674		648,023
Tangible fixed assets	16		4,125,866		4,229,899
			4,730,540		4,877,922
Current assets					
Debtors	18	502,804		1,153,901	
Cash at bank and in hand		3,037,494		3,235,403	
Treasury deposits		2,015,000		–	
		5,555,298		4,389,304	
Current liabilities					
Creditors: amounts falling due within one year	19	(454,866)		(312,835)	
Net current assets			5,100,432		4,076,469
Total assets less current liabilities			9,830,972		8,954,391
Total net assets			9,830,972		8,954,391
The funds of the charity:					
Unrestricted funds	22		4,796,431		3,319,094
Unrestricted funds held in tangible fixed assets	22		1,913,277		1,928,088
Designated funds	20		752,465		954,200
Restricted funds	21		2,368,799		2,753,009
			9,830,972		8,954,391

Approved by the trustees and signed on their behalf on 27 November 2023 by:

TRUSTEE **Print Name** IAN CRAIG

TRUSTEE **Print Name** ALAN J. CRICK

The notes on pages 24 to 40 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	1,752,379		894,453	
Interest paid		–		(823)	
Net cash provided by operating activities			1,752,379		893,630
Cash flows from investing activities:					
Purchase of tangible fixed assets		(66,242)		(35,739)	
Sale of tangible fixed assets		–		1,417	
Charibond and Charifund income		23,116		17,207	
Interest received		39,649		4,269	
Net cash (used in)/provided by investing activities			(3,477)		(12,846)
Cash flows from financing activities:					
Loan repayments in the year		–		(232,514)	
Net cash used in financing activities			–		(232,514)
Change in cash and cash equivalents in the reporting period			1,748,902		648,270
Cash and cash equivalents at 1 April 2022			3,475,775		2,827,505
Cash and cash equivalents at 31 March 2023			5,224,677		3,475,775

1 Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income from operating activities for the reporting period	913,323	1,494,408
Adjustments for:		
Depreciation charges	163,485	178,503
(Profit)/Loss on sale of tangible fixed assets	76	(961)
Investment income	(62,765)	(21,476)
Interest paid	–	823
(Increase)/Decrease in stocks	(1,792)	325
Decrease/(Increase) in debtors	589,723	(738,469)
Increase/(Decrease) in creditors	150,329	(18,700)
Net cash provided by operating activities	1,752,379	894,453

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the Charity

The charity is a company limited by guarantee and has no 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.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:

Buildings	50 yrs	Straight Line
Furniture and Equipment	5-7 yrs	Straight Line
Computer Equipment	2-4 yrs	Straight Line
Motor Vehicles	4 yrs	Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

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

Creditors

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

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

2 Donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations				
General donations	257,434	–	257,434	187,860
Donated from fundraising events	170,767	–	170,767	193,060
In memoriam	124,286	–	124,286	124,238
Charitable trusts	75,000	–	75,000	99,000
Covid-19 Appeal	–	–	–	17,843
	627,487	–	627,487	622,001

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Legacies				
Legacies	975,339	–	975,339	273,742

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Grants				
Job Retention Scheme	–	–	–	17,225

All grants in the previous year relate to restricted funds.

Total donations and legacies	1,602,826	–	1,602,826	912,968

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
3	**Income from charitable activities**				
	Core funding	1,510,548	–	1,510,548	1,433,235
	Discharge funding	–	110,000	110,000	–
	Speciality Doctor income	33,420	–	33,420	30,213
	Out of area CCG funding	36,340	–	36,340	166,860
	Pharmacy costs	–	116,658	116,658	126,297
	24 Hour helpline	–	43,600	43,600	40,000
	NHS Pensions	–	8,332	8,332	27,310
	Clinical Leadership	–	18,288	18,288	19,088
	Whiston Consultants salary funding	–	31,000	31,000	200,000
	Sustainability funding	–	–	–	300,000
	Occupational Therapist funding	–	40,000	40,000	38,275
		1,580,308	367,878	1,948,186	2,381,278

The income from charitable activities last year was £2,381,278 of which £1,630,308 was unrestricted and £750,970 restricted.

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
4	**Income from other trading activities**				
	Income from trading subsidiary (note 8)	2,250,700	–	2,250,700	2,182,803
	Events organised by the hospice	135,470	–	135,470	117,859
	Training programmes	–	55,478	55,478	23,870
	Room hire	12,772	–	12,772	12,626
		2,398,942	55,478	2,454,420	2,337,158

The income from other trading activities last year was £2,337,158 of which £2,313,288 was unrestricted and £23,870 restricted.

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
5	**Investment income**				
	Charibond and Charifund income	23,116	–	23,116	17,207
	Interest on cash held at bank	39,649	–	39,649	4,269
		62,765	–	62,765	21,476

All investment income in the previous year relates to unrestricted funds.

		Unrestricted £	Restricted £	2023 Total £	2022 Total £
6	**Other income**				
	Catering income	16,924	–	16,924	19,631
	NHS England Covid-19 funding	–	–	–	308,207
	Business interruption income	–	–	–	70,137
	Other income	2,940	–	2,940	10,632
	Room hire	16,768	–	16,768	14,953
		36,632	–	36,632	423,560

See page 30 for note relevant to Other income.

6 Other income *from page 29*

The other income last year was £423,560 of which £115,353 was unrestricted and £308,207 restricted.

NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2022 to provide support to people with complex needs in the context of the Covid-19 situation and to provide bed capacity and community support from November 2020 to July 2022 for the same purpose.

7 Expenditure on raising funds

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Fundraising salaries	186,876	–	186,876	184,323
Other direct fundraising costs	51,938	–	51,938	37,288
Rent and rates	10,186	–	10,186	3,614
Support costs (note 10)	22,098	–	22,098	21,080
Fundraising trading				
Cost of goods sold and other costs (note 8)	1,171,790	–	1,171,790	1,019,183
	1,442,888	–	1,442,888	1,265,488

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:

	2023 £	2022 £
Income		
Sale of goods	1,655,923	1,319,816
Lottery income	579,034	649,406
Job retention scheme	–	11,371
Covid-19 government grants	10,685	32,347
Room hire	5,058	–
Business interruption income	–	169,863
	2,250,700	2,182,803
Cost of sales and administrative expenses	(1,171,790)	(1,019,183)
Profit for the year	1,078,910	1,163,620
Gift Aid donations to parent charity	1,085,518	1,171,312
The assets and liabilities of the subsidiary were:		
Fixed assets	8,594	1,880
Current assets	276,480	309,097
Creditors: amounts falling due within one year	(277,360)	(296,655)
Total net assets	7,714	14,322
Aggregate share capital and reserves	7,714	14,322

9 Expenditure on charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Medical and nursing salaries	1,587,054	157,622	1,744,676	1,619,159
Occupational therapist	–	40,000	40,000	38,280
Uniforms	1,596	–	1,596	1,312
Nursing supplies	4,328	116,656	120,984	131,828
Catering salaries	126,660	–	126,660	110,542
Other catering costs	54,318	–	54,318	36,824
Cleaning and maintenance salaries	211,392	–	211,392	183,675
Other cleaning costs	21,004	–	21,004	11,488
Repairs, renewals and maintenance	96,410	–	96,410	98,020
Refurbishment costs	126,480	–	126,480	–
Training and recruitment	29,954	10,668	40,622	12,902
Insurance	19,848	–	19,848	15,298
Travel costs	9,874	–	9,874	3,542
Equipment hire	3,980	–	3,980	20,798
Heat, light and water	78,916	–	78,916	77,561
Printing, postage and stationery	14,196	–	14,196	12,263
IT and computer maintenance	30,056	9,607	39,663	30,307
Security	76,088	–	76,088	70,875
Helpline	–	30,561	30,561	27,619
Volunteer drivers and taxis	3,880	–	3,880	2,048
Irrecoverable VAT	17,255	–	17,255	10,290
Depreciation – leasehold buildings	64,574	52,237	116,811	116,615
– fixtures and fittings	17,965	6,253	24,218	28,389
Support costs (note 10)	713,741	15,445	729,186	656,909
	3,309,569	439,049	3,748,618	3,316,544

Of the total expenditure in the previous year of £3,316,544, a total of £2,854,524 was unrestricted and £462,020 restricted.

10 Support costs

	Charitable Activities £	Fundraising Activities £	2023 Total £	2022 Total £
Management and administrative salaries	572,056	22,098	594,154	542,994
Printing, postage and stationery	21,302	–	21,302	18,394
IT and computer maintenance	59,495	–	59,495	45,460
Telephone and fax	4,367	–	4,367	(12,099)
Miscellaneous expenses	27,985	–	27,985	27,278
Depreciation – fixtures & fittings, computer equipment and motor vehicles	20,601	–	20,601	24,384
Loss/(Profit) on disposal of assets	76	–	76	(961)
Audit and accountancy fees	7,200	–	7,200	6,600
Professional fees	16,104	–	16,104	25,116
Bank loan interest	–	–	–	823
	729,186	22,098	751,284	677,989

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

11 Staff costs

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Wages and salaries	2,953,966	2,713,286	2,451,455	2,268,709
Employers NI	257,872	223,369	224,314	195,163
Pensions	212,591	196,814	187,989	179,683
	3,424,429	3,133,469	2,863,758	2,643,555

The average number of employees of the charity analysed by function was:

	Group 2023	Group 2022	Charity 2023	Charity 2022
Direct charitable	48	55	48	55
Management and administration	16	13	14	11
Fundraising and publicity	25	22	6	5
	89	90	68	71

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
£60,000 - £70,000	1	2	1	2
£70,000 - £80,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £316 (2022 – £336).

None of the trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group's key management personnel was £315,202 (2022 – £285,044).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2023	2022
	£	£
Depreciation of owned assets	163,485	178,503
Loss/(Profit) on sale of tangible fixed assets	76	(961)
Operating leases - land and buildings	121,933	111,249
Auditors' remuneration	9,700	8,600
Auditors' remuneration – non audit services	3,208	2,790

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2023 or for the previous year.

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
14 Interest payable				
Bank loan interest	–	823	–	823

15 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Total £
Market value at 1 April 2022	359,880	288,138	648,018
Net unrealised investment gain/(loss)	(26,854)	(16,496)	(43,350)
Market value as at 31 March 2023	333,026	271,642	604,668
Historical cost at 31 March 2023	393,645	262,319	655,964

Charity

As above	604,668
Investment in subsidiary company	6
	604,674

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2022	5,838,639	622,345	215,453	29,299	6,705,736
Additions	32,111	26,799	7,332	–	66,242
Disposals	–	(23,768)	(2,359)	(1,200)	(27,327)
At 31 March 2023	5,870,750	625,376	220,426	28,099	6,744,651
Depreciation					
At 1 April 2022	1,714,891	515,245	215,453	28,368	2,473,957
Charge for the year	116,811	44,708	1,035	931	163,485
Elimination on disposal	–	(23,692)	(2,359)	(1,200)	(27,251)
At 31 March 2023	1,831,702	536,261	214,129	28,099	2,610,191
Net book value					
At 31 March 2023	4,039,048	89,115	6,297	–	4,134,460
At 31 March 2022	4,123,748	107,100	–	931	4,231,779
Charity					
Cost					
At 1 April 2022	5,838,639	517,670	210,246	6,200	6,572,755
Additions	32,111	18,230	7,332	–	57,673
Disposals	–	(23,768)	–	(1,200)	(24,968)
At 31 March 2023	5,870,750	512,132	217,578	5,000	6,605,460
Depreciation					
At 1 April 2022	1,714,891	412,450	210,246	5,269	2,342,856
Charge for the year	116,811	42,853	1,035	931	161,630
Elimination on disposal	–	(23,692)	–	(1,200)	(24,892)
At 31 March 2023	1,831,702	431,611	211,281	5,000	2,479,594
Net book value					
At 31 March 2023	4,039,048	80,521	6,297	–	4,125,866
At 31 March 2022	4,123,748	105,220	–	931	4,229,899

All fixed assets are used in direct furtherance of the charity's objects.

		Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
17	Stocks				
	Stocks	9,755	7,963	–	–

		Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
18	Debtors				
	VAT	63,605	28,584	45,398	20,314
	Amounts due from subsidiary company	–	–	138,876	166,470
	Other debtors	25,987	686,006	15,083	683,156
	Prepayments & accrued income	368,878	333,603	303,447	283,961
		458,470	1,048,193	502,804	1,153,901

		Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
19	Creditors: amounts falling due within one year				
	Trade creditors	234,605	132,799	214,328	112,545
	Social security and other taxation	64,045	51,160	54,907	43,737
	Other creditors and accruals	294,700	259,061	185,631	156,553
		593,350	443,020	454,866	312,835

20 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets	Designated Funds	Trading Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2022	1,928,088	954,200	3,319,094	14,316	6,215,698
Movement in funds in the year	(14,811)	(201,735)	1,477,337	(6,608)	1,254,183
Transfer between funds	–	–	–	–	–
Balance at 31 March 2023	1,913,277	752,465	4,796,431	7,708	7,469,881

Funds have been designated for the following purposes:

	£
Repairs and maintenance	61,038
IT expenditure	761
Trading company improvements	91,662
Redevelopment of hospice	530,598
Contingencies	68,406
	752,465

The trustees expect the above designated funds to be spent in the next 12 months.

21 Restricted funds

	Movement in Resources			
	Balance at 1.4.22 £	Incoming Resources £	Expenditure & Transfers £	Balance at 31.3.23 £
SIFT –				
Medical student training	–	55,478	(55,478)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	30,744	–	(10,668)	20,076
Big Lottery Fund				
Funding for kitchen equipment	12	–	(12)	–
Chesire & Merseyside ICB –				
Funding for pharmacy costs	–	116,658	(116,658)	–
Funding towards NHS Pension Scheme	–	8,332	(8,332)	–
Funding for Helpline	–	43,600	(43,600)	–
Discharge funding	–	110,000	–	110,000
"The Living Well" Project				
Funding from Social Investment Business	418,000	–	(9,500)	408,500
Funding from Medicash	4,400	–	(100)	4,300
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well				
IT equipment	16,363	–	(1,035)	15,328
Annexe Fund –				
Funding towards building of annex	576,671	–	(15,379)	561,292
Help the Hospices				
Room to Care	657,470	–	(15,290)	642,180
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	558,432	–	(11,169)	547,263
Community Foundations				
Funding for car park lighting	1,470	–	(37)	1,433
Ravensdale Trust				
Funding for kitchen equipment	7,607	–	(6,241)	1,366
Groundworks at Living Well	1,989	–	(49)	1,940
St James Place				
Funding for rehab suite	8,803	–	(125)	8,678
Refurbishment Fund				
Funding towards hospice refurbishment	34,565	–	(588)	33,977
MOU Grant				
Funding for two medical assistants	–	18,288	(18,288)	–
St Helens CCG				
Funding for computer equipment	34,883	–	(24,017)	10,866
Funding for consultant salary	100,000	31,000	(131,000)	–
Funding for therapy services	–	40,000	(40,000)	–
Sustainability funding	300,000	–	(300,000)	–
	2,753,009	423,356	(807,566)	2,368,799

22 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Creditors After One Year £	Total £
Restricted funds	2,331,183	37,616	–	–	2,368,799
Unrestricted funds held in Tangible fixed assets	1,913,277	–	–	–	1,913,277
Designated funds	–	752,465	–	–	752,465
Unrestricted general funds	494,668	4,902,821	(593,350)	–	4,804,139
	4,739,128	5,692,902	(593,350)	–	9,838,680

23 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £121,393 (2022 - £115,440). The contributions of the charity and employees are 14% (2022 –14%) and 5% (2022–5%) of earnings respectively. The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £91,198 (2022 - £81,374).

24 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

25 Operating lease commitments

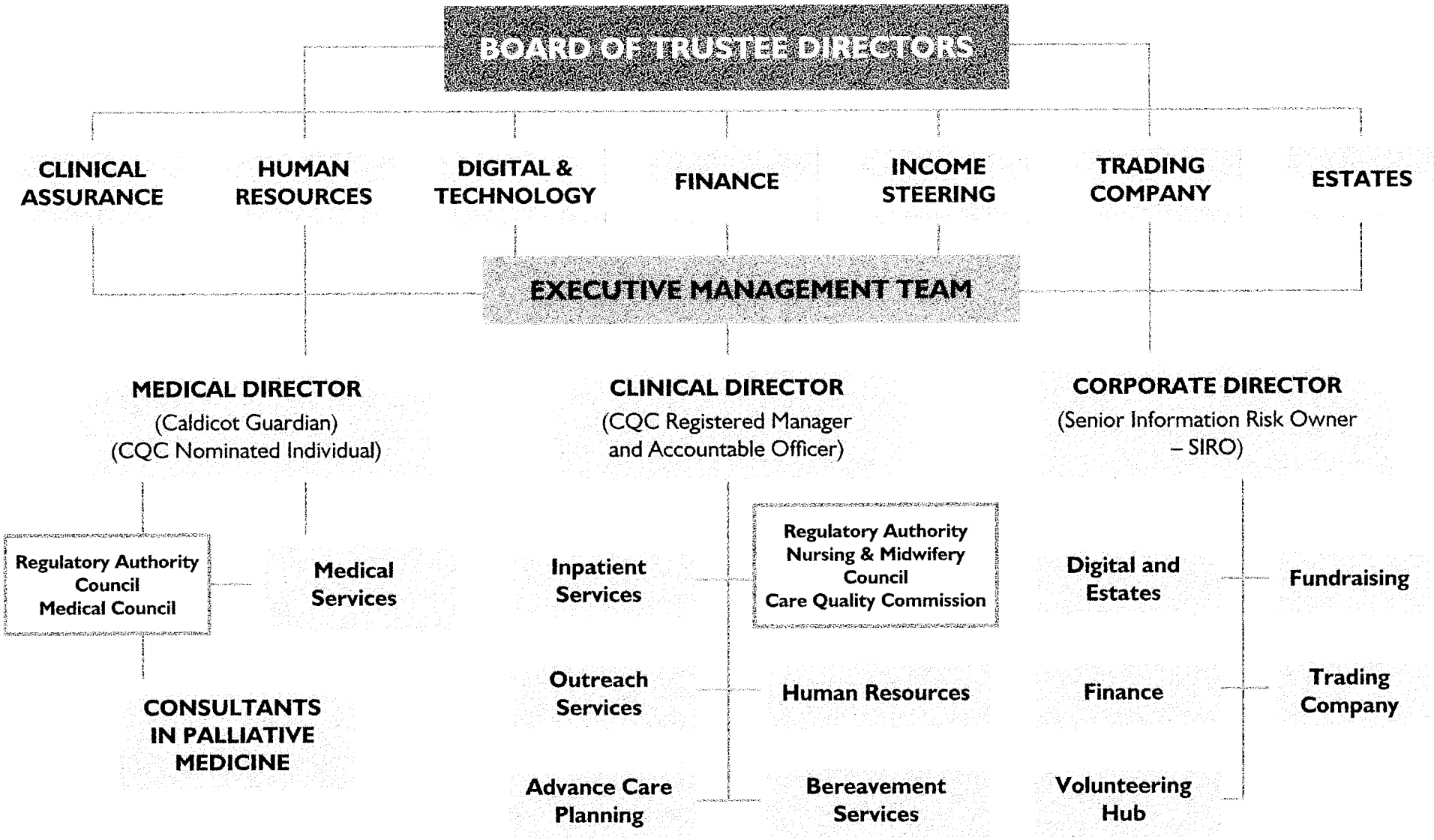
The total future minimum lease payments are as follows:–

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Land and buildings				
Operating leases which expire:				
Within one year	5,000	–	5,000	–
Between one and five years	139,358	192,175	139,358	192,175
	144,358	192,175	144,358	192,175
Other				
Operating leases which expire:				
Within one year	487	487	–	–
Between one and five years	79,779	57,150	42,921	9,108
Greater than five years	8,700	–	8,700	–
	88,966	57,637	51,621	9,108

26 Related party disclosures

During the year, the charity paid £4,171 (2022: nil) for goods from a company in which the trustee, Mr S Fairhurst, is a director.

APPENDIX – ORGANISATIONAL CHART



Willowbrook Hospice *Every Contact Counts*

Inspected and rated Outstanding ☆ CareQuality Commission

Registered Address:
Willowbrook Hospice, Portico Lane, Prescot, Merseyside L34 2QT
Tel: 0151 430 8736
www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No. 2808633. Registered Charity No. 1020240.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT

WILLOWBROOK HOSPICE

England & Wales - Charity number 1020240

Accounts

WILLOWBROOK HOSPICE

Annual Report 2021/22

The Best Care, Delivered with Compassion for our Community



Every Contact Counts

"Support, Fun, Warmth and Laughter"
(Patients)

www.willowbrook.org.uk

Willowbrook Hospice *Every Contact Counts*

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2022. The accounts have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 2015 and are in accordance with the Companies Act (2006) and relevant accounting standards.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Management Team:	Clinical Director and Chief Officer: Mrs Chris Haywood Medical Director: Dr Paula Powell Corporate Director: Mr Alun Owen
Registered Office:	Portico Lane Prescot Merseyside L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street St Helens Merseyside
Bankers:	National Westminster Bank plc PO Box 25 5 Ormskirk Street St Helens Merseyside WA10 1DR

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The Trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2022.

FROM OUR CHAIRMAN



After 12 months in the pandemic, we started this next financial year for Willowbrook with Covid-19 restrictions still in place and continuing to impact on our service delivery; our fundraising and retail income also remaining much reduced. Unable to meet face-to-face, our medical and clinical teams had already turned to virtual methods in supporting our patients but were by now, well practiced in managing the many telephone and video calls they made with patients each week. Our shops, though open, were still subjected to screens, mask wearing, and a limit on how many people could be in the shops at any one time. Gathering in groups to attend fundraising activities was not possible at all. Earlier in the previous year, we also had to make difficult decisions to reduce costs, ensuring long-term sustainability and survival for Willowbrook Hospice.

This was the backdrop to how Willowbrook Hospice started this financial year of 2021/2022.

However, as Spring 2021 turned into early Summer, restrictions were eased, and Willowbrook could increase its re-engagement in person with our community. The Board of Trustees agreed to the purchase of a marquee, sited at The Living Well, to enable some 'fresh air' fundraising activities to commence and our shops were able to trade more reliably as our community again rose to support the hospice. Through determined negotiation with our CCG partners, our Executive Management Team (EMT) had already achieved additional funding to improve our IT equipment and its systems, resulting in better connectivity. The success of implementing these funds meant that although visiting was still severely restricted, our outreach services and the medical teams were able to increase the effectiveness and regularity of contact with our patients to maintain their needed levels of care.

As had happened in 2020, the Government also stepped up their support for hospice care. Alongside this additional funding, the performance of our shops and the work of our fundraising departments with the support of our supporters and volunteers across the community all grew and improved. This support, together with the joint working of the Board of Trustees and the EMT, meant that Willowbrook ended the year in a very robust financial position as you will see from the annual accounts reported later in this document.

The Board of Trustees has since been able to make the decision to invest some of our reserves in much needed improvements to the hospice buildings; making repairs to our leaking roof and upgrading our older bedrooms to ensure that all our patients have the best care and levels of comfort that they deserve. We are also investing in the opportunity to extend our café at The Living Well and thus increase the income we can generate from this popular venue.

On a very sad note, I wish also to pay tribute to our former trustee, Melanie Simmonds. Mel joined the Board of Trustees in 2016 and brought with her vast experience from her successful finance career in the NHS. Mel was admitted to the hospice during 2021 but sadly died in the Autumn. Even at what was a very difficult time for her and her family, Willowbrook was high in her thoughts as Mel launched an appeal to help support our work. This raised in the region of £9,000 and as Mel requested, these funds will go towards the refurbishment plans for the hospice. Mel was instrumental in improving the governance of Willowbrook and the implementation of robust measures to ensure the long-term viability of the hospice. Everyone at Willowbrook is most grateful to Mel for her commitment to our cause and on their behalf, I send our best wishes to her family and friends.

As we entered the final quarter of 2021/22, with the threat of Covid-19 now at last receding, we looked to the future. Our intentions this next year are to ensure that our services remain at the very highest level of quality we can provide, complete the plans to improve our facilities and reconnect with our community through fundraising activities and within our shops. In July 2022, it will be our 25th Anniversary and in next year's Annual Report, I look forward to being able to tell you how we commemorated this incredible achievement and what we have also achieved through our work as the outstanding Willowbrook hospice across St Helens and Knowsley.

On behalf of the Board of Trustees and everyone at Willowbrook, thank you for your time and commitment to ensure Willowbrook's priority of providing outstanding care for the people in our communities remained, and remains, possible.

Please stay safe and well and my best wishes to you all.

Alan J Chick JP DL
Chairman of the Board of Trustees

A NOTE FROM OUR PATRON

As for many small charities, as Willowbrook entered its second year with Covid-19 restrictions still in place, the future remained very uncertain. However, as a Patron of the hospice, I am very pleased to see how well-supported the hospice has been by the members of its St Helens and Knowsley community.

The lifting of the final restrictions in the summer of 2021 meant that fundraising activities could restart in earnest and the shops begin trading once more as the country slowly returned to what we previously thought of as normal. This fantastic support, alongside the work of the staff and volunteer teams, enabled Willowbrook to end the year in a strong financial position.

The pandemic also taught all of us that we could work in a different way and it's good to see that the hospice was quick to embrace this with video and phone contact used extensively for those patients they were unable to see face to face.

The clear hope is that in the next year of 2022/2023, Willowbrook will build on these new techniques and continue to grow, delivering urgent care support services to more people, when and where they need them. Over the next 12 months, the hospice is investing in improving its facilities for patients to mark its 25th anniversary year and I look forward to reporting on the success of these developments in next year's report.



On behalf of everyone associated with Willowbrook, I wish to pass on my thanks to you for your support and to say that I'm proud to be involved with such an outstanding organisation.

Roger Johnson
Journalist and Broadcaster

STRUCTURE, GOVERNANCE AND MANAGEMENT

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Dr Karen Beeby
Mrs Sarah Carberry
Mr Alan Chick (Chairman)
Mr Ian Craig
Mr Jon Dobson
Mr Steven Fairhurst
Mr Kevin Gallimore
Dame Elaine Inglesby-Burke
Ms Melanie Simmonds (resigned 28/11/2021)
Mr Ken Stringer
Dr Michael G Van Dessel
Cllr Mr Frank Walsh

TRUSTEE APPOINTMENT RECORD

Trustees

Trustee record of appointments and re-election	Date of initial appointment	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Dr Karen Beeby	27/09/2007			R			R			R			R			R
Sarah Carberry	26/09/2019	////	////	////	////	////	////	////	////	////	////	A			R	
Alan Chick (Chairman)	01/08/1998			R			R			R			R			Re (as Chair)
Ian Craig	06/07/2021	////	////	////	////	////	////	////	////	////	////	////	A			R
Jonathan Dobson	06/07/2021	////	////	////	////	////	////	////	////	////	////	////	A			R
Kevin Gallimore	19/03/2015	////	////	////	////	////	////	A			R			R		R
Stephen Fairhurst	06/07/2021	////	////	////	////	////	////	////	////	////	////	////	A			
Dame Elaine Inglesby-Burke	29/10/2009	A				R			R			R			R	
Melanie Simmonds	29/09/2016	////	////	////	////	////	////	////	A			R			Re	
Ken Stringer	02/11/1995			R			R			R			R			R
Dr M G Van Dessel	22/05/2014	////	////	////	////	////	A				R			R		
Frank Walsh	27/09/2018	////	////	////	////	////	////	////	////	////	A			R		

Key: A = Appointed R = Re-election Re = Retired

In accordance with the Articles of Association, the trustees retire in rotation at the Annual General Meeting. However, if eligible for re-election, this will be confirmed at the AGM.

FINANCE GROUP	HUMAN RESOURCES (HR) GROUP	DIGITAL AND TECHNOLOGY GROUP	CLINICAL ASSURANCE GROUP	INCOME STEERING GROUP
Melanie Simmonds *(Chair until 28/11/21)* **Ian Craig** *(Chair from 01/12/21)* **Alan Chick** **Ken Stringer** **Karen Beeby**	**Jon Dobson** *(Chair)* **Ken Stringer** **Alan Chick**	**Ian Craig** *(Chair)* **Steven Fairhurst**	**Dr Michael Van Dessel** *(Chair)* **Alan Chick** **Elaine Inglesby-Burke** **Dr Karen Beeby** **Sarah Carberry**	**Frank Walsh** *(Chair)* **Alan Chick** **Steven Fairhurst**
In attendance:	**In attendance:**	**In attendance:**	**In attendance:**	**In attendance:**
Chris Haywood *Clinical Director* **Dr Paula Powell** *Medical Director* **Lesley Sephton** *Finance Manager* **Alun Owen** *Corporate Director*	**Chris Haywood** *Clinical Director* **Danielle Pfeiffer** *HR Manager (until 31/12/21)* **Emma Creighton** *HR Manager (from 01/01/22)* **Alun Owen** *Corporate Director*	**Chris Haywood** *Clinical Director* **Alun Owen** *Corporate Director* **Andrew Appleton** *Estates and Facilities Manager* **Kelly De Souza** *Outreach Services Manager*	**Dr Paula Powell** *Medical Director* **Chris Haywood** *Clinical Director* **Margaret McConaghy** *Inpatient Services Manager* **Kelly De Souza** *Outreach Services Manager*	**Dr Paula Powell** *Medical Director* **Alun Owen** *Corporate Director* **Stephen Carroll** *Corporate Business Manager* **Jane Brown** *(advisor)* **Wendy Spencer** *(advisor)*

Governing Document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The trustees who have served during the year are set out on page 6.

The trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

The Board reached a renewed agreement for any trustee with effect from 2017 AGM onwards – after three consecutive terms (totalling nine years), a trustee must 'step down' for at least one year before being eligible for potential re-election.

Trustee Induction and Training

The trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the Business Plan and recent financial performance of the charity. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs the Charity. The Board usually meets bi-monthly (monthly during part of 2021/22) to manage the charity's affairs, receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Management Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters. Within the Executive Management Team, there is also a nominated 'Chief Officer' appointed by the Board of Trustees.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Management Team. During the time applicable to this report, the remuneration of the key management personnel was set in reference to the 'Willowbrook Hospice – Agenda for Change' Policy which is an adaptation of the 'NHS Agenda for Change' policy. All salaries – and any changes – are always subject to affordability.

Risk Management

The Trustees consider the major strategic, business and operational risks that the charity faces each year when considering budgets and business plans. Systems have been developed and put in place to monitor and control these risks to mitigate any impact that the risks may have in the future.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- Provide free, specialist palliative care to patients through the expertise of our multi-professional team.
- Provide this care to those who have need of it and are referred by their Healthcare Professional.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of charity retail for the benefit of Willowbrook Hospice.

There have been no material changes in policy or objectives throughout the period.

The strategies employed to achieve the charity's objectives are to:

- establish, maintain and operate a hospice for the reception and care of patients
- provide medical or other treatment and attention for such patients through our in-patient, out-patient and day therapy services of the hospice
- ensure that the patient is the focus of our attention from the moment they arrive with us
- help each patient live with dignity and to achieve and regain the best quality of their lives, where possible
- offer a support system that helps patients live as actively as possible before death
- offer a support system to help the family cope during the patient's illness and in their own bereavement

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our 'reach beyond the hospice walls'.

PUBLIC BENEFIT

- The charitable aim of Willowbrook Hospice has been to help all St Helens and Knowsley patients and the people close to them at the end of their life. This is achieved by enabling access to the best Palliative Care, most appropriate to their need.
- Patient referrals have been made by healthcare professionals and accepted according to those in most need of our clinical care. Services have been delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.
- The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.
- Our aim is to enhance the quality of life for each individual throughout all stages of their illness.
- Individual needs are continually re-assessed to ensure that care is 'the best it can be.'

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

The impact of Covid-19 was still evident during the year 2021/22 with some social and commercial activity restrictions remaining in place for part of the year. The key priorities for the EMT and the Board of Trustees were to deliver hospice services, safeguard jobs, secure any additional financing and grants to underpin the long-term sustainability for Willowbrook.

The immediate measures taken to conserve reserves and reduce expenditure in the previous year were still current whilst income reductions remained in consequence of ongoing restrictions.

With the improved internet and connectivity secured with additional funding in 2020/21, patient services were able to continue and grow. The opportunity to reflect on and highlight the work that we do across the organisation and show progress made is reported in the annual Quality Account publication: an annual report about the quality of our services for the public. These accounts are an important way for the hospice to report on quality and show improvements in the services that we deliver to the communities of St Helens and Knowsley. For the narrative around our clinical and medical services in 2021/22, our most recently published **Quality Account 2021/22 is published on the Willowbrook Hospice website:** *www.willowbrook.org.uk*

With the Quality Accounts already reporting on our clinical and medical provision, this Annual Report for 2021/22 will focus on the Corporate activities that support the patient-focused services. This last financial year presented fewer Covid-19 related challenges than the previous year and as a result, the hospice finished the year with a much more positive outcome than that which had seemed the possibility at its beginning. Significant work had also been completed within Fundraising to agree a development strategy that was aligned with the many opportunities presented post-Covid which will be implemented in 2022/23.

Alongside this work, the Trading Company was asked to review its portfolio (reduced in 2020/21) and identify opportunities for additional growth. In addition, with the approved financial position achieved for Willowbrook during 2021/22, the Board of Trustees had asked the EMT to prepare a list of Strategic Investments for which financial provision could be made within the accounts. However, this annual report clearly focuses on the developments made during 2021/22 with a brief reference to the plans to be achieved in the next financial period.

The Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the successes of last year but also over the preceding 24 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices across the Cheshire and Merseyside region.

Trading Company

Trading was still initially disrupted by Covid-19 in the early part of this year. However, once Government-imposed restrictions were finally lifted, the Trading Company performed very strongly. The café at The Living Well was added to their retail portfolio in July 2021 and with a review of its staffing structure, appearance and hospitality offer, the café increased sales and achieved profitability within three months of the changes being implemented.





Left: The café terrace and interior after refurbishment

Below: Donations of goods to be sorted, tagged and priced



The shops have performed consistently well, as evidenced by the contributions made as donations to the running costs of the hospice. The operating model introduced in 2020 has worked extremely well, enabling expenditure to remain well-managed and low whilst income continued to grow. Donated goods remained at a high level, as seen in this picture (right).

The Trading Company Directors have agreed that the intentions for 2022/23 include seeking out additions to the shop portfolio, develop The Living Well café further in terms of capacity and food offer and ensure that the Trading Company remains as a key income generator for Willowbrook.

A return to events

As 2021 progressed and Covid-19 restrictions reduced and eventually lifted, larger gatherings could again take place.

Willowbrook and our supporters were poised to take advantage of this, and we celebrated with a first ever and very successful Scarecrow Ball at Saints rugby ground with the monies raised designated by the organisers for sharing between the hospice and our community charity colleagues, the Standing Tall Foundation.

Festive afternoon teas took place at The Living Well and Johnny Vegas hosted a Christmas Lights 'switch-on' at the Griffin Pub and Restaurant in Eccleston.







Top right: Promotion for the Scarecrow Fest in the local press

Right: Some of our lovely volunteers hosted festive afternoon teas

Far right: Johnny Vegas assisted the Christmas Lights 'switch-on'

Income Steering Group

This trustee-led subgroup oversees the work and income generation of the Fundraising Department and thus were very busy in 21/22 as events re-commenced.

As 2021 initially began, most fundraising opportunities remained as online only activities. However, as restrictions eased slightly in the Spring of 2021, the Board of Trustees agreed the purchase of a marquee, to be sited at The Living Well.





The marquee under construction

The arrival of the marquee enabled semi-outdoor fundraising events to be scheduled, in line with safe guidance for the gathering of groups. A number of Gin tasting and Rock and Roll Bingo evenings were quickly booked in which meant that Willowbrook covered the cost of the marquee very swiftly. It remains an excellent asset to the fundraising department, offering great flexibility and new opportunities for hosting income-generating activities without the cost of hiring an external venue.

The marquee was also used as the base to host traditional fetes and classic car club meetings. With the new Fundraising strategy in place, supported by the related review of significant income streams, Willowbrook is now focused on growing our key relationships across the community ensuring targeted growth in our income.





The marquee was the base to hold a Classic Car Show in September 2021 as well as fetes

Volunteering

Volunteering continues to remain strong and through our partnerships with other small charities, the team have recruited a more diverse group of people eager to help support the Willowbrook cause.

Without the return of the Staff and Volunteer Awards, we still wanted to celebrate the work of our committed volunteers, and so the 'Above and Beyond' online awards continued for a further year. In 2022, it is hoped we can bring back an 'in-person' event to celebrate the work of our incredible people.



Two volunteers supporting the annual Christmas Tree collection

Estates and Facilities



The 'Willowbrook Angel'

Despite the partial closure of our retail estate, the Estates and Facilities team still had a very busy year; not only maintaining the hospice to the highest standards through the need for increased infection control management, additional cleaning and ongoing catering for staff and patients but also maintaining the security of our trading company shop sites.

The team also helped with the siting of our very own '**Willowbrook Angel'**, on loan for the latter part of 2021 at the hospice as part of a national initiative to publicise hospice care.

Gardening



The return of the 'Open Gardens'

In the Summer of 2021, we were able to welcome the return of our 'Open Gardens' event at the hospice.

Despite lockdowns, the Japanese Garden Society and our wonderful volunteers continued to maintain our beautiful gardens and we once again received an award from the Royal Horticultural Society's North West in Bloom competition.

Our staff and volunteers are to be congratulated in managing the necessary maintenance and making improvements during another very challenging year.

Digital and Technology

With the grant received in the last year from St Helens CCG, having been able to upgrade our IT infrastructure across the hospice and our Corporate Departments, further work was completed to improve the connectivity for the Trading Company. This achieved considerable savings with more advantageous contracts.

In addition, the new equipment led to greater interaction with our patients who were still not always able to attend the hospice, we have also maintained improvements for staff with the option for more flexible access to Willowbrook IT systems. This will be rolled our further to enhance access for our Trustees in the next year.

Website



'North West Tonight' reporter Dave Guest leading on the evening's news feature

Our refreshed website was launched in late 2021 and continues to grow awareness and income for the hospice. It has enabled us to report on events swiftly, provide accurate patient and service information updates more quickly and effectively and use it to publicise our work.

Traditional publicity also supported our work such as when we were the subject of a BBC North West Tonight feature on hospices and their finances post-pandemic in the region.



Johnny Vegas modelling our branded 'hoodie' on television, in support of Willowbrook

Awards and Achievements

In 2021, Willowbrook was awarded the Navajo award from In-Trust Merseyside. This important award was added to with the award of 'Disability Confident' employer status. Both these awards have kickstarted work on Equality, Diversity and Inclusion across Willowbrook.



Charge Nurse Charlie Hyland is pictured receiving the Navajo award on behalf of Willowbrook Hospice. Charlie was key to us receiving the award

Finance

As a Registered Charity (No 1020240) and Company Limited by Guarantee (No: 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website *https://www.gov.uk/government/organisations/charity-commission* and files its Audited Accounts at Companies House.

Our Annual Returns are available by scanning this QR code with your smartphone or tablet.

The statutory grant income received in 2021/22 represents around 44% of the total costs associated with the provision of relevant health services during the reporting period. The remaining income is generated through our well-established Fundraising and Trading Company teams; from events and campaigns, our Lottery team; our network of retail shops, donations, legacies and the generous support from the residents of the communities that we serve.

Conclusion

This last year was obviously an improvement on 2020/21 and the Willowbrook community rose to the challenge yet again. We wish to thank everyone who stepped up to help sustain Willowbrook and its much needed services during the year. As the financial figures show, the hospice has ended the year in a very strong position, the impact of the development plans for 2022/23 will be reported in next year's annual report.

Thank you to our Board of Trustees, staff, supporters and volunteers for all their commitment and support that enables us to say that Willowbrook Hospice will be a part of our community for many more years.



Staff at the hospice with some generously donated goodie bags

FINANCIAL REVIEW 2021/2022

The group shows a consolidated net increase in overall available funds at the end of the year of £1,497,444.

Income

Total incoming resources were £6,076,440 representing a decrease of £254,774 compared to the previous year.

Donations and grants also unfortunately reduced in this year but legacies remained strong. Once again, we find ourselves very grateful to the people of St Helens and Knowsley for thinking of us when making their wills.

Income from charitable activities, the monies received from the Clinical Commissioning Groups (CCGs), rose overall to £2,381,278 – an increase of £457,459 which was largely due to Willowbrook meeting the needs of a few 'out of area' patients. The hospice continues to receive regular payments direct into its bank account for the special care that it provides on behalf of the CCGs. The CCGs have verbally indicated that there should be no material changes to the agreements following the transition to the ICS in later 2022.

Income from the trading subsidiary rose to £2,182,803 from £1,578,225 in the previous year. This was largely due to the impact of the shop closures in the previous year owing to Covid-19. This increase in income from the trading subsidiary represented continued strong performance from the shops and from the lottery.

Expenditure

Total expenditure in the year fell from £4,814,014 to £4,582,032 a decrease of £231,982 from the previous year.

Reserves Policy

The Trustees continue to review the Charity's needs for reserves, in line with guidance issued by the Charity Commission and we hold a detailed Reserves Policy.

The historical information covering the vulnerable nature of the Charity's income streams which are dependent on voluntary giving together with the needs of patients and their families for the continuity and range of care provided by Willowbrook Hospice has been reviewed. This, together with the obligations of the hospice towards its employees, means that the Trustees feel it is prudent, where possible, to aim to hold reserves of between six to nine months of budgeted expenditure. The combination of received sustainability funding via NHS England and the drive to reduce expenditure across Willowbrook has resulted in our current cash reserves being in excess of this requirement and equivalent to 12 months of operating costs.

As part of the current policy on reserves, where the reserves would exceed nine months, the Trustees have agreed the proposals by the EMT of a strategic investment of £954,200. This is currently held as designated funds for projects which benefit the objectives of the hospice and the future financial stability of the hospice. In 2022, these funds will be used to refurbish and upgrade patient facilities at the hospice, enhance patient experience, improve IT facilities and develop further income generating opportunities for the Trading Company portfolio at The Living Well building.

An analysis of cash reserves at 31 March 2022 reveals that the reserves increased to £3,475,775 up from £2,827,505.

This figure is equivalent to approximately 11 months of running costs for the hospice, an increase from seven months of running costs held at the end of 2021.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the trustees wish. The trustees have considered the most appropriate policy for the investment of surplus funds and as at 31 March 2022, apply the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available so as to enable the hospice to meet its financial obligations to its employees and creditors. A minimum balance of £500,000; equivalent to just over 1 month's running costs, should be always maintained.
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five-year period and would typically be represented by good quality bonds. No more than 75% of total funds will be invested in medium term investments.
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 25% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or of strong market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of Willowbrook Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charity SORP
- Make sound judgments and estimates that are reasonable and prudent; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware there is no relevant audit information of which the charity's auditors are unaware; and the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Report of the Trustees, incorporating a Strategic Report was approved by the trustees as the Company's directors on 21 November 2022 and signed on their behalf by:

D A W Owen
(Secretary)

AUDITED ACCOUNTS

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the 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 group's and parent charitable company's affairs as at 31 March 2022 and of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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's 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 trustee's 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 except to the extent otherwise explicitly stated in our report, 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 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 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.

Responsibilities of Trustees

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

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

Our 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 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:-

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities; and

- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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/auditorsresponsibilities*. This description forms part of our Report of the Independent Auditors.

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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis ACA FCCA (Senior Statutory Auditor)
For and on behalf of Livesey Spottiswood
Chartered Accountants & Statutory Auditors
17 George Street
St Helens
Merseyside
WA10 1DB

Date:

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations and legacies	2	912,968	–	912,968	1,349,688
Charitable activities	3	1,630,308	750,970	2,381,278	1,923,819
Other trading activities	4	2,313,288	23,870	2,337,158	1,718,962
Investments	5	21,476	–	21,476	26,691
Other income	6	115,353	308,207	423,560	1,312,054
Total income		4,993,393	1,083,047	6,076,440	6,331,214
Expenditure on:					
Raising funds	7	1,265,488	–	1,265,488	1,301,629
Charitable activities	9	2,854,524	462,020	3,316,544	3,512,385
Total expenditure		4,120,012	462,020	4,582,032	4,814,014
Net income from operating activities for the year		873,381	621,027	1,494,408	1,517,200
Net gains on investments		3,036	–	3,036	47,961
Net income for the year		876,417	621,027	1,497,444	1,565,161
Transfer between funds		311,133	(311,133)	–	–
Net movement in funds		1,187,550	309,894	1,497,444	1,565,161
Reconciliation of funds					
Total funds brought forward at 1 April 2021		5,028,148	2,443,115	7,471,263	5,906,102
Total funds carried forward at 31 March 2022		6,215,698	2,753,009	8,968,707	7,471,263

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 24 to 41 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022

Company number: 2808633

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Investments	15		648,017		644,981
Tangible fixed assets	16		4,231,779		4,374,999
			4,879,796		5,019,980
Current assets					
Stock	17	7,963		8,288	
Debtors	18	1,048,193		309,724	
Cash at bank and in hand		3,475,775		2,827,505	
		4,531,931		3,145,517	
Current liabilities					
Creditors: amounts falling due within one year	19	(443,020)		(478,720)	
Net current assets			4,088,911		2,666,797
Total assets less current liabilities			8,968,707		7,686,777
Creditors:					
amounts falling due after more than one year	20		–		(215,514)
Total net assets			8,968,707		7,471,263
The funds of the charity:					
Unrestricted funds	23		3,319,094		3,016,488
Unrestricted funds held in tangible fixed assets	23		1,928,088		1,989,652
Designated funds	23		954,200		–
Restricted funds	24		2,753,009		2,443,115
Non-charitable trading funds	23		14,316		22,008
Total funds			8,968,707		7,471,263

The accounts were approved by the Trustees and signed on their behalf on 21/11/22 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 24 to 41 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2022

Company number: 2808633

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		648,023		644,987
Tangible fixed assets	16		4,229,899		4,364,004
			4,877,922		5,008,991
Current assets					
Debtors	18	1,153,901		268,861	
Cash at bank and in hand		3,235,403		2,815,223	
		4,389,304		3,084,084	
Current liabilities					
Creditors: amounts falling due within one year	19	(312,835)		(428,306)	
Net current assets			4,076,469		2,655,778
Total assets less current liabilities			8,954,391		7,664,769
Creditors:					
amounts falling due after more than one year	20		–		(215,514)
Total net assets			8,954,391		7,449,255
The funds of the charity:					
Unrestricted funds	23		3,319,094		3,016,488
Unrestricted funds held in tangible fixed assets	23		1,928,088		1,989,652
Designated funds	23		954,200		–
Restricted funds	24		2,753,009		2,443,115
			8,954,391		7,449,255

Approved by the Trustees and signed on their behalf on 21/11/22 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 24 to 41 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	894,453		1,548,074	
Interest paid		(823)		(5,798)	
Net cash provided by operating activities			893,630		1,542,276
Cash flows from investing activities:					
Purchase of tangible fixed assets		(35,739)		(24,255)	
Sale of tangible fixed assets		1,417		4,507	
Charibond and Charifund income		17,207		20,478	
Interest received		4,269		6,213	
Net cash (used in)/provided by investing activities			(12,846)		6,943
Cash flows from financing activities:					
Loan repayments in the year		(232,514)		–	
Net cash used in financing activities			(232,514)		–
Change in cash and cash equivalents in the reporting period			648,270		1,549,219
Cash and cash equivalents at 1 April 2021			2,827,505		1,278,286
Cash and cash equivalents at 31 March 2022			3,475,775		2,827,505

1 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income from operating activities for the reporting period	1,494,408	1,517,200
Adjustments for:		
Depreciation charges	178,503	184,437
(Profit)/Loss on sale of tangible fixed assets	(961)	3,512
Investment income	(21,476)	(26,691)
Interest paid	823	6,125
Decrease/(Increase) in stocks	325	(5,791)
(Increase)/Decrease in debtors	(738,469)	39,549
(Decrease)/Increase in creditors	(18,700)	(170,267)
Net cash provided by operating activities	894,453	1,548,074

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the charity

The charity is a company limited by guarantee and has no 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.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:

Buildings	50	yrs	Straight Line
Furniture and Equipment	5-7	yrs	Straight Line
Computer Equipment	2-4	yrs	Straight Line
Motor Vehicles	4	yrs	Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

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

Creditors

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

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

2 Donations and legacies

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Donations				
General donations	187,860	–	187,860	307,815
Donated from fundraising events	193,060	–	193,060	236,851
In memoriam	124,238	–	124,238	113,182
Charitable trusts	99,000	–	99,000	86,700
Covid-19 Appeal	17,843	–	17,843	189,972
	622,001	–	622,001	934,520

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Legacies				
Legacies	273,742	–	273,742	128,283

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Grants				
St Helens CCG IT Grant	–	–	–	108,000
Job Retention Scheme	17,225	–	17,225	178,885
	17,225	–	17,225	286,885

All grants in the previous year relate to restricted funds.

Total donations and legacies	912,968	–	912,968	1,349,688

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Government Funding:				
Hospice services	1,463,448	–	1,463,448	1,440,436
Out of area CCG funding	166,860	–	166,860	99,230
Pharmacy costs	–	126,297	126,297	117,638
24 Hour helpline	–	40,000	40,000	40,000
NHS Pensions	–	27,310	27,310	26,615
Clinical Leadership	–	19,088	19,088	7,900
Whiston Consultants salary funding	–	200,000	200,000	153,000
Sustainability funding	–	300,000	300,000	–
Occupational Therapist funding	–	38,275	38,275	39,000
	1,630,308	750,970	2,381,278	1,923,819

The income from charitable activities last year was £1,923,819 of which £1,539,666 was unrestricted and £384,153 restricted.

4 Income from other trading activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Income from trading subsidiary (note 8)	2,182,803	–	2,182,803	1,578,225
Events organised by the hospice	117,859	–	117,859	93,183
Training programmes	–	23,870	23,870	34,928
Room hire	12,626	–	12,626	12,626
	2,313,288	23,870	2,337,158	1,718,962

The income from other trading activities last year was £1,718,962 of which £1,684,634 was unrestricted and £34,928 restricted.

5 Investment income

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Charibond and Charifund income	17,207	–	17,207	20,478
Interest on cash held at bank	4,269	–	4,269	6,213
	21,476	–	21,476	26,691

All investment income in the previous year relates to unrestricted funds.

6 Other income

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Catering income	19,631	–	19,631	12,491
NHS England Covid-19 funding	–	308,207	308,207	1,269,765
Business interruption income	70,137	–	70,137	–
Other income	10,632	–	10,632	28,693
Room hire	14,953	–	14,953	1,105
	115,353	308,207	423,560	1,312,054

See page 30 for note relevant to Other income.

6 Other income *from page 29*

The other income last year was £1,312,054 of which £42,289 was unrestricted and £1,269,765 restricted.

NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2022 to provide support to people with complex needs in the context of the Covid-19 situation and to provide bed capacity and community support from November 2020 to July 2022 for the same purpose.

7 Expenditure on raising funds

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Fundraising salaries	184,323	–	184,323	184,116
Other direct fundraising costs	37,288	–	37,288	17,553
Rent and rates	3,614	–	3,614	3,103
Support costs (note 10)	21,080	–	21,080	22,113
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,019,183	–	1,019,183	1,074,744
	1,265,488	–	1,265,488	1,301,629

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:-

	2022 £	2021 £
Income		
Sale of goods	1,319,816	417,879
Lottery income	649,406	649,695
Job retention scheme	11,371	233,732
Covid-19 government grants	32,347	276,919
Business interruption income	169,863	–
	2,182,803	1,578,225
Cost of sales and administrative expenses	(1,019,183)	(1,074,744)
Profit for the year	1,163,620	503,481
Gift Aid donations to parent charity	1,171,312	499,481
The assets and liabilities of the subsidiary were:-		
Fixed assets	1,880	10,995
Current assets	309,097	139,041
Creditors: amounts falling due within one year	(296,655)	(128,022)
Total net assets	14,322	22,014
Aggregate share capital and reserves	14,322	22,014

9 Expenditure on charitable activities

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Medical and nursing salaries	1,440,236	178,923	1,619,159	1,682,589
Occupational therapist	5	38,275	38,280	38,275
Uniforms	1,312	–	1,312	648
Nursing supplies	5,531	126,297	131,828	157,370
Advanced care planning	–	–	–	45,894
Catering salaries	110,542	–	110,542	160,337
Other catering costs	36,824	–	36,824	43,850
Cleaning and maintenance salaries	183,675	–	183,675	195,618
Other cleaning costs	11,488	–	11,488	32,115
Repairs, renewals and maintenance	96,653	1,367	98,020	96,252
Training and recruitment	5,952	6,950	12,902	13,166
Insurance	15,298	–	15,298	18,113
Travel costs	3,542	–	3,542	3,829
Equipment hire	20,798	–	20,798	17,861
Heat, light and water	77,561	–	77,561	90,486
Printing, postage and stationery	12,263	–	12,263	10,038
IT and computer maintenance	20,658	9,649	30,307	39,798
Security	70,875	–	70,875	68,982
Helpline	–	27,619	27,619	25,034
Volunteer drivers and taxis	2,048	–	2,048	399
Irrecoverable VAT	10,290	–	10,290	16,121
Depreciation – leasehold buildings	64,150	52,465	116,615	116,738
– fixtures and fittings	20,841	7,548	28,389	28,470
Support costs (note 10)	643,982	12,927	656,909	610,402
	2,854,524	462,020	3,316,544	3,512,385

Of the total expenditure in the previous year of £3,512,385, a total of £3,048,465 was unrestricted and £463,920 restricted.

10 Support costs

	Charitable Activities £	Fundraising Activities £	2022 Total £	2021 Total £
Management and administrative salaries	521,914	21,080	542,994	438,798
Redundancy costs	–	–	–	36,539
Printing, postage and stationery	18,394	–	18,394	15,057
IT and computer maintenance	45,460	–	45,460	59,696
Telephone and fax	(12,099)	–	(12,099)	10,700
Miscellaneous expenses	27,278	–	27,278	27,308
Depreciation – fixtures & fittings, computer equipment and motor vehicles	24,384	–	24,384	25,550
(Profit)/Loss on disposal of assets	(961)	–	(961)	2,022
Audit and accountancy fees	6,600	–	6,600	6,000
Professional fees	25,116	–	25,116	4,720
Bank loan interest	823	–	823	6,125
	656,909	21,080	677,989	632,515

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity

.

11 Staff costs

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Wages and salaries	2,713,286	2,677,044	2,268,709	2,176,002
Employers NI	223,369	215,470	195,163	190,952
Pensions	196,814	190,080	179,683	168,657
	3,133,469	3,082,594	2,643,555	2,535,611

The average number of employees of the charity analysed by function was:-

	Group 2022	Group 2021	Charity 2022	Charity 2021
Direct charitable	55	52	55	52
Management and administration	13	17	11	13
Fundraising and publicity	22	20	5	4
	90	89	71	69

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:-

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
£60,000 – £70,000	2	2	2	2
£70,000 – £80,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £336 (2021 – £336).

None of the trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group's key management personnel was £285,044 (2021 – £276,693).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2022 £	2021 £
Depreciation of owned assets	178,503	184,437
Loss/(Profit) on sale of tangible fixed assets	(961)	3,512
Operating leases – land and buildings	111,249	140,590
Auditors' remuneration	8,600	8,000
Auditors' remuneration – non audit services	2,790	2,226

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2022 or for the previous year.

14 Interest payable

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loan interest	823	6,125	823	6,125

15 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Total £
Market value at 1 April 2021	376,366	268,615	644,981
Net unrealised investment gain/(loss)	(16,486)	19,522	3,036
Market value as at 31 March 2022	359,880	288,137	648,017
Historical cost at 31 March 2022	393,645	262,319	655,964

Charity

As above	648,017
Investment in subsidiary company	6
	648,023

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2021	5,836,330	597,688	221,793	34,299	6,690,110
Additions	2,309	33,430	–	–	35,739
Disposals	–	(8,773)	(6,340)	(5,000)	(20,113)
At 31 March 2022	5,838,639	622,345	215,453	29,299	6,705,736
Depreciation					
At 1 April 2021	1,598,276	466,668	221,793	28,374	2,315,111
Charge for the year	116,615	56,894	–	4,994	178,503
Elimination on disposal	–	(8,317)	(6,340)	(5,000)	(19,657)
At 31 March 2022	1,714,891	515,245	215,453	28,368	2,473,957
Net book value					
At 31 March 2022	4,123,748	107,100	–	931	4,231,779
At 31 March 2021	4,238,054	131,020	–	5,925	4,374,999
Charity					
Cost					
At 1 April 2021	5,836,330	493,013	216,586	11,200	6,557,129
Additions	2,309	33,430	–	–	35,739
Disposals	–	(8,773)	(6,340)	(5,000)	(20,113)
At 31 March 2022	5,838,639	517,670	210,246	6,200	6,572,755
Depreciation					
At 1 April 2021	1,598,276	369,900	216,586	8,363	2,193,125
Charge for the year	116,615	50,867	–	1,906	169,388
Elimination on disposal	–	(8,317)	(6,340)	(5,000)	(19,657)
At 31 March 2022	1,714,891	412,450	210,246	5,269	2,342,856
Net book value					
At 31 March 2022	4,123,748	105,220	–	931	4,229,899
At 31 March 2021	4,238,054	123,113	–	2,837	4,364,004

All fixed assets are used in direct furtherance of the charity's objects.

		Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
17	**Stocks**				
	Stocks	7,963	8,288	–	–

		Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
18	**Debtors**				
	VAT	28,584	30,497	20,314	19,642
	Amounts due from subsidiary company	–	–	166,470	–
	Other debtors	686,006	200,077	683,156	197,227
	Prepayments & accrued income	333,603	79,150	283,961	51,992
		1,048,193	309,724	1,153,901	268,861

		Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
19	**Creditors:** amounts falling due within one year				
	Trade creditors	132,799	176,227	112,545	140,113
	Social security and other taxation	51,160	43,331	43,737	41,233
	Amounts due to subsidiary company	–	–	–	77,608
	Other creditors and accruals	259,061	242,162	156,553	152,352
	Bank loans (note 21)	–	17,000	–	17,000
		443,020	478,720	312,835	428,306

		Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
20	**Creditors:** amounts falling due after more than one year				
	Bank loans (note 21)	–	215,514	–	215,514
		–	215,514	–	215,514

21 Loans

An analysis of the maturity of loans is given below:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Amounts falling due within one year or on demand:				
Bank loans	–	17,000	–	17,000
Amounts falling due between one and two years:				
Bank loans	–	17,300	–	17,300
Amounts falling due between two and five years:				
Bank loans	–	54,000	–	54,000
Amounts falling due in more than five years:				
Repayable by instalments:				
Bank loans	–	143,814	–	143,814

The bank loans were repaid in full during the year.

22 Secured debts

The following secured debts are included within creditors:

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Bank loans	–	232,514	–	232,514

The bank loans were secured by a first legal charge over Alexandra House (now known as "The Living Well"), Borough Road, St Helens, Merseyside.

23 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets	Designated Funds	Trading Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2021	1,989,652	–	3,016,488	22,008	5,028,148
Movement in funds in the year	(61,564)	–	1,256,806	(7,692)	1,187,550
Transfer between funds	–	954,200	(954,200)	–	–
Balance at 31 March 2022	1,928,088	954,200	3,319,094	14,316	6,215,698

Funds have been designated for the following purposes:

	£
Repairs and maintenance	102,580
IT expenditure	8,950
Outreach services	8,555
Trading company improvements	122,010
Fundraising expenditure	45,000
Redevelopment of hospice	580,360
Contingencies	86,745
	954,200

The trustees expect the above designated funds to be spent in the next 12 months.

24 Restricted funds

	Balance at 1.4.21 £	Movement in Resources: Incoming Resources £	Movement in Resources: Expenditure & Transfers £	Balance at 31.3.22 £
SIFT –				
Medical student training	–	23,870	(23,870)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	36,894	800	(6,950)	30,744
Big Lottery Fund				
Funding for kitchen equipment	1,319	–	(1,307)	12
St Helens & Knowsley CCG's –				
Funding for pharmacy costs	–	126,297	(126,297)	–
Funding towards NHS Pension Scheme	–	27,310	(27,310)	–
Funding for Helpline	–	40,000	(40,000)	–
"The Living Well" Project				
Funding from Social Investment Business	427,500	–	(9,500)	418,000
Funding from Medicash	4,500	–	(100)	4,400
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well IT equipment	17,394	–	(1,031)	16,363
Annexe Fund –				
Funding towards building of annex	592,050	–	(15,379)	576,671
Help the Hospices				
Room to Care	672,760	–	(15,290)	657,470
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	569,829	–	(11,397)	558,432
Community Foundations				
Funding for car park lighting	1,507	–	(37)	1,470
Ravensdale Trust				
Funding for kitchen equipment	14,490	–	(6,883)	7,607
Groundworks at Living Well	2,763	–	(774)	1,989
St James Place				
Funding for rehab suite	8,928	–	(125)	8,803
Refurbishment Fund				
Funding towards hospice refurbishment	35,153	–	(588)	34,565
MOU Grant				
Funding for two medical assistants	–	18,288	(18,288)	–
St Helens CCG				
Funding for computer equipment	56,428	–	(21,545)	34,883
Funding for consultant salary	–	200,000	(100,000)	100,000
Funding for therapy services	–	38,275	(38,275)	–
Sustainability funding	–	300,000	–	300,000
NHS England				
Covid-19 funding	–	308,207	(308,207)	–
	2,443,115	1,083,047	(773,153)	2,753,009

25 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Creditors After One Year £	Total £
Restricted funds	2,303,691	449,318	–	–	2,753,009
Unrestricted funds held in Tangible fixed assets	1,928,088	–	–	–	1,928,088
Designated funds	–	954,200	–	–	954,200
Unrestricted general funds	648,017	3,128,413	(443,020)	–	3,333,410
	4,879,796	4,531,931	(443,020)	–	8,968,707

26 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £115,440 (2021 – £109,302). The contributions of the charity and employees are 14% (2020 – 14%) and 5% (2020 – 5%) of earnings respectively. The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £73,698 (2021 – £79,164).

27 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

28 Operating lease commitments

The total future minimum lease payments are as follows:-

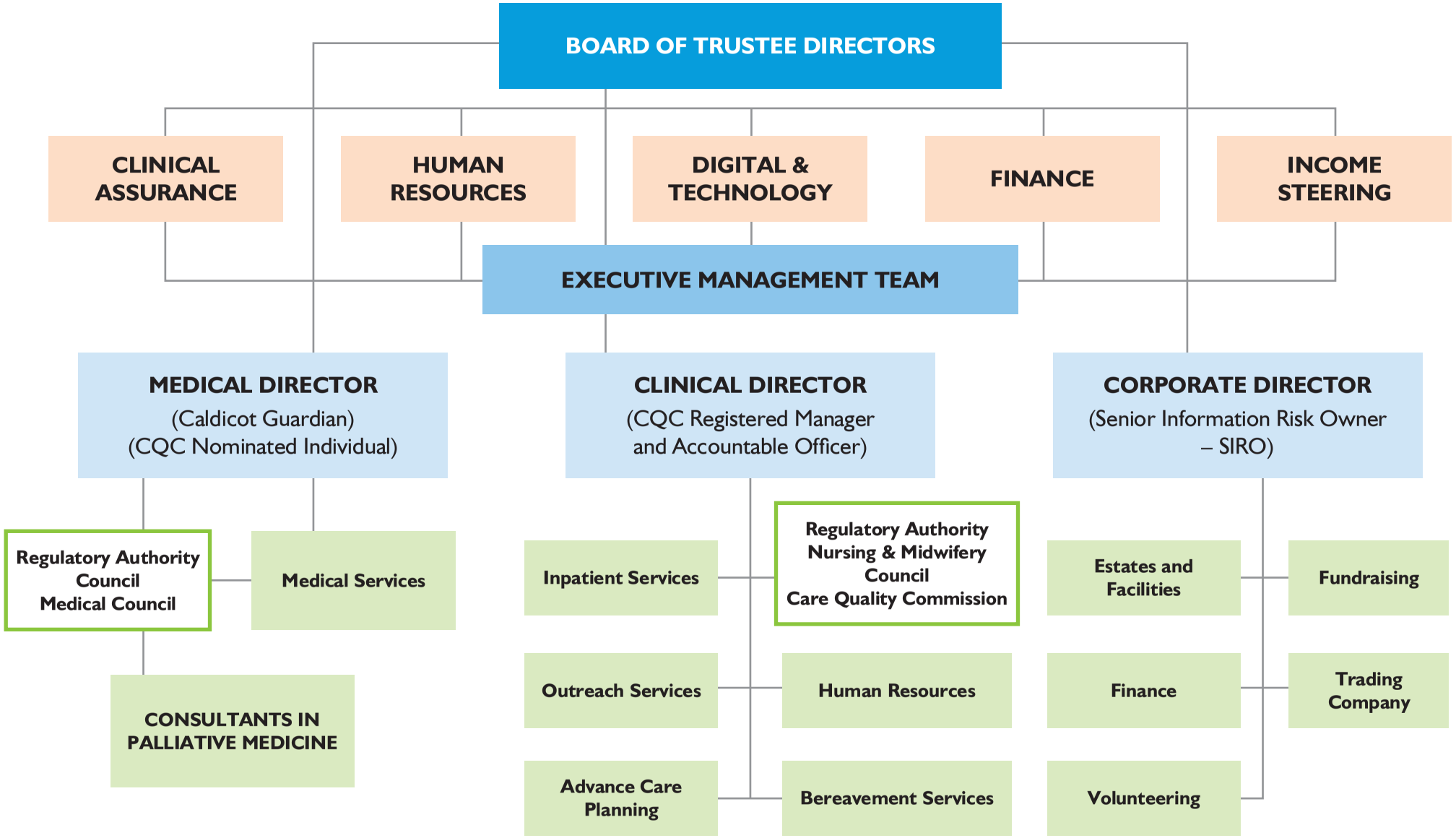
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Land and buildings				
Operating leases which expire:				
Within one year	–	12,161	–	12,161
Between one and five years	192,175	107,721	192,175	107,721
	192,175	119,882	192,175	119,882
Other				
Operating leases which expire:				
Within one year	487	1,537	–	–
Between one and five years	57,150	12,394	9,108	11,484
	57,637	13,931	9,108	11,484

29 Related party disclosures

During the previous year, the charity paid £1,120 for goods from a company in which the Trustee, Mr S Fairhurst is a director.

SEE PAGE 42 FOR APPENDIX – ORGANISATIONAL CHART

APPENDIX – **ORGANISATIONAL CHART**



Willowbrook Hospice *Every Contact Counts*

Inspected and rated Outstanding ☆ CareQuality Commission

Registered Address:
Willowbrook Hospice, Portico Lane, Prescot, Merseyside L34 2QT
Tel: 0151 430 8736
www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2808633. Registered Charity No. 1020240.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT

WILLOWBROOK HOSPICE

England & Wales - Charity number 1020240

Accounts

WILLOWBROOK HOSPICE

Annual Report 2020/21

The Best Care, Delivered with Compassion for our Community



Every Contact Counts

"Support, Fun, Warmth and Laughter"
(Patients)

Inspected and rated Outstanding ☆ Care Quality Commission

Willowbrook Hospice Every Contact Counts

Registered Charity Number: 1020240

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The Trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2021.

STATEMENT FROM OUR PATRON

"This last year has undoubtedly been a challenge for everyone but especially for small charities across the country. In my work as a journalist, I have been impressed to see how communities have come together to support these charities during the pandemic and this certainly holds true across St Helens and Knowsley in their unwavering support of Willowbrook Hospice. To see how they have worked so hard to enable Willowbrook to continue delivering its much needed services has been very pleasing.

I'm confident that with the ongoing hard work of the staff and volunteers together with this huge support from the community, Willowbrook will not just survive but thrive. I'm proud to be involved with such an outstanding organisation."



Roger Johnson
Journalist and broadcaster

CHAIRMAN'S STATEMENT



In last year's Annual Report, my Chairman's message began by suggesting that the theme for the year's report 'should be one of celebration', as a result of all the wonderful things that had happened for Willowbrook in the preceding 12 months. This mood of celebration though was brought to a sudden halt with the arrival of the Covid-19 pandemic; something that clearly was to impact severely on everyone but not least on our Willowbrook community. Twelve months on and reflecting on the year, I'm pleased to report that Willowbrook still has much to celebrate.

On the announcement of the national lockdown, our Executive Management Team acted swiftly to not only secure Willowbrook's finances but also the long-term employment for our staff colleagues across the hospice. We switched some of our key services to online and set up virtual communication options for our patients. With the cessation of our retail and fundraising opportunities, we launched an online appeal, asking our community to continue to support us – and you did!

I am still overwhelmed by the level of support shown to Willowbrook during this last year; from families raising funds through outdoor cul-de-sac quizzes to Johnny Vegas driving to Yorkshire to collect PPE for our nurses and doctors, companies donating iPads for patient use and even one man just calling in to give us his own iPad as he didn't use it! These heart-warming stories of last year will be retold many times as we all individually reflect on the impact of the pandemic on us and our friends and families.

As we progressed through 2020, it became clear that this outpouring of support for Willowbrook was not going to let up. Our community demonstrated this with ongoing fundraisers, support from features in the local newspapers, television and radio helping the hospice to continue delivering our outstanding services to those who needed us.

I also wish to thank our colleagues at Hospice UK who, with their lobbying of the government, secured crucial ongoing funding for hospices across the country. These additional funds, our community of supporters and the dedication of all our staff – whether on furlough or still in the workplace – together with our committed volunteers have ensured that as we emerge from the pandemic, Willowbrook remains stronger and ready to move forward embracing the post-pandemic opportunities that lie ahead.

Together, we have learned a lot this last year and realised that in line with our current strategy, we can truly 'reach out' into our community. As we enter our 25th year, we have stronger local partnerships and our new Compassionate Neighbours initiative has launched providing wider care and support to people in their homes. We have plans to develop and improve our inpatient unit, making it more suitable for a 21st century hospice and overall, ensure that as many people as possible will benefit from Willowbrook's care across our communities of St Helens and Knowsley.

Working closely with my Board of Trustee colleagues, as we move into this next year, I want to thank everyone who gave their time and commitment to ensure Willowbrook's priorities remain the same; continuing to provide outstanding care for the people in our communities and ensuring the survival and long-term sustainability of the hospice.

Please stay safe and well over the next 12 months and my best wishes to you all.

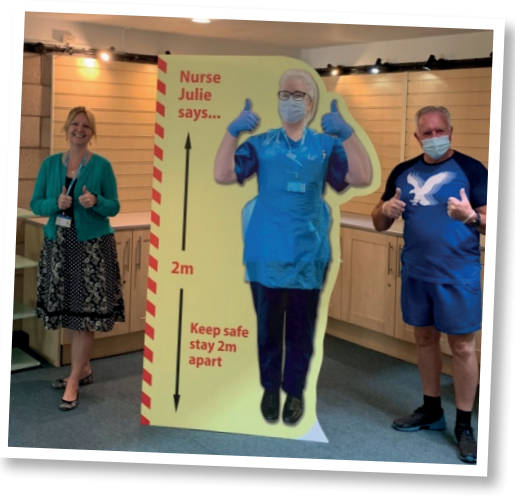
Alan J Chick JP DL
Chairman of the Board of Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 2015 and are in accordance with the Companies Act (2006) and relevant accounting standards.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Management Team:	Clinical Director and Chief Officer: Mrs Chris Haywood Medical Director: Dr Paula Powell Corporate Director: Mr Alun Owen
Registered Office:	Portico Lane Prescot Merseyside L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street St Helens Merseyside
Bankers:	National Westminster Bank plc PO Box 25 5 Ormskirk Street St Helens Merseyside WA10 1DR





STRUCTURE, GOVERNANCE AND MANAGEMENT

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

Dr K Beeby
Mrs S Carberry
Mr A Chick (Chairman)
Mr Ian Craig (from 6/7/20)
Mr Jon Dobson (from 6/7/20)
Mr Steven Fairhurst (from 6/7/20)
Mr K Gallimore
Dame E Inglesby-Burke
Ms M Simmonds
Mr K Stringer
Dr M G Van Dessel
Cllr. Mr Frank Walsh

TRUSTEE APPOINTMENT RECORD

Trustees

Record of appointment and re-election of Trustees	Date of Appointment												
Year Ending 31 March 2021		**2009**	**2010**	**2011**	**2012**	**2013**	**2014**	**2015**	**2016**	**2017**	**2018**	**2019**	**2020**	**2021**
Dr Karen Beeby	27/09/2007			R			R			R			R	
Sarah Carberry	26/09/2019	////	////	////	////	////	////	////	////	////	////	A		
Alan Chick (Chairman)	01/08/1998			R			R			R			R	
Ian Craig	06/07/2020	////	////	////	////	////	////	////	////	////	////	////	A	
Jonathan Dobson	06/07/2020	////	////	////	////	////	////	////	////	////	////	////	A	
Kevin Gallimore	19/03/2015	////	////	////	////	////	////	A			R			R
Stephen Fairhurst	06/07/2020	////	////	////	////	////	////	////	////	////	////	////	A	
Elaine Inglesby	29/10/2009	A				R			R			R		
Melanie Simmonds	29/09/2016	////	////	////	////	////	////	////	A			R		
Ken Stringer	02/11/1995			R			R			R			R	
Dr M G Van Dessel	22/05/2014	////	////	////	////	////	A				R			R
Frank Walsh	27/09/2018	////	////	////	////	////	////	////	////	////	A			R

Key: A = Appointed R = Re-election

In accordance with the Articles of Association, at the Annual General Meeting the Trustees retire in rotation. However, if eligible for re-election, this will be confirmed at the AGM.

TRUSTEE ASSURANCE GROUPS

FINANCE GROUP	HUMAN RESOURCES (HR) GROUP	DIGITAL AND TECHNOLOGY GROUP (from September 2020)	CLINICAL ASSURANCE GROUP	INCOME STEERING GROUP
Melanie Simmonds *(Chair)* Alan Chick Ken Stringer Karen Beeby	Ken Stringer *(Chair)* Alan Chick Jon Dobson (from July 2020)	Ian Craig *(Chair)* Steven Fairhurst	Dr Michael Van Dessel *(Chair)* Alan Chick Elaine Inglesby Dr Karen Beeby Sarah Carberry	Frank Walsh *(Chair)* Alan Chick Steven Fairhurst (from July 2020)
In attendance:	**In attendance:**	**In attendance:**	**In attendance:**	**In attendance:**
Chris Haywood *Clinical Director* Dr Paula Powell *Medical Director* Lesley Sephton *Finance Manager* Alun Owen *Corporate Director*	Chris Haywood *Clinical Director* Danielle Pfeiffer *HR Manager* Alun Owen *Corporate Director*	Chris Haywood *Clinical Director* Alun Owen *Corporate Director* Andrew Appleton *Estates and Facilities Manager* Kelly De Souza *Outreach Services Manager*	Dr Paula Powell *Medical Director* Chris Haywood *Clinical Director* Margaret McConaghy *Inpatient Services Manager* Kelly De Souza *Outreach Services Manager*	Dr Paula Powell *Medical Director* Alun Owen *Corporate Director* Stephen Carroll *Corporate Business Manager* Jane Brown *(advisor)* Wendy Spencer *(advisor)*

Governing Document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The Trustees who have served during the year are set out on page 6.

The Trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

As from 2017 – after three consecutive terms (totalling 9 years), a trustee must 'step down' for at least one year before being eligible for potential re-election.

Trustee Induction and Training

The Trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs the Charity. The Board usually meets bimonthly (monthly during much of 2020/21) to manage the charity's affairs and receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Management Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters. Within the Executive Management Team, there is also a nominated 'Chief Officer' appointed by the Board.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Management Team. During the time applicable to this report, the remuneration of the key management personnel was set in reference to the 'Willowbrook Hospice – Agenda for Change' policy which is an adaptation of the 'NHS Agenda for Change' policy. All salaries – and any changes – are always subject to affordability.

Risk Management

The Trustees consider the major strategic, business and operational risks that the charity faces each year when considering budgets and business plans. Systems have been developed and put in place to monitor and control these risks to mitigate any impact that the risks may have in the future.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

A. provide free, specialist palliative care to patients through the expertise of our multi-professional team;

B. provide this care to those who have need of it and are referred by their Healthcare Professional.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of Charity Shops for the benefit of Willowbrook Hospice.

There have been no material changes in policy or objectives throughout the period.

The strategies employed to achieve the charity's objectives are to:

- establish, maintain and operate a hospice for the reception and care of patients
- provide medical or other treatment and attention for such patients through our in-patient, out-patient and day therapy services of the hospice
- ensure that the patient is the focus of our attention from the moment they arrive with us
- help each patient live with dignity and to achieve and regain the best quality of their lives, where possible
- offer a support system that helps patients live as actively and positively as possible before death
- offer a support system to help the family and friends cope during the patient's illness and in their own bereavement

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our 'reach beyond the hospice walls'.

PUBLIC BENEFIT

- The charitable aim of Willowbrook Hospice has been to help all St Helens and Knowsley patients and the people close to them at the end of their life. This is achieved by enabling access to the best Palliative Care, most appropriate to their need.
- Patient referrals have been made by Healthcare professionals and accepted according to those in most need of our clinical care. Services have been delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.
- The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.
- Our aim is to enhance the quality of life for each individual throughout all stages of their illness.
- Individual needs are continually re-assessed to ensure that care is 'the best it can be.'

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

Earlier significant change to Willowbrook had occurred during the previous year when the Executive Management Team (EMT) took over the key leadership for the hospice. This was reported on in the Annual Report of 2019/20 but following completion of the planned 12-month review by the Board of Trustees, the Board was pleased to confirm in August 2020 that Willowbrook will continue with the EMT Model, noting that "they were proud to move forward with the EMT in place, working hard to ensure Willowbrook reaches full sustainability." However, the occurrence of the Covid-19 pandemic which impacted from the last week of March 2020 then created the need for further significant, unprecedented and further long-lasting changes to be implemented to secure the finances of Willowbrook and continued delivery of services. The key initial priorities for the EMT and the Board of Trustees were to secure continued delivery of these services, safeguard jobs and finances and access any grants available to support Willowbrook in this time of potential crisis for the hospice.

From the time of the Government's announcement of an immediate lockdown, within 24 hours fundraising activities were ceased, the Trading Company shops closed and all our relevant key staff teams placed on furlough via the Government's Job Retention Scheme.

The highest accolade of the previous year without doubt, was the awarding of an 'Outstanding' rating from the CQC. This is the most recent result from the Care Quality Commission inspection, published in February 2020 and remains in place until the time of our next scheduled inspection in 2023. The team of four inspectors took great care in speaking with as many of our patients, visitors, trustees and staff that they could, in order to make this assessment. They were clear in their feedback that the commitment and effort of all our dedicated teams of staff, trustees and volunteers was plainly evident. The **full report** is available at *https://www.cqc.org.uk/location/1-116789258*

However, despite the pandemic, we still took the opportunity to reflect on and highlight the work that we do across the organisation and show the progress we made over this last year at Willowbrook. The key document for this information is the Quality Account: an annual report about the quality of our services for the public. These accounts are an important way for the hospice to report on quality and show improvements in the services that we deliver to the Communities of St Helens and Knowsley. For the narrative around our clinical and medical services in 2020/21, please see our most recently published **Quality Account 2020/21** here: *https://willowbrook.org.uk/wp-content/uploads/QA-202021-FINAL.pdf*

It was a difficult year for everyone and as a consequence, the year ended differently to its hopeful beginning. Therefore, this annual report clearly focuses on the events that were impacted by the pandemic, presenting new challenges for Willowbrook throughout the year.

We hope though, that an institution that achieves 'Outstanding' from CQC and receives such an incredible level of support from our local community will overcome these challenges, continuing to provide effective and compassionate palliative care as we enter our 25th year and for the foreseeable future.

The Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the successes of last year but also over the preceding 23 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices in the region.

Both reports referenced above are available by scanning these QR codes with your smartphone or tablet.

Willowbrook Hospice CQC Report February 2020

Willowbrook Hospice Quality Account 2020/21

OUR YEAR IN PICTURES



St Helens Star

#ThereWithYou

You've done our hospice proud

Scarecrow spectacular

The Royle Family of scarecrows – depicting the characters of the BBC comedy – is among the highlights

carmel college

Ofsted Outstanding Provider

APPLY ONLINE FOR SEPT 2021

VIRTUAL OPEN EVENT LIVE UNTIL FEB 2021

www.carmel.ac.uk

St Helens Star

#ThereWithYou

£10k reward appeal

New plea over Adam's murder - pg 4

Step up to help save Willowbrook

By Kelsey Maxwell

Willowbrook Hospice (left) is in desperate need of support due to its dire financial situation

BESPOKE FLOORING

Visit our sales room now open in Rainford. See our wonderful collection of luxury vinyl tiles, great range of carpets & rugs

10% Discount on Amtico throughout September

WE ARE OPEN MONDAY TO SATURDAY

No 2, The Smithy, Church Road, Rainford. WA11 8HD

01744 885514 | bespoke@wjdflooring.co.uk

Find us on Facebook

Great support from partnering with our local press.



The changing face of our Trading Company retail division with PPE in place to keep everyone safe.

Trading Company



In the previous year, the Trading Company had continued to expand; achieving excellent levels of gross income from sales. It was noted in the last Annual Report that this was a fantastic achievement in what was a very competitive retail market. However, for 2020/21, it was an extremely different story.

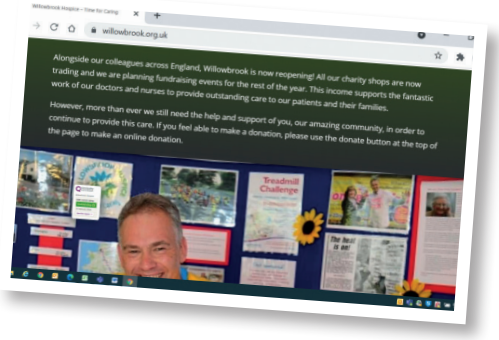
Once the Government announced the introduction of the national lockdown, on the 23rd March, EMT had 24 hours to safeguard not only Willowbrook's finances but also the jobs of our Trading Company colleagues. It was agreed to furlough the entire team so that we could guarantee their salaries through the Government's Job Retention Scheme. By midday on the following day, all our shops were closed, secured and our Trading Company staff on furlough.

As a reopening date loomed closer and Willowbrook's financial state pinned to our financial recovery plan, a full review of the company structure was necessary. The result was the difficult decision to close a small number of our shops to maximise efficiency and reduce financial risk to the hospice. As a consequence, two shops did not reopen and the day-to-day running activity of the shops changed to ensure safety for staff and customers. Risk assessments were completed and the remaining shops opened over a period of two weeks in full compliance with Government-advised guidance.

Our supporters were amazing, the deluge of high-quality donations ensured we had available new stock to fill the shops and our customers bought in high quantities. Overall, the shops outperformed our expectations until the second Covid-related closure occurred in December 2020. Once again our staff team were placed on furlough until we could reopen, which turned out to be not until after the end of the financial year. December also saw the closure of our third shop in Bridge Street, St Helens. This was particularly difficult as it was one of the oldest shops Willowbrook had operated. However, the impact of the pandemic on the St Helens town centre meant that our shop also suffered and footfall was too low for us to maintain the shop.

We are still extremely grateful to all our supporters for the generous donations and purchasing of goods that allowed us to thrive during the periods of activity that were allowed. Together with fundraising, the income generated by our charity shops is the major component of the overall funding directly supporting the development and provision of care in the hospice. In the next financial year, we hope that our new retail strategy demonstrates that the Trading Company is in good shape and well-equipped to meet its obligations as a major donor to the hospice.

Income Generation



Overnight, our charity fundraising activities ceased, at the same time as we welcomed our new Corporate Business Manager to the fundraising department. This post was created to not only lead on all aspects of fundraising but also to develop sustainable and mutually beneficial relationships with businesses across our communities within St Helens and Knowsley. Our focus changed from planning and running events to launching an appeal via our website to let the community know Willowbrook was struggling.







However, we hadn't reckoned on the huge support of our community of supporters and fundraisers. With all but two of the fundraising team already placed on furlough from the beginning of lockdown in March 2020, there was a clear need to create a financial appeal to protect against the loss of income from the imposed cessation of all traditional fundraising activities. With the help of our patron, Roger Johnson, this was the first key action for the financial year 2020/21. The appeal, supported by businesses and individuals within our community and the St Helens Star editor, Andrew Kilmurray, was hugely successful demonstrating the important position held by Willowbrook Hospice in the hearts and minds of St Helens and Knowsley.

During this first quarter of 2020/21, Willowbrook embraced the opportunity to develop online fundraising activities and social media posts to replace the originally-planned 'live' events. The website was utilised to promote a Memory Tree and text messaging became a way to capture donations. As restrictions eased, some face-to-face activities returned including a much-welcomed Golf Day at the Blundells Hill course in Rainhill.

As autumn approached, Willowbrook made the difficult decision to restructure the fundraising team in order to reduce our operating costs. As a consequence, we sadly had to say goodbye to long-serving colleagues and introduce new roles that would enable the income generation team to refocus their activities into a more digital world. The lottery was also transferred from the Trading Company into fundraising with a move to online signups for participants that resulted in significant savings from the cost of traditional door-to-door collections.

Our annual Light Up A Life services became online only, receiving massive support from our community and for the future, the fundraising team will be developing more online-only activities to run alongside traditional events.

The impact of the pandemic has shown that for Willowbrook, a gradual reintroduction of physical fundraising activities will be welcomed but the successful outcomes we experienced from our digital fundraising activities will also support all our income generation in future years.

On behalf of Willowbrook, the Trustees would like to thank all our community fundraisers and volunteers. As with other volunteers across Willowbrook, without the fantastic support of generous time giving, we would not be able to raise the money necessary to run the hospice.







Website

Our website became a key tool for supporting income generation in 2020/21 and with the recent upgrade it proved to be more 'fit for purpose'. However, as the year ended, the work of the Trustee-led Digital and Technology sub-group and the support from St Helens CCG meant that we were able to embark on creating an entirely new website. This work will commence in the 2nd quarter of 21/22 and enable a website fit for more effective digital communication and fundraising methods of working as a consequence of the pandemic. This will utilise the website more as a fundraising tool, information sharing and create more opportunities for our communities to engage with Willowbrook.

Willowbrook – The Living Well



The Living Well was created with a grant to enable the hospice to reach out into the community and be a hub for related activities. In this last year, these activities ceased but 2021 began with a renewed approach to developing the options for the site and to re-engage with our community. Following a review of how our staff were utilised across the building, space has been identified that may be of additional use to charities with a similar ethos to Willowbrook, that may benefit from access to our underutilised space. A priority for 2021/22 is to reach out to the many organisations across St Helens and Knowsley to create mutually beneficial partnerships that will benefit our community.

Finance

As a Registered Charity (No 1020240) and Company Limited by Guarantee (No: 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website *https://www.gov.uk/government/organisations/charity-commission* and files its Audited Accounts at Companies House.

Our Annual Returns are available by scanning this QR code with your smartphone or tablet.

The statutory grant income received in 2020/21 represented around 41% of the total costs associated with the provision of relevant health services during the reporting period. This is a decrease from the figure of 42% in the previous year, even though our overall costs reduced significantly in 2020/21 owing the impact of the pandemic. The additional 59% was generated through our well-established fundraising and trading company teams; from events and campaigns, our lottery team; our network of retail shops, donations, legacies and the generous support from the communities whom we serve.



Volunteering

The many changes at Willowbrook also included the volunteer department. Our volunteer management system called 'Team Kinetic' – a web based platform, accessible from anywhere, proved its worth in this year of challenges. With all volunteering suspended for much of the year, the system enabled the return of the volunteers to run much more smoothly. All volunteers were easy to contact, provided with appointment dates for safe working training sessions with all the volunteer vacancies shared via email.



As we still wanted to celebrate the work of our committed volunteers, we created the 'Above and Beyond' on-line awards. We took the opportunity to extend these to celebrate not only our volunteers but also our staff and all those people within the community who had done everything they could to support Willowbrook in this unprecedented year. The resulting video of all the nominees was posted on social media and via our website. Everyone who went the 'extra mile' was named and rewarded with a certificate and keepsake keyring.



Volunteering in figures

In 2020/21, our volunteers' contribution fell significantly as a result of the retail shops being closed for the majority of the year, no volunteers able to be present in the hospice and our Living Well building closed for the duration of the first lockdown. Once the return commenced, the number of volunteers we could utilise was impacted by social distancing restrictions in our shops but the gardeners and reduced main reception cover helped to increase the overall volunteer contribution. The total for 2020/2021 remains low at 16,730 hours. However, this still equates to a saving of staffing costs of £184,700 for the year. To put this in context, in 2019/20, volunteers contributed 104,200 hours of their time in support of Willowbrook, equating to savings of £885,700.

Since lockdown ended, we have recruited additional volunteers to work alongside our retained team but now operating with a streamlined workforce of 353 more flexible yet multi-skilled volunteers. This has led to a much more efficient team who are happy to volunteer across multiple areas of the hospice. We will embed this improved way of working over the next year, ensuring volunteering remains at the heart of everything we do, enabling the sustainability and future growth of the hospice.

Estates and Facilities



Preparing our shops for reopening.

Despite the closure of our retail estate, the Estates and Facilities team still had a very busy year; not only maintaining the hospice to the highest standards through the need for increased infection control management, additional cleaning and ongoing catering for staff and patients but also maintaining the security of our trading company shop sites.

The key focus for this department in the previous year was to establish efficiency and value for money. Even with additional demands placed on the team members, expenditure was still managed effectively despite the requirement to purchase machines to help support infection control. As in previous years, future budgets will take into account upcoming upgrade and or replacement costs for equipment and the estate. With the closure of the Bridge Street shop and non-renewal of the lease, the Estates team were able to carry out work to the building to minimise the cost of handing the premises back to the owner.

Despite the inability to host any garden-related events, the hospice was still able to welcome the Japanese Garden Society to help maintain our beautiful gardens and we once again received an award from the Royal Horticultural Society's North West in Bloom competition. Our staff and volunteers are to be congratulated in managing the necessary maintenance and making improvements during a very challenging year; a testament to their hard work and commitment.

The Digital and Technology sub-group were also instrumental in developing our IT provision. Following receipt of a grant from St Helens CCG, the impact of reliance on an out-dated operating system (Windows 7) was removed with an upgrade of old hardware and our current software to Windows 10. The support of this group in achieving this major piece of work was key to ensuring we made these necessary upgrades prior to the deadline of January 2021. Not only do we have a more efficient IT system, with the support for the group we have equipped staff with the option for more flexible access to Willowbrook IT systems.

Conclusion

This last year was obviously unprecedented but Willowbrook rose to the challenge, alongside our Board of Trustees, staff, supporters and volunteers.

With the receipt of business grants via the government, NHS England administrated by Hospice UK and our CCG partners, together with EMT implementing swift but difficult decisions, Willowbrook safeguarded its finances. Through implementing efficiencies, we ended the year in a more sustainable position with key plans for future developments.

Carrying on this work will see Willowbrook Hospice continue to develop its services and be a part of our community for many more years.

FINANCIAL REVIEW 2020 – 2021

The group shows a consolidated net increase in funds for the year of £1,565,161. This increase is largely as a result of the combination of emergency and sustainability funding received from NHS England in response to the Covid-19 pandemic as our retail shops were closed and we subsequently lost gross income from the trading company.

Income

Total incoming resources were £6,331,214 representing an increase of £687,301 compared to the previous year.

Donations and legacies also increased in this year from £1,206,729 up to £1,349,688 – an increase of £142,959. We are very grateful to the individuals in the community of St Helens and Knowsley for thinking of Willowbrook when writing their wills.

Our grants position was significantly different this financial year with a huge increase from £4,597 to a total of £286,885. This figure was skewed as a result of the generous IT upgrade grant received from St Helens CCG and the income received from the Government's Job Retention Scheme. Figures for 2021/22 are unlikely to include grant amounts of this size.

Income from charitable activities, the monies received from the Clinical Commissioning Groups (CCGs), rose slightly by £89,346 to £1,923,819. The overall increase is attributable to an increase in 'out of area' funding, funding for the occupational therapy service and additional financial support towards the costs of the hospice's specialist palliative consultant. CCG funding is provided annually to the Hospice by way of two signed Grant Agreements. In accordance with custom and practice, despite not having current signed grant agreements from St Helens and Knowsley Clinical Commissioning Groups, the Hospice continues to receive regular payments direct into its bank account for the special care that it provides on behalf of the CCGs. The CCGs have verbally indicated that there should be no material changes to the agreements.

As a direct impact of Covid-19, the income from other trading activities fell sharply overall to £1,718,962 from the previous year's total of £2,435,107. This significant drop was mainly owing to the forced closure of our shops and the cessation of fundraising activities.

Expenditure

Total expenditure in the year fell from £5,243,290 to £4,814,014, a decrease of £429,276 from the previous year. This can be explained by a reduction on both our charitable expenditure and the costs normally incurred in raising funds.

It should be noted that significant work was undertaken in the year to reduce expenditure across all areas of the Hospice and these costs continue to be closely monitored at the regular Trustee-led finance sub-group meetings.

Reserves Policy

The Trustees continue to review the Charity's needs to maintain reserves in line with guidance issued by the Charity Commission and this is supported by a Reserves Policy. The historical understanding that the vulnerable nature of the Charity's income, dependent on voluntary giving together with the needs of patients and their families for continuity in care provided by Willowbrook Hospice is under constant review. This, together with the obligations of the Hospice towards its employees, means that the Trustees feel it is prudent, where possible, in aiming to hold reserves of between 6 to 9 months of budgeted expenditure. Currently, unrestricted reserves have increased since 2019 and they are now within the range aimed for by the Trustees. An analysis of the cash reserves at 31 March 2021 reveals that the total reserves increased to £2,827,505 from £1,278,286. This figure is equivalent to approximately 7 months of running costs for the hospice, an increase from 4.5 months of running costs held at the end of 2019/20.

As part of the current policy on reserves, where the reserves could exceed nine months, the Trustees are actively encouraging the Executive Management Team to identify and spend money on projects which benefit the objectives of the Hospice. As Willowbrook enters its 25th year, there are key building works to be undertaken to maintain the buildings and to provide improvements to enhance our patients' experience. Excess reserves would be directed to support these initiatives when the long-term sustainability of the hospice has been first reviewed and established.

However, the key workplan action of implementing a 5-year Finance Strategy, to be presented to the Board in early 2022, will also continue the work to safeguard our reserves thus maintaining long-term stability for Willowbrook.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the Trustees wish.

The Trustees have considered the most appropriate policy for the investment of surplus funds and have decided on the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available so as to enable the Hospice to meets its financial obligations to its employees and creditors. A minimum balance of £100,000 should be maintained at all times;

2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five year period and would typically be represented by good quality bonds. No more than 75% of total funds will be invested in medium term investments;

3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 25% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of Willowbrook Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the Trustees are required to:-

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make sound judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware – there is no relevant audit information of which the charity's auditors are unaware; and the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

Covid-19

As reported elsewhere in this annual report, much of the year 2020/21 was impacted by the Covid-19 pandemic. One week from the end of the previous financial year, Willowbrook Hospice followed the UK Government requirement to halt aspects of our work as a consequence of the global Covid-19 pandemic. The annual report of 2019/20 reported on the steps initially taken to safeguard the finances and future of Willowbrook as a consequence of the key income generating divisions being closed and the majority of income-generating and other staff furloughed as we ceased face-to-face services. The Government Job Retention Scheme was accessed and expenditure reduced where possible. An on-line financial appeal was launched and funds available from HM Treasury via Hospice UK accessed together with applications for any additional financial support completed. A recovery plan was developed that set out three different scenarios: Best Case, Most Likely and Worst Case and progress against this was monitored closely by the Trustee-led Finance Sub-group. In addition, the Auditors required sufficient evidence that would enable a judgment to be made for Willowbrook that it remained a 'Going Concern'. Adaptations were made to the recovery plan as the year progressed and as lockdown restrictions were lifted.

Adjustments to the provision of our services also meant that we could maintain these for our patients whilst our income generating activities also restarted.

The mitigations and assumptions made to support our recovery plan included:

- Ongoing support from the Government;
- Closure of shops that were no longer viable.
- TUPE of the driver team from the Trading Company to an outsource delivery/collection company
- Trading Company staff restructure
- Small Business Grant – £180k received from both our Local Authorities in lieu of the significant reduction in shop income since reopening
- Fundraising activity income to be NIL for 50% of the year – no events from April to August and limited opportunity for future events due to ensuring the provision of events in line with health and safety requirements.
- Reduced donation income throughout 2020/21 following necessary reductions in inpatient numbers
- Potential reduction in working hours of clinical staff if the Hospice is not operating at full
- Capacity
- Cleaning contract brought in-house for The Living Well once it was reopened as a cost-saving action.
- Review of essential expenditure including workforce vacancies
- Covid-19 costs refunded by CCGs.
- Workforce reviews as required
- ***Overall, the 'Most Likely' outcome for 2020/21 was calculated as a deficit of £256,255***

Therefore, the Trustees are pleased to report that Willowbrook closed the year 2020/21 in significantly better financial shape than anticipated.

The Report of the Trustees, incorporating a Strategic Report was approved by the Trustees as the Company's directors on 29th November 2021 and signed on their behalf by:

D A W Owen
(Secretary)

AUDITED ACCOUNTS

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE)
INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the 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 group's and parent charitable company's affairs as at 31 March 2021 and of its 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 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 those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the 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's 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 Trustee's 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 except to the extent otherwise explicitly stated in our report, 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 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 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 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.

Responsibilities of Trustees

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

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

Our 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 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:-

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities; and

- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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/auditorsresponsibilities*. This description forms part of our Report of the Independent Auditors.

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 an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis ACA FCCA (Senior Statutory Auditor)
For and on behalf of Livesey Spottiswood
Chartered Accountants & Statutory Auditors
17 George Street
St Helens
Merseyside
WA10 1DB

Date:

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	1,241,688	108,000	1,349,688	1,206,729
Charitable activities	3	1,539,666	384,153	1,923,819	1,834,473
Other trading activities	4	1,684,034	34,928	1,718,962	2,435,107
Investments	5	26,691	–	26,691	27,791
Other income	6	42,289	1,269,765	1,312,054	139,813
Total income		4,534,368	1,796,846	6,331,214	5,643,913
Expenditure on:					
Raising funds	7	1,301,629	–	1,301,629	1,630,563
Charitable activities	9	3,048,465	463,920	3,512,385	3,612,727
Total expenditure		4,350,094	463,920	4,814,014	5,243,290
Net income from operational activities for the year		184,274	1,332,926	1,517,200	400,623
Net (losses)/gains on investments		47,961	–	47,961	(63,716)
Net income for the year		232,235	1,332,926	1,565,161	336,907
Transfer between funds		1,347,741	1,347,741	–	–
Net movement in funds		1,579,976	(14,815)	1,565,161	336,907
Reconciliation of funds					
Total funds brought forward at 1 April 2020		3,448,172	2,457,930	5,906,102	5,569,195
Total funds carried forward at 31 March 2021		5,028,148	2,443,115	7,471,263	5,906,102

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 28 to 45 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021

Company number: 2808633

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Investments	15		644,981		597,020
Tangible fixed assets	16		4,374,999		4,543,200
			5,019,980		5,140,220
Current assets					
Stock	17	8,288		2,497	
Debtors	18	309,724		349,273	
Cash at bank and in hand		2,827,505		1,278,286	
		3,145,517		1,630,056	
Current liabilities					
Creditors: amounts falling due within one year	19	(478,720)		(648,287)	
Net current assets			2,666,797		981,769
Total assets less current liabilities			7,686,777		6,121,989
Creditors:					
amounts falling due after more than one year	20		(215,514)		(215,887)
Total net assets			7,471,263		5,906,102
The funds of the charity:					
Unrestricted funds	23		3,016,488		1,273,887
Unrestricted funds held in tangible fixed assets	23		1,989,652		2,156,277
Restricted funds	24		2,443,115		2,457,930
Non-charitable trading funds	23		22,008		18,008
Total funds			7,471,263		5,906,102

The accounts were approved by the Trustees and signed on their behalf on 29/11/21 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 28 to 45 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2021

Company number: 2808633

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		644,987		597,026
Tangible fixed assets	16		4,364,004		4,513,474
			5,008,991		5,110,500
Current assets					
Debtors	18	268,861		288,695	
Cash at bank and in hand		2,815,223		1,236,174	
		3,084,084		1,524,869	
Current liabilities					
Creditors: amounts falling due within one year	19	(428,306)		(531,388)	
Net current assets			2,655,778		993,481
Total assets less current liabilities			7,664,769		6,103,981
Creditors:					
amounts falling due after more than one year	20		(215,514)		(215,887)
Total net assets			7,449,255		5,888,094
The funds of the charity:					
Unrestricted funds	23		3,016,488		1,273,887
Unrestricted funds held in tangible fixed assets	23		1,989,652		2,156,277
Restricted funds	24		2,443,115		2,457,930
			7,449,255		5,888,094

Approved by the Trustees and signed on their behalf on 29/11/21 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 28 to 45 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	1,548,074		779,683	
Interest paid		(5,798)		(7,008)	
Net cash provided by operating activities			1,542,276		772,675
Cash flows from investing activities:					
Purchase of tangible fixed assets		(24,255)		(47,039)	
Sale of tangible fixed assets		4,507		1,250	
Charibond and Charifund income		20,478		23,947	
Interest received		6,213		3,844	
Net cash used in investing activities			6,943		(17,998)
Cash flows from financing activities:					
Loan repayments in the year		–		(14,997)	
Net cash used in financing activities			–		(14,997)
Change in cash and cash equivalents in the reporting period			1,549,219		739,680
Cash and cash equivalents at 1 April 2020			1,278,286		538,606
Cash and cash equivalents at 31 March 2021			2,827,505		1,278,286

1	**Reconciliation of net income to net cash flow from operating activities**	**2021** £	**2020** £
	Net income for the reporting period (as per the statement of financial activities)	1,517,200	400,623
	Adjustments for:		
	Depreciation charges	184,437	208,005
	Loss/(Profit) on sale of tangible fixed assets	3,512	(1,250)
	Investment income	(26,691)	(27,791)
	Interest paid	6,125	7,008
	(Increase)/Decrease in stocks	(5,791)	6,651
	Decrease/(Increase) in debtors	39,549	(42,096)
	(Decrease)/Increase in creditors	(170,267)	228,533
	Net cash provided by operating activities	1,548,074	779,683

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the charity

The charity is a company limited by guarantee and has no 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.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the Trustees are reasonably certain they will receive it; and
- the Trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:-

Buildings	50	yrs	Straight Line
Furniture and Equipment	5-7	yrs	Straight Line
Computer Equipment	2-4	yrs	Straight Line
Motor Vehicles	4	yrs	Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

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

Creditors

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

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

Like many charities, the Hospice is heavily reliant on voluntary income and income generated by its charity shops. As a result of the Covid-19 pandemic mitigation measures introduced in March 2020, all shops were closed for a large proportion of the 2020/21 year and fundraising activities were heavily impacted, meaning a significant loss in fundraising revenue.

With financial assistance in the form of government grants and support from NHS England, the Hospice has remained open during these difficult times.

The Trustees have prepared detailed forecasts and have a reasonable expectation that the charity has adequate resources to continue in operational existence for a minimum of 12 months from the date the accounts have been agreed. For this reason, they continue to adopt the going concern basis in preparing the accounts.

2 Donations and legacies

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Donations				
General donations	307,815	–	307,815	123,668
Donated from fundraising events	236,851	–	236,851	216,760
In memoriam	113,182	–	113,182	134,361
Charitable trusts	86,700	–	86,700	102,140
Donations in respect of refurbishment	–	–	–	41,729
Covid-19 Appeal	189,972	–	189,972	–
	934,520	–	934,520	618,658

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Legacies				
Legacies	128,283	–	128,283	583,474

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Grants				
Ardonagh Community Trust Grant	–	–	–	4,597
St Helens CCG IT Grant	–	108,000	108,000	–
Job Retention Scheme	178,885	–	178,885	–
	178,885	108,000	286,885	4,597

All grants in the previous year relate to restricted funds.

Total donations and legacies	1,241,688	108,000	1,349,688	1,206,729

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Government Funding:				
Hospice services	1,440,436	–	1,440,436	1,523,336
Out of area CCG funding	99,230	–	99,230	80,417
Pharmacy costs	–	117,638	117,638	155,324
24 Hour helpline	–	40,000	40,000	43,333
NHS Pensions	–	26,615	26,615	25,938
Clinical Leadership	–	7,900	7,900	6,125
Whiston Consultants salary funding	–	153,000	153,000	–
Occupational Therapist funding	–	39,000	39,000	–
	1,539,666	384,153	1,923,819	1,834,473

The income from charitable activities last year was £1,834,473 of which £1,603,753 was unrestricted and £230,720 restricted.

4 Income from other trading activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Income from trading subsidiary (note 8)	1,578,225	–	1,578,225	2,209,832
Events organised by the hospice	93,183	–	93,183	162,880
Training programmes	–	34,928	34,928	42,934
Room hire	12,626	–	12,626	12,318
Car Raffle	–	–	–	7,143
	1,684,034	34,928	1,718,962	2,435,107

The income from other trading activities last year was £2,435,107 of which £2,392,443 was unrestricted and £42,664 restricted.

5 Investment income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Charibond and Charifund income	20,478	–	20,478	23,947
Interest on cash held at bank	6,213	–	6,213	3,844
	26,691	–	26,691	27,791

All investment income in the previous year relates to unrestricted funds.

6 Other income

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Catering income	12,491	–	12,491	104,513
NHS England Covid-19 funding	–	1,269,765	1,269,765	–
Other income	28,693	–	28,693	21,618
Room hire	1,105	–	1,105	13,682
	42,289	1,269,765	1,312,054	139,813

See page 34 for note relevant to Other income.

6 Other income *from page 33*

NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the Covid-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

All other income in the previous year relates to unrestricted funds.

7 Expenditure on raising funds

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Fundraising salaries	184,116	–	184,116	191,882
Other direct fundraising costs	17,553	–	17,553	56,871
Rent and rates	3,103	–	3,103	3,170
Support costs (note 10)	22,113	–	22,113	27,870
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,074,744	–	1,074,744	1,350,770
	1,301,629	–	1,301,629	1,630,563

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:-

	2021 £	2020 £
Turnover		
Sale of goods	417,879	1,455,491
Lottery income	649,695	747,146
Job retention scheme	233,732	7,195
Covid-19 government grants	276,919	–
	1,578,225	2,209,832
Cost of sales and administrative expenses	(1,074,744)	(1,350,770)
Profit for the year	503,481	859,062
Gift Aid donations to parent charity	499,481	855,833
The assets and liabilities of the subsidiary were:-		
Fixed assets	10,995	29,726
Current assets	139,041	118,723
Creditors: amounts falling due within one year	(128,022)	(130,435)
Total net assets	22,014	18,014
Aggregate share capital and reserves	22,014	18,014

9 Expenditure on charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Medical and nursing salaries	1,522,223	160,366	1,682,589	1,691,449
Occupational therapist	–	38,275	38,275	–
Agency nursing costs	–	–	–	23,023
Uniforms	648	–	648	1,952
Nursing supplies	39,940	117,430	157,370	164,027
Advanced care planning	44,844	1,050	45,894	57,140
Catering salaries	160,337	–	160,337	167,936
Other catering costs	43,850	–	43,850	83,469
Cleaning and maintenance salaries	195,618	–	195,618	170,514
Other cleaning costs	32,115	–	32,115	41,830
Repairs, renewals and maintenance	96,192	60	96,252	94,183
Training and recruitment	7,323	5,843	13,166	155,545
Insurance	18,113	–	18,113	14,745
Travel costs	3,829	–	3,829	5,844
Equipment hire	17,861	–	17,861	19,528
Heat, light and water	90,486	–	90,486	95,343
Printing, postage and stationery	10,038	–	10,038	16,256
IT and computer maintenance	14,012	25,786	39,798	21,711
Security	68,982	–	68,982	61,145
Helpline	–	25,034	25,034	22,963
Volunteer drivers and taxis	399	–	399	7,873
Irrecoverable VAT	16,121	–	16,121	(11,017)
Depreciation - leasehold buildings	64,040	52,698	116,738	115,932
- fixtures and fittings	19,707	8,763	28,470	28,391
Support costs (note 10)	581,787	28,615	610,402	562,945
	3,048,465	463,920	3,512,385	3,612,727

Of the total expenditure in the previous year of £3,612,727, a total of £3,191,256 was unrestricted and £421,471 restricted.

10 Support costs

	Charitable Activities £	Fundraising Activities £	2021 Total £	2020 Total £
Management and administrative salaries	416,685	22,113	438,798	427,608
Redundancy costs	36,539	–	36,539	–
Printing, postage and stationery	15,057	–	15,057	24,384
IT and computer maintenance	59,696	–	59,696	32,567
Telephone and fax	10,700	–	10,700	11,260
Miscellaneous expenses	27,308	–	27,308	27,423
Depreciation – fixtures & fittings, computer equipment and motor vehicles	25,550	–	25,550	47,117
Loss on disposal of assets	2,022	–	2,022	–
Audit and accountancy fees	6,000	–	6,000	5,120
Professional fees	4,720	–	4,720	8,328
Bank loan interest	6,125	–	6,125	7,008
	610,402	22,113	632,515	590,815

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

11 Staff costs

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Wages and salaries	2,677,044	2,865,845	2,176,002	2,307,319
Employers NI	215,470	213,917	190,952	180,633
Pensions	190,080	184,155	168,657	161,437
	3,082,594	3,263,917	2,535,611	2,649,389

The average number of employees of the charity analysed by function was:-

	Group 2021	Group 2020	Charity 2021	Charity 2020
Direct charitable	52	52	52	52
Management and administration	17	20	13	13
Fundraising and publicity	20	30	4	7
	89	102	69	72

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:-

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
£60,000 – £70,000	2	1	2	1
£70,000 – £80,000	1	1	1	1

Indemnity insurance for the Trustees is covered at a premium of £336 (2020 – £1,587).

None of the Trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group's key management personnel was £276,693 (2020 - £267,778).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2021 £	2020 £
Depreciation of owned assets	184,437	208,005
Loss/(Profit) on sale of tangible fixed assets	3,512	(1,250)
Operating leases – land and buildings	177,630	189,823
Auditors' remuneration	8,000	5,120
Auditors' remuneration – non audit services	2,226	3,992

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2021 or for the previous year.

14 Interest payable

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loan interest	6,125	7,008	6,125	7,008

15 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Total £
Market value at 1 April 2020	376,783	220,237	597,020
Net unrealised investment gain/(loss)	(417)	48,378	47,961
Market value as at 31 March 2021	376,366	268,615	644,981
Historical cost at 31 March 2021	393,645	262,319	655,964

Charity

As above	644,981
Investment in subsidiary company	6
	644,987

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2020	5,832,813	660,306	247,935	57,994	6,799,048
Additions	3,517	20,738	–	–	24,255
Disposals	–	(83,356)	(26,142)	(23,695)	(133,193)
At 31 March 2021	5,836,330	597,688	221,793	34,299	6,690,110
Depreciation					
At 1 April 2020	1,481,538	490,717	245,801	37,792	2,255,848
Charge for the year	116,738	56,339	2,134	9,226	184,437
Elimination on disposal	–	(80,389)	(26,142)	(18,643)	(125,174)
At 31 March 2021	1,598,276	466,667	221,793	28,375	2,315,111
Net book value					
At 31 March 2021	4,238,054	131,021	–	5,924	4,374,999
At 31 March 2020	4,351,275	169,589	2,134	20,202	4,543,200
Charity					
Cost					
At 1 April 2020	5,832,813	553,283	236,394	11,200	6,633,690
Additions	3,517	20,738	–	–	24,255
Disposals	–	(81,008)	(19,808)	–	(100,816)
At 31 March 2021	5,836,330	493,013	216,586	11,200	6,557,129
Depreciation					
At 1 April 2020	1,481,538	397,917	234,637	6,124	2,120,216
Charge for the year	116,738	50,024	1,757	2,239	170,758
Elimination on disposal	–	(78,041)	(19,808)	–	(97,849)
At 31 March 2021	1,598,276	369,900	216,586	8,363	2,193,125
Net book value					
At 31 March 2021	4,238,054	123,113	–	2,837	4,364,004
At 31 March 2020	4,351,275	155,366	1,757	5,076	4,513,474

All fixed assets are used in direct furtherance of the charity's objects.

17 Stocks

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Stocks	8,288	2,497	–	–

18 Debtors

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
VAT	30,497	24,460	19,642	16,984
Amounts due from subsidiary company	–	–	–	13,536
Other debtors	200,077	221,789	197,227	211,625
Prepayments & accrued income	79,150	103,024	51,992	46,550
	309,724	349,273	268,861	288,695

19 Creditors: amounts falling due within one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Trade creditors	176,227	273,007	140,113	235,864
Social security and other taxation	43,331	52,054	41,233	43,519
Amounts due to subsidiary company	–	–	77,608	–
Other creditors and accruals	242,162	306,926	152,352	235,705
Bank loans (note 21)	17,000	16,300	17,000	16,300
	478,720	648,287	428,306	531,388

20 Creditors: amounts falling due after more than one year

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans (note 21)	215,514	215,887	215,514	215,887
	215,514	215,887	215,514	215,887

21 Loans

An analysis of the maturity of loans is given below:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Amounts falling due within one year or on demand:				
Bank loans	17,000	16,300	17,000	16,300
Amounts falling due between one and two years:				
Bank loans	17,300	16,700	17,300	16,700
Amounts falling due between two and five years:				
Bank loans	54,400	52,200	54,400	52,200
Amounts falling due in more than five years:				
Repayable by instalments:				
Bank loans	143,814	146,987	143,814	146,987

The bank loans are being repaid in instalments of £1,354 and £477 per month respectively.

Interest on the loans is 2.16% and 2.25% over bank base rate respectively.

The bank loans were repaid in full after the year end.

22 Secured debts

The following secured debts are included within creditors:

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Bank loans	232,514	232,187	232,514	232,187

The bank loans are secured by a first legal charge over Alexandra House (now known as "The Living Well"), Borough Road, St Helens, Merseyside.

23 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets £	General Fund £	Non Charitable Trading Funds £	Total £
Balance at 1 April 2020	2,156,277	1,273,887	18,008	3,448,172
Movement in funds in the year	(166,625)	1,742,601	4,000	1,579,976
Balance at 31 March 2021	1,989,652	3,016,488	22,008	5,028,148

24 Restricted funds

	Balance at 1.4.20 £	Movement in Resources: Incoming Resources £	Movement in Resources: Expenditure & Transfers £	Balance at 31.3.21 £
SIFT –				
Medical student training	–	34,928	(34,928)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	43,787	–	(6,893)	36,894
Big Lottery Fund				
Funding for kitchen equipment	2,746	–	(1,427)	1,319
Funding for children's playground	60	–	(60)	–
St Helens & Knowsley CCG's –				
Funding for pharmacy costs	–	117,638	(117,638)	–
Funding towards NHS Pension Scheme	–	26,615	(26,615)	–
Funding for Helpline	–	40,000	(40,000)	–
"The Living Well" Project				
Funding from Social Investment Business	437,000	–	(9,500)	427,500
Funding from Medicash	4,600	–	(100)	4,500
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well IT equipment	20,224	–	(2,830)	17,394
Annexe Fund –				
Funding towards building of annex	607,429	–	(15,379)	592,050
Help the Hospices				
Room to Care	688,050	–	(15,290)	672,760
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	581,458	–	(11,629)	569,829
Community Foundations				
Funding for car park lighting	1,544	-	(37)	1,507
Ravensdale Trust				
Funding for kitchen equipment	20,791	–	(6,301)	14,490
Groundworks at Living Well	2,812	–	(49)	2,763
St James Place				
Funding for rehab suite	10,088	–	(1,160)	8,928
Refurbishment Fund				
Funding towards Hospice refurbishment	35,741	–	(588)	35,153
MOU Grant				
Funding for two medical assistants	–	7,900	(7,900)	–
St Helens CCG				
Funding for computer equipment	–	108,000	(51,572)	56,428
Funding for Consultant	–	153,000	(153,000)	–
Funding for Occupational Therapist	–	39,000	(39,000)	–
NHS England				
Covid-19 funding	–	1,269,765	(1,269,765)	–
	2,457,930	1,796,846	(1,811,661)	2,443,115

NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the Covid-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

25 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Creditors After One Year £	Total £
Restricted funds	2,385,347	57,768	–	–	2,443,115
Unrestricted funds held in Tangible fixed assets	1,989,652	–	–	–	1,989,652
Unrestricted general funds	644,981	3,087,749	(478,720)	(215,514)	3,038,496
	5,019,980	3,145,517	(478,720)	(215,514)	7,471,263

26 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £109,302 (2020 - £100,466). The contributions of the charity and employees are 14% (2020 – 14%) and 5% (2020 – 5%) of earnings respectively. The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £79,164 (2020 - £83,689).

27 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

28 Operating lease commitments

The total future minimum lease payments are as follows:-

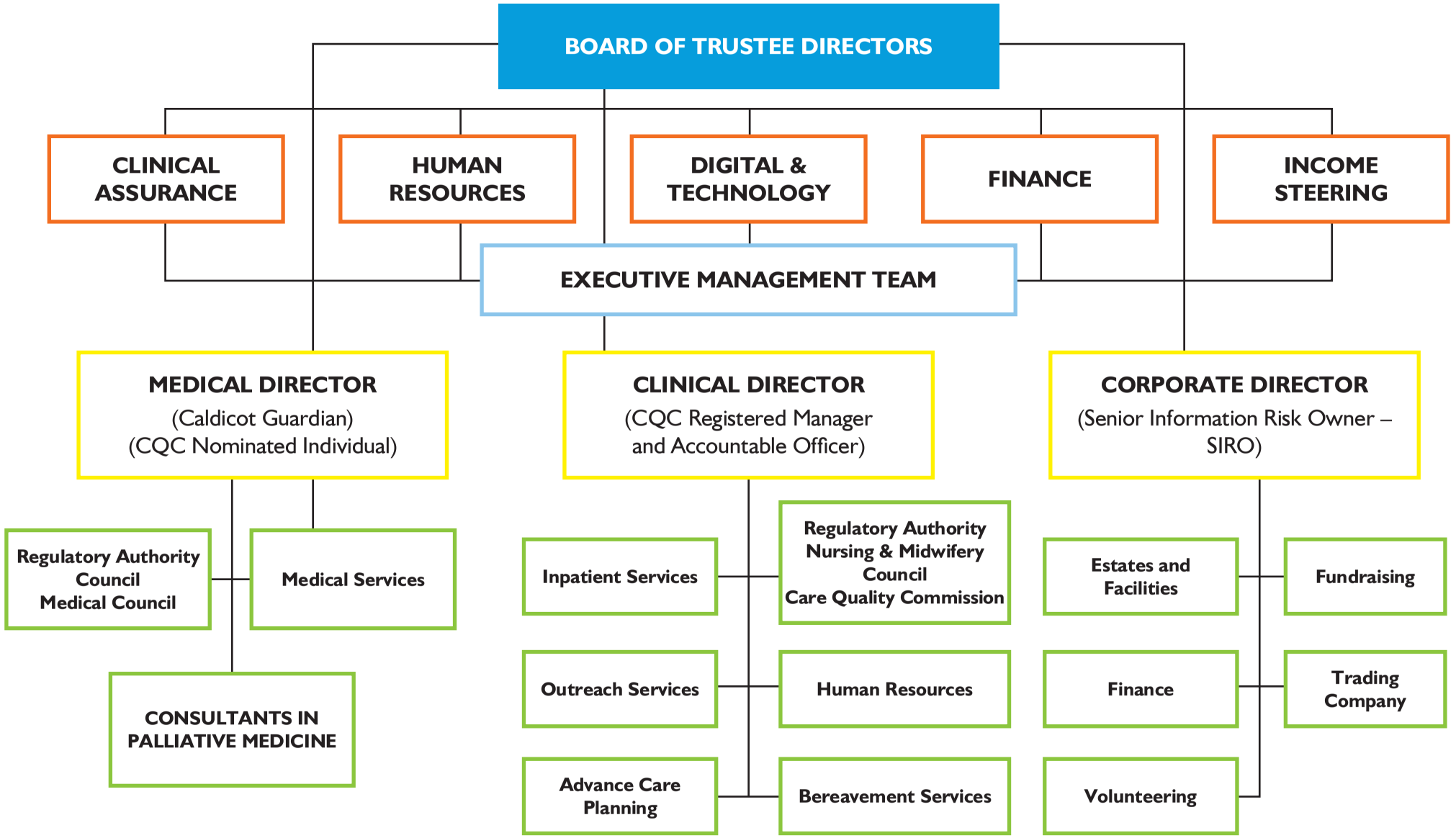
	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Land and buildings				
Operating leases which expire:				
Within one year	12,161	24,932	12,161	24,932
Between one and five years	107,721	160,267	107,721	160,267
	119,882	185,199	119,882	185,199
Other				
Operating leases which expire:				
Within one year	1,537	4,617	–	–
Between one and five years	12,394	9,992	11,484	9,992
	13,931	14,609	11,484	9,992

29 Related party disclosures

During the year, the Charity paid £1,120 for goods from a company in which the Trustee, Mr S Fairhurst is a Director.

SEE PAGE 46 FOR APPENDIX – ORGANISATIONAL CHART

APPENDIX – **ORGANISATIONAL CHART**



Willowbrook Hospice Every Contact Counts

Inspected and rated Outstanding ☆ CareQuality Commission

Registered Address:
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Tel: 0151 430 8736

www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2808633. Registered Charity No. 1020240.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT