

WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST CHARITABLE FUND

England & Wales · Charity number 1050469

Details

Other names	ACORN FUNDRAISING OFFICE, JELLYBEAN KIDS' APPEAL, WUTH CHARITY
Status	Registered
Legal form	Other
Registered	1995-11-08
Register	View on the Charity Commission register

Contact

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Email	wuth.charity@nhs.net
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Website	www.wuth.nhs.uk/charity/wuth-charity/
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Activities

Objects: FOR ANY CHARITABLE PURPOSE OR PURPOSES RELATING TO THE NATIONAL HEALTH SERVICE

Activities: To further improve the quality of Wirral University Teaching Hospital NHS FT's patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the general public and by fundraising activities, events and appeals.

Classification

- **How:** Acts As An Umbrella Or Resource Body
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Other Defined Groups

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£540	£179,000	£1,443,000	0
2024-03-31	£383,000	£247,000	-	-
2023-03-31	£303,000	£663,000	-	-
2022-03-31	£583,000	£342,000	£1,296,000	0
2021-03-31	£610,000	£463,000	£1,056,000	0

Trustees

Name	Role	Appointed
WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST		2007-11-01

Linked charities

- PATHOLOGY GENERAL PURPOSE FUND (1050469-100)
- PHARMACY FUND (1050469-101)
- ARROWE PARK HOSPITAL DME GENERAL PURPOSE FUND (1050469-102)
- UROLOGY FUND (1050469-103)
- GENERAL SURGERY GENERAL PURPOSE FUND (1050469-104)
- ORAL SURGERY GENERAL PURPOSE FUND (1050469-105)
- RESPIRATORY MEDICINE FUND (1050469-106)
- ORTHOPAEDIC GENERAL PURPOSE FUND (1050469-107)
- ARROWE PARK NURSING STAFF FUND (1050469-108)
- HOSPITALS CHAPELS FUND (1050469-109)
- ARROWE PARK GENERAL PURPOSE FUND (1050469-110)
- ARROWE PARK OUTPATIENTS DEPARTMENT FUND (1050469-111)
- ARROWE PARK THEATRES AND ANAESTHETICS FUND (1050469-112)
- SPEECH AND LANGUAGE THERAPY FUND (1050469-113)
- ENDOCRINE DISORDERS (INCLUDING DIABETES) FUND (1050469-114)
- NEO-NATAL UNIT CHARITY (1050469-115)
- INTENSIVE CARE UNIT FUND (1050469-116)
- RHEUMATOLOGY GENERAL PURPOSE FUND (1050469-117)
- OBSTETRIC FUND (1050469-118)
- GYNAECOLOGY FUND (1050469-119)
- LAVERY MEMORIAL FUND (1050469-120)
- ACCIDENT AND EMERGENCY GENERAL PURPOSE FUND (1050469-121)
- GENITO-URINARY MEDICINE FUND (1050469-122)
- ALISON NAYLOR FUND (1050469-123)
- PAEDIATRIC FUND (1050469-124)
- POST GRADUATE EDUCATION CENTRE FUND (1050469-125)
- MCARDLE LIBRARY FUND (1050469-126)
- WIRRAL RESPIRATORY CARE GROUP CHARITY (1050469-127)
- OPHTHALMOLOGY (MR CLEARKIN) TRAINING FUND (1050469-128)
- MEDICAL RECORDS FUND (1050469-129)
- REHABILITATION RESEARCH FUND (1050469-130)
- MICROBIOLOGY FUND CHARITY (1050469-131)
- WIRRAL BREAST CARE GROUP FUND (1050469-132)

- WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST GENERAL MEDICAL WARD FUND (1050469-133)
- WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST ORTHODONTIC FUND (1050469-134)
- WARD 33 FUND (GENERAL MEDICINE) (1050469-135)
- WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST RENAL DIALYSIS SERVICE (1050469-136)
- THE WIRRAL UNIVERSITY TEACHING HOSPITAL NHS FOUNDATION TRUST (EXPENDABLE FUNDS) COMMON INVESTMENT FUND (1050469-137)
- CARDIAC RESEARCH FUND (1050469-138)
- MERSEYSIDE PROSTATE CANCER APPEAL (1050469-139)
- PHARMACOLOGICAL AND CARDIOVASCULAR RESEARCH FUND (1050469-140)
- VASCULAR SURGERY FUND (1050469-141)
- WIRRAL COLORECTAL UNIT FUND (1050469-142)
- SCANNER APPEAL FOR A MILLION (1050469-143)
- CLATTERBRIDGE THEATRES AND ANAESTHETICS FUND (1050469-40)
- TISSUE VIABILITY EDUCATION FUND (1050469-41)
- WIRRAL NEURO-REHABILITATION UNIT GENERAL PURPOSE CHARITY (1050469-42)
- DME DAY HOSPITAL FUND (1050469-43)
- V.C.H. DEPARTMENT OF MEDICINE FOR THE ELDERLY CHARITY (1050469-44)
- E.N.T. GENERAL PURPOSE FUND (1050469-45)
- WARD 38 CHARITY (1050469-46)
- HAEMATOLOGY WARD/DEPARTMENT FUND (1050469-47)
- WARD 32 FUND (1050469-48)
- RADIOLOGY GENERAL PURPOSE FUND (1050469-49)
- PARK SUITE FUND (1050469-50)
- ORTHOPTIC/OPTOMETRY FUND (1050469-51)
- WARD 34 FUND (1050469-52)
- MEDICAL DIRECTORATE NURSING STAFF TRAINING FUND (1050469-53)
- WARD 37 FUND (1050469-54)
- RESUSCITATION DEPARTMENT FUND (1050469-55)
- WARD 20 FUND (1050469-56)
- WARD 21 FUND (1050469-57)
- WARD 22 FUND (1050469-58)
- WARD 23 FUND (1050469-59)
- WARD 24 FUND (1050469-60)

- ELDERLY CARDIOVASCULAR FUND (1050469-61)
- MEDICAL DIRECTOR FUND (1050469-62)
- WARD 31 FUND (1050469-63)
- WARD 33 FUND (1050469-64)
- WARD 36 FUND (1050469-65)
- STROKE REHABILITATION UNIT (1050469-66)
- PALLIATIVE CARE FUND (1050469-67)
- STUDY FUND (1050469-68)
- CHILDREN'S ACCIDENT AND EMERGENCY FUND (1050469-69)
- REHABILITATION DIRECTORATE FUND (1050469-70)
- DERMATOLOGY TRAINING FUND (1050469-71)
- DIETETIC FUND (1050469-72)
- CHILD DEVELOPMENT FUND (1050469-73)
- BREAST SCREENING UNIT FUND (1050469-74)
- CARDIOLOGY EQUIPMENT APPEAL FUND (1050469-75)
- CLINICAL EFFECTIVENESS (QUALITY) DEVELOPMENT FUND (1050469-76)
- STROKE UNIT S T A R FUND & WIRRAL NEURO REHABILITATION (1050469-77)
- CLATTERBRIDGE OUTPATIENTS DEPARTMENT FUND (1050469-78)
- FACILITIES MANAGEMENT FUND (1050469-79)
- BREAST CARE FUND (1050469-80)
- ST CATHERINE'S HOSPITAL DEPARTMENT OF MEDICINE FOR THE ELDERLY FUND (1050469-81)
- CLATTERBRIDGE DME GENERAL PURPOSE FUND (1050469-82)
- FRANKBY WARD FUND (1050469-83)
- LIMB CENTRE FUND (1050469-84)
- NESTON WARD FUND (1050469-85)
- HILBRE WARD FUND (1050469-86)
- DERMATOLOGY GENERAL PURPOSE FUND (1050469-87)
- CARDIOLOGY FUND (1050469-88)
- CARDIAC CARE UNIT (1050469-89)
- LASER SURGICAL EQUIPMENT FUND CHARITY (1050469-90)
- HISTOPATHOLOGY FUND (1050469-91)
- OCCUPATIONAL THERAPY GENERAL PURPOSE FUND (1050469-92)
- CLATTERBRIDGE GENERAL PURPOSE FUND (1050469-93)
- OPHTHALMOLOGY GENERAL PURPOSE FUND (1050469-94)
- PHYSIOTHERAPY FUND (1050469-95)

- GASTROENTROLOGY FUND (1050469-96)
- MANAGEMENT DEVELOPMENT FUND (1050469-97)
- PATHOLOGY RESEARCH FUND (1050469-98)
- FRANKBY (2) FUND (1050469-99)

Accounts

Trustee's Annual Report & Financial Statements

For the Year to 31 March 2025

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund also known as 'WUTH Charity'.



WUTH Charity

Registered charity no. 1050469



WUTHCharity

wuthcharity.org

Annual Report and Accounts for the year ended 31 March 2025

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Annual Report and Accounts 2024/25

Report of the Trustee for the year ended 31 March 2025

Foreword by Chair of Charitable Funds Committee of WUTH Charity

1. Welcome to our annual report for 2024/25. The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2025. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.
2. This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland* (FRS 102), *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* (FRS 102) (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

3. The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed during times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Public interest benefit

4. The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2024/25*.

Ways to donate.

There are a number of ways to make a donation in confidence to WUTH Charity.

- **Over the Phone**

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

- **JustGiving**

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

- **Standing order**

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

- **Bank transfer**

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

- **Cash**

Cash donations can be received at the Trust's cash offices at Arrowe Park or be paid to the Charity through a local bank or post office, with account details as above.

- **Cheque**

Cheques can be posted or handed in to the Charity Office or cash office, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 11.

- **Gift Aid**

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Who we are

- 5. Wirral University Teaching Hospital NHS Foundation Trust Charity (WUTH) is a registered charity (registered number 1050469). We exist to raise funds and receive donations for the benefit of the our key partner organisation Wirral University Teaching Hospital NHS Foundation Trust, their patients and their staff. By securing donations, legacies, and sponsorship, WUTH Charity can help upgrade and improve existing services while working to support and improve patient experience.
- 6. Having support from our local community is crucial to our work so please read on to learn about our work what we have achieved and the difference we have made.

What we aim to do: our objectives and activities.

- 7. Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.
- 8. On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children’s Hospital, as well as at several community locations throughout Wirral.

Mission Statement

- 9. WUTH Charity’s Mission Statement, adopted in 2016, is as follows.

“To further improve the quality of WUTH’s patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the public and by fundraising activities, events and appeals.”

- 10. This Mission Statement is the cornerstone of the Charity’s *Expenditure Guidance* policy and explains the Charity’s main activities.

Individual funds’ purposes and decision-making

- 11. Decision-making is governed by the Charity’s Expenditure Guidance policy, with compliance managed by the Trust’s Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund’s specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.
- 12. For Patient Wish, the fund-holder is the Trust’s Chief Finance Officer and Chief People Officer, For the other specialty funds, fundholding is undertaken by the relevant senior Trust team comprising the most senior divisional clinician, nurse and manager, or the triumvirate. Any member of staff can apply for consideration. All fund applications are reviewed by the relevant fund holders and submitted to a grants panel for approval, up to the limits specified in the Standing Financial Instructions. Any request above this limit must be approved in line with the requirements of the Standing Financial Instructions.
- 13. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding ‘expressions of wish’ from donors about the area, function, department or specialty which should ideally benefit from their generosity.

Statute

- 14. The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Annual Report and Accounts 2024/25

Objects

15. The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide ‘for any charitable purpose or purposes relating to the National Health Service.’

16. WUTH Charity’s strong governance measures have been put into place so that donors and grantors can be assured that every pound spent generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each, and every project undertaken.

Fund structure

17. There are eight specialty restricted funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20. There were also a number of other restricted funds where donations have been received for specific purposes.

18. The Charity has one unrestricted Patient Wish general fund. Further fund details are included in Note 17 to the accounts.



Annual Report and Accounts 2024/25

Governance and management



Corporate Trustee

19. The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity.
20. The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.
21. The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows:

Chairman	Sir David Henshaw
Chief Executive	Janelle Holmes
Chief Finance Officer	Mark Chidgey
Deputy CEO / Medical Director	Dr Nicola Stevenson (to December 2024)
Interim Medical Director	Dr Ranj Mehra (from January 2025)
Chief Operating Officer / Interim	Hayley Kendall (Interim Deputy Chief Executive from January 2025)
Deputy Chief Executive	Sam Westwell (from June 2024)
Chief Nurse	Steve Igoe
Non-Executive Director	Steve Ryan
Non-Executive Director	Sue Lorimer
Non-Executive Director	Lesley Davies
Non-Executive Director	Rajan Madhok (to November 2024)

22. All the members were in post for the 12-month period to 31 March 2025 unless otherwise stated.
23. The Board is also comprised of two further Executive Directors, who are non-voting, the Chief People Officer (Debs Smith), and the Chief Strategy Officer (Matthew Swanborough). The Board is also advised by the Director of Corporate Affairs, David McGovern, who is not a member of the Board but who is a member of the Executive Team.

Charitable Funds Committee

24. This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.
25. The formal purposes of the Charitable Funds Committee can be summarised as follows.
 - i. To agree the purpose, strategy, and policies of the Charity.
 - ii. To oversee the Charity's financial and treasury management processes.
 - iii. To control expenditure from the funds.
 - iv. To control fundraising initiatives.
 - v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.
26. Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.
27. The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.
 - Governance arrangements.
 - Expenditure compliance and effectiveness - value for money.
 - Income generation strategy.
 - Risk management arrangements.
 - Investment and reserves review.

28. The members of the Charitable Funds Committee who served during the financial year were as follows:

Non-Executive Director and Chair of Committee	Sue Lorimer
Chief Finance Officer	Mark Chidgey
Chief People Officer	Debs Smith
Non-Executive Director	Steve Ryan
Non-Executive Director	Lesley Davies

29. All the members were in post for the 12-month period to 31 March 2025. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer and Chief People Officer are the Executive Leads for the Committee.

Corporate Trustee's appointments

30. Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2024/25 and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.
31. Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.
32. Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant Director of Finance – Financial Services, who were responsible throughout 2024/25 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - including the reservation and delegation of the powers of the Corporate Trustee

33. The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997 and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.
34. Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.
35. Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.
36. The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

- 37. The Charity’s key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust’s robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.
- 38. As at 31 March 2025, the Corporate Trustee has determined that the Charity did not have any significant residual risks.
- 39. As a grant-giving charity, WUTH Charity’s aims and objectives are expressed through purchases made for the benefit of the Trust’s patients and their careers. Details of some key funds’ activities and achievements are set out in the next section; Fundraising Annual Review.

Fundraising Annual Review

40. The reporting period witnessed the restructure of WUTH Charity. The Charity moved from being part of the Finance Directorate portfolio to sit within the that of Workforce – in line with the findings of a charity review whereby staff / fundholder engagement was highlighted as a key area for development. The staff structure of the new core team comprises Head of Service, Fundraising Manager and Community and Events Fundraiser plus a small number of designated WUTH Charity volunteers. The core team is supported by a matrix charity team chaired by the Deputy Director of People which includes members from Finance, Procurement and Communications. The charity is further supported by the Fundholders group which it meets with quarterly to maximise income generation for the charity via the eight designated funds and to identify and request items for charitable expenditure.



Achievements 2024-25 - WUTH Highlight Events

41. **The Arrowe Park Abseil in May 2024.** This was kindly sponsored by Archway Homes and is our flagship fundraiser. It was back by popular demand for its fifth year raising £17,910 for the charity by 238 participants including staff, local businesses and former patients who wished to say thank you for the care they have received at WUTH.



42. **Baby Loss Awareness Week Memorial Service, October 2024.** For the first year WUTH Charity hosted a Baby Loss event offering support and comfort to families who have experienced a loss of a child. The event which was well received and attended by over a hundred families, featured personal tributes and a touching performance by the local choir Sing Me Merseyside. Families wrote messages on paper lanterns, creating a shared sense of remembrance. Over £8000 was pledged for a baby loss garden in the Women & Children’s Department at Arrowe Park Hospital



43. **Winter Ball, November 2024.** One of the social highlights of the year was the spectacular Winter Ball, held at Thornton Hall Hotel in aid of The Children’s Fund. Hosted by local fundraiser Mandy Molby, the event raised over £45,555 for the Children’s Fund. With 300 guests in attendance and entertainment from Simon Webbe (Blue), the funds were raised through an auction on the night of highly sought after items. Mandy, a long-time supporter of children’s health, commented: “Every penny raised goes towards ensuring families receive the best possible care.”



44. **Elf Run, December 2024.** This was kindly sponsored by Activities 4 All and saw 2,424 school children from schools across the Wirral get involved in this annual festive fundraiser. The event raised a record £8,393 despite school closures due to the severe weather and delays in doing the run.



45. **BTR Liverpool Road Races.** Through the charity's membership of BTR Liverpool Road Races the charity has benefitted from over £10K in sponsorship from individuals raised through personal sponsorship. This includes the extraordinary efforts of staff member Zara Delamere who has raised over £5K by running the BTR Liverpool Half Marathon to purchase Chemotherapy chairs for use by patients on ward 30.



46. In addition to the road race opportunities offered by the charity, the charity has also benefitted from donations from other personal challenges including the 3 Peak Challenge which raised £9,249 this year. The charity has continued to receive many generous cash and in-kind donations and sponsorship from individuals and organisations for both general and specific appeals and events.

In-kind donations included pamper pack gifts from Sarah White Aesthetics for our ED and Critical Care colleagues, and 50 comfort gifts from Home Instead to support our patients aged over 50 at Christmas. It has also received many in memory donations as a thank you for good care received and a major donation of £20K from a patient to support ward 22 and the Parkinsons Disease department.



47. **Arrowe Park League of Friends.** This year saw the closure of a great ally, the Arrowe Park League of Friends Charity after 42 years of remarkable support. During a fond farewell event, Martin Greaney, Chair of the League handed over a final cheque of £204,000 to WUTH Charity. This brought the total they have raised to nearly £4.5 million, benefitting countless patients and hospital departments over the years. We are deeply grateful to all who contributed to the League's incredible success. An Arrowe Park League of Friends Grant round was rolled out in Spring 2025 and to date a spend of £180,000 has been approved and this is all focused on improving patient care and experience.



48. In addition to the Arrowe Park League of Friends Grant round the charity also rolled out two Small Grant rounds from the Patient Wish Fund for the support of patient care and staff wellbeing across the WUTH sites.

49. It has been an extraordinary year, and all contributions are truly appreciated and help us to provide outstanding care for our community.

Ngozi Ikoku
Fundraising Manager
July 2025

Reserves policy

Background

50. In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.
51. Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

Level of reserves

52. As at 31 March 2025, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity’s *Going concern* policy (page 27). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2025.
53. Reserves are that part of a charity’s unrestricted funds that is freely available to spend on any of that charity’s purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.
54. The Charity’s restricted funds have narrower objects than those of the Charity and so are not ‘freely available’. However, they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an ‘operational reserves’ figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of ‘operational reserves’, given the very low risk of unforeseen obligation, and the growing needs of the Charity’s beneficiary trust.

55. The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity’s funds are put to prompt and prioritised use for the benefit of the Trust’s patients.
56. The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to WUTH Charity.
57. The Charitable Funds Committee calculate the reserves as that part of the charity’s unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects.
58. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2025 was £313k (2023/24 £314k). This level of reserves is consistent with the reasoning above and is calculated as follows:

Total funds of	£	1,443k
Less restricted funds of	£	1,130k
Total free reserves	£	313k

Investment policy

Background

59. By law, the Charity must ensure it spends any income received within a ‘reasonable time of receipt’. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus to generate additional income to fund future activities.
60. All investment decisions must comply with the Trustee Act 2000 and have regard to the Act’s standard investment criteria; and must be informed by appropriate professional investment advice.

- 61. The Charity avoids investments involving alcohol, arms and tobacco.
- 62. The overriding objective, as expressed through the Charity’s Treasury Management Policy, is to safeguard the Charity’s assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

- 63. The Charity has no investment assets.
- 64. In 2024/25 investment income of £66k (2023/24 £56k) was earned. This income solely relates to bank interest.

Reference and administrative details

Registration

- 65. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (‘WUTH Charity’), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office Donations & fundraising

WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Wirral
CH49 5PE
 wuth.charity@nhs.net
 0151 482 7788
  WUTHCharity wuthcharity.org

Administration and records

- 66. The accounting records and day-to-day administration of the funds are handled by the Trust’s Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2024/25.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services
National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton
NN3 6NW

Independent Examiner

Katherine Parkin
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

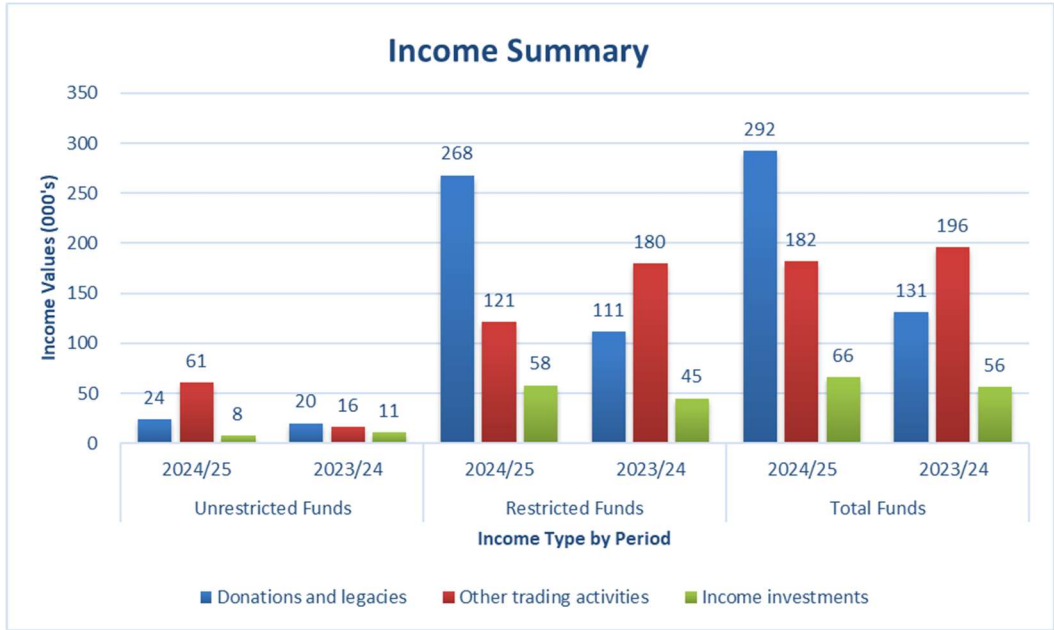
Legal Advisor

Hill Dickinson LLP
No. 1 St Paul’s Square
Liverpool
L3 9SJ



Income summary

67. The Charity relies upon donations and legacies as its main source of income. Total income for 2024/25 was £540k (2023/24 £383k). The following chart analyses this year’s income by source.



Donations - £291k

68. Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say ‘thank-you’ after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

69. Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the

knowledge and approval of the Corporate Trustee, and the Charity’s fundraising team (page 4) can offer advice and help.

70. We thank all donors for their kindness and effort.

Legacies - £1k

71. We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends.

Other trading activities - £182k

72. The income relates to income received in exchange for supplying goods and services to raise funds for the Charity. This was primarily generated by both internal and external fundraising events. Additional funds were generated through lottery activity, Just Giving and Gift Aid income.

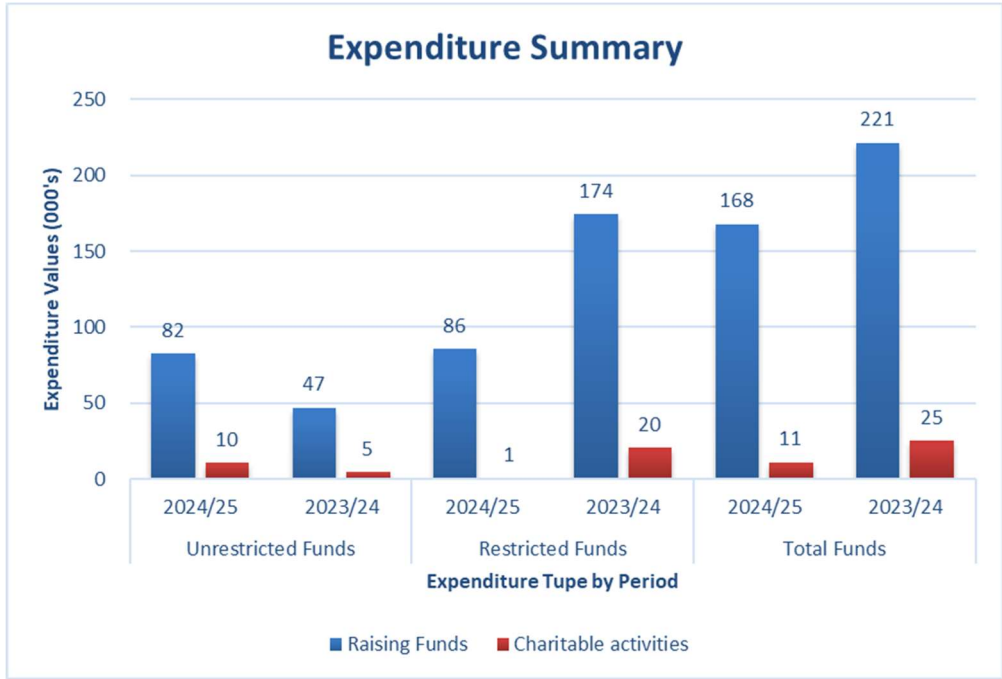
Investment income - £66k

73. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. All investment income generated during 2024/25 was through bank interest.

74. Investment opportunities are subject to ongoing review.

Expenditure analysis

75. Of the total expenditure of £179k (2023/24 £247k), £11k (2023/24 £25k) was spent on charitable activities across a range of programmes for patient benefit.
76. The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.



Patient education and welfare – £5k

77. We continue to fund initiatives in support of patient welfare. Investing in patient welfare purchases such as resistance bands for in support of Physio or Occupational Therapy exercises directly improves patients’ health and recovery. These initiatives can help boost recovery and aid in swift and safe discharges.

Computer Hardware – £5k

A small gesture like funding Televisions for wards can significantly improve the patient experience and emotional well-being. Being in the hospital can be stressful or isolating - especially for long-term patients. TVs provide distraction from pain, anxiety, and boredom, making the hospital stay more bearable and less mentally taxing.

Raising funds - £168k

78. This category includes budgeted fundraising services and resources, which will underpin future income growth.

Future Plans

79. The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity’s spending decisions, to accommodate the changing needs of its major beneficiary.
80. **The Charity therefore did not require or compile comprehensive future spending plans in 2024/25.**
81. As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.
82. As a rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. Other future plans for the development of the Charity’s activities and incomes are outlined in the Head of Fundraising’s review of the year (page 10).

Statement as to disclosure to our independent examiners

83. So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Lesley Davies



Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee

Mark Chidgey



Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee

Date: 29/01/2026

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Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2025.

Responsibilities and Basis of Report

As the Trustee of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Katherine Parkin FCA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

K Parkin

Date: 30 January 2026

Statement of Financial Activities

For the year ended 31 March 2025

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
INCOME from							
Donations, Legacies and Grants	3	24	20	268	111	292	131
Other trading activities - raising funds	4	61	16	121	180	182	196
Investments	5	8	11	58	45	66	56
Total Income		93	47	447	336	540	383
EXPENDITURE on							
Raising Funds	6	(82)	(47)	(86)	(175)	(168)	(222)
Charitable activities							
Patient education and welfare	7	(4)	0	0	0	(4)	0
Computer Hardware Purchases	7	(5)	0	0	0	(5)	0
Staff education and welfare	7	0	(5)	0	0	0	(5)
Building and refurbishment	7	0	0	0	(20)	0	(20)
Furniture And Fittings	7	(1)	0	0	0	(1)	0
Patients Appliances : Purchase	7	0	0	0	0	0	0
Purchase of medical equipment	7	0	0	(1)	0	(1)	0
Other expenditure	7	0	0	0	0	0	0
Total Expenditure		(92)	(52)	(87)	(196)	(179)	(247)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		1	(5)	360	140	361	136
Net Movement in Funds		1	(5)	360	140	361	136
Reconciliation of funds							
Total funds brought forward	17	314	319	768	627	1,082	946
Fund Transfer	17	(2)	0	2	0	0	0
TOTAL FUND CARRIED FORWARD		313	314	1,130	768	1,443	1,082

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Balance Sheet

As at 31 March 2025

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
Current Assets							
Receivables	12	0	2	0	0	0	2
Cash and cash equivalents	13	335	486	1,130	1,571	1,465	2,057
Inventory		0	0	0	3	0	3
Total Current Assets		335	488	1,130	1,574	1,465	2,062
Liabilities							
Payables falling due within one year	14	(21)	(150)	0	(376)	(21)	(526)
Deferred Income	14	(1)	(3)	0	0	(1)	(3)
Accruals	14	0	(20)	0	(431)	0	(451)
Net Current Assets		(22)	(173)	0	(807)	(22)	(980)
Total assets less current liabilities		313	314	1,130	768	1,443	1,082
NET ASSETS		313	314	1,130	768	1,443	1,082
Total funds of the charity:							
Restricted Funds	17	0	0	1,130	768	1,130	768
Unrestricted Funds	17	313	314	0	0	313	314
TOTAL CHARITY FUNDS		313	314	1,130	768	1,443	1,082

The notes on pages 23 to 37 form part of these accounts. Approved by the Corporate Trustee and signed on its behalf:

Lesley Davies
Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee



Date: 29/01/2026

Mark Chidgey
Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee



Date: 29/01/2026

Statement of Cash Flows

As at 31 March 2025

	2024/25 £000	2023/24 £000
Cash flows from operating activities		
Net income/expenditure from operating activities	361	137
(Increase)/decrease in receivables	2	-3
(Increase)/decrease in inventories	3	-3
Increase/(decrease) in trade and other payables	- 958	247
Net cash generated from operating activities	- 592	378
Increase/(decrease) in cash and cash equivalents	- 592	378
Cash and cash equivalents at 1 April - brought forward	2,057	1680
Cash and cash equivalents at 31 March 2025	1,465	2057

Notes to the accounts

1. Accounting policies

a. *Basis of preparation*

84. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.
85. The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and 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 (FRS 102) issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to small entities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.
86. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

b. *Going concern*

87. The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants

are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

88. The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. *Fund structure*

89. Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purpose (Patient Wish fund), and eight restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.
90. The major funds held are disclosed in Note 17.

d. *Income*

91. All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability.
92. Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. *Income from legacies*

93. Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.
94. Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

95. If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

96. If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

97. All expenditure is accounted for on an accrual basis and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

98. When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

99. Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

100. Irrecoverable VAT is charged against the same category of resources expended as the underlying purchases.

h. Expenditure on raising funds

101. These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's funds.

i. Charitable activities and apportionment

102. The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

103. Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using the value of expenditure transactions undertaken within the financial year in each category.

104. Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

105. The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

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j. Fixed asset and current asset investments.

106. Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2024/25 or in the prior year.

k. Realised gains and losses from investment.

107. All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

108. In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

109. The Charity had no such gains/losses in 2024/25 or in the prior year.

l. Financial instruments.

110. Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: Debtors, cash and creditors.

111. The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at

transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities.

112. A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

113. If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

114. A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because.

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

115. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

116. In the application of the Charity's accounting policies described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical

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experience and any other factors that are relevant. Actual results may differ from these estimates.

117. In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b.

118. The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

119. The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the Reference and administrative details section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006 and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

120. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. In 2024/25 the Charity made repayment of **£1,092k** to Wirral University Teaching Hospital NHS Foundation Trust.

121. At 31 March 2025, the Charity owed Wirral University Teaching Hospital NHS Foundation Trust **£21k** (2023/24 £977k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

122. During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the



Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.

123. Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee purchases Directors and Officers liability insurance which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

124. Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction. This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds.

125. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2024/25 nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
Donations from individuals	17	13	50	45	67	58
Corporate donations	7	4	217	64	224	68
Grants	0	0	0	0	0	0
Legacy	0	3	1	2	1	5
Total donations and legacies	24	20	268	111	292	131

126. Donations from individuals are gifts from members of the public, relatives of patients and staff. This income is usually collected through “In Memory Of” donations as well as general gifts.
127. Corporate donations are gifts from organisations that have supported WUTH Charity during the past year.

4. Income: Other trading activities - raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
WUTH Event Ticket Sales	4	0	12	33	15	33
WUTH Event Additional Fundraising	22	3	41	87	63	90
Fundraising by Individuals	22	4	39	23	61	27
Other Fundraising Income	4	1	21	30	25	31
Lottery	3	3	0	0	3	3
Other Just Giving & Gift Aid	6	5	8	6	15	11
Total other trading	61	16	121	180	182	196

128. This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods.

129. This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity’s many events held in 2024/25, which would be included under Donations in Note 3.

5. Income: Investments

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
Fixed asset investments	0	0	0	0	0	0
Bank Interest	8	11	58	45	66	56
Total	8	11	58	45	66	56

130. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. All investment income generated during 2024/25 was through bank interest.

6. Expenditure: Raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
Direct Fundraising Costs						
Pay - Fundraising team	(49)	(34)	(31)	(113)	(80)	(147)
Fundraising Events						
Abseil 2023	0	0	0	(3)	0	(3)
Abseil 2024	(1)	0	0	0	(1)	0
BTR Road Races	(3)	0	0	0	(3)	0
Charity Ball	0	(2)	(21)	(4)	(21)	(6)
Cherry Blossom Dinner	0	0	0	(1)	0	(1)
Christmas Comedy Lunch	0	0	0	(3)	0	(3)
Elf Run	(2)	0	0	(1)	(2)	(1)
It's a Knockout	0	0	0	(7)	0	(7)
Multicultural Event	(1)	0	0	0	(1)	0
Skydiving for Tiny Stars	(0)	0	(0)	0	(1)	0
Support Costs						
Finance Recharge	(12)	(9)	(28)	(31)	(40)	(40)
Audit	(6)	(1)	0	(5)	(6)	(6)
Trading Costs						
Store Inventory	0	0	(3)	(4)	(3)	(4)
Other Costs						
Miscellaneous Expenditure	(2)	0	(0)	(1)	(2)	(1)
Bank / JG / Liberty Pay Charges	0	0	(2)	(2)	(2)	(2)
Sales Returns	(0)	0	0	0	0	0
Memberships / Subscriptions	(5)	(1)	0	0	(5)	(1)
Total	(82)	(47)	(86)	(175)	(168)	(222)

131. The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

	Grant Funded Activity		Charitable Contribution:		Support Costs		Total	
	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
Unrestricted Funds								
Patient education and welfare	(3)	0	(1)	0	0	0	(3)	0
Computer Hardware Purchases	(5)	0	0	0	0	0	(5)	0
Staff education and welfare	0	(5)	0	0	0	0	0	(5)
Building and refurbishment	0	0	0	0	0	0	0	0
Furniture And Fittings	(1)	0	0	0	0	0	(1)	0
Patients Appliances : Purchase	0	0	0	0	0	0	0	0
Purchase of medical equipment	0	0	0	0	0	0	0	0
Other expenditure	0	0	0	0	0	0	0	0
Total unrestricted funds	(9)	(5)	(1)	0	0	0	(10)	(5)
Restricted Funds								
Patient education and welfare	0	0	0	0	0	0	0	0
Computer Hardware Purchases	0	0	0	0	0	0	0	0
Staff education and welfare	0	0	0	0	0	0	0	0
Building and refurbishment	0	0	0	(20)	0	0	0	(20)
Furniture And Fittings	0	0	0	0	0	0	0	0
Patients Appliances : Purchase	0	0	0	0	0	0	0	0
Purchase of medical equipment	(1)	0	0	0	0	0	(1)	0
Other expenditure	0	0	0	0	0	0	0	0
Total restricted funds	(1)	0	0	(20)	0	0	(1)	(20)
Total	(10)	(5)	(1)	(20)	0	0	(11)	(25)

132. The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

133. Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of independent examination, detailed in Note 10.

134. Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

135. Further details regarding expenditure due to charitable activities are included in the Achievements in 2024/25 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

136. Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.
137. The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

138. The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.
139. The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.
140. The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 6. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of independent examination

141. The independent examiner's fee of £6,100 (23/24 £6,500) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within Raising Funds in the Statement of Financial Activities, through the apportionment of governance costs within total Fundraising Services / Resources (Note 6).

11. Fixed asset and current asset investments

142. No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.
143. There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the Investment policy section of the Annual Report.

12. Current assets: Debtors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
Accrued income	0	0	0	0	0	0
Other debtors	0	2	0	0	0	2
Total	0	2	0	0	0	2

144. Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

13. Current assets: Cash

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000
Natwest/RBS	164	295	1,130	1,571	1,294	1,866
Barclays	86	106	0	0	86	106
Nationwide	85	85	0	0	85	85
Total	335	486	1,130	1,571	1,465	2,057

145. The carrying value of financial assets measured at amortised cost is measured as the total of balances in Notes 12 and 13.

14. Current liabilities: Creditors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000	2024/25 £000	2023/24 £000
Creditors						
Due to Wirral University Teaching Hospital NHS FT	(21)	(150)	0	(376)	(21)	(526)
Deferred Income	(1)	(3)	0	0	(1)	(3)
Accruals - Creditors	0	(20)	0	(431)	0	(451)
Total	(22)	(173)	0	(807)	(22)	(980)

146. Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of financial liabilities measured at amortised cost equates to the accruals row above.

15. Contingent assets and liabilities

147. If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2025 and 2024.
148. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2025 the estimated contingent liability was £0k (2023/24 £0k).

16. Commitments

153. The Charity has no other undisclosed commitments.

Annual Report and Accounts 2024/25

17. Analysis of material funds

The objectives of all of the Charity's funds are disclosed in the Aims and objectives section of the Annual Report. A summary of 2024/25 fund movements is as follows:

a) Analysis of restricted fund movements

	Fund balance B/Fwd		Income		Expenditure		Transfers		Fund Bal/Cfwd	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Breast Care Fund	64	51	14	17	(5)	(4)	0	0	73	64
Cancer Fund	3	(2)	15	8	(2)	(3)	0	0	15	2
Childrens Fund	11	4	86	10	(36)	(3)	0	0	61	11
Critical Care Fund	24	17	14	16	(3)	(9)	1	0	36	24
Heart Care Fund	0	(5)	11	6	(2)	(1)	0	0	9	0
Respiratory Fund	26	20	15	7	(3)	(2)	0	0	37	26
Stroke Fund	6	2	14	8	(2)	(4)	0	0	18	6
Tiny Stars Neonatal Appeal	635	540	43	264	(33)	(169)	0	0	644	635
League of Friends of Arrowe Park	0	0	204	0	0	0	0	0	204	0
Jane Roffe Parkinsons (Ward 22)	0	0	20	0	0	0	0	0	20	0
Other Restricted Funds	0	0	11	0	0	0	1	0	12	0
Total restricted funds	769	627	447	336	(87)	(195)	2	0	1,130	769

b) Analysis of unrestricted fund movements

	Fund balance B/Fwd		Income		Expenditure		Transfers		Fund Bal/Cfwd	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Patient Wish Fund	314	319	93	47	(92)	(52)	(2)	0	313	314
Total unrestricted funds	314	319	93	47	(92)	(52)	(2)	0	313	314

Total	1,083	946	540	383	(179)	(247)	0	0	1,443	1,083
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Accounts

Trustee's Annual Report & Financial Statements

For the Year to 31 March 2024

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund also known as 'WUTH Charity'.



WUTHCharity

Registered charity no. 1050469

  WUTHCharity wuthcharity.org

Annual Report and Accounts for the year ended 31 March 2024

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Report of the Trustee for the year ended 31 March 2024

Foreword by Sue Lorimer, Chair of Charitable Funds Committee of WUTH Charity

1. Welcome to our annual report for 2023/24. The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2024. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.
2. This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)*, *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 (FRS 102)* (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

3. The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed during times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Public interest benefit

4. The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2023/24*.

Ways to donate.

There are a number of ways to make a donation in confidence to WUTH Charity.

- **Over the Phone**

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

- **JustGiving**

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

- **Standing order**

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

- **Bank transfer**

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

- **Cash**

Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

- **Cheque**

Cheques can be posted or handed in to the Charity Office or cash offices, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 11.

- **Gift Aid**

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Who we are.

- 5. Wirral University Teaching Hospital NHS Foundation Trust Charity (WUTH) is a registered charity (registered number 1050469). We exist to raise funds and receive donations for the benefit of the our key partner organisation Wirral University Teaching Hospital NHS Foundation Trust, their patients and their staff. By securing donations, legacies, and sponsorship, WUTH Charity can help upgrade and improve existing services while working to support and improve patient experience.
- 6. Having support from our local community is crucial to our work so please read on to learn about our work what we have achieved and the difference we have made.

What we aim to do: our objectives and activities.

- 7. Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.
- 8. On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children’s Hospital, as well as at several community locations throughout Wirral.

Mission Statement

- 9. WUTH Charity’s Mission Statement, adopted in 2016, is as follows.

“To further improve the quality of WUTH’s patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the public and by fundraising activities, events and appeals.”
- 10. This Mission Statement is the cornerstone of the Charity’s *Expenditure Guidance* policy and explains the Charity’s main activities.

Individual funds’ purposes and decision-making

- 11. Decision-making is governed by the Charity’s Expenditure Guidance policy, with compliance managed by the Trust’s Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund’s specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.
- 12. For Patient Wish, the fund-holder is the Trust’s Chief Finance Officer and Chief People Officer, For the other specialty funds, fundholding is undertaken by the relevant senior Trust team comprising the most senior divisional clinician, nurse and manager, or the triumvirate. Any member of staff can apply for consideration. All fund applications are reviewed by the relevant fund holders and submitted to a grants panel for approval, up to the limits specified in the Standing Financial Instructions. Any request above this limit must be approved in line with the requirements of the Standing Financial Instructions.
- 13. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding ‘expressions of wish’ from donors about the area, function, department or specialty which should ideally benefit from their generosity.

Statute

14. The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

15. The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide ‘for any charitable purpose or purposes relating to the National Health Service.’

16. WUTH Charity’s strong governance measures have been put into place so that donors and grantors can be assured that every pound spent generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each, and every project undertaken.

Fund structure

17. The Charity has one unrestricted Patient Wish general fund and eight specialty funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20.

18. During 2020/21 the Charity also set up a time restricted COVID-19 fund which benefited from successful grant applications from the national appeal organised by NHS Charities Together as well as the Charity’s own COVID-19 appeal launched and championed by the Wirral Globe which resulted in significant contributions from the public. This fund was earmarked for and spent on staff welfare.

19. Designation (earmarking) is merely a record of the Corporate Trustee’s intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2023/24 or 2022/23 but the Corporate Trustee periodically considers earmarking.

20. Further fund details are included in Note 17 to the accounts.





Governance and management

Corporate Trustee

21. The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a ‘corporate trustee’, and the Charity’s primary beneficiary; the public is the ultimate beneficiary. The address of the Trust’s principal office is the same as that of the Charity.
22. The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee’s legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity’s strategy through meetings of the Charitable Funds Committee.
23. The voting members of the Board of Directors of the Corporate Trustee (‘Trust Board’) who served during the financial year were as follows:

Chairman	Sir David Henshaw
Chief Executive	Janelle Holmes
Chief Finance Officer	Mark Chidgey
Deputy CEO / Medical Director	Dr Nicola Stevenson
Chief Operating Officer	Hayley Kendall
Chief Nurse	Tracy Fennell (to December 2023)
Non-Executive Director	Steve Igoe
Non-Executive Director	Steve Ryan
Non-Executive Director	Chris Clarkson
Non-Executive Director	Sue Lorimer
Non-Executive Director	Lesley Davies
Non-Executive Director	Rajan Madhok

24. All the members were in post for the 12-month period to 31 March 2024.
25. The Board is also comprised of two further Executive Directors, who are non-voting, the Chief People Officer (Debs Smith), and the Chief Strategy Officer (Matthew Swanborough). The Board is also advised by the Director of Corporate Affairs, David McGovern, who is not a member of the Board but who is a member of the Executive Team.

Charitable Funds Committee

26. This is a Committee of the Trust Board, established to ensure that the Corporate Trustee’s duties are discharged.
27. The formal purposes of the Charitable Funds Committee can be summarised as follows.
- i. To agree the purpose, strategy, and policies of the Charity.
 - ii. To oversee the Charity’s financial and treasury management processes.
 - iii. To control expenditure from the funds.
 - iv. To control fundraising initiatives.
 - v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity’s key achievements.
28. Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.
29. The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.
- Governance arrangements.
 - Expenditure compliance and effectiveness - value for money.
 - Income generation strategy.
 - Risk management arrangements.
 - Investment and reserves review.

30. The members of the Charitable Funds Committee who served during the financial year were as follows:

Non-Executive Director and Chair of Committee	Sue Lorimer
Chief Finance Officer	Mark Chidgey
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell (to December 2023)
Non-Executive Director	Steve Ryan
Non-Executive Director	Lesley Davies

31. All the members were in post for the 12-month period to 31 March 2024. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer and Chief People Officer are the Executive Leads for the Committee.

Corporate Trustee's appointments

32. Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2023/24 and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.

33. Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

34. Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant

Director of Finance – Financial Services, who were responsible throughout 2023/24 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - including the reservation and delegation of the powers of the Corporate Trustee

35. The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997 and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.

36. Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.

37. Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

38. The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

- 39. The Charity's key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust's robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.
- 40. As at 31 March 2024, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

What have we achieved: highlights from the activities undertaken in year?

- 41. As a grant-giving charity, WUTH Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their careers. Details of some key funds' activities and achievements are set out below.

Fundraising Annual Review

- 42. Below are some of the highlights of the year for both the Charity team and our supporters.

Arrowe Park Abseil

- 43. Returning for a fourth year there was a great turn out for this year's Arrowe Park. A huge £16,500 was raised by the 108 participants taking part, including staff, local businesses and former patients who wished to say thank you for the care they have received.



Wirral Winter Ball

44. WUTH Charity Ambassador Mandy Molby organised Ball in aid of the Tiny Stars Neonatal Appeal. Raising just over £52,000 for the Tiny Stars Neonatal Appeal. 300 people attended and enjoyed entertainment from Simon Webb (Blue).



45. Mandy has expressed her thanks to the Charity team for their hard work and praised how well the event was organised again and is doing the 2024 Ball in aid of the charity again.

Carol Service Christ Church Thornton Hough

46. The voices of Wirral Community Choir performed at Thornton Hough Church in December in a beautiful service supporting the Charity which helped to raise £1,755 for the Tiny Stars Neonatal Appeal.



Christmas Concert
Featuring The Wirral Community Choir

SATURDAY 16TH DECEMBER 2023
ALL SAINTS PARISH CHURCH, THORNTON HOUGH CH63 1JW
6.30pm Seasonal Refreshments 7.30pm Concert starts
Tickets £10 call 0151 482 7788



Santa Express

47. Stagecoach turned one of their fleet of buses into a 'Santa's grotto' for the Christmas season to help raise money for the Tiny Stars appeal. Thank you for the support and festive cheer you brought over the last month supporting WUTH Charity and for raising a fantastic £1.7k with your Santa's Grotto Bus.

Elf Run

48. The elf run returned for a second year, sponsored by Activity for All with almost 1600 pupils from schools around the Wirral taking part in our much loved Elf Run. Thank you to all the children everyone who took part helping to raise over £6,600 for the Tiny Stars Neonatal Appeal.



Tour De Wards

49. For the second year, the Charity team organised a static bike challenge in which participants would cycle for seventy-five hours over a seven-day period. The event was a huge success with over 120 people taking part including, members of the public, staff and local community groups. The final event for the financial year raised over £6,400.



50. The Charity team would like to thank everyone who has supported this year. The team would like to give special thanks to our volunteers who regularly support the team at events and in our day-to-day activities and our ambassadors, and our

community and events fundraisers have worked incredibly hard to deliver excellent, safe, and enjoyable events. We would like to thank them all for their hard work again this year.

- 51. An events calendar is planned for 2024/25 and the Charity team are excited and optimistic to implement a new three-year Charity Strategy as approved in mid-2023. We look forward to sharing our events and developments throughout the year.
- 52. Additional improvements will continue to improve the quality of WUTH's patient and staff experience. We will continue to share our events and developments throughout the year with our stakeholders and supporters.

Reserves policy

Background

53. In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.
54. Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

Level of reserves

55. As at 31 March 2024, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity’s *Going concern* policy (page 27). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2024.
56. Reserves are that part of a charity’s unrestricted funds that is freely available to spend on any of that charity’s purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.
57. The Charity’s restricted funds have narrower objects than those of the Charity and so are not ‘freely available’. However, they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an ‘operational reserves’ figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of ‘operational reserves’, given the very low risk of unforeseen obligation, and the growing needs of the Charity’s beneficiary trust.

58. The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity’s funds are put to prompt and prioritised use for the benefit of the Trust’s patients.
59. The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to WUTH Charity.
60. The Charitable Funds Committee calculate the reserves as that part of the charity’s unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects.
61. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2024 was £314k (2022/23 £319k). This level of reserves is consistent with the reasoning above and is calculated as follows:

Total unrestricted funds of	£314,000
Less designated funds of	0
Total free reserves	£314,000

Investment policy

Background

62. By law, the Charity must ensure it spends any income received within a ‘reasonable time of receipt’. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus to generate additional income to fund future activities.

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- 63. All investment decisions must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and must be informed by appropriate professional investment advice.
- 64. The Charity avoids investments involving alcohol, arms and tobacco.
- 65. The overriding objective, as expressed through the Charity's Treasury Management Policy, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

- 66. The Charity has no investment assets.
- 67. In 2023/24 investment income of £56k (2022/23 £9k) was earned. This income solely relates to bank interest.

Reference and administrative details

Registration

68. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('WUTH Charity'), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office Donations & fundraising

WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Wirral
CH49 5PE

 wuth.charity@nhs.net

 0151 482 7788

  WUTHCharity wuthcharity.org

Administration and records

69. The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2023/24.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services
National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton
NN3 6NW

Independent Examiner

Katherine Parkin
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Legal Advisor

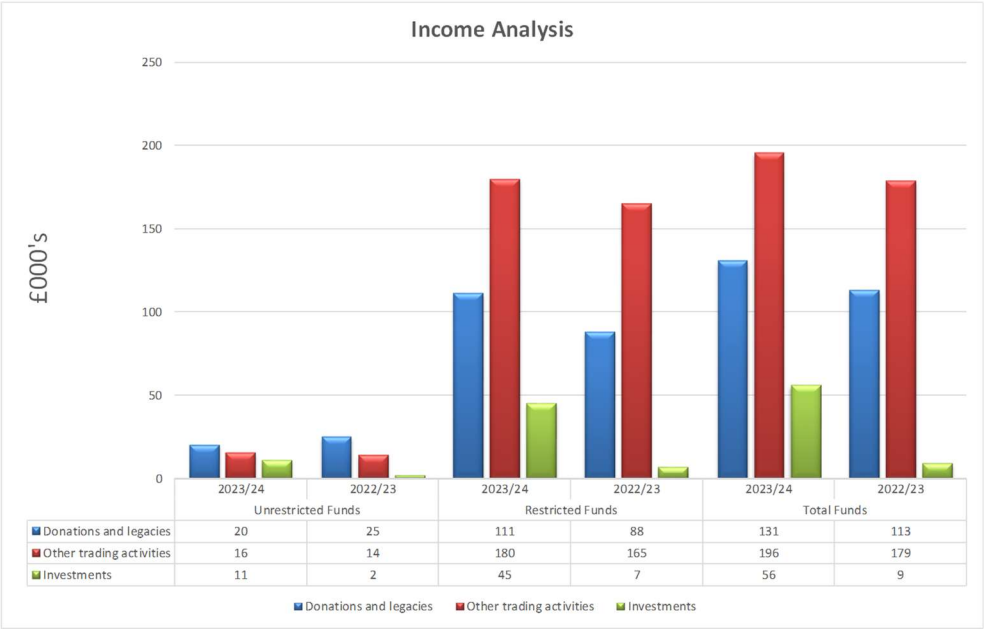
Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ



Finance and performance review

Income summary

70. The Charity relies upon donations and legacies as its main source of income. Total income for 2023/24 was £383k (2022/23 £303k). The following chart analyses this year’s income by source.



Donations - £126k

71. Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say ‘thank-you’ after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

72. Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the knowledge and approval of the Corporate Trustee, and the Charity’s fundraising team (page 4) can offer advice and help.

73. We thank all donors for their kindness and effort.

Legacies - £5k

74. We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends.

Other trading activities - £196k

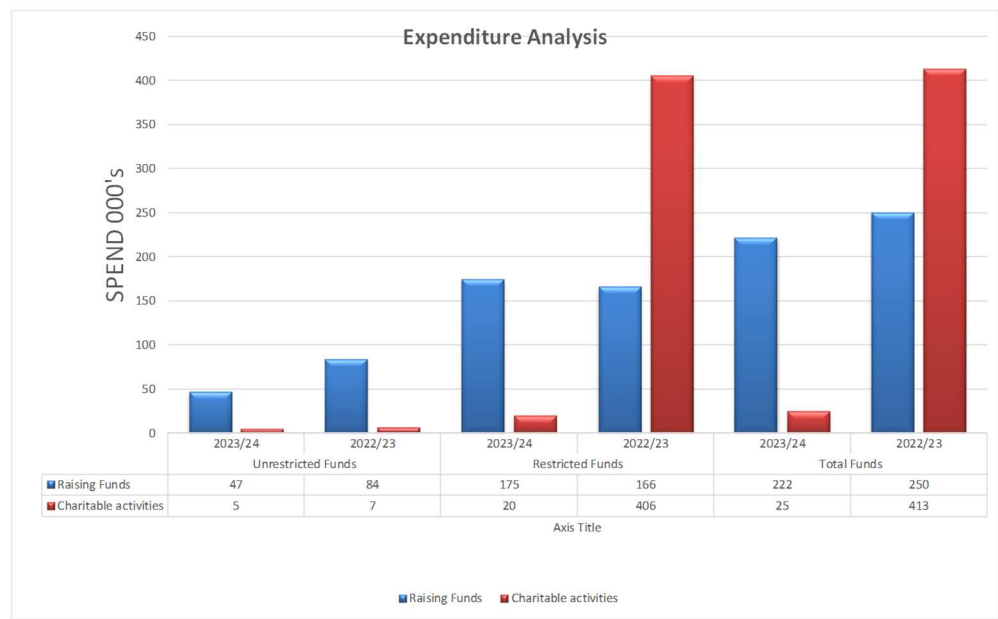
75. The income relates to income received in exchange for supplying goods and services to raise funds for the Charity. This was primarily generated by both internal and external fundraising events. Additional funds were generated through lottery activity, Just Giving and Gift Aid income.

Investment income - £56k

76. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. All investment income generated during 2023/24 was through bank interest.

77. Investment opportunities are subject to ongoing review.

Expenditure analysis



78. Of the total expenditure of £247k (2022/23 £663k), £25k (2022/23 £413k) was spent on charitable activities across a range of programmes for patient benefit.

79. The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

Staff education and welfare – (£5k)

80. We continue to fund initiatives to train the staff who care for patients. Ensuring staff are well trained and supported benefits the quality of care they provide. Additionally, we support wellbeing programmes established to help maintain and improve the physical wellbeing of staff in their demanding roles.

Buildings and Refurbishment - (£20k)

81. As part of the Tiny Stars Appeal in aid of a Neo Natal refurbishment project, the Charity contributed towards the early stages planning of this project.

Raising funds - (£222k)

82. This category includes budgeted fundraising services and resources, which will underpin future income growth.

Future Plans

83. The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

84. **The Charity therefore did not require or compile comprehensive future spending plans in 2023/24.**

85. As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.

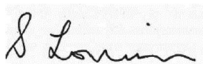
86. As a rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. Other future plans for the development of the Charity's activities and incomes are outlined in the Head of Fundraising's review of the year (page 11).

Statement as to disclosure to our independent examiners

87. So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity’s independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity’s independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Sue Lorimer



Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee

Mark Chidgey



Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee

Date: 25 November 2024

Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2024.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

K Parkin

Katherine Parkin FCA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date: 20 December 2024

Statement of Financial Activities For the year ended 31 March 2024

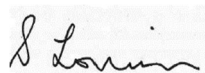
Note	Unrestricted Funds		Restricted Funds		Total funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
INCOME from						
Donations, Legacies and Grants	3	20	25	111	88	131
Other trading activities - raising funds	4	16	14	180	165	196
Investments	5	11	2	45	7	56
Accrued income	12	0	2	0	0	0
Total Income		47	43	336	260	303
EXPENDITURE on						
Raising Funds	6	(47)	(84)	(175)	(166)	(222)
Charitable activities						
Patient comforts and welfare	7	0	4	0	0	4
Staff comforts and welfare	7	(5)	(8)	0	0	(5)
Building and refurbishment	7	0	0	(20)	(400)	(20)
Patients Appliances : Purchase	7	0	(2)	0	0	(2)
Furniture And Fittings	7	0	0	0	0	0
Purchase of medical equipment	7	0	(1)	0	0	(1)
Other expenditure	7	0	0	0	(6)	(6)
Total Expenditure		(52)	(91)	(195)	(572)	(663)
Net realised gains / (losses)on investments		0	0	0	0	0
NET INCOME / (EXPENDITURE)		(5)	(48)	141	(312)	(360)
Transfers between funds	8	0	(13)	0	13	0
Balance sheet adjustment		0	1	0	8	0
NET INCOME / (EXPENDITURE)		(5)	(60)	141	(291)	(351)
Reconciliation of funds						
Total funds brought forward		319	380	627	916	946
Net movement in funds		(5)	(60)	141	(291)	136
TOTAL FUNDS CARRIED FORWARD		314	320	768	625	1,082

Balance Sheet As at 31 March 2024

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Current Assets							
Receivables	12	2	(1)	0	0	2	(1)
Cash and cash equivalents	13	486	438	1,572	1,242	2,058	1,680
Inventory		0	0	3	0	3	0
Total Current Assets		488	437	1,575	1,242	2,063	1,679
Liabilities							
Payables falling due within one year	14	(150)	(76)	(376)	(187)	(526)	(263)
Deferred Income	14	(3)	(30)	0	0	(3)	(30)
Accruals	14	(20)	(12)	(431)	(428)	(451)	(440)
Net Current Assets		(173)	(118)	(807)	(615)	(980)	(733)
Total assets less current liabilities		315	319	768	627	1,083	946
NET ASSETS		315	319	768	627	1,083	946
Total funds of the charity:							
Restricted Funds		0	0	768	627	768	627
Unrestricted Funds		315	319	0	0	315	319
TOTAL CHARITY FUNDS		315	319	768	627	1,083	946

The notes on pages 22 to 29 form part of these accounts. Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer
Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee



Date: 25 November 2024

Mark Chidgey
Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee



Date: 25 November 2024

Notes to the accounts

1. Accounting policies

a. *Basis of preparation*

88. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.
89. The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and 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 (FRS 102) issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to small entities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.
90. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

b. *Going concern*

91. The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period

of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

92. The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. *Fund structure*

93. Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purpose (Patient Wish fund), and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.
94. The major funds held are disclosed in Note 17.

d. *Income*

95. All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability.
96. Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. Income from legacies

97. Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.
98. Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.
- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
 - The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
 - All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.
99. If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.
100. If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

101. All expenditure is accounted for on an accrual basis and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it

must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

102. When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

103. Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

104. Irrecoverable VAT is charged against the same category of resources expended as the underlying purchases.

h. Expenditure on raising funds

105. These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's 10 funds.

i. Charitable activities and apportionment

106. The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

107. Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using the value of expenditure transactions undertaken within the financial year in each category.

108. Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

109. The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments.

110. Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2023/24 or in the prior year.

k. Realised gains and losses from investment.

111. All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

112. In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

113. The Charity had no such gains/losses in 2023/24 or in the prior year.

l. Financial instruments.

114. Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: Debtors, cash and creditors.

115. The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities.

116. A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

117. If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

118. A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because.

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

119. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

120. In the application of the Charity's accounting policies described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and any other factors that are relevant. Actual results may differ from these estimates.

121. In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b.

122. The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

123. The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the Reference and administrative details section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006 and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

124. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. In 2023/24 and 2022/23 the Charity did not make to Wirral University Teaching Hospital NHS Foundation Trust.

125. At 31 March 2024, the Charity owed Wirral University Teaching Hospital NHS Foundation Trust £977k (2022/23 £703k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

126. During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.

127. Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee purchases Directors and Officers liability insurance which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

128. Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds.

129. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2023/24 nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Donations from individuals	13	20	45	54	58	74
Corporate donations	4	4	64	33	68	37
Legacy	3	1	2	1	5	2
Total donations and legacies	20	25	111	88	131	113

130. Donations from individuals are gifts from members of the public, relatives of patients and staff. This income is usually collected through “In Memory Of” donations as well as general gifts.

131. Corporate donations are gifts from organisations that have supported WUTH Charity during the past year.

4. Income: Other trading activities - raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
WUTH Event Ticket Sales	0	0	33	28	33	28
WUTH Event Additional Fundraising	2	2	87	79	90	81
Fundraising by Individuals	4	3	23	23	27	26
Other Fundraising Income	1	0	30	28	31	28
Lottery	3	4	0	0	3	4
Other Just Giving & Gift Aid	5	5	6	7	11	12
Total other trading	16	14	180	165	196	179

132. This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods.

133. This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity’s many events held in 2023/24, which would be included under Donations in Note 3.

5. Income: Investments

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Fixed asset investments	0	0	0	0	0	0
Bank Interest	11	2	45	7	56	9
Total	11	2	45	7	56	9

134. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. All investment income generated during 2023/24 was through bank interest.

6. Expenditure: Raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Fundraisings services / resources	(46)	(82)	(172)	(166)	(218)	(248)
Just Giving fees, licenses and related charges	(1)	(2)	(3)	0	(4)	(2)
Total	(47)	(84)	(175)	(166)	(222)	(250)

135. The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

	Grant Funded Activity		Charitable Contributions		Total	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Unrestricted Funds						
Patient education and welfare	0	4	0	0	0	4
Staff education and welfare	(5)	(8)	0	0	(5)	(8)
Building and refurbishment	0	0	0	0	0	0
Furniture And Fittings	0	0	0	0	0	0
Patients Appliances : Purchase	0	(2)	0	0	0	(2)
Purchase of medical equipment	0	(1)	0	0	0	(1)
Other expenditure	0	0	0	0	0	0
Total unrestricted funds	(5)	(7)	0	0	(5)	(7)
Restricted Funds						
Patient education and welfare	0	0	0	0	0	0
Staff education and welfare	0	0	0	0	0	0
Building and refurbishment	0	0	(20)	(400)	(20)	(400)
Furniture And Fittings	0	0	0	0	0	0
Patients Appliances : Purchase	0	0	0	0	0	0
Purchase of medical equipment	0	0	0	0	0	0
Other expenditure	0	0	0	(6)	0	(6)
Total restricted funds	0	0	(20)	(406)	(20)	(406)
Total	(5)	(7)	(20)	(406)	(25)	(413)

136. The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

137. Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of independent examination, detailed in Note 10.

138. Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

139. Further details regarding expenditure due to charitable activities are included in the Achievements in 2023/24 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

140. Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.

141. The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

142. The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.

143. The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.

144. The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 6. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of independent examination

145. The independent examiner's fee of £6,500 (22/23 £5,760) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within Charitable activities in the Statement of Financial Activities, through the apportionment of governance costs within total support costs (Note 6).

11. Fixed asset and current asset investments

146. No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.

147. There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the Investment policy section of the Annual Report.

12. Current assets: Debtors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Accrued income	0	2	0	0	0	2
Other debtors	2	(3)	0	0	2	(3)
Total	2	(1)	0	0	2	(1)

148. Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

13. Current assets: Cash

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Natwest/RBS	294	260	1,572	166	1,866	426
Barclays	106	93	0	1,076	106	1,169
Nationwide	85	85	0	0	85	85
Total	486	438	1,572	1,242	2,057	1,680

149. The carrying value of financial assets measured at amortised cost is measured as the total of balances in Notes 12 and 13.

14. Current liabilities: Creditors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Creditors						
Due to Wirral University Teaching Hospital NHS FT	(150)	(76)	(376)	(187)	(526)	(263)
Deferred Income	(3)	(30)	0	0	(3)	(30)
Accruals - Creditors	(20)	(12)	(431)	(428)	(451)	(440)
Total	(173)	(118)	(807)	(615)	(980)	(733)

150. Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of financial liabilities measured at amortised cost equates to the accruals row above.

15. Contingent assets and liabilities

151. If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2024 and 2023.

152. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2024 the estimated contingent liability was £0k (2022/23 £0k).

16. Commitments

153. The Charity has no other undisclosed commitments.

17. Analysis of material funds

The objectives of all of the Charity’s funds are disclosed in the Aims and objectives section of the Annual Report. A summary of 2023/24 fund movements is as follows.

A summary of 2023/24 fund movements is as follows:

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Breast Care Fund	51	60	17	7	(4)	(16)	0	0	0	1	64	51
Cancer Fund	(2)	7	8	5	(3)	(15)	0	0	0	1	3	(2)
Childrens Fund	4	15	10	5	(3)	(17)	0	0	0	1	11	4
COVID Fund	0	387	0	0	0	(400)	0	13	0	0	0	(0)
Critical Care Fund	17	18	16	14	(9)	(17)	0	0	0	1	24	16
Heart Care Fund	(5)	9	6	1	(1)	(16)	0	0	0	2	0	(4)
Respiratory Fund	20	33	7	2	(2)	(15)	0	0	0	2	26	20
Stroke Fund	2	9	8	6	(4)	(15)	0	0	0	2	6	2
Tiny Stars Neonatal Appeal	540	379	264	220	(169)	(61)	0	0	0	2	635	540
Total restricted funds	627	917	336	260	(195)	(572)	0	13	0	12	769	627

b) Analysis of unrestricted fund movements

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Patient Wish Fund	319	380	47	43	(52)	(91)	0	(13)	0	1	314	320
Total unrestricted funds	319	380	47	43	(52)	(91)	0	(13)	0	0	314	320
Total	946	1,297	383	303	(247)	(663)	0	0	0	8	1,083	947

Accounts

Trustee's Annual Report & Financial Statements

For the Year to 31 March 2023

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund also known as 'WUTH Charity'.



WUTHCharity

Registered charity no. 1050469



WUTHCharity

wuthcharity.org

Annual Report and Accounts for the year ended 31 March 2023

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Report of the Trustee for the year ended 31 March 2023

Foreword by Sue Lorimer, Chair of charitable funds committee of WUTH Charity

1. Welcome to our annual report for 2022/23. The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2023. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.
2. This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)*, *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 (FRS 102)* (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

3. The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed during times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Public interest benefit

4. The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2022/23*.

Ways to donate.

There are a number of ways to make a donation in confidence to WUTH Charity.

- **Over the Phone**

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

- **JustGiving**

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

- **Standing order**

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

- **Bank transfer**

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

- **Cash**

Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

- **Cheque**

Cheques can be posted or handed in to the Charity Office or cash offices, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 11.

- **Gift Aid**

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Who we are.

- 5. Wirral University Teaching Hospital NHS Foundation Trust Charity (WUTH) is a registered charity (registered number 1050469). We exist to raise funds and receive donations for the benefit of the our key partner organisation Wirral University Teaching Hospital NHS Foundation Trust, their patients and their staff. By securing donations, legacies, and sponsorship, WUTH Charity can help upgrade and improve existing services while working to support and improve patient experience.
- 6. Having support from our local community is crucial to our work so please read on to learn about our work what we have achieved and the difference we have made.

What we aim to do: our objectives and activities.

- 7. Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.
- 8. On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children’s Hospital, as well as at several community locations throughout Wirral.

Mission Statement

- 9. WUTH Charity’s Mission Statement, adopted in 2016, is as follows.

“To further improve the quality of WUTH’s patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the public and by fundraising activities, events and appeals.”
- 10. This Mission Statement is the cornerstone of the Charity’s *Expenditure Guidance* policy and explains the Charity’s main activities.

Individual funds’ purposes and decision-making

- 11. Decision-making is governed by the Charity’s Expenditure Guidance policy, with compliance managed by the Trust’s Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund’s specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.
- 12. For Patient Wish, the fund-holder is the Trust’s Director of Nursing and Midwifery (Chief Nurse), who receives, considers and approves applications. For the other specialty funds, this is undertaken by the relevant senior Trust team comprising the most senior divisional clinician, nurse and manager. Any member of staff can apply for consideration.
- 13. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding ‘expressions of wish’ from donors about the area, function, department or specialty which should ideally benefit from their generosity.

Statute

14. The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

15. The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide ‘for any charitable purpose or purposes relating to the National Health Service.’

16. WUTH Charity’s strong governance measures have been put into place so that donors and grantors can be assured that every pound spent generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each, and every project undertaken.

Fund structure

17. The Charity has one unrestricted Patient Wish general fund and eight specialty funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20.

18. During 2020/21 the Charity also set up a time restricted COVID-19 fund which benefited from successful grant applications from the national appeal organised by NHS Charities Together as well as the Charity’s own COVID-19 appeal launched and championed by the Wirral Globe which resulted in significant contributions from the public. This fund was earmarked for and spent on staff welfare.

19. Designation (earmarking) is merely a record of the Corporate Trustee’s intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2022/23 or 2021/22 but the Corporate Trustee periodically considers earmarking.

20. Further fund details are included in Note 17 to the accounts.



Governance and management

Corporate Trustee

21. The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity.
22. The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.
23. The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows:

Chairman	Sir David Henshaw
Chief Executive	Janelle Holmes
Chief Finance Officer	Mark Chidgey (from June 2022)
Interim Chief Finance Officer	Robbie Chapman (to May 2022)
Deputy CEO / Medical Director	Dr Nicola Stevenson
Chief Operating Officer	Hayley Kendall
Chief Strategy Officer	Matthew Swanborough
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell
Non-Executive Director	Steve Igoe
Non-Executive Director	Chris Clarkson
Non-Executive Director	Sue Lorimer
Non-Executive Director	John Sullivan (to June 2022)
Non-Executive Director	Lesley Davies (from May 2022)
Non-Executive Director	Rajan Madhok (from July 2022)

24. All the members were in post for the 12-month period to 31 March 2023 except where indicated.

Charitable Funds Committee

25. This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.
26. The formal purposes of the Charitable Funds Committee can be summarised as follows.
- i. To agree the purpose, strategy, and policies of the Charity.
 - ii. To oversee the Charity's financial and treasury management processes.
 - iii. To control expenditure from the funds.
 - iv. To control fundraising initiatives.
 - v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.
27. Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.
28. The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.
- Governance arrangements.
 - Expenditure compliance and effectiveness - value for money.
 - Income generation strategy.
 - Risk management arrangements.
 - Investment and reserves review.

29. The members of the Charitable Funds Committee who served during the financial year were as follows:

Non-Executive Director and Chair of Committee	Sue Lorimer
Chief Finance Officer	Mark Chidgey ¹
Interim Chief Finance Officer	Robbie Chapman ²
Medical Director	Dr Nicola Stevenson
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell
Non-Executive Director	Steve Ryan
Non-Executive Director	Lesley Davies ³

¹ from June 2022

² to May 2022

³ from May 2022

30. All the members were in post for the 12-month period to 31 March 2023 except where indicated. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer is the Executive Lead for the Committee.

Corporate Trustee's appointments

31. Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2022/23 and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.

32. Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

33. Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant Director of Finance – Financial Services, who were responsible throughout 2022/23 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - including the reservation and delegation of the powers of the Corporate Trustee

34. The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997 and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.

35. Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.

36. Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

37. The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

- 38. The Charity's key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust's robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.
- 39. As at 31 March 2023, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

What have we achieved: highlights from the activities undertaken in year?

- 40. As a grant-giving charity, WUTH Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their careers. Details of some key funds' activities and achievements are set out below.

Charity funded projects.

- 41. There have been several projects funded this year, all of which have significant impact on our patients and their loved ones. A significant project to support staff was also funded via the COVID-19 fund, the Retreat restaurant and Wellbeing room. Some key stories are described below together with highlights of the fundraising activities.

The Retreat restaurant and wellbeing room £417,000

- 42. The Charity was pleased to support the refurbishment of the restaurant at Arrowe Park Hospital and the creation of a new wellbeing space with a significant investment of over £400,000. Funds were raised during the COVID-19 pandemic through the appeal launched and supported by the Wirral Globe, local donations, grants secured from the national charity NHS Charities Together and WUTH. The Retreat, named by staff opened in May 2022. Over 115,000 customers have been

served in the new restaurant in the first twelve months. The refurbishment has resulted in a modern and comfortable space for staff to visit during their breaks.



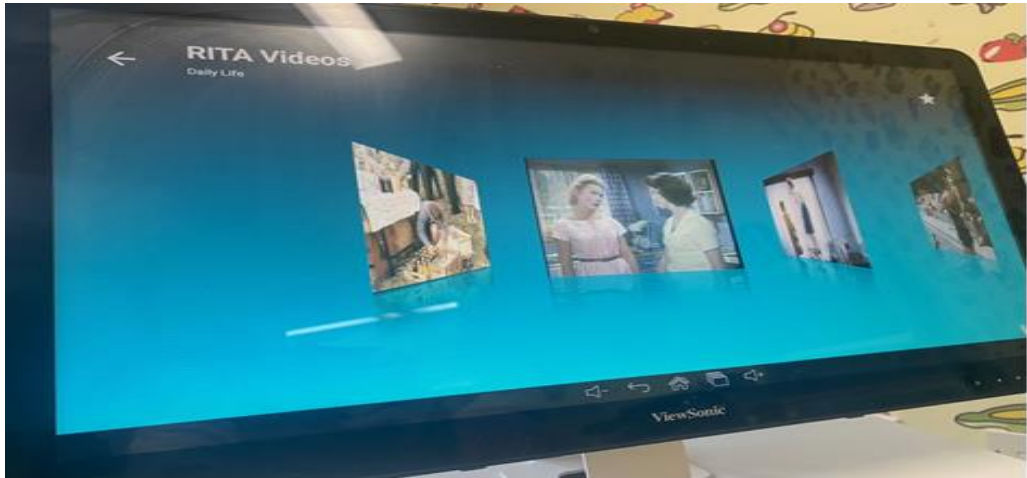
- 43. "When planning the refurbishment of the Retreat, it was important that this space was not only a great place for staff to come and eat, but also a space that promoted staff wellbeing. It has been great to see how well received the area has been by all staff groups in the organisation, and it is not only used at mealtimes, but by staff having informal meetings in the area during the day as well. The Trust has seen a significant increase in how much the facility is now being used. It supports the Trust's goal to be a Great Place to Work. Thanks to the Charity team, Wirral Globe and NHS Charities Together for their support in funding such a great space."

Tom Lloyd Head of Soft Facilities Management

Reminiscence Interactive Therapy Activities - ‘RITA’ System £23,400

- 44. RITA is an innovative, evidence-based, state-of-the-art digital therapy system which allows patients to use apps, games and other leisure activities as part of their hospital recovery.
- 45. Used primarily for elderly patients with cognitive impairments, such as dementia, the user-friendly technology has shown to be effective in calming distressed or anxious patients.
- 46. “The reminiscence computer (RITA) has been widely used within the Department of Medicine for the Elderly (DME) Wards and especially on ward 22 at Arrowe Park Hospital. In addition, the reminiscence apps and films other activities on the system include karaoke, bingo, quizzes, and jigsaws. The system is an excellent addition to our resources that support patients especially those with dementia, delirium, or other cognitive impairments, and has proven to be an effective tool in managing behaviours that are challenging and in reducing boredom for patients on the wards. We would like to thank WUTH Charity and their supporters for funding the equipment which has supported many patients this year and will continue to do so in the future”.

Tony Probbing, Associate Director of Allied Health Professionals & Divisional Lead for Corporate Nursing



Sensory Suite Surgical Elective Admissions Lounge (Seal Unit) £1,700

- 47. With a specialist visual and sound facility such as a colour changing wall panel, a plinth with fibre optic lights, wall projector and interactive sound panel and special soft furnishings, the suite offers a relaxed environment to relieve the stress of visiting the hospital for adult patients with additional needs.
- 48. Christine McGuinness, TV personality and autism campaigner, visited the hospital to officially unveil the suite. Christine has been extensively raising awareness after her three children were diagnosed with autism and following her own diagnosis of autism as an adult.
- 49. Christine said: “I am so pleased to open this sensory room that will help adults on the autistic spectrum to feel calmer during the stressful time before having surgery. Seeing organisations like hospitals support those with autism by designing appropriate environments - especially for adults - is a real step forward and thank you to Arrowe Park Hospital for making this possible. I hope other hospitals will follow suit.”



50. Sensory Suite has been funded by WUTH Charity and the Seal Unit staff through various challenges such as the Virtual London Marathon and parachute jumps. Ward Sister Becky Brumpton lead the project and the teams fundraising.

51. “This has been such an important project to me from a personal perspective and it is a much-needed facility. Having a facility like this can make a huge difference to patients. It helps to keep them calm at what would usually be a very stressful experience for them and for their families. This is about offering a holistic approach to caring for patients with additional needs and I’m really proud to have this facility now up and running.”

Becky Brumpton Ward Sister Surgical Elective Admissions Lounge

52. The Charity has also funded a range of other projects including, gifts for patients in hospital on Christmas Day, special wheelchairs for the Children’s Ward and décor improvements for the Harmony Suite, which supports parents experiencing baby loss. The Charity is extremely grateful for the support it has received this year which has a direct benefit to patients, their loved ones and staff.

Head of Fundraising Annual Review

53. Following the continued restrictions of last year, the Charity team were pleased to resume fundraising activity this year, whilst at times continuing to support staff, particularly as part of the Trust’s winter wellbeing plans. Below are some of the highlights of the year for both the Charity team and our supporters.

Tri4Life Everest Summit Expedition

54. In April a group of lifelong friends, the Tri4Life team from Wirral began their expedition to retrace the famous steps of George Mallory in a centenary celebration of the 1922 British Mount Everest expedition. Tri4Life, a Wirral based charitable enterprise raises funds to support charities close to their hearts and promotes active, healthy lifestyles to today’s youth. This year the Tiny Stars Neonatal Appeal is one of their chosen causes to support.

55. Martin Pritchard- Howarth, a consultant Geriatrician at Wirral University Teaching Hospital (WUTH) and Tri4Life member commented prior to the challenge; “As young

boys we ran and played in the same streets as our childhood Everest Heroes, Mallory and Irvine who lived in Birkenhead. It will be a huge honour to follow in their footsteps exactly one hundred years since their pioneering endeavour. We have been seeking the next challenge to mark our 20th anniversary and given Mallory and Irvine’s local Wirral connections and the approaching Centenary of their fateful journey, have settled upon this attempt to scale Everest! None of us are from a climbing background, many of us are above the age of 50, but all of us have a drive and passion to inspire others and raise money for good causes along the way.

56. We all hope that this effort will massively boost the funds of our chosen charities, including the Tiny Stars appeal. In May the whole team returned safely home following the successful summit attempt by three of the group.



Wirral Coastal Walk

57. Over 30 participants took part in the scenic walk along the Wirral coastline. Starting at the Floral Pavilion the twelve-mile route ended at Thurstsaton Country Park. Participants included members of the public, staff members and families who had received can from the Neonatal Unit.



It's a Knockout

58. The Charity team added this new event to the calendar in July. Thirteen teams took part in this nostalgic inflatable assault course. Teams included staff s from the Executives, Eye department and Porters. They were joined by local companies and community groups including SP Energy Network and many other WUTH Supporters. Alongside the event was a family fun day with a selection of stalls and activities for all to enjoy.



Arrowe Park Abseil

59. Returning for a third year there was a great turn out for this year's Arrowe Park Abseil. A huge £26,000 was raised by the 125 participants taking part, including staff, local businesses and former patients who wished to say thank you for the care they have received. The event was supported by Santander who were on hand to volunteer on the day. WUTH Charity supporter WBO cruiserweight world champion Tony Bellew also took part.



Virtual Marathon

60. 13 participants who took part in this year's Virtual London Marathon and raised over £4000 for the Tiny Stars Neonatal Appeal. It was a great event with staff and the local community taking part in this 26.2-mile challenge.

Wirral Winter Ball

61. WUTH Charity Ambassador Mandy Molby organised Ball in aid of the Tiny Stars Neonatal Appeal. Raising over £30,000 for the Tiny Stars Neonatal Appeal. 280 people attended and enjoyed entertainment from Britain's Got Talent winners Boogie Storm and George Michael tribute act Rob Lambardi.
62. Mandy has expressed her thanks to the Charity team for their hard work and praised how well the event was organised again. She has confirmed her support again in November 2023.



Carol Service Christ Church Port Sunlight

63. The voices of Cantemus at Caldy and the Hand bell ringers of Port Sunlight supported the Charity with a beautiful service in Christ Church Port Sunlight. Joined by 100 friends of the Charity they helped to raise £2,000 for the Tiny Stars Neonatal Appeal.



Santa Express

64. Stagecoach turned one of their fleet of buses into a ‘Santa’s grotto’ for the Christmas season to help raise money for the Tiny Stars appeal. Thank you the support and festive cheer you brought over the last month supporting WUTH Charity and for raising a fantastic £2500 with your Santa’s Grotto Bus.

Elf Run

65. The elf run returned for a second year with almost 3000 pupils from schools around the Wirral taking part in our much loved ‘Elf and fitness challenge. Thank you to all the children everyone who took part helping to raise over £4000 for the Tiny Stars Neonatal Appeal.



Cycle 75

66. To start off the celebrations for the NHS turning 75 in 2023 the Charity team organised a static bike challenge in which participants would cycle for seventy-five hours over a seven-day period. The event was a huge success with over one hundred and twenty people taking part including, members of the public, staff and local community groups. The final event for the financial year raised over £7,000.
67. The team would like to thank everyone who has supported this year. The team would like to give special thanks to our volunteers who regularly support the team at events and in our day-to-day activities and our ambassadors.
68. Mrs Mandy Molby, Sing Me Mersey’s Billy Hui and Wendy Williamson. Their continued support is exceptional and gratefully received.

69. I would also like to personally thank our volunteers who have supported the team throughout the year, their support is invaluable. Our community and events fundraisers Joanne Roberts and Phil Crawford have worked incredibly hard to deliver excellent, safe, and enjoyable events. I would like to thank them for their hard work again this year.
70. A full event calendar is planned for 2023 and the Charity team are excited and optimistic to implement a new three-year Charity Strategy supported by a development grant successfully applied for from NHS Charities Together. We look forward to sharing our events and developments throughout the year.
71. Looking to our year ahead, the team have a full calendar of events planned. Our main fundraising focus for the year will continue to be the Tiny Stars Neonatal Appeal. With architects commissioned to begin the consultation and planning for the refurbishment we look forward to being able to share more detailed plans for the Neonatal Unit with our supporters.
72. A new three-year strategy has been developed and with the support of the NHS Charities Together £30,000 development grant various new activities are planned to strengthen the Charity.
73. These include the introduction of a temporary pop-up gift shop, refreshed branding, new website, and increased branding around the hospital sites.
74. Additional training and improvements to improve the quality of WUTH's patient and staff experience. We will continue to share our events and developments throughout the year with our stakeholders and supporters.

Reserves policy

Background

75. In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.
76. Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

Level of reserves

77. As at 31 March 2023, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity’s *Going concern* policy (page 27). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2023.
78. Reserves are that part of a charity’s unrestricted funds that is freely available to spend on any of that charity’s purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.
79. The Charity’s restricted funds have narrower objects than those of the Charity and so are not ‘freely available’. However, they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an ‘operational reserves’ figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of ‘operational reserves’, given the very low risk of unforeseen obligation, and the growing needs of the Charity’s beneficiary trust.

80. The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity’s funds are put to prompt and prioritised use for the benefit of the Trust’s patients.
81. The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to WUTH Charity.
82. The Charitable Funds Committee calculate the reserves as that part of the charity’s unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects.
83. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2023 was £318k (2021/22 £380k). This level of reserves is consistent with the reasoning above and is calculated as follows:

Total unrestricted funds of	£318,000
Less designated funds of	0
Total free reserves	£318,000

Investment policy

Background

84. By law, the Charity must ensure it spends any income received within a ‘reasonable time of receipt’. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus to generate additional income to fund future activities.

Annual Report and Accounts 2022/23

85. All investment decisions

must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
must be informed by appropriate professional investment advice.

86. The Charity avoids investments involving alcohol, arms and tobacco.

87. The overriding objective, as expressed through the Charity's Treasury Management Policy, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

88. The Charity has no investment assets.

89. In 2022/23 investment income of £9k (2021/22 £1k) was earned. This income solely relates to bank interest.

Reference and administrative details

Registration

90. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('WUTH Charity'), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office Donations & fundraising

WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Wirral
CH49 5PE
 wuth.charity@nhs.net
 0151 482 7788
  [WUTHCharity](#) wuthcharity.org



Administration and records

91. The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2022/23.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services
National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton
NN3 6NW

Independent Examiner

Azets Audit Services
6th Floor Bank House
Cherry Street
Birmingham
B2 5AL

Legal Advisor

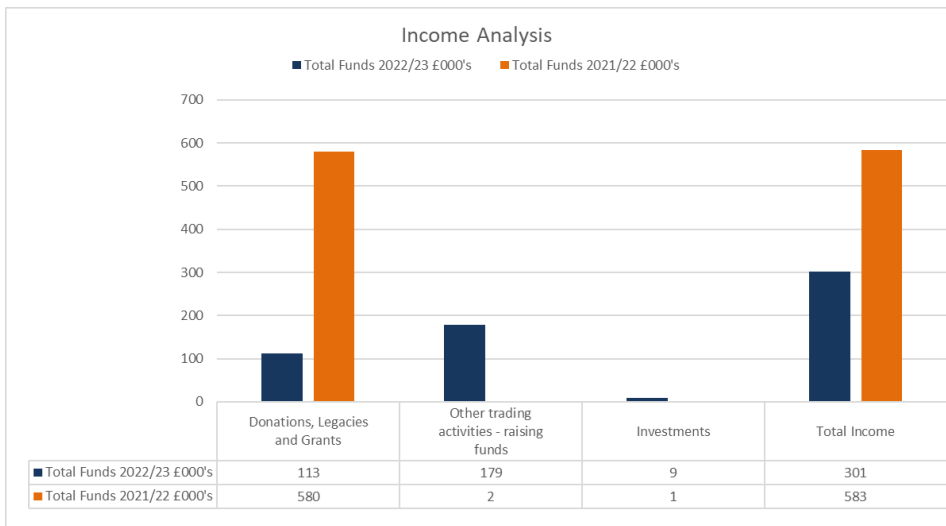
Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ



Finance and performance review

Income summary

92. The Charity relies upon donations and legacies as its main source of income. Total income for 2022/23 was £301k (2021/22 £583k). The following chart analyses this year’s income by source.



Donations - £111k

93. Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say ‘thank-you’ after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.
94. Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the

knowledge and approval of the Corporate Trustee, and the Charity’s fundraising team (page 4) can offer advice and help.

95. We thank all donors for their kindness and effort.

Legacies - £2k

96. We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends.

Other trading activities - £179k

97. The income relates to income received in exchange for supplying goods and services to raise funds for the Charity. This was primarily generated by both internal and external fundraising events. Additional funds were generated through lottery activity, Just Giving and Gift Aid income.
98. Historically event income was categorised under donations, this has been reclassified here in line with charity objectives.

Investment income - £9k

99. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was modest in 2022/23. All investment income generated during 2022/23 was through bank interest.
100. Investment opportunities are subject to ongoing review.

Expenditure analysis

101. Of the total expenditure of £663k (2021/22 £342k), £413k (2021/22 £122k) was spent on charitable activities across a range of programmes for patient benefit.
102. The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

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Patient comforts and welfare - £4k

103. This is shown as a £4k benefit to the charity rather than expenditure. During 2022/23 the Charitable Funds Committee decided to review the Charitable Grant Application process and all live grant applications were put on hold. The impact of this was the reversal of 2021/22 accrued expenditure.

Staff education and welfare – (£8k)

104. We continue to fund initiatives to train the staff who care for patients. Ensuring staff are well trained and supported benefits the quality of care they provide. Additionally, we support wellbeing programmes established to help maintain and improve the physical wellbeing of staff in their demanding roles.

Medical equipment and Patient Appliances - (£3k)

105. This expenditure represents tangible benefits to patients which will be felt for years to come. The Charity has provided an array of modern and innovative equipment to be used in the direct delivery of healthcare in recent years. Expenditure for 2022/23 has been impacted by the decision to review the grant application process.

106. 2022/23 expenditure included the purchase of a medical ward refrigerator to be housed in the delivery suite at Arrowe Park Hospital.

Buildings and Refurbishment - (£400k)

107. As part of the COVID support grants received, the Charity contributed towards the refurbishment of the staff restaurant. The new facilities include a wellbeing hub as well as break out areas and meeting spaces.

Other Commitments - (£6k)

108. This represents funding paid over to external charities as part of the joint Tri4Life Everest Challenge.

Raising funds - (£250k)

109. This category includes budgeted fundraising services and resources, which will underpin future income growth.



Future Plans

- 110. The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity’s spending decisions, to accommodate the changing needs of its major beneficiary.
- 111. **The Charity therefore did not require or compile comprehensive future spending plans in 2022/23.**
- 112. As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.
- 113. As a rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. Other future plans for the development of the Charity’s activities and incomes are outlined in the Head of Fundraising’s review of the year (page 11).



Corporate Trustee's responsibilities in relation to the financial statements

114. The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).
115. The law applicable in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:
- select suitable accounting policies and then apply them consistently.
 - observe the methods and principles in the applicable Charities SORP.
 - make judgements and estimates that are reasonable and prudent.
 - state whether applicable UK 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 operation; keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.
116. The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 25 to 41 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.
117. The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation

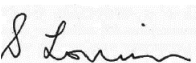
in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners

118. So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Sue Lorimer



Date 23rd January 2024

Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee

Mark Chidgey



Date 23rd January 2024

Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee

Independent Examiner's Report to the Trustees of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Azets Audit Services

Name: Laura Hinsley FCCA
Association of Certified Chartered Accountants
Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 24 January 2024

Statement of Financial Activities

For the year ended 31 March 2023

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£000	£000	£000	£000	£000	£000
INCOME from							
Donations, Legacies and Grants	3	25	242	88	338	113	580
Other trading activities - raising funds	4	14	2	165	0	179	2
Investments	5	2	0	7	1	9	1
Accrued income	12	2	0	0	0	2	0
Total Income		43	244	260	339	303	583
EXPENDITURE on							
Raising Funds	6	(84)	(82)	(166)	(138)	(250)	(220)
Charitable activities							
Patient comforts and welfare	7	4	(97)	0	(2)	4	(99)
Staff comforts and welfare	7	(8)	0	0	0	(8)	0
Building and refurbishment	7	0	0	(400)	0	(400)	0
Patients Appliances : Purchase	7	(2)	0	0	0	(2)	0
Furniture And Fittings	7	0	0	0	0	0	0
Purchase of medical equipment	7	(1)	(21)	0	(2)	(1)	(23)
Other expenditure	7	0	0	(6)	0	(6)	0
Total Expenditure		(91)	(200)	(572)	(142)	(663)	(342)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		(48)	44	(312)	197	(360)	241
Transfers between funds		(13)	0	13	0	0	0
Balance sheet adjustment		1	0	8	0	9	0
Net Movement in Funds		(60)	44	(291)	197	(351)	241

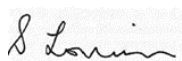
Balance Sheet

As at 31 March 2023

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£000	£000	£000	£000	£000	£000
Current Assets							
Debtors	12	(1)	0	0	0	(1)	0
Cash and cash equivalents	13	525	457	1,155	904	1,680	1,361
Total Current Assets		524	457	1,155	904	1,679	1,361
Liabilities							
Creditors falling due within one year	14	(76)	(75)	(187)	11	(263)	(64)
Accruals	14	(12)	0	(428)	0	(440)	0
Deferred Income	14	(30)	0	0	0	(30)	0
Net Current Liabilities		(118)	(75)	(615)	11	(733)	(64)
Total assets less current liabilities		406	382	540	915	946	1,297
NET ASSETS		406	382	540	915	946	1,297
Total funds of the charity:							
Restricted Funds				540	915	540	915
Unrestricted Funds		406	382			406	382
TOTAL CHARITY FUNDS		406	382	540	915	946	1,297

The notes on pages 27 to 41 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer 
Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee

23rd January 2024

Mark Chidgey 
Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee

23rd January 2024

Notes to the accounts

1. Accounting policies

a. *Basis of preparation*

119. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.

120. The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and 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 (FRS 102) issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to small entities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.

121. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

b. *Going concern*

122. The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs

back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

123. The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. *Fund structure*

124. Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purpose (Patient Wish fund), and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.

125. The major funds held are disclosed in Note 17.

d. *Income*

126. All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability.

127. Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. Income from legacies

128. Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.

129. Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

130. If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

131. If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

132. All expenditure is accounted for on an accrual basis and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

133. When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

134. Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

135. Irrecoverable VAT is charged against the same category of resources expended as the underlying purchases.

h. Expenditure on raising funds

136. These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's 10 funds.

i. Charitable activities and apportionment

137. The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

138. Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using

the value of expenditure transactions undertaken within the financial year in each category.

139. Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.
140. The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments.

141. Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2022/23 or in the prior year.

k. Realised gains and losses from investment.

142. All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).
143. In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.
144. The Charity had no such gains/losses in 2022/23 or in the prior year.

l. Financial instruments.

145. Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: Debtors, cash and creditors.
146. The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities.

147. A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.
148. If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all the conditions for income recognition are met.
149. A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because.
- a transfer of economic benefit to settle the possible obligation is not probable; or
 - the amount of the obligation cannot be estimated reliably.
150. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

151. In the application of the Charity's accounting policies described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and any other factors that are relevant. Actual results may differ from these estimates.
152. In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b.
153. The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

154. The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the Reference and administrative details section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006 and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.
155. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. During the year, the Charity made cash payments totalling £0k (2021/22 £193k) to Wirral University Teaching Hospital NHS Foundation Trust.

156. At 31 March 2023, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £263k (2021/22 £64k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.
157. During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.
158. Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee purchases Directors and Officers liability insurance which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.
159. Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds.
160. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2022/23 nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Donations from individuals	20	190	54	329	74	519
Corporate donations	4	0	33	0	37	0
Grants	0	0	0	0	0	0
Legacy	1	52	1	9	2	61
Total donations and legacies	25	242	88	338	113	580

161. Donations from individuals are gifts from members of the public, relatives of patients and staff. This income is usually collected through “In Memory Of” donations as well as general gifts.

162. Corporate donations are gifts from organisations that have supported WUTH Charity during the past year, for example £12k donated via the Mayor’s Special Charity Appeal and The Restaurant Group.

4. Income: Other trading activities - raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
WUTH Event Ticket Sales	0	0	28	0	28	0
WUTH Event Additional Fundraising	2	0	79	0	81	0
Fundraising by Individuals	3	0	23	0	26	0
Other Fundraising Income	0	2	28	0	28	2
Lottery	4	0	0	0	4	0
Other Just Giving & Gift Aid	5	0	7	0	12	0
		0		0		0
Total other trading	14	2	165	0	179	2

163. This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods.

164. This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity's many events held in 2022/23, which would be included under Donations in Note 3.

5. Income: Investments

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Fixed asset investments	0	0	0	0	0	0
Bank Interest	2	0	7	1	9	1
Total	2	0	7	1	9	1

165. To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was modest in 2022/23. All investment income generated during 2022/23 was through bank interest.

166. Investment opportunities are subject to ongoing review.

6. Expenditure: Raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Fundraisings services / resources	(83)	(80)	(164)	(132)	(247)	(212)
Just Giving fees, kicensses and related charges	(1)	(2)	(2)	(6)	(3)	(8)
Total	(84)	(82)	(166)	(138)	(250)	(220)

167. The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

170. Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

	Grant Funded Activity		Charitable Contributions		Support Costs		Total	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000	£000	£000
Unrestricted Funds								
Patient education and welfare	4	(97)	0	0	0	0	4	(97)
Staff education and welfare	(8)	0	0	0	0	0	(8)	0
Building and refurbishment	0	0	0	0	0	0	0	0
Furniture And Fittings	0	0	0	0	0	0	0	0
Patients Appliances : Purchase	(2)	0	0	0	0	0	(2)	0
Purchase of medical equipment	(1)	(21)	0	0	0	0	(1)	(21)
Other expenditure	0	0	0	0	0	0	0	0
Total unrestricted funds	(7)	(118)	0	0	0	0	(7)	(118)
Restricted Funds								
Patient education and welfare	0	(2)	0	0	0	0	0	(2)
Staff education and welfare	0	0	0	0	0	0	0	0
Building and refurbishment	0	0	(400)	0	0	0	(400)	0
Furniture And Fittings	0	0	0	0	0	0	0	0
Patients Appliances : Purchase	0	0	0	0	0	0	0	0
Purchase of medical equipment	0	(2)	0	0	0	0	0	(2)
Other expenditure	0	0	(8)	0	0	0	(8)	0
Total restricted funds	0	(4)	(408)	0	0	0	(408)	(4)
Total	(7)	(122)	(408)	0	0	0	(413)	(122)

168. The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

169. Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of independent examination, detailed in Note 10.

171. Further details regarding expenditure due to charitable activities are included in the Achievements in 2022/23 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

172. Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.
173. The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

174. The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.
175. The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.
176. The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 6. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of independent examination

177. The independent examiner's fee of £5,760 (21/22 £5,280) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within Charitable activities in the Statement of Financial Activities, through the apportionment of governance costs within total support costs (Note 6).

11. Fixed asset and current asset investments

178. No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.
179. There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the Investment policy section of the Annual Report.

12. Current assets: Debtors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Accrued income	2	0	0	0	2	0
Other debtors	(3)	0	0	0	(3)	0
Total	(1)	0	0	0	(1)	0

180. Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

181. There is a modest amount of Accrued Income relating to future fundraising events.

13. Current assets: Cash

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Natwest/RBS	347	324	79	-121	426	203
Barclays	93	48	1,076	1,024	1,169	1,072
Nationwide	85	85	0	0	85	85
Total	525	457	1,155	903	1,680	1,360

182. The carrying value of financial assets measured at amortised cost is measured as the total of balances in Notes 12 and 13.

14. Current liabilities: Creditors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Creditors						
Due to Wirral University Teaching Hospital NHS FT	(76)	(75)	(187)	11	(263)	(64)
Deferred Income	(30)	0	0	0	(30)	0
Accruals - Creditors	(12)	0	(428)	0	(440)	0
Total	(118)	(75)	(615)	11	(733)	(64)

183. Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of financial liabilities measured at amortised cost equates to the accruals row above.

15. Contingent assets and liabilities

184. If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2023 and 2022.
185. Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2023 the estimated contingent liability was £0k (2021/22 £0k).

16. Commitments

155. The Charity has no other undisclosed commitments.

17. Analysis of material funds

The objectives of all of the Charity's funds are disclosed in the Aims and objectives section of the Annual Report. A summary of 2022/23 fund movements is as follows.

A summary of 2022/23 fund movements is as follows:

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd		Gains and Losses for the year	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Breast Care Fund	60	70	7	5	(16)	(15)	0	0	1	0	52	60	(8)	(10)
Cancer Fund	7	15	5	7	(15)	(15)	0	0	1	0	(2)	7	(9)	(8)
Childrens Fund	15	28	5	5	(17)	(18)	0	0	1	0	4	15	(11)	(13)
COVID Fund	387	236	0	152	(400)	(1)	13	0	0	0	0	387	(387)	151
Critical Care Fund	18	28	15	5	(17)	(15)	0	0	1	0	17	18	(1)	(10)
Heart Care Fund	9	20	1	3	(16)	(14)	0	0	1	0	(5)	9	(14)	(11)
Respiratory Fund	33	46	2	3	(16)	(16)	0	0	1	0	20	33	(13)	(13)
Stroke Fund	9	12	7	11	(15)	(14)	0	0	1	0	2	9	(7)	(3)
Tiny Stars Neonatal Appeal	379	262	221	148	(61)	(31)	0	0	1	0	540	379	161	117
Total restricted funds	917	717	263	339	(573)	(139)	13	0	8	0	628	917	(289)	200
b) Analysis of unrestricted fund movements														
	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd		Gains and Losses	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Patient Wish Fund	380	339	70	243	(120)	(202)	(13)	0	1	0	318	380	(62)	41
Total unrestricted funds	380	339	70	243	(120)	(202)	(13)	0	1	0	318	380	(62)	41
Total	1,297	1,056	333	582	(693)	(341)	0	0	9	0	946	1,297	(351)	241

Accounts



Trustee's Annual Report & Financial Statements

For the Year to 31 March 2022

**Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund**

also known as 'WUTH Charity'

WUTHCharity

Registered charity no. 1050469



WUTHCharity

wuthcharity.org



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Reference and administrative details

Registration

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('WUTH Charity'), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office

WUTH Charity
Trust Headquarters
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE



Donations & fundraising

WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE

 wuth.charity@nhs.net
 0151 482 7788

  [WUTHCharity](https://www.facebook.com/WUTHCharity) wuthcharity.org

Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2021/22.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services
National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton NN3 6NW

Independent Examiner

Azets Audit Services
6th Floor Bank House
Cherry Street
Birmingham
B2 5AL

Legal Advisor

Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ

Report of the Trustee for the year ended 31 March 2022

Introduction from Sue Lorimer, Chair of WUTH Charity

I am proud to introduce this annual review, looking back over another year for WUTH Charity, its activity and the impact it has for our patients and staff.

Following a year like no other during the early part of the COVID-19 pandemic in 2020 and with unprecedented support for NHS charities at that time, this year has seen some return of activity, but fund-raising and events have still been restricted to some extent.

Our flagship event, the Arrowe Park Abseil returned in the autumn 2021 and was a great success. It grew in terms of participants and funds raised, from its inception in 2019.

We are so grateful for the support we receive from local businesses, individuals and organisations, staff and patients, who all contribute to the achievements of the Charity.

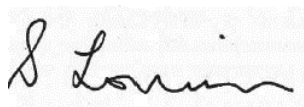
We were pleased to invest in a lasting legacy from the funds so generously donated for staff wellbeing locally through the COVID-19 fund (with our media partners at The Wirral Globe) and nationally through NHS Charities Together. A new staff restaurant, rest space and wellbeing area, The Retreat, is now in operation thanks to the generosity of the public, our partners, our staff and our patients.

Looking ahead, the Charity will refocus on the Tiny Stars Neonatal Appeal as our next major project. We are grateful to fellow fundraisers Incubabies on the Wirral who have already pledged towards the appeal and to our supporters and ambassadors, many of whom have babies and family members who have benefited from special care in the Neonatal Unit at The Wirral Women and Children's Hospital at Arrowe Park.

The fundraising environment post pandemic and in the current economic climate will undoubtedly be challenging, but we have started to re-establish our events programme, promote regular giving opportunities and to take a look at our strategy for the coming years.

Thank you to everyone who has supported WUTH Charity this year. Thank you to the Charity team and to our Finance colleagues for their support producing this report, which reflects a year of continued challenge, but also one of great success in being able to invest in equipment to benefit patients and their treatment, as well as a significant capital investment in employee health and wellbeing.

We look forward to the continued support from our colleagues and the community to benefit WUTH Charity.



Sue Lorimer – Chair of Charitable Funds Committee and Non-Executive Director

Foreword

The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2022. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland* (FRS 102), *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 (FRS 102)* (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed in times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Public interest benefit

The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2021/22* (pages 15 to 17).

Ways to donate

There are a number of ways to make a donation in confidence to WUTH Charity.

Over the Phone

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

JustGiving

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

Standing order

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

Bank transfer

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

Cash

Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

Cheque

Cheques can be posted or handed in to the Charity Office or cash offices, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 4.

Gift Aid

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Aims and objectives

Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children's Hospital, as well as at a number of community locations throughout Wirral.

Individual funds

Throughout 2021/22, WUTH Charity had the following active funds.



Patient Wish is a general purposes fund.

The 7 other specialty funds are an expression of the Corporate Trustee's objectives for WUTH Charity.

The Tiny Stars Neonatal Appeal was launched in 2019/20.

More details can be found in the *Fund structure* section (page 9).

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide 'for any charitable purpose or purposes relating to the National Health Service.'

Mission Statement

WUTH Charity's Mission Statement, adopted in 2016, is as follows.

"To further improve the quality of WUTH's patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the general public and by fundraising activities, events and appeals."

This Mission Statement is the cornerstone of the Charity's *Expenditure Guidance* policy, and explains the Charity's main activities.

Individual funds' purposes and decision-making

Decision-making is governed by the Charity's *Expenditure Guidance* policy, with compliance managed by the Trust's Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund's specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.

For Patient Wish, the fund-holder is the Trust's Director of Nursing and Midwifery (Chief Nurse), who receives, considers and approves applications. For the other specialty funds, this is undertaken by the relevant senior Trust team comprising the most senior divisional *clinician, nurse and manager*. Any member of staff can submit an application for consideration.

In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding 'expressions of wish' from donors about the particular area, function, department or specialty which should ideally benefit from their generosity.

WUTH Charity's strong governance measures have been put into place so that donors and grantors can be assured that *every pound spent* generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each and every project undertaken.

Achievement of aims and objectives

As a grant-giving charity, WUTH Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out on pages 15 to 17.



Fund structure

The Charity has one unrestricted Patient Wish general fund and eight specialty funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20.



During 2020/21 the Charity also set up a COVID-19 fund which benefited from donations from the national appeal organised by NHS Charities Together as well as significant contributions from the general public through JustGiving and contributions from the Wirral Globe. This fund is earmarked for the purposes of staff welfare.

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2021/22 or 2020/21 but the Corporate Trustee periodically considers earmarking.

Further fund details are included in Note 17 to the accounts.

Governance and management

Corporate Trustee

The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law, but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows:

Chairman	Sir David Henshaw*
Chief Executive	Janelle Holmes*
Chief Finance Officer	Claire Wilson ¹
Interim Chief Finance Officer	Robbie Chapman ²
Deputy CEO / Medical Director	Dr Nicola Stevenson*
Chief Operating Officer	Anthony Middleton ³
Chief Operating Officer	Hayley Kendall ⁴
Director of Strategy & Partnership	Matthew Swanborough*
Chief Nurse	Hazel Richards ⁵
Chief Nurse	Tracy Fennell ⁶
Non-Executive Director	John Sullivan ⁷
Non-Executive Director	Steve Igoe*
Non-Executive Director	Chris Clarkson*
Non-Executive Director	Jayne Coulson ⁸
Non-Executive Director	Sue Lorimer*
Non-Executive Director	Steve Ryan*

¹ to February 2022

² from March 2022 to May 2022

³ to July 2021

⁴ from January 2022

⁵ to August 2021

⁶ from October 2021

⁷ to June 2022

⁸ to November 2021

All of the members were in post for the 12-month period to 31 March 2022 except where indicated.

Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2022 and in post on the date of approval of this report are as follows:

Chief Finance Officer – Mark Chidgey
Lesley Davies – Non-Executive
Rajan Madhok – Non-Executive

Charitable Funds Committee

This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.

The formal purposes of the Charitable Funds Committee can be summarised as follows.

- i. To agree the purpose, strategy and policies of the Charity.
- ii. To oversee the Charity's financial and treasury management processes.
- iii. To control expenditure from the funds.
- iv. To control fundraising initiatives.
- v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.

Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.

The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.

- Governance arrangements.
- Expenditure compliance and effectiveness - value for money.
- Income generation strategy.
- Risk management arrangements.
- Investment and reserves review.

The members of the Charitable Funds Committee who served during the financial year were as follows:

Non-Executive Director and Chair of Committee

Sue Lorimer

Chief Finance Officer

Claire Wilson¹

Interim Chief Finance Officer

Robbie Chapman²

Medical Director

Dr Nicola Stevenson

Chief Nurse

Hazel Richards³

Chief Nurse

Tracy Fennell⁴

Director of Communications and Engagement

Sally Sykes

Non-Executive Director

Jayne Coulson⁵

Non-Executive Director

Steve Ryan

¹ to February 2022

² from March 2022 to May 2022

³ to August 2021

⁴ from October 2021

⁵ to November 2021

³ to August 2021

All of the members were in post for the 12-month period to 31 March 2022 except where indicated. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer is the Executive Lead for the Committee.

Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2021/22, and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.

Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant Director of Finance – Financial Services, who were responsible throughout 2021/22 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - *including the reservation and delegation of the powers of the Corporate Trustee*

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997 and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.

Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.

Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

The Charity's key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust's robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.

As at 31 March 2022, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

Reserves policy

Background

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.

Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

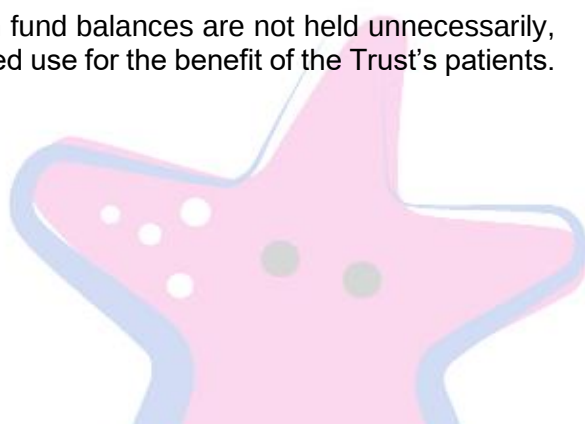
Level of reserves

As at 31 March 2022, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (page 32). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2022.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2022 was £380k (2020/21 £339k). This level of reserves is consistent with the reasoning above.

The Charity's restricted funds have narrower objects than those of the Charity and so are not 'freely available'. However they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an 'operational reserves' figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of 'operational reserves', given the very low risk of unforeseen obligation, and the growing needs of the Charity's beneficiary trust.

The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.



Investment policy

Background

By law, the Charity must ensure it spends any income received within a 'reasonable time of receipt'. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus in order to generate additional income to fund future activities.

All investment decisions

- must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
- must be informed by appropriate professional investment advice.

The Charity avoids investments involving alcohol, arms and tobacco.

The overriding objective, as expressed through the Charity's Treasury Management Policy, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

The Charity has no investment assets.

In 2021/22 investment income of £1k (2020/21 £1.5k) was earned. This income solely relates to bank interest.



Achievements in 2021/22

Charity funded projects

There have been a small number of projects funded this year, all of which have significant impact on our patients and their loved ones. Some key stories are described below.

Patient Wish Fund - Heart in their hands

The Palliative Care team launched a 'Hearts in their Hand' initiative in 2020. Following the resounding success and heartfelt thanks from loved ones, the project has been supported for a second year.



'Hearts in their Hands' are a special silver keyring (pictured). It contains a pop-out heart in the middle which is placed in the hand of a patient at end of life. The remainder of the keyring is then passed on to a loved one as a keepsake. The idea is that both patients and loved ones have a piece of the same heart, offering a special connection and memory at that important time. It is also special because it may be the last thing their loved one held in their hand.

Christmas activity for staff

The team, with support from the Trust's Procurement and Catering departments, co-ordinated the sourcing and distribution of the Charity-funded Winter wellbeing morale boosters, including free breakfast rolls and staffroom hampers. £10 vouchers were also gifted all staff. The team also sourced Christmas trees for outside both Arrowe Park and Clatterbridge hospitals, decorated the main entrances and arranged choirs to perform on both sites.

Christmas gifts for patients

For a second year, with the generous donations of our community and Clatterbridge League of Friends, WUTH Charity purchased a variety of small gifts which were shared with patients on Christmas Day. We also had donations of toys and gifts for the children we cared for over Christmas. The incredible support of our donors really helped to lift spirits for patients at Christmas.

"The generosity of our charity supporters really made a difference to our patients on Christmas Day. I would like to thank everyone who has supported our Charity this year"

Tracy Fennell, Chief Nurse

Butterfly suite nursery – Children’s Fund

The Butterfly Nursery is the second phase of this project to be funded by WUTH Charity. The nursery will be used for families who have sadly suffered miscarriage, stillbirth or neonatal death. The nursery will be used by staff to examine the baby, undertake memory-making activities and for the families to see and spend time with their baby.

Funds for this important addition to the Butterfly Suite have been donated in memory by a family who sadly lost their daughter.

Twin baby bed Children’s Fund

Parents of twins and maternity/Neonatal staff understand how well twin babies do if they can be together. Recently the guidance on co-sleeping for twins indicated that that individual bassinets are not suitable to allow twins to co-sleep. WUTH Charity funded the purchase of special twin baby cots to enable siblings to sleep together

Jane Higginson Maternity Ward Sister says *‘The addition of the twin cot ensures twins are provided all the benefits of being next to their sibling. The Maternity ward team are very grateful to our Charity supporters for their generosity which has enabled us to provide this new cot for our babies and their families.*

Every penny makes a difference

On many occasions, significant benefit is achieved with very modest spend, using care and imagination in selecting projects that are suitable for grants from the Charity; and also seeking in kind contributions. The Corporate Trustee wishes to acknowledge the significant contribution made to patient benefit by such projects.

Finally...

Major plans for COVID-19 appeal funding

Whilst spend has been modest this year, significant plans are underway for funds raised through the COVID-19 appeal.

Arrowe Park Hospital will have new restaurant and staff wellbeing area following a successful fundraising appeal throughout 2020. The updated interior will be partly funded by the £150,000 that was raised through the WUTH Charity COVID-19 Support Fund, which was a joint appeal by WUTH Charity and the Wirral Globe.

The aim of the appeal, which was held during the height of the pandemic, was to raise funds for a project that would enhance wellbeing for Trust staff and its volunteers.

Victoria Burrows, WUTH Charity Head of Fundraising, said: “It is great to see work underway for this brand-new facility for staff who worked so hard throughout the pandemic. It is amazing to know that we are now just a few weeks away from having a new place for them to unwind during their much-earned breaks. I would once again like to say a big thank you to everyone who shared the appeal and raised funds. Without your help none of this would have been possible.”

The project has only been made possible thanks to the generosity of the public and staff who spent their own time during the pandemic raising funds. It will be a legacy for the Trust that will last many years and will benefit thousands of people. It is a fantastic way to end our year knowing this project will be completed very soon. We look forward to reporting on the opening of the facility in our next annual report.

Head of Fundraising's review of the year

A year like no other

Following the restrictions of last year, the Charity team were pleased to resume some fundraising activity this year, whilst at times continuing to support staff, particularly as part of the Trust's winter wellbeing plans. Below are some of the highlights of the year for both the Charity team and our supporters.

Mayors Charity

WUTH Charity and the Tiny Stars appeal were named as the Mayor of Wirral, Councillor George Davies' chosen Charity, alongside the local RNLI. Fundraising activity took place throughout the year including the Mayor's lottery, annual ball in October and finally a golf day, which took place at Calday Golf Club. Whilst the total raised has not been announced, at the time of this report, it is expected over £10,000 will be donated to the Tiny Stars appeal. We would like to formally thank the Mayor and Mayoress for their support through the year.



The Big Tea – 5th July 2021 (the 73rd 'birthday' of the NHS)

The BIG Tea returned this year for all NHS charities. All supporters from previous years were invited to host their own Big Tea. Unfortunately, owing to changes in visitor restrictions, our plans for the Mayor to host a breakfast event for corporate supporters and prospective donors at Arrowe Park Hospital had to be postponed. However, support was seen in the community, Big Tea events were held in July by a number of individual and local businesses, including Santander, Hayes Travel, Starbucks and numerous small independent businesses, particularly in Heswall.



WUTH Charity Golf Day

The Charity Golf Day took place on 15th September with PGA Golfer John Singleton's support. Tranmere Rovers midfielder Jay Spearing and former WBC Cruiserweight Champion Tony Bellew also took part. Companies in attendance included Santander, DT Hughes Group, Venturi Cardiology and Module Co Healthcare Ltd. The event was a great success. Feedback from the day was encouraging and those attending would like to see it become an annual event.



Abseil

This flagship event returned after a pause in 2020. This year the event took place over two days with 120 participating. It was an incredible success with over £32,000 being raised. Feedback from the event was extremely positive and the Charity team are set to repeat the event in September 2022.



Winter Ball

The Winter Ball organised with stalwart supporter Mrs Mandy Molby took place on the 14th November at Thornton Hall Hotel. 160 guests attended the event with sponsorship for the event being provided by KMC legal and Grosvenor Insurance. Over £35,000 was raised at the event with a number of exciting opportunities pledged for 2022. Ms Molby has confirmed her support for WUTH Charity again next year and the ball is planned for November 11th, 2022.



Christmas 2021

Elf Run

All Wirral primary schools were sent a specially wrapped Christmas invitation to join an Elf Run in support of WUTH Charity. Schools can sign up to take part during their PE class or lunch breaks. All schools who signed up received elf Hats for all the children. 1588 children from 6 different schools participated in December. The total raised from this event was £4,900. Feedback from schools has been extremely positive saying it was a simple fun way to support the Charity. The Elf Run is set to become a firm favourite in the Charity team's Christmas calendar of activity!



Birkenhead School

The school has chosen to support WUTH Charity, and their first activity was to donate the collections from their Christmas services, which raised £650.

Personal Challenges

There have been some exciting and extremely tough challenges completed by supporters, the Charity team have enjoyed supporting these individuals and wish to thank them all for their support and commitment throughout the year.

Tandem Sky dive 14 staff completed their challenge. The total raised to date is over £6000.

Ultra-marathon row Clinical Support Worker based in Theatres, David Badley, completed an ultramarathon row of 31 miles in a single attempt in September.

Dave has raised over £2000 for the Tiny Stars neonatal appeal. Dave has previously completed the London Marathon for the Cancer fund in 2018.



Virtual Virgin Marathon 24 people completed this challenge on the 3rd October. Over £13,000 was raised by the team. 25 places have been secured for both 2022 and 2023.



Tri 4 Life Team Everest Challenge In May 2022, members of Wirral based charity fundraising enterprise Tri4Life will be retracing the famous steps of George Mallory, in a centenary celebration of the 1922 British Mount Everest expedition. WUTH Charity are one of the beneficiaries of their amazing challenge.

This is a challenge that they are not underestimating, they have undertaken a 3 year training programme to acquire the necessary climbing skills, expertise and fitness to complete the challenge.

Dr Martin Pritchard Howarth has even broken a world record by completing the London Marathon 2021 as the fastest individual in full mountain climbing equipment.



On March 20th this year the team were joined by 40 friends and family for their final training walk at Moel Siabod, Capel Curig. Victoria Burrows, Head of Fundraising said: “Tri4Life is an amazing group of fundraisers, a real force for good. We are so grateful that they have chosen WUTH Charity to benefit from their fundraising. We wish them every success in their challenge to reach the top of the world.”

Corporate Support

Corporate support increased during the year and a number of new businesses have taken part in fundraising activity on behalf of the Charity.

National Farmers' Union Mutual have generously donated £6500 for Tiny Stars. In addition, a member of a local branch also took part in the Abseil following his son's care in the unit.

Innospec completed a challenge with 55 staff to cover 10,000 miles in July. This has been match-funded with a total of £3400 being gifted. All proceeds are for Tiny Stars Neonatal Appeal. In addition, they are keen to provide volunteers to support with community days when activity resumes and we look forward to working with them again in the future.

Santander branches in Heswall and Birkenhead are new supporters of WUTH Charity. In addition to taking part in the BIG Tea on the 5th July, they have also completed the Virtual London Marathon and the Abseil. They are also supporting with fundraising and awareness activities in branch.

Owen Drew Candles Christmas lunch – Heatherfield House 10th December- 150 people attended the event and £1260 was raised from the raffle for the Tiny Stars appeal.

Finally, despite restrictions still impacting some activity, the Charity team have continued to grow both community and corporate support. The team would like to thank everyone who has supported this year. The team would like to give special thanks to the Mayor and Mayoress of Wirral Councillor George Davies and Mrs Cath Davies, Mrs Mandy Molby, Sing Me Mersey's Billy Hui and Wendy Williamson and Team DDB's Danny de Brabander, whose continued support is exceptional and gratefully received.

I would also like to personally thank our volunteers who have supported the team throughout the year, their support is invaluable. Our community and events Fundraisers Joanne Roberts and Phil Crawford have, for a second year, shown resilience when restrictions have meant we have had to adapt, often quickly to changes in circumstances and the ability to fundraise. They have embraced the challenge to fundraise when possible and have found new and safe ways to engage with the local community. I would like to thank them for their hard work this year.

A full event calendar is planned for 2022 and the Charity team are excited and optimistic to return to fundraising full time. New events are being added to the calendar including a spring lunch at the Little Fox, Thornton Hough in April and the nostalgic It's a Knockout and family fun day, which will take place in July.



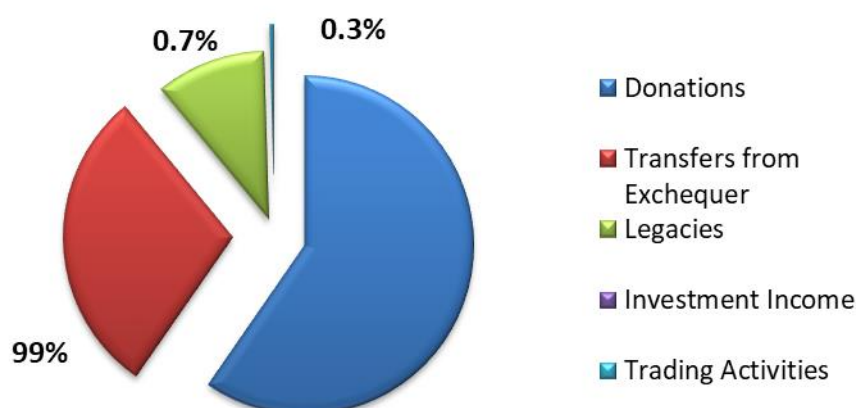
Victoria Burrows – Head of Fundraising

Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2021/22 was £582k (2020/21 £610k). The following chart analyses this year's income by source.

Analysis of income



Donations - £347k

Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say 'thank-you' after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the knowledge and approval of the Corporate Trustee, and the Charity's fundraising team (page 4) can offer advice and help.

We thank all donors for their kindness and effort.

Transfers from Exchequer - £171k

Upon dissolution of all linked charities in 2017/18, £591k of funds were transferred to the Trust in 2018/19 with an agreement that these monies should be expended on charitable purposes by 31 March 2022. At the end of 2021/22 £171k of this funding had not been spent and was returned to the Charitable Funds.

Legacies - £61k

We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity benefited from two legacies in 2020/21.

Other trading activities - £2k

The income relates to income received in exchange for supplying goods and services to raise funds for the Charity which was primarily generated by lottery activities. The vast majority of income generated by fundraising events is currently technically classified as donations.

Investment income - £1k

In order to maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was modest in 2021/22; investment opportunities are subject to ongoing review.

Expenditure analysis

Of the total expenditure of £342k (2020/21 £463k), £122k (2020/21 £349k) was spent on charitable activities across a range of programmes for patient benefit.

The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

Patient comforts and welfare - (£99k)

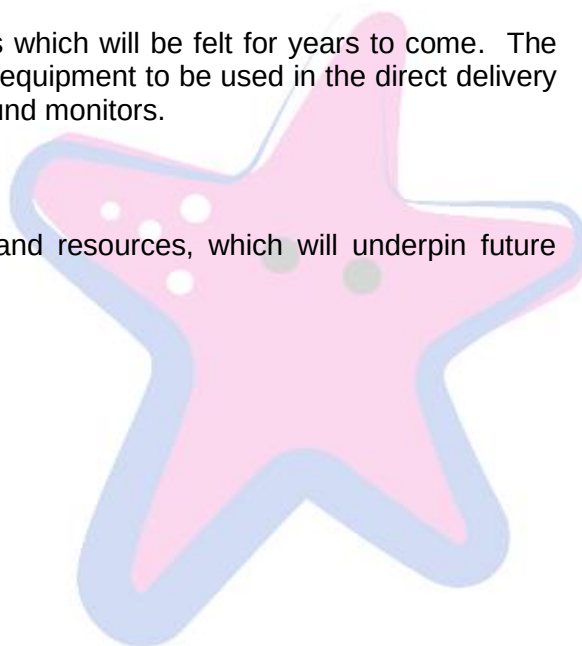
This charitable expenditure relates to a mixture of Trust-wide projects and ‘the little things that mean a lot’ – enhancing the patient (and carer) experience and supporting discharge. During 2021/22 the Trust continued to experience COVID-19 demand which meant that, whilst the Charity still wasn’t able to support patient comfort and welfare in the same way it has done in previous years, every effort was made to ensure that patients were supported as and when possible.

Medical equipment - (£23k)

This expenditure represents tangible benefits to patients which will be felt for years to come. The Charity has provided an array of modern and innovative equipment to be used in the direct delivery of healthcare. This included the purchase of two ultrasound monitors.

Raising funds - (£220k)

This category includes budgeted fundraising services and resources, which will underpin future income growth.



Future plans

The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

The Charity therefore did not require or compile comprehensive future spending plans in 2021/22.

As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.

As a general rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. At the time of compilation of this Annual Report and Accounts, the most significant grant-funded projects in 2021/22 are as follows.

- | | |
|--------------------------------|--------|
| • Heart in their hand keyrings | £6,024 |
| • Twin baby bed | £3,999 |

Other future plans for the development of the Charity's activities and incomes are outlined in the *Head of Fundraising's review of the year* (page 23).



Corporate Trustee's responsibilities in relation to the financial statements

The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including the *Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

The law applicable in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation; keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 29 to 41 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

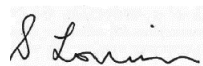
The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners

So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Sue Lorimer



Date 20 October 2022

Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee

Mark Chidgey



Date 20 October 2022

Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee

Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

SIGNATURE

Name: Laura Hinsley FCCA

Association of Certified Chartered Accountants

Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 20 October 2022

Statement of Financial Activities

For the year ended 31 March 2022

Statement of Financial Activities

	Note	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
INCOME from							
Donations and Legacies	3	242	338	580	124	484	608
Other trading activities - raising funds	4	2	0	2	1	0	1
Investments	5	0	1	1	0	1	1
Total Income		244	339	583	125	485	610
EXPENDITURE on							
Raising Funds	6	(82)	(138)	(220)	(27)	(87)	(114)
Charitable activities							
Patient comforts and welfare	7	(97)	(2)	(99)	(4)	(55)	(59)
Medical equipment	7	(21)	(2)	(23)	0	(290)	(290)
Total Expenditure		(200)	(142)	(342)	(31)	(432)	(463)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		44	197	241	94	53	147
Transfers between funds		0	0	0	0	0	0
Net Movement in Funds		44	197	241	94	53	147
Reconciliation of funds							
Total funds brought forward		338	718	1,056	244	665	909
TOTAL FUND CARRIED FORWARD		382	915	1,297	338	718	1,056

Balance Sheet

As at 31 March 2022

Balance Sheet

	Note	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Current Assets							
Debtors	12	0	0	0	100	95	195
Cash	13	457	903	1,360	273	770	1,043
Total current assets		457	903	1,360	373	865	1,238
Current Liabilities							
Creditors	14	(75)	11	(64)	(35)	(147)	(182)
Net Current Assets		382	914	1,296	338	718	1,056
Total assets less current liabilities		382	914	1,296	338	718	1,056
NET ASSETS		382	914	1,296	338	718	1,056
Total funds of the charity							
TOTAL CHARITY FUNDS		382	914	1,296	338	718	1,056

The notes on pages 32 to 42 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer

Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee

Date XXX

Mark Chidgey

Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee

Date XXX

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and *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 (FRS 102)* issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to *small entities*, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than *Accounting and Reporting by Charities: Statement of Recommended Practice* effective from 1 April 2005, which has since been withdrawn.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purposes Patient Wish fund, and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.

The major funds held are disclosed in Note 17.

d. Income

All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability.

Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. Income from legacies

Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.

Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

All expenditure is accounted for on an accruals basis, and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

Irrecoverable VAT is charged against the same category of *resources expended* as the underlying purchases.

h. Expenditure on raising funds

These are costs associated with generating incoming resources, and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's 10 funds.

i. Charitable activities and apportionment

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using the value of expenditure transactions undertaken within the financial year in each category.

Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments

Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2021/22 or in the prior year.

k. Realised gains and losses from investment

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

The Charity had no such gains/losses in 2021/22 or in the prior year.

I. Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: *Debtors, cash and creditors*.

The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities

A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and any other factors that are considered to be relevant. Actual results may differ from these estimates.

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b.

The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the *Reference and administrative details* section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006, and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. During the year, the Charity made cash payments totalling £193k (2020/21 £287k) to Wirral University Teaching Hospital NHS Foundation Trust.

At 31 March 2022, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £52k (2020/21 £172k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee purchases *Directors and Officers liability insurance* which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2020/21, nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Donations	190	329	519	35	484	519
Legacies	52	9	61	89	0	89
Total donations and legacies	242	338	580	124	484	608

4. Income: Other trading activities - raising funds

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Fundraising events, sales, raffles and lottery	2	0	2	1	0	1
Total	2	0	2	1	0	1

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods.

This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity's many events held in 2021/22, which would be included under *Donations* in Note 3.

5. Income: Investments

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Bankings	0	1	1	0	1	1
Total	0	1	1	0	1	1

6. Expenditure: Raising funds

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Fundraising services / resources	(80)	(132)	(212)	(26)	(87)	(113)
JustGiving fees, licenses and related charges	(2)	(6)	(8)	(1)	0	(1)
Total	(82)	(138)	(220)	(27)	(87)	(114)

The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of independent examination, detailed in Note 10.

Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

Expenditure due to charitable activities is analysed as follows:

	Grant Funding		Support costs				Combined totals		Total £000
	Unrestricted £000	Restricted £000	Administration costs		Governance costs		Unrestricted £000	Restricted £000	
	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	
Patient comforts and welfare	(97)	(2)	0	0	0	0	(97)	(2)	(99)
Medical equipment	(21)	(2)	0	0	0	0	(21)	(2)	(23)
Total	(118)	(4)	0	0	0	0	(118)	(4)	(122)

Analysis of Charitable Activities - 2020/21

	Grant Funding		Support costs				Combined totals		Total £000
	Unrestricted £000	Restricted £000	Administration costs		Governance costs		Unrestricted £000	Restricted £000	
	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000	
Patient comforts and welfare	(4)	(55)	0	0	0	0	(4)	(55)	(59)
Medical equipment	0	(290)	0	0	0	0	0	(290)	(290)
Total	(4)	(345)	0	0	0	0	(4)	(345)	(349)

Further details regarding expenditure due to charitable activities are included in the *Achievements in 2021/22* and *Finance and performance review* sections of the Annual Report.

8. Analysis of grants

Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.

The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.

The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 7. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of independent examination

The independent examiner's fee of £5,280 (2020/21 £7,200) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities, through the apportionment of governance costs within total support costs (Note 7).

11. Fixed asset and current asset investments

No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.

There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the *Investment policy* section of the Annual Report.

12. Current assets: Debtors

Note 12 Debtors

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000
Accrued legacy income	0	0	0	98	0	98
Other debtors	0	0	0	2	95	97
Total	0	0	0	100	95	195

Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

13. Current assets: Cash

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Restated Unrestricted 31-Mar-21 £000	Restated Restricted 31-Mar-21 £000	Restated Total funds 31-Mar-21 £000
Government Banking Service - deposit account	324	(121)	203	157	(75)	82
Barclays Bank - deposit account	48	1,024	1,072	31	845	876
Nationwide Building Society - savings account	85	0	85	85	0	85
Total	457	903	1,360	273	770	1,043

The carrying value of *financial assets measured at amortised cost* is measured as the total of balances in Notes 12 and 13.

As at March 2021, there has been a classification change between restricted and unrestricted amounts to appropriately reflect funds in each category. The 2020/21 amounts restated were as follows; GBS £5k to £157k (unrestricted) and £243k to (£75k) (restricted) and Barclays £183k to 31k (unrestricted) and £527k to £845k (restricted). This has no overall impact on the total cash figure.

14. Current liabilities: Creditors

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000
Other creditors - amounts due to						
Wirral University Teaching Hospital NHS FT	(75)	11	(64)	(32)	(140)	(172)
Accruals	0	0	0	(3)	(7)	(10)
Total	(75)	11	(64)	(35)	(147)	(182)

Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of *financial liabilities measured at amortised cost* equates to the accruals row above.

15. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2022 and 2021.

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2022 the estimated contingent liability was £0k (2020/21 £100k).

16. Commitments

The Charity has no other undisclosed commitments.

17. Analysis of material funds

The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report. A summary of 2021/2022 fund movements is as follows.

Fund	Opening Balance 1 Apr 21 £	Income £	Expenditure £	Closing Balance 31 Mar 22 £
 Heart Care Fund	20,374	2,680	(14,442)	8,612
 Children's Fund	28,092	4,902	(17,814)	15,181
 Stroke Fund	12,152	11,153	(14,355)	8,951
 Respiratory Fund	45,769	3,228	(15,791)	33,206
 Breast Care Fund	69,651	4,981	(15,142)	59,490
 Critical Care Fund	27,774	5,249	(15,142)	17,882
 Cancer Fund	15,079	7,363	(15,142)	7,300
 Patient Wish Fund	338,704	243,643	(201,902)	380,445
	557,596	283,200	(309,728)	531,067
 Tiny Stars Neonatal Appeal	262,359	147,743	(31,106)	378,997
COVID-19	236,143	151,612	(742)	387,013
	1,056,098	582,555	(341,577)	1,297,076

Annual Report and Accounts 2021/22

A summary of 2020/21 fund movements is as follows

Fund	Opening Balance 1 Apr 20 £	Income £	Expenditure £	Closing Balance 31 Mar 21 £
 Heart Care Fund	217,072	1,492	(198,191)	20,374
 Children's Fund	43,046	2,286	(17,240)	28,092
 Stroke Fund	14,464	1,566	(3,878)	12,152
 Respiratory Fund	39,047	9,813	(3,091)	45,769
 Breast Care Fund	69,918	2,824	(3,091)	69,651
 Critical Care Fund	11,223	19,643	(3,091)	27,774
 Cancer Fund	16,080	97,090	(98,091)	15,079
 Patient Wish Fund	244,410	125,269	(30,975)	338,704
 Tina STARS Neonatal Appeal	253,697	16,835	(8,173)	262,359
COVID-19	0	332,925	(96,782)	236,143
	908,956	609,743	(462,603)	1,056,097

Accounts



Trustee's Annual Report & Financial Statements

For the Year to 31 March 2021

**Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund**

also known as 'WUTH Charity'

WUTHCharity

Registered charity no. 1050469



WUTHCharity

wuthcharity.org

WUTH Charity

Annual Report and Accounts for the year ended 31 March 2021



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Reference and administrative details

Registration

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('WUTH Charity'), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office

WUTH Charity
Trust Headquarters
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE

Donations & fundraising



WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE

 wuth.charity@nhs.net
 0151 482 7788

  [WUTHCharity](https://www.facebook.com/WUTHCharity) wuthcharity.org

Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2020/21.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services

National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton NN3 6NW

Independent Examiner

Azets Audit Services
6th Floor Bank House
Cherry Street
Birmingham
B2 5AL

Legal Advisor

Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ

Report of the Trustee for the year ended 31 March 2021

Foreword

The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2021. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)*, *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 (FRS 102)* (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed in times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

Public interest benefit

The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2020/21* (pages 15 to 18).

Ways to donate

There are a number of ways to make a donation in confidence to WUTH Charity.

Over the Phone

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

JustGiving

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

Standing order

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

Bank transfer

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

Cash

Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

Cheque

Cheques can be posted or handed in to the Charity Office or cash offices, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 4.

Gift Aid

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Aims and objectives

Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children's Hospital, as well as at a number of community locations throughout Wirral.

Individual funds

Throughout 2020/21, WUTH Charity had the following active funds.



Patient Wish is a general purposes fund.

The 7 other specialty funds are an expression of the Corporate Trustee's objectives for WUTH Charity.

The Tiny Stars Neonatal Appeal was launched in 2019/20.

More details can be found in the *Fund structure* section (page 9).

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide 'for any charitable purpose or purposes relating to the National Health Service.'

Mission Statement

WUTH Charity's Mission Statement, adopted in 2016, is as follows.

"To further improve the quality of WUTH's patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the general public and by fundraising activities, events and appeals."

This Mission Statement is the cornerstone of the Charity's *Expenditure Guidance* policy, and explains the Charity's main activities.

Individual funds' purposes and decision-making

Decision-making is governed by the Charity's *Expenditure Guidance* policy, with compliance managed by the Trust's Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund's specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.

For Patient Wish, the fund-holder is the Trust's Director of Nursing and Midwifery (Chief Nurse), who receives, considers and approves applications. For the other specialty funds, this is undertaken by the relevant senior Trust team comprising the most senior divisional *clinician, nurse and manager*. Any member of staff can submit an application for consideration.

In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding 'expressions of wish' from donors about the particular area, function, department or specialty which should ideally benefit from their generosity.

WUTH Charity's strong governance measures have been put into place so that donors and grantors can be assured that *every pound spent* generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each and every project undertaken.

Achievement of aims and objectives

As a grant-giving charity, WUTH Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out on pages 15 to 18.



Fund structure

The Charity has one unrestricted Patient Wish general fund and eight specialty funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20.



During 2020/21 the Charity also set up a COVID-19 fund which benefited from donations from the national appeal organised by NHS Charities Together as well as significant contributions from the general public through JustGiving and contributions from the Wirral Globe. This fund is earmarked for the purposes of staff welfare.

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2020/21 or 2019/20 but the Corporate Trustee periodically considers earmarking.

Further fund details are included in Note 18 to the accounts.

Governance and management

Corporate Trustee

The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law, but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows:

Chairman	Sir David Henshaw*
Chief Executive	Janelle Holmes*
Chief Finance Officer	Claire Wilson*
Deputy CEO / Medical Director	Dr Nicola Stevenson*
Chief Operating Officer	Anthony Middleton
Director of Strategy & Partnership	Matthew Swanborough*
Chief Nurse	Hazel Richards
Executive Director of Workforce	Helen Marks ¹
Executive Director of Workforce	Jacqui Grice ²
Director of Communications and Engagement	Sally Sykes*
Director of Governance and Quality	Paul Moore ³
Non-Executive Director	John Sullivan*
Non-Executive Director	Steve Igoe*
Non-Executive Director	Chris Clarkson*
Non-Executive Director	John Coakley OBE ⁴
Non-Executive Director	Jayne Coulson
Non-Executive Director	Sue Lorimer*
Non-Executive Director	Steve Ryan ⁵

¹ to June 2020

² from September 2020

³ to July 2020

⁴ to December 2020

⁵ from January 2021

All of the members were in post for the 12 month period to 31 March 2021 except where indicated.

Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2021 and in post on the date of approval of this report are as follows:

Director of Workforce - Debs Smith
Director of Corporate Affairs – David McGovern DL

Charitable Funds Committee

This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.

The formal purposes of the Charitable Funds Committee can be summarised as follows.

- i. To agree the purpose, strategy and policies of the Charity.
- ii. To oversee the Charity's financial and treasury management processes.
- iii. To control expenditure from the funds.
- iv. To control fundraising initiatives.
- v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.

Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.

The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.

- Governance arrangements.
- Expenditure compliance and effectiveness - value for money.
- Income generation strategy.
- Risk management arrangements.
- Investment and reserves review.

Due to the Covid-19 pandemic there were only two formal meetings of the Charitable Funds Committee in August and November 2020. The members of the Charitable Funds Committee who served during the financial year were as follows.

Non-Executive Director & Chair of Committee

Sue Lorimer

Chief Finance Officer

Claire Wilson

Medical Director

Dr Nicola Stevenson

Chief Nurse

Hazel Richards

Director of Communications and Engagement

Sally Sykes

Non-Executive Director

John Coakley OBE¹

Non-Executive Director

Jayne Coulson

Non-Executive Director

Steve Ryan²

¹ to December 2020

² from January 2021

All of the members were in post for the 12 month period to 31 March 2021 except where indicated. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer is the Executive Lead for the Committee.

Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2020/21, and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.

Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant Director of Finance – Financial Services, who were responsible throughout 2020/21 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - *including the reservation and delegation of the powers of the Corporate Trustee*

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997, and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.

Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.

Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

The Charity's key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust's robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.

As at 31 March 2021, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

Reserves policy

Background

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.

Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

Level of reserves

As at 31 March 2021, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (page 31). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2021.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2021 was £338k (2019/20 £244k). This level of reserves is consistent with the reasoning above.

The Charity's restricted funds have narrower objects than those of the Charity and so are not 'freely available'. However they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an 'operational reserves' figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of 'operational reserves', given the very low risk of unforeseen obligation, and the growing needs of the Charity's beneficiary trust.

The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.



Investment policy

Background

By law, the Charity must ensure it spends any income received within a 'reasonable time of receipt'. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus in order to generate additional income to fund future activities.

All investment decisions

- must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
- must be informed by appropriate professional investment advice.

The Charity avoids investments involving alcohol, arms and tobacco.

The overriding objective, as expressed through the Charity's Treasury Management Policy, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

In prior years the Charity has held *common investment funds* (CIFs) managed by CCLA Investment Management Limited, which were disposed of within the 2017/18 financial year. As a consequence, the total value of the investment assets of the Charity as at 31 March 2021 was nil (2019/20 nil).

In 2020/21 investment income of £1.5k (2019/20 £5k) was earned. This income now solely relates to bank interest.



Achievements in 2020/21

Despite charity activity refocusing to staff, community and patient support in response to the COVID-19 pandemic, the impact of the Charity however was still felt as a number of excellent projects were supported. Some key stories are described below.

Patient Wish Fund

Heart in their hands

The Palliative Care team has launched a 'Hearts in their Hand' initiative across the Trust to support patients who are at end of life. WUTH Charity funded 250 of the silver hearts.

'Hearts in their Hands' are a special silver keyring (pictured). It contains a pop-out heart in the middle which is placed in the hand of a patient at end of life. The remainder of the keyring is then passed on to a loved one as a keepsake. The idea is that both patients and loved ones have a piece of the same heart, offering a special connection and memory at that important time.



The Palliative Care Team started using them at the start of the COVID-19 pandemic. They described how giving one piece to a patient and the other to relatives has been an "honour" and that loved ones have been extremely grateful, especially during the first wave of the pandemic when families may not have been able to see patients for a variety of reasons. The team has even sent the keyrings as far as Australia.

One relative commented that: "I feel that although I wasn't there, a piece of me was."

Head of Fundraising Victoria Burrows said "Little things that mean a lot is often what we talk about to our donors and these keyrings are a very special example of this. It is wonderful to see Charity funds supporting such a valuable project for our Palliative Care team, their patients and loved ones."

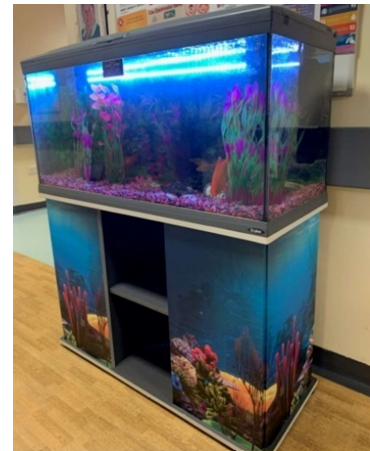
Children's Ward Sensory Room and Fish Tank upgrades

A popular focal point on the Children's ward, the fish tank encourages discussion and provides distraction and opportunities for learning. The improvements included new lighting, repairs to the display stand and new ornaments.

The sensory space helps children be more at ease while they are in hospital. It's especially beneficial for children with sensory issues, autism, developmental delays and mental health conditions. The room includes projector lamps, ladder lights, hurricane columns and more. All make the ward's sensory space an amazing place for children who need somewhere peaceful and calming.

"The Children's Ward have benefited from generous donations made to the Children's Fund. This year our sensory room and fish tank have both been upgraded. They provide our patients and their families with something to focus on other than why they are with us. They really do have a calming and relaxing influence. We'd like to thank everyone who supports the Children's Fund; your donations really do make a difference. We really are truly grateful"

Michelle Lee-Jones, Ward Manager, Children's Ward

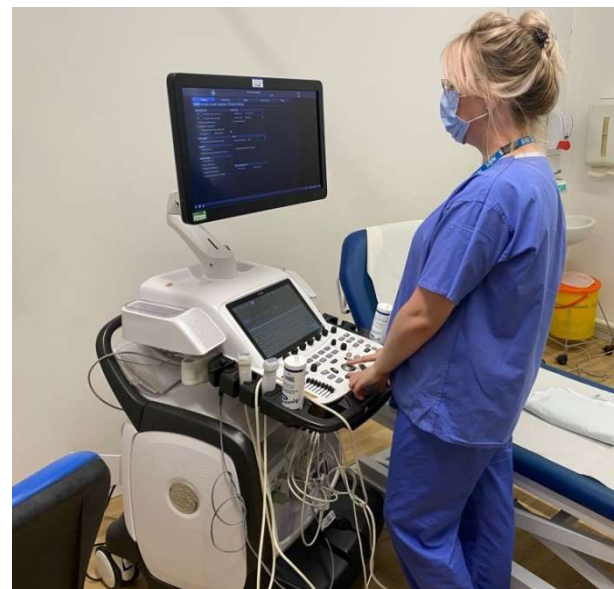


Heart Care fund

2 x echocardiogram machines - Heart Care fund

The largest grant of the year of £194,000 was made to the Cardiology outpatients' department. This new equipment has allowed the department to help hundreds of patients access high quality diagnostic echocardiograms, which are the cornerstone of the diagnosis of several very prevalent and common heart diseases, such as heart failure, heart disease and coronary artery disease.

The equipment has been used to run inpatient lists of transoesophageal echocardiogram, allowing diagnostic precision and early detection of infections on the heart.



The machines also help our outpatient population to access a diagnosis of several conditions.

For the first time, the department has been able to set a specific clinic for 3 D echocardiogram, to increase the precision of our diagnosis by using the 3 D software for the most challenging patients.

Christmas gifts for patients

Christmas was very different for so many people this year, including vulnerable patients in our hospitals, who faced the festive season isolated from loved ones and happy family traditions.

This year, with the generous donations of our community, WUTH Charity purchased a variety of small gifts which were shared with patients on Christmas Day. We also had donations of toys and gifts for the children we cared for over Christmas. The incredible support of our donors really helped to lift spirits in what was a Christmas like no other.

“2020 was an extraordinary year, our staff and hospital had to make changes and adapt like never before. It also meant that Christmas 2020 was very different for all of us. The generosity of our charity supporters really made a difference to our patients on Christmas Day. I would like to thank everyone who has supported our Charity this year”

Hazel Richards, Chief Nurse

Staff support and thanks

In November 2020, the Charity received a generous grant of £50,000 from NHS Charities Together (National Charity leading on the COVID-19 Urgent appeal). This discretionary funding provided staff with a number of different items and activities to boost morale and recognise their outstanding efforts during the year.

During December, the Charity team coordinated the sourcing and distribution of 220 staff room hampers, approximately 7000 Christmas gifts and cards to all staff on behalf of the Trust, and delivered 2 free breakfasts and ensured regular supplies of drinks, snacks and treats were readily available to all wards, the Emergency Department and Critical Care. The support of drinks, snacks and additional breakfasts continued through to February 2021.

Activities such as virtual Comedy Bingo and magic shows were also arranged.

Every penny makes a difference

This section has outlined some key impacts made by the Charity throughout the year. Other items funded also include

- Adult Dental Intraoral Radiopaque simulator mannequin
- Micro-Ultrasound Imaging System
- Transit wheelchair, Invacare 18x17 Ben NG Attendant propelled chair.
- Various therapy items including putty and hand exercise equipment for the Stroke and Rehabilitation teams.

On many occasions, significant benefit has been achieved with very modest spend, using care and imagination in selecting projects that are suitable for grants from the Charity; and also seeking in kind contributions. The Corporate Trustee wishes to acknowledge the significant contribution made to patient benefit by such projects.

More information about our projects can be found at

www.wuthcharity.org/how-your-donations-have-helped

Head of Fundraising's review of the year

A year like no other

I ended last year's review with some uncertainty with what the year ahead would entail. Throughout the year, the Charity Office at Arrowe Park continued to be a hub for community donations for the staff. The outpouring of support was phenomenal. The Charity team have met many new people as they showed support for staff in our hospitals and I would like to thank everyone one for their generosity, messages of support and kindness.

In April 2020 the Wirral Globe was instrumental in launching the COVID-19 support fund. They have throughout last year been extremely supportive with front page coverage of fundraising milestones reached, but also in paying tribute the level of activity in the community. We are incredibly grateful for their support and really hope to continue this valued partnership as we move forward, especially as we've been nominated as one of two beneficiaries for the Wirral Mayor's annual charity appeals.



‘More than 2000 donations were made to over 200 individuals completing challenges for the appeal’

Of the many people who completed challenges in aid of the appeal, I would like to make a special thanks to one of our youngest. Will Ritchie was our top fundraiser, aged 6.. During lockdown Will's parents set him a little challenge for June to increase his tolerance to exercise - Will's Marathon Month. Each day they aimed to complete 1.5km with him equalling 45km (28miles) in 30 days. They decided to fundraise for the WUTH Charity Covid-19 Support fund, to help the hospital which has offered so much support to the family over the last 6 years.

Will completed 30 miles and raised an amazing £14,000. He featured on BBC North West and was a huge inspiration to staff and the whole community with his achievements. I was extremely proud to successfully nominate Will as our NHS Hero. He was featured in a special tribute installation as an 'NHS Hero' at Blackpool Illuminations throughout the autumn of 2020.



The level of support in the community really was exceptional and the local appeal passed £150,000 in March 2021. 'A year of support' has been captured more fully on the Charity website wuthcharity.org



Supporting Staff

As mentioned the Charity team was diverted to supporting staff as part of the Trusts COVID-19 response for a significant part of the year. With the support of some exceptional new volunteers (who contributed over 2500 hours) the Charity team were involved in the following activities

- Sourcing and distributing of gifts in kind including refreshments, hand creams and other small gestures including 16,000 Easter eggs.
- Salute the NHS meal scheme. The team co-ordinated the delivery of over 700 meals and booster snacks per day to staff working directly within COVID-19 areas of the Trust. This generous food programme set up by Ron Dennis CBE continued for 12 weeks throughout the first lockdown. A total of 76,000 meals were delivered by the team and volunteers.

Corporate Support – Improving outdoor spaces

The Charity team approached SP Energy Networks and partners David T Hughes Contractors Ltd to request support to clear overgrown areas at the front of the Arrowe Park Hospital site. The week long project included approximately 100 volunteers from both companies attending to complete the project which resulted in landscaped areas, remarked visitors' car park and thankyou messages to staff painted on the exits.



Fundraising Activity

As the first lockdown restrictions eased the team did resume some fundraising activity through the summer and into the autumn. Key activities are as follows

The **Wirral Rainbow flower** was our biggest project for the year. A bespoke metal rainbow daisy was commissioned by the British Iron Works centre in Shropshire. Hundreds of flowers were sold to patients, families and staff. Many were bought in memory of loved ones, others to mark the care they had received from staff.



Challenge 100, in September, we saw people find imaginative ways to raise money by doing various things 100 times. For example a staff member raised a fantastic £1,800 for a 100minute silence; others walked 10 kilometres or swam 100 lengths of their local pool.

The team along with other staff from Pharmacy and community supporters completed the **virtual London marathon** in October and raised over £6,000 for the COVID appeal.



Critical Care Team Lands' End to John O'Groats challenge

55 staff from the Critical Care unit took part because they wanted to remember each and every one of the patients they had cared for. The team had an amazing week completing 1090 miles in just 5 days and raised over £8,000.



NHS Charities Together Urgent Appeal Grants

We successfully applied for all grants made available from NHS Charities together (NHS CT). NHS CT ran the national urgent appeal, which includes the funds which Sir Captain Tom Moore raised. Approximately £150,000 million has been raised nationally of which 68million has been allocated. We have received £182,000 to date and look forward to learning about new funds to be released from these national funds.

Finally...

In what has been a challenging year the Charity team has met many colleagues from across the Trust whilst carrying out the activities described. We have had the privilege to be part of an exceptional team at Wirral University Teaching Hospital. I would finally like to personally thank our charity volunteers, Jo Roberts and Phil Crawford our Community and Events Fundraisers who quickly adapted and embraced a new challenge of supporting our colleagues whilst exploring new and safe ways to also fundraise. We have been overwhelmed by the generosity of supporters locally and nationally. A scheme of work is currently being developed for both the local and national funds combined. Following consultation with staff the funds will be used to enhance rest and relaxation facilities to support staff recovery and build resilience for the future.

Looking forward future activity is still uncertain. We hope to relaunch the Tiny Stars Neonatal Appeal when we can resume normal activity. The team continues to plan new activities and is looking forward to being able invite all our supporters to our events again as soon as possible.



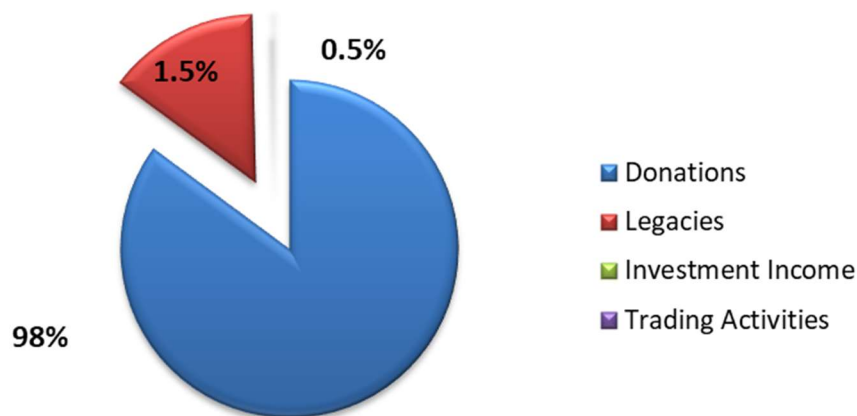
Victoria Burrows – Head of Fundraising

Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2020/21 was £610k (2019/20 £333k). The following chart analyses this year's income by source.

Analysis of income



Donations - £519k

Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say 'thank-you' after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

The Charity was one of the beneficiaries of the national COVID-19 urgent appeal organised by NHS Charities Together.

Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the knowledge and approval of the Corporate Trustee, and the Charity's fundraising team (page 4) can offer advice and help.

We thank all donors for their kindness and effort.

Legacies - £89k

We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity benefited from two legacies in 2020/21.

Other trading activities - £1k

The income relates to income received in exchange for supplying goods and services to raise funds for the Charity which was primarily generated by lottery activities. The vast majority of income generated by fundraising events is currently technically classified as donations.

Investment income - £1.5k

In order to maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was modest in 2020/21; investment opportunities are subject to ongoing review.

Expenditure analysis

Of the total expenditure of £463k (2019/20 £446k), £349k (2019/20 £335k) was spent on charitable activities across a range of programmes for patient benefit.

The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

Patient comforts and welfare - (£59k)

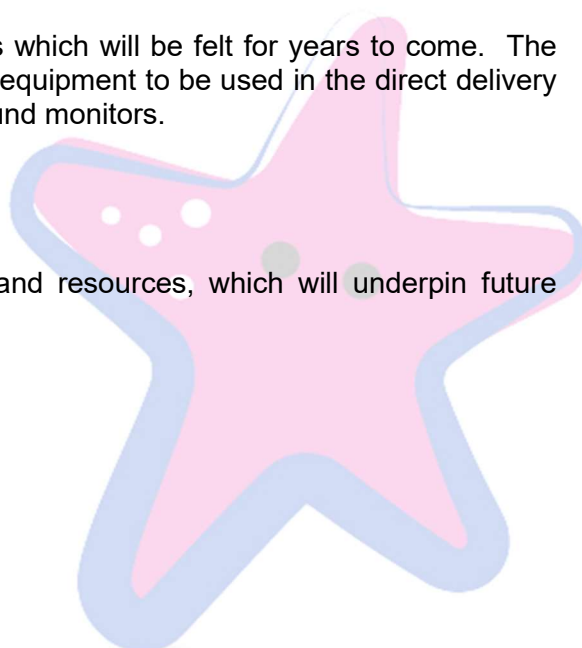
This charitable expenditure relates to a mixture of Trust-wide projects and 'the little things that mean a lot' – enhancing the patient (and carer) experience and supporting discharge. During 2020/21 the Trust experienced two significant periods of COVID-19 demand which meant that, whilst the Charity wasn't able to support patient comfort and welfare in the same way it has done in previous years, every effort was made to ensure that patients were supported as and when possible.

Medical equipment - (£290k)

This expenditure represents tangible benefits to patients which will be felt for years to come. The Charity has provided an array of modern and innovative equipment to be used in the direct delivery of healthcare. This included the purchase of two ultrasound monitors.

Raising funds - (£114k)

This category includes budgeted fundraising services and resources, which will underpin future income growth.



Future plans

The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

The Charity therefore did not require or compile comprehensive future spending plans in 2020/21.

As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.

As a general rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. At the time of compilation of this Annual Report and Accounts, the most significant grant-funded projects in 2020/21 are as follows.

- 2x Cardiac Ultrasound Monitors (Heart Fund) £193,400

Other future plans for the development of the Charity's activities and incomes are outlined in the *Head of Fundraising's review of the year* (page 19).



Corporate Trustee's responsibilities in relation to the financial statements

The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including the *Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

The law applicable in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 operation; keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 29 to 41 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners

So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Sue Lorimer

Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee



Date 13 December 2021

Claire Wilson

Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee



Date 13 December 2021

Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2021.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Azets Audit Services

Name: Laura Hinsley FCCA

Association of Certified Chartered Accountants

Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 13 December 2021

Statement of Financial Activities

For the year ended 31 March 2021

	Note	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
INCOME from							
Donations and Legacies	3	124	484	608	228	99	327
Other trading activities - raising funds	4	1	0	1	1	0	1
Investments	5	0	1	1	1	4	5
Total Income		125	485	610	230	103	333
EXPENDITURE on							
Raising Funds	6	(27)	(87)	(114)	(18)	(93)	(111)
Charitable activities							
Patient comforts and welfare	7	(4)	(55)	(59)	(263)	(43)	(306)
Medical equipment	7	0	(290)	(290)	(8)	(21)	(29)
Total Expenditure		(31)	(432)	(463)	(289)	(157)	(446)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		94	53	147	(59)	(54)	(113)
Transfers between funds	8	0	0	0	(260)	260	0
Net Movement in Funds		94	53	147	(319)	206	(113)
Reconciliation of funds							
Total funds brought forward		244	665	909	563	459	1,022
TOTAL FUND CARRIED FORWARD		338	718	1,056	244	665	909

Balance Sheet

As at 31 March 2021

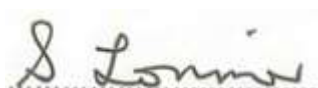
	Note	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
Current Assets							
Debtors	12	100	95	195	10	0	10
Cash	13	273	770	1,043	237	669	906
Total current assets		373	865	1,238	247	669	916
Current Liabilities							
Creditors	14	(35)	(147)	(182)	(3)	(4)	(7)
Net Current Assets		338	718	1,056	244	665	909
Total assets less current liabilities		338	718	1,056	244	665	909
NET ASSETS		338	718	1,056	244	665	909
Total funds of the charity							
TOTAL CHARITY FUNDS		338	718	1,056	244	665	909

The notes on pages 31 to 41 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer

Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee



Date 13 December 2021

Claire Wilson

Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee



Date 13 December 2021

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and *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 (FRS 102)* issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to *small entities*, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than *Accounting and Reporting by Charities: Statement of Recommended Practice* effective from 1 April 2005, which has since been withdrawn.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purposes Patient Wish fund, and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.

The major funds held are disclosed in Note 18.

d. Income

All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability.

Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. Income from legacies

Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.

Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

All expenditure is accounted for on an accruals basis, and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

Irrecoverable VAT is charged against the same category of *resources expended* as the underlying purchases.

h. Expenditure on raising funds

These are costs associated with generating incoming resources, and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's 10 funds.

i. Charitable activities and apportionment

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using the value of expenditure transactions undertaken within the financial year in each category.

Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments

Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2020/21 or in the prior year.

k. Realised gains and losses from investment

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

The Charity had no such gains/losses in 2020/21 or in the prior year.

I. Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: *Debtors, cash and creditors*.

The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities

A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and any other factors that are considered to be relevant. Actual results may differ from these estimates.

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b..

The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the *Reference and administrative details* section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006, and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. During the year, the Charity made cash payments totalling £287k (2019/20 £505k) to Wirral University Teaching Hospital NHS Foundation Trust.

At 31 March 2021, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £172k (2019/20 £5k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee purchases *Directors and Officers liability insurance* which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2020/21, nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
Donations	35	484	519	228	99	327
Legacies	89	0	89	0	0	0
Total donations and legacies	124	484	608	228	99	327

4. Income: Other trading activities - raising funds

	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
Fundraising events, sales, raffles and lottery	1	0	1	1	0	1
Total	1	0	1	1	0	1

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods. In 2019/20, this income primarily related to lottery activities.

This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity's many events held in 2020/21, which would be included under *Donations* in Note 3.

5. Income: Investments

	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
Bankings	0	1	1	1	4	5
Total	0	1	1	1	4	5

6. Expenditure: Raising funds

	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000	Unrestricted 2019/20 £000	Restricted 2019/20 £000	Total funds 2019/20 £000
Fundraising services / resources	(26)	(87)	(113)	(18)	(92)	(110)
JustGiving fees, licenses and related charges	(1)	0	(1)	0	(1)	(1)
Total	(27)	(87)	(114)	(18)	(93)	(111)

The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of audit / independent examination, detailed in Note 10.

Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

Expenditure due to charitable activities is analysed as follows.

	Grant Funding		Support costs				Combined totals		
	Unrestricted	Restricted	Administration costs		Governance costs		Unrestricted	Restricted	Total
	£000	£000	Unrestricted	Restricted	Unrestricted	Restricted	£000	£000	£000
Patient comforts and welfare	(4)	(55)	0	0	0	0	(4)	(55)	(59)
Medical equipment	0	(290)	0	0	0	0	0	(290)	(290)
Total	(4)	(345)	0	0	0	0	(4)	(345)	(349)

Analysis of Charitable Activities - 2019/20

	Grant Funding		Support costs				Combined totals		
	Unrestricted	Restricted	Administration costs		Governance costs		Unrestricted	Restricted	Total
	£000	£000	Unrestricted	Restricted	Unrestricted	Restricted	£000	£000	£000
Patient comforts and welfare	(237)	(24)	(13)	(10)	(13)	(9)	(263)	(43)	(306)
Medical equipment	(8)	(12)	(0)	(5)	(0)	(4)	(8)	(21)	(29)
Total	(245)	(36)	(13)	(15)	(13)	(13)	(271)	(64)	(335)

Further details regarding expenditure due to charitable activities are included in the *Achievements in 2020/21* and *Finance and performance review* sections of the Annual Report.

8. Analysis of grants

Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.

The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.

The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 7. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of audit / independent examination

The independent examiner's fee of £7,200 (2019/20 £1,800) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities, through the apportionment of governance costs within total support costs (Note 7).

11. Fixed asset and current asset investments

No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.

There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the *Investment policy* section of the Annual Report.

12. Current assets: Debtors

	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000	Unrestricted 31-Mar-20 £000	Restricted 31-Mar-20 £000	Total funds 31-Mar-20 £000
Accrued legacy income	98	0	98	8	0	8
Other debtors	2	95	97	2	0	2
Total	100	95	195	10	0	10

Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

13. Current assets: Cash

	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000	Unrestricted 31-Mar-20 £000	Restricted 31-Mar-20 £000	Total funds 31-Mar-20 £000
Government Banking Service - deposit account	5	243	248	0	494	494
Barclays Bank - deposit account	183	527	710	152	175	327
Nationwide Building Society - savings account	85	0	85	85	0	85
Total	273	770	1,043	237	669	906

The carrying value of *financial assets measured at amortised cost* is measured as the total of balances in Notes 12 and 13.

14. Current liabilities: Creditors

	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000	Unrestricted 31-Mar-20 £000	Restricted 31-Mar-20 £000	Total funds 31-Mar-20 £000
Other creditors - amounts due to Wirral University Teaching Hospital NHS FT	(32)	(140)	(172)	(1)	(4)	(5)
Accruals	(3)	(7)	(10)	(2)	0	(2)
Total	(35)	(147)	(182)	(3)	(4)	(7)

Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of *financial liabilities measured at amortised cost* equates to the accruals row above.

15. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2021 (31 March 2020 £84k).

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2021 the estimated contingent liability was £100k (2019/20 £201k).

16. Commitments

The Charity has no other undisclosed commitments.

17. Non-adjusting events after the end of the reporting period

During the final quarter of the financial year the emergence of the Covid-19 pandemic began to significantly affect the Charity's ability to operate and raise funds in traditional means. Fundraising activity was paused following the national 'lockdown' and the focus of the Charity Team shifted to supporting the Trust through the pandemic.

Due to the cancellation of fundraising activity the decision was taken to temporarily suspend the 'time limited' Tiny Stars Neonatal Appeal, and relaunch the appeal as soon as restrictions allow in the 2021/22 financial year.

A local COVID-19 appeal was launched in response to the public wish to support the NHS through the pandemic with the specific aim of supporting the wellbeing of the Trust's staff. It has received significant donations locally and also from the national appeal via NHS Charities Together.

18. Analysis of material funds

The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report. A summary of 2020/21 fund movements is as follows.

Fund	Opening Balance 1 Apr 20 £'000's	Income £000's	Expenditure £000's	Closing Balance 31 Mar 21 £000's
 Heart Care Fund	217	1	(198)	20
 Children's Fund	43	2	(17)	28
 Stroke Fund	14	2	(4)	12
 Respiratory Fund	39	10	(3)	46
 Breast Care Fund	70	3	(3)	70
 Critical Care Fund	11	20	(3)	28
 Cancer Fund	16	97	(98)	15
 Patient Wish Fund	245	125	(31)	338
 Tiny Stars Neonatal Appeal	254	16	(8)	263
COVID-19	0	334	(98)	236
	909	610	(463)	1,056

Annual Report and Accounts 2020/21

A summary of 2019/20 fund movements is as follows

Fund	Opening Balance 1 Apr 19 £k	Fund Transfers £k	Income £k	Expenditure £k	Closing Balance 31 Mar 20 £k
 Breast Care fund	74	0	3	(7)	70
 Cancer fund	14	0	6	(4)	16
 Children's fund	77	(10)	2	(26)	43
 Heart Care fund	219	0	2	(4)	217
 Critical Care fund	11	0	4	(4)	11
 Respiratory fund	49	0	4	(14)	39
 Stroke fund	16	0	5	(7)	14
 Patient Wish fund	562	(258)	231	(290)	245
 Cancer fund	0	268	76	(90)	254
	1,022	0	333	(446)	909

