

Warrington and Halton Teaching Hospitals NHS Foundation Trust

England & Wales · Charity number 1051858

Details

Other names	NORTH CHESHIRE HOSPITALS CHARITABLE FUND, WARRINGTON AND HALTON HOSPITALS NHS FOUNDATION TRUST, WARRINGTON HOSPITAL NHS CHARITABLE TRUST FUND, Warrington and Halton Hospitals Charity
Status	Registered
Legal form	Other
Registered	1996-01-10
Register	View on the Charity Commission register

Contact

Address	Warrington & Halton Hospitals NHS Foundation Trust Warrington Hospital Lovely Lane Warrington WA5 1QG
Phone	01925662666
Email	whh.charity@nhs.net
Website	www.whhcharity.org.uk

Activities

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

Activities: The objective of the Warrington and Halton Hospitals NHS Foundation Trust Charitable Fund is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Hospitals NHS Foundation Trust.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** The General Public/mankind

Geography

- Halton
- Warrington

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£452,531	£281,060	-	-
2024-03-31	£242,530	£252,735	-	-
2023-03-31	£338,673	£173,735	-	-
2022-03-31	£132,530	£314,174	-	-
2021-03-31	£467,000	£319,000	-	-

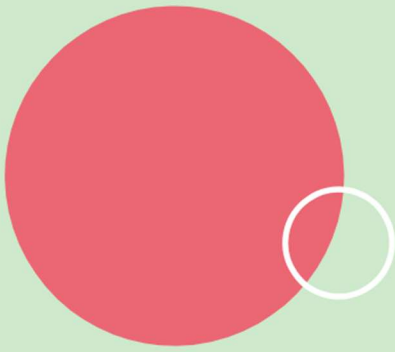
Trustees

Name	Role	Appointed
WARRINGTON AND HALTON HOSPITALS NHS FOUNDATION TRUST		2012-01-03

Linked charities

- NORTH CHESHIRE HOSPITALS NHS TRUST CHARITABLE FUND (1051858-1)
- HALTON PRIMARY CARE TRUST GENERAL FUND CHARITY (1051858-2)
- HOME CARE FUND (HALTON) (1051858-3)
- THE WOODVIEW CHILD DEVELOPMENT CENTRE (1051858-4)

Accounts



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

Warrington and Halton Teaching Hospitals NHS Foundation Trust: Charitable fund

Trustee's annual report and accounts for the year to
31 March 2025

Registered charity number: 1051858

Raising more than money

Contents



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

	Page Number
Reference and administrative details	2
Report of the Trustee	3
Structure, governance and management	4
Risk management	8
Objectives and strategy	9
Public interest benefit	9
Reserve policy	10
Investment policy	11
Annual review of income and expenditure	12
Overview and future plans	14
Acknowledgement	18
Statement of Trustee's responsibilities	19
Report of the independent examining accountant	20
Statement of Financial Activities	21
Balance Sheet	22
Notes to the accounts	23

Raising more than money

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Jonathan Urmston ACA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Report of the Trustee for the year ended 31 March 2025

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the “Corporate Trustee”) presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2025 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund (“the Charity”). 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.

The Charity’s Annual Report and Accounts for the year ended 31 March 2025 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity’s Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Simon Constable	Chief Executive	Leaver 31 st August 2024
Dan Moore	Acting Chief Executive	1 st September to 31 st October 2024
Nikhil Khashu	Chief Executive	Commenced 1 st November 2024
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
John Somers	Non-Executive Director	
Dr Cliff Richards	Non-Executive Director	
Jayne Downey	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Leaver 4 th June 2025
Ali Kennah	Chief Nurse	
Dr Paul Fitzsimmons	Executive Medical Director	
Michelle Cloney	Chief People Officer ⁽¹⁾	Non-voting Director from 4 th June 2025
Jane Hurst	Chief Finance Officer	
Dan Moore	Chief Operating Officer and Deputy Chief Executive	Commenced as Deputy Chief Executive 1 st April 2024
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	
Kate Henry	Director of Communications & Engagement ⁽¹⁾	

(1)Non-voting Directors.

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 5 (5 in 2023/24) designated funds and a general unrestricted fund at 31 March 2025 and, currently, 9 restricted funds (10 in 2023/24). The Charity was first registered as both Halton

General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a Committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors, one of whom will be appointed as Chair of the Committee and up to three voting Executive Directors to include the Chief Finance Officer, the Chief Nurse, and the Chief People Officer or their nominated deputies.

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Deputy Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer
- Head of Financial Planning
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Company Secretary & Associate Director of Corporate Governance
- Member of Financial Planning Team
- Nominated Governor (Public Constituency)

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	
Cliff Richards	Non-Executive Director	
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
Jayne Downey	Non-Executive Director	
John Somers	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Leaver 4 th June 2025
Jane Hurst	Chief Finance Officer	
Ali Kennah	Chief Nurse	
Kate Henry	Director of Communications and Engagement	
Michelle Cloney	Chief People Officer	

Following an amendment to the Standing Financial Instructions (SFIs) on 29 March 2023 expenditure under £5k can be approved by the Executive Directors of the Corporate Trustee. Expenditure above £5k is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2024/25 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 13).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

At 31 March 2025 the Corporate Trustee considers that a minimum reserve of £97k (£97k at 31 March 2024) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves and this is reviewed on an annual basis.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2024/25 with no amendments and will be reviewed again in 2025/26 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Annual review of income and expenditure

Income

During 2024/25, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2024/25 was £452k (£243k in 2023/24) per the table below:

	2024/25	2023/24
	£'000	£'000
Legacies	82	51
Donations and fundraising activities*	331	162
Income from investments	39	30
Total Income	452	243

***Analysis of income from donations and fundraising activities.**

	2024/25	2023/24
	£'000	£'000
Grant makers	36	40
Corporate donations	55	45
Donations, unsolicited	179	16
Community donations	19	26
Donations in Memory	19	13
WHH Events	18	16
Gaming and trading	5	6
Total income from fundraising activities	331	162

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2024/25 was £280k (£252k in 2023/24) per the table below:

	2024/25	2023/24
	£'000	£'000
Expenditure on the furtherance of the Charity objects (see following table)	134	120
Support costs and overheads	18	17
Staff costs	92	85
Governance costs	12	12
Expenditure on charitable activities	256	234
Costs incurred in fundraising	24	18
Total expenditure	280	252

Expenditure in 2024/25 (items costing more than £1k) *

	£'000
Cherry Tree Courtyard wellbeing hub	36
Staff retreat - Theatres	12
Children's ward sensory room	9
Sensory furniture and activity items	8
2 intermittent pneumatic compression pumps	6
NICU video diary service	4
Abi cot and soft furnishings – Butterfly Suite	4
Garden items for staff area	3
Soft play area	3
Hairdressing station & garden furniture	3
Free patient TV – Euros 2024	2
Staff Christmas chocolates	2
Patient Christmas gifts	2
2 multi faith trollies	1
Total expenditure on individual items >£1k	95
Other Charitable purchases (under £1,000 per item)	39
Total Charitable expenditure	134

*Items listed relate to expenditure on the furtherance of the Charity objects contained within note 7.

Overview and future plans

Overview

Working in close partnership with Warrington and Halton Teaching Hospitals NHS Foundation Trust, the charity's vision is to improve our patients, staff and volunteers' overall experience and wellbeing by providing additional equipment, technology, or training; funding WHH-related research; improving the hospital environment; and providing enhancements to support the care and comfort of those who visit our hospitals.

The corporate trustee does not expect significant changes in the objectives of the charity in the year ahead and is committed to ensuring all funds are utilised for the direct benefit of our patients, volunteers and staff health and wellbeing, as soon as is practicable.

The Charitable Funds Committee continues to seek spending plans from holders of both restricted and designated income funds, with the intention of disbursing donated funds in a timely and appropriate manner.

This report covers 2024-25, a period which has continued to experience a challenging economic landscape for the charity sector.

The Charities Aid Foundation UK Giving Report for 2025 states that the proportion of people donating to charity has continued to fall, with only 50 per cent of people donating in the past 12 months (this figure reduces further to 36 per cent for 16 to 24-year-olds). Sponsorship levels have also decreased, having failed to recover from the Covid-19 pandemic.

The north west of England is one of three regions that have seen the largest decreases in donors, however health charities received the highest number of donations, with hospices and medical research-related charities the most favoured.

The primary reason across all groups for not donating has been affordability due to ongoing cost of living and inflationary pressures. However, that is particularly the case among 35 to 54-year-olds, while not trusting charities was a bigger concern for those aged 55+.

In total, 29% of people who had not donated gave a reason that indicated a lack of interest in charities, rising to 34% of 16 to 24-year-olds and 38% of 25 to 34-year-olds.

Consolidate, grow and invest

WHH Charity's three-year strategy for 2022-25 was extended for a further 12 months to 2026 following approval by the Charitable Funds Committee. This was agreed to enable the charity to continue developing its key campaigns and building on the momentum gained in growing its presence and engagement within our hospitals and communities.

The highest income streams within 2024/25 are unsolicited donations £179k, corporate donations £55k and grant makers £36k.

The key aims of our current strategy are:

- 2022-23: Consolidate – sustainability post Covid-19
- 2023-24: Grow (carried forward into 2024-25)
- 2024-25: Grow
- 2025-26: Reinvest in charity

These aims are based on the following six key pillars:

- | | |
|----------------------|---|
| 1. Brilliant basics | 4. Contribution to anchor institution |
| 2. Income generation | 5. Excellent, aspirational WHH Charity Team |
| 3. Staff engagement | 6. Cost containment |

The focus on consolidation has continued over the past year to enable the charity to evolve and develop its processes and systems to increase income and supporters.

Activity has included:

- continuing to evolve and modernise our processes to work more effectively and strategically, while raising our profile internally and externally
- re-investing in our digital marketing strategy to further promote the charity brand, increase awareness and generate new followers
- generating fresh campaigns that engage the public, community groups, businesses and staff, for example the Willow Tree Hub appeal
- converting existing supporters by encouraging further participation via new events and initiatives, such as Warrington Running Festival
- developing areas for further collaboration with external partners, non-profit organisation, and community supporters, e.g. continued work with Sacred Heart Catholic Primary School, Warrington and Vale Royal College, William's Gift, and Guru Nanak Gurdwara
- working with our volunteers and community supporters to ensure they feel valued and engaged
- promoting recurrent and non-recurrent income streams, e.g. Payroll Giving / lottery / contactless donation stations

At the date of compilation of the financial statements, the following schemes above £1k have been approved:

• Cherry Tree Court	£36k
• Staff retreat – Theatres	£12k
• Children's Ward Sensory Room	£9k
• Sensory furniture and activity items	£8k
• x2 intermittent pneumatic compression pumps	£6k
• NICU video diary service	£4k
• Abi Cot and soft furnishings - Butterfly Suite	£4k
• Garden items for staff area	£3k
• Soft play area	£3k
• Hairdressing station & garden furniture	£3k
• Free TV - Euros 2024	£2k
• Staff Christmas chocolates	£2k
• Patient Christmas gifts	£2k
• x2 Multi faith trollies	£1k

Campaigns and future plans

The charity's Making Waves appeal, launched in 2023 with the aim of improving facilities within the Children's Ward at Warrington Hospital, has now been completed after securing more than £55k. The funds have been used to:

- transform the ward's soft play area into a bright and inviting space
- create a state-of-the-art sensory room designed for children with complex needs
- purchase interactive activity tables to encourage creativity and social interaction
- introduce gaming carts for bedsides, treating rooms and waiting areas

The charity has also supported parents and carers of young patients, including building new accessible and inclusive shower facilities, as well as working with external charity Sophie's Legacy to provide hot meals in the family room.

The success of the campaign contributed to the charity being named Charity of the Year at the Warrington Guardian's Inspiration Awards in May 2024, further enhancing our profile in the community.

Work was also completed on a new garden for the Radiology Department at Warrington. More than £5k was raised via the Radiology Memorial Garden Appeal through a fundraising abseil and community support, including Warrington and Vale Royal College students who provided artwork for the revamped courtyard area.

A state-of-the-art intraoral digital scanner has been introduced in the Orthodontics Department of Warrington Hospital following the charity's Raising Smiles campaign. The hospital-based League of Friends funded the £22k scanner, which is already having a positive impact on patient experience. The Trust separately funded a second scanner for Halton Hospital. The Orthodontics Team also completed a midnight walk up Mount Snowdon in August 2024 to support the appeal.

Meanwhile a new £200k fundraising campaign was launched in March 2025 to create the Willow Tree Hub (WTH) – a dedicated space offering comfort, privacy and specialist support for families facing the heartbreaking loss of a baby.

The hub, to be constructed in the grounds of Warrington Hospital outside the Maternity Department, will provide a private space where families can receive the help and guidance they need in a compassionate and supportive setting. It will also be home to a specialist Rainbow Clinic, offering extra care, specialist monitoring and emotional support for families navigating a pregnancy after loss. Inside there will be an area for bereavement counselling and support sessions, while outside there will be a garden offering a place for reflection and remembrance.

As of 31 March 2025 more than £3k has been raised for the appeal, with further pledges linked to future events including the Warrington Running Festival in September 2025. Several staff members and supporters have signed up to take part in the event for the WTH appeal.

Work is also set to begin on a new garden balcony to support patients on the Intensive Care Unit (ICU) at Warrington Hospital. Designed as an extension to the unit, the balcony will create a calm sanctuary where patients can spend time outside and get some much-needed fresh air in a safe and private area. Currently if a patient is mobile but still in need of ICU treatment they have to take a 10-minute journey from the unit to use external public garden areas in the hospital. For patients who are non-mobile, including those at end of life, there is very little provision for access to outside space.

The project, which also includes renovation work to the existing family room, has been funded via fundraising and donations, including a generous £140k donation from Warrington Hospital's League of Friends. Construction work for the balcony is scheduled to begin in June 2025.

Upcoming plans include launching a new WHH Charity Supporters' Club to increase our corporate engagement by creating a more structured approach for local businesses. We also continue to explore potential grant and funding opportunities for future projects.

We have reinvested in our digital marketing strategy to further promote and increase awareness of our charity brand, and attract more loyal followers, as the charity heads towards its 30th birthday in 2026. Additionally, a new public facing website for the charity featuring a modern and accessible design, improved content and inspiring stories will launch in June 2025.

Acknowledgements

WHH Charity has made steady progress with its extended strategy of consolidation and growth, while staying true to its core values and commitment to supporting Warrington and Halton Teaching Hospitals as the Trust works towards becoming 'outstanding'.

Although the challenging economic climate continues to have a financial impact on many households and businesses, we are dedicated to ensuring WHH Charity fulfils its purpose and support for our patients, volunteers and staff – enhancing patient care, transforming spaces, funding cutting-edge equipment and supporting staff wellbeing.

Thanks to the ongoing support of our volunteers, fundraisers, businesses, partners and community contributors, the Charitable Funds Committee was able to disburse £134k of donated funds in the 2024-25 year.

We extend our sincere thanks to all of our dedicated supporters who give up their time and go the extra mile on behalf of the charity, often during the most difficult personal circumstances. This includes our staff at WHH who have been actively involved in campaigns and events to raise awareness and funds. We would also like to thank the League of Friends for their ongoing support of our hospitals and projects, including their significant donation towards our ICU balcony appeal.

We are grateful for everyone's contributions, fundraising support and legacy donations, as well as all feedback and ideas which are invaluable in helping to drive the charity forward. We remain committed to supporting our patients and their families, our volunteers and our staff at Warrington and Halton Teaching Hospitals NHS Foundation Trust as we work towards a sustainable and bright future for WHH Charity.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.

Kate Henry, Director of Communications and Engagement, and Executive Lead for WHH Charity
14 August 2025

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 21 to 35 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL  Chairman

JANE HURST  Chief Finance Officer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST CHARITABLE FUND

I report on the accounts for the year ended 31st March 2025 set out on pages 21 to 35

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan Urmston BA ACA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

09/01/2026

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Statement of Financial Activities 31 March 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2023/24 £000
Incoming and endowments from:						
Incoming resources from Charitable activities	2	13	5	0	18	16
Donations and legacies	3	191	199	0	390	191
Other trading activities	4	5	0	0	5	6
Income from Investments	5	29	10	0	39	30
Total income and endowments		238	214	0	452	243
Expenditure on:						
Raising funds	6	(18)	(6)	0	(24)	(18)
Charitable activities	7	(213)	(43)	0	(256)	(234)
Total expenditure		(231)	(49)	0	(280)	(252)
Net income/(expenditure)		7	165	0	172	(9)
Transfers between funds		(11)	11	0	0	0
Net movement in funds		(4)	176	0	172	(9)
Reconciliation of funds						
Total funds brought forward	17	352	85	0	437	447
Total funds carried forward		348	261	0	609	438

Balance Sheet at 31 March 2025

	Note	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Endowment Funds 2024/25 £000	Total Funds 2024/25 £000	Prior Year Total Funds 2023/24 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	388	274	0	662	744
Debtors	12	24	1	0	25	18
Total current assets		412	275	0	687	762
Current liabilities						
Creditors: amounts falling due within one year	13	(64)	(14)	0	(78)	(308)
Other Liabilities (Deferred Income)	13	0	0	0	0	(15)
Total assets less current liabilities		348	261	0	609	438
Non current liabilities						
Net assets		348	261	0	609	438
The funds of the Charity						
Total Charity funds		348	261	0	609	438
Total funds carried forward		348	261	0	609	438

The notes on pages 23 to 35 form part of these accounts.

Signed:

Chairman 

Date 07.01.2026

Chief Finance Officer 

Date 07.01.2026

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £1,000,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 9 (10 in 2023/24) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 5 (5 in 2023/24) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2 Analysis of income from charitable activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
WHH Events	13	5	18	16
Total	13	5	18	16

3 Analysis of income from donations and legacies

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Grant Makers	8	28	36	40
Corporate Donations	52	3	55	45
Community Donations	37	161	198	42
Donations in Memory	13	6	19	13
Legacies	81	1	82	51
Total	191	199	390	191

4 Analysis of trading activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000
Hospital lottery	5	0	5
Total	5	0	5

5 Analysis of investment income

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Bank interest	29	10	39	30
Total	29	10	39	30

The Trust received £39k bank interest in 2024/25 (£30k in 2023/24). £29k has been allocated to unrestricted funds and £10k to restricted funds.

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Promotional items and branding	18	6	24	18
Total	18	6	24	18

7 Analysis of charitable activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Patient welfare	56	8	64	54
Staff enablement	61	3	64	66
Medical equipment	6	0	6	0
Sub Total	123	11	134	120
Support costs and overheads*	13	5	18	17
Staff costs	68	24	92	85
Governance costs	9	3	12	12
Total	213	43	256	234

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £11k (£11k in 2023/24) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Independent examination	2	1	3	2
Administration Charge	8	3	11	11
Fees and subscriptions	0	0	0	0
Total	10	4	14	13

Independent examination consists of an accrual for the independent examination fee of £3k (£2k in 2023/24) for the period of this review.

8. Staff Costs

	2024/25 £000	2023/24 £000
Salaries and wages	73	68
Social Security costs	8	7
Pension Costs	11	10
Total	92	85

During the period under review the number of employees whose total benefits (excluding employer pension contributions) exceeded £60,000 was:

- £60,001-£70,000: 1 employee

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2024/25	2023/24
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised. The administration charge (to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust) for 2024/25 was £19k (£19k in 2023/24), the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the Charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

At 31 March 2025 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds.

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2024/25 £000 Software
Cost	
Balance brought forward at 1 April 2024	17
Additions in year	0
Disposals in year	0
Balance carried forward at 31 March 2025	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2024	17
Charge in year	0
Balance carried forward at 31 March 2025	<u>17</u>
Net Book Value at 31 March 2025	<u>0</u>
Net Book Value at 31 March 2024	<u>0</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

11. Analysis of cash at bank and in hand

	2024/25 £000	2023/24 £000
Bank current account	662	744
Total	<u>662</u>	<u>744</u>

12. Analysis of debtors

	2024/25 £000	2023/24 £000
Prepayments and accrued income	12	7
Other debtors	13	11
Total	<u>25</u>	<u>18</u>

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2024/25	2023/24
	£000	£000
Accruals and purchases made on behalf of the Charity	78	308
Other Liabilities (Deferred Income)	0	15
Total	78	323

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity.

At 31 March 2025 the charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £66k for purchases made by the Trust on behalf of the Charity (£298k at 31 March 2024). All monies owing to the Trust as at 31 March 2025 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England. For 2024/25 the Trust has opted not to consolidate charitable funds within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable (FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

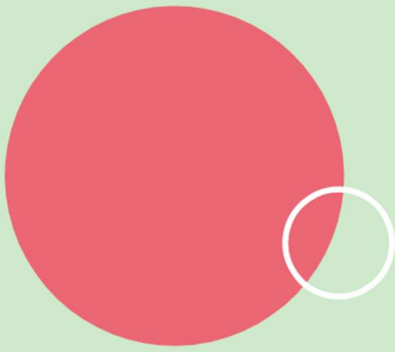
17. Fund structure and summary of movements

At 1st April 2024 there were 10 restricted funds, 5 designated funds and a general unrestricted fund. During 2024/25 2 restricted funds were closed and 1 restricted fund was opened. Therefore at 31st March 2025 there were 9 restricted funds, 5 designated funds and a general unrestricted fund.

A summary of fund movements is given in the following table:

Fund	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2025
	£000	£000	£000	£000	£000
Breast Screening Unit	17	5	-7	0	15
Cancer Patient Support	7	35	-5	0	37
Intensive Care	22	155	-25	0	152
Neonatal Appeal	7	9	-7	0	9
Radiology	7	1	-5	0	3
Diabetes	4	0	0	0	4
Respiratory	2	1	-2	0	1
Maternity and Neonatal Bereavement	19	4	-9	0	14
Raising Smiles	0	4	-0	0	4
Total Restricted Funds	85	214	-60	0	239
Unrestricted Funds*	352	238	-220	0	370
Total Funds	437	452	-280	0	609

*Unrestricted Funds	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2025
	£000	£000	£000	£000	£000
General Unrestricted	255	177	-116	0	316
Birthing Centre appeal	5	1	-2	0	4
Staff and Wellbeing	63	21	-60	0	24
Children's Unit Appeal	16	31	-36	0	11
Forget me not Fund	11	4	-4	0	11
Halton Hospital Outdoor Spaces	2	4	-2	0	4
Unrestricted Fund Total	352	238	-220	0	370



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

Warrington and Halton Teaching Hospitals NHS Foundation Trust: Charitable fund

Trustee's annual report and accounts for the year to
31 March 2025

Registered charity number: 1051858

Raising more than money

Contents



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

	Page Number
Reference and administrative details	2
Report of the Trustee	3
Structure, governance and management	4
Risk management	8
Objectives and strategy	9
Public interest benefit	9
Reserve policy	10
Investment policy	11
Annual review of income and expenditure	12
Overview and future plans	14
Acknowledgement	18
Statement of Trustee's responsibilities	19
Report of the independent examining accountant	20
Statement of Financial Activities	21
Balance Sheet	22
Notes to the accounts	23

Raising more than money

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Jonathan Urmston ACA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Report of the Trustee for the year ended 31 March 2025

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the “Corporate Trustee”) presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2025 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund (“the Charity”). 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.

The Charity’s Annual Report and Accounts for the year ended 31 March 2025 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity’s Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Simon Constable	Chief Executive	Leaver 31 st August 2024
Dan Moore	Acting Chief Executive	1 st September to 31 st October 2024
Nikhil Khashu	Chief Executive	Commenced 1 st November 2024
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
John Somers	Non-Executive Director	
Dr Cliff Richards	Non-Executive Director	
Jayne Downey	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Leaver 4 th June 2025
Ali Kennah	Chief Nurse	
Dr Paul Fitzsimmons	Executive Medical Director	
Michelle Cloney	Chief People Officer ⁽¹⁾	Non-voting Director from 4 th June 2025
Jane Hurst	Chief Finance Officer	
Dan Moore	Chief Operating Officer and Deputy Chief Executive	Commenced as Deputy Chief Executive 1 st April 2024
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	
Kate Henry	Director of Communications & Engagement ⁽¹⁾	

(1)Non-voting Directors.

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 5 (5 in 2023/24) designated funds and a general unrestricted fund at 31 March 2025 and, currently, 9 restricted funds (10 in 2023/24). The Charity was first registered as both Halton

General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a Committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors, one of whom will be appointed as Chair of the Committee and up to three voting Executive Directors to include the Chief Finance Officer, the Chief Nurse, and the Chief People Officer or their nominated deputies.

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Deputy Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer
- Head of Financial Planning
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Company Secretary & Associate Director of Corporate Governance
- Member of Financial Planning Team
- Nominated Governor (Public Constituency)

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	
Cliff Richards	Non-Executive Director	
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
Jayne Downey	Non-Executive Director	
John Somers	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Leaver 4 th June 2025
Jane Hurst	Chief Finance Officer	
Ali Kennah	Chief Nurse	
Kate Henry	Director of Communications and Engagement	
Michelle Cloney	Chief People Officer	

Following an amendment to the Standing Financial Instructions (SFIs) on 29 March 2023 expenditure under £5k can be approved by the Executive Directors of the Corporate Trustee. Expenditure above £5k is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2024/25 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 13).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

At 31 March 2025 the Corporate Trustee considers that a minimum reserve of £97k (£97k at 31 March 2024) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves and this is reviewed on an annual basis.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2024/25 with no amendments and will be reviewed again in 2025/26 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Annual review of income and expenditure

Income

During 2024/25, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2024/25 was £452k (£243k in 2023/24) per the table below:

	2024/25	2023/24
	£'000	£'000
Legacies	82	51
Donations and fundraising activities*	331	162
Income from investments	39	30
Total Income	452	243

*Analysis of income from donations and fundraising activities.

	2024/25	2023/24
	£'000	£'000
Grant makers	36	40
Corporate donations	55	45
Donations, unsolicited	179	16
Community donations	19	26
Donations in Memory	19	13
WHH Events	18	16
Gaming and trading	5	6
Total income from fundraising activities	331	162

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2024/25 was £280k (£252k in 2023/24) per the table below:

	2024/25	2023/24
	£'000	£'000
Expenditure on the furtherance of the Charity objects (see following table)	134	120
Support costs and overheads	18	17
Staff costs	92	85
Governance costs	12	12
Expenditure on charitable activities	256	234
Costs incurred in fundraising	24	18
Total expenditure	280	252

Expenditure in 2024/25 (items costing more than £1k) *

	£'000
Cherry Tree Courtyard wellbeing hub	36
Staff retreat - Theatres	12
Children's ward sensory room	9
Sensory furniture and activity items	8
2 intermittent pneumatic compression pumps	6
NICU video diary service	4
Abi cot and soft furnishings – Butterfly Suite	4
Garden items for staff area	3
Soft play area	3
Hairdressing station & garden furniture	3
Free patient TV – Euros 2024	2
Staff Christmas chocolates	2
Patient Christmas gifts	2
2 multi faith trollies	1
Total expenditure on individual items >£1k	95
Other Charitable purchases (under £1,000 per item)	39
Total Charitable expenditure	134

*Items listed relate to expenditure on the furtherance of the Charity objects contained within note 7.

Overview and future plans

Overview

Working in close partnership with Warrington and Halton Teaching Hospitals NHS Foundation Trust, the charity's vision is to improve our patients, staff and volunteers' overall experience and wellbeing by providing additional equipment, technology, or training; funding WHH-related research; improving the hospital environment; and providing enhancements to support the care and comfort of those who visit our hospitals.

The corporate trustee does not expect significant changes in the objectives of the charity in the year ahead and is committed to ensuring all funds are utilised for the direct benefit of our patients, volunteers and staff health and wellbeing, as soon as is practicable.

The Charitable Funds Committee continues to seek spending plans from holders of both restricted and designated income funds, with the intention of disbursing donated funds in a timely and appropriate manner.

This report covers 2024-25, a period which has continued to experience a challenging economic landscape for the charity sector.

The Charities Aid Foundation UK Giving Report for 2025 states that the proportion of people donating to charity has continued to fall, with only 50 per cent of people donating in the past 12 months (this figure reduces further to 36 per cent for 16 to 24-year-olds). Sponsorship levels have also decreased, having failed to recover from the Covid-19 pandemic.

The north west of England is one of three regions that have seen the largest decreases in donors, however health charities received the highest number of donations, with hospices and medical research-related charities the most favoured.

The primary reason across all groups for not donating has been affordability due to ongoing cost of living and inflationary pressures. However, that is particularly the case among 35 to 54-year-olds, while not trusting charities was a bigger concern for those aged 55+.

In total, 29% of people who had not donated gave a reason that indicated a lack of interest in charities, rising to 34% of 16 to 24-year-olds and 38% of 25 to 34-year-olds.

Consolidate, grow and invest

WHH Charity's three-year strategy for 2022-25 was extended for a further 12 months to 2026 following approval by the Charitable Funds Committee. This was agreed to enable the charity to continue developing its key campaigns and building on the momentum gained in growing its presence and engagement within our hospitals and communities.

The highest income streams within 2024/25 are unsolicited donations £179k, corporate donations £55k and grant makers £36k.

The key aims of our current strategy are:

- 2022-23: Consolidate – sustainability post Covid-19
- 2023-24: Grow (carried forward into 2024-25)
- 2024-25: Grow
- 2025-26: Reinvest in charity

These aims are based on the following six key pillars:

- | | |
|----------------------|---|
| 1. Brilliant basics | 4. Contribution to anchor institution |
| 2. Income generation | 5. Excellent, aspirational WHH Charity Team |
| 3. Staff engagement | 6. Cost containment |

The focus on consolidation has continued over the past year to enable the charity to evolve and develop its processes and systems to increase income and supporters.

Activity has included:

- continuing to evolve and modernise our processes to work more effectively and strategically, while raising our profile internally and externally
- re-investing in our digital marketing strategy to further promote the charity brand, increase awareness and generate new followers
- generating fresh campaigns that engage the public, community groups, businesses and staff, for example the Willow Tree Hub appeal
- converting existing supporters by encouraging further participation via new events and initiatives, such as Warrington Running Festival
- developing areas for further collaboration with external partners, non-profit organisation, and community supporters, e.g. continued work with Sacred Heart Catholic Primary School, Warrington and Vale Royal College, William's Gift, and Guru Nanak Gurdwara
- working with our volunteers and community supporters to ensure they feel valued and engaged
- promoting recurrent and non-recurrent income streams, e.g. Payroll Giving / lottery / contactless donation stations

At the date of compilation of the financial statements, the following schemes above £1k have been approved:

• Cherry Tree Court	£36k
• Staff retreat – Theatres	£12k
• Children's Ward Sensory Room	£9k
• Sensory furniture and activity items	£8k
• x2 intermittent pneumatic compression pumps	£6k
• NICU video diary service	£4k
• Abi Cot and soft furnishings - Butterfly Suite	£4k
• Garden items for staff area	£3k
• Soft play area	£3k
• Hairdressing station & garden furniture	£3k
• Free TV - Euros 2024	£2k
• Staff Christmas chocolates	£2k
• Patient Christmas gifts	£2k
• x2 Multi faith trollies	£1k

Campaigns and future plans

The charity's Making Waves appeal, launched in 2023 with the aim of improving facilities within the Children's Ward at Warrington Hospital, has now been completed after securing more than £55k. The funds have been used to:

- transform the ward's soft play area into a bright and inviting space
- create a state-of-the-art sensory room designed for children with complex needs
- purchase interactive activity tables to encourage creativity and social interaction
- introduce gaming carts for bedsides, treating rooms and waiting areas

The charity has also supported parents and carers of young patients, including building new accessible and inclusive shower facilities, as well as working with external charity Sophie's Legacy to provide hot meals in the family room.

The success of the campaign contributed to the charity being named Charity of the Year at the Warrington Guardian's Inspiration Awards in May 2024, further enhancing our profile in the community.

Work was also completed on a new garden for the Radiology Department at Warrington. More than £5k was raised via the Radiology Memorial Garden Appeal through a fundraising abseil and community support, including Warrington and Vale Royal College students who provided artwork for the revamped courtyard area.

A state-of-the-art intraoral digital scanner has been introduced in the Orthodontics Department of Warrington Hospital following the charity's Raising Smiles campaign. The hospital-based League of Friends funded the £22k scanner, which is already having a positive impact on patient experience. The Trust separately funded a second scanner for Halton Hospital. The Orthodontics Team also completed a midnight walk up Mount Snowdon in August 2024 to support the appeal.

Meanwhile a new £200k fundraising campaign was launched in March 2025 to create the Willow Tree Hub (WTH) – a dedicated space offering comfort, privacy and specialist support for families facing the heartbreaking loss of a baby.

The hub, to be constructed in the grounds of Warrington Hospital outside the Maternity Department, will provide a private space where families can receive the help and guidance they need in a compassionate and supportive setting. It will also be home to a specialist Rainbow Clinic, offering extra care, specialist monitoring and emotional support for families navigating a pregnancy after loss. Inside there will be an area for bereavement counselling and support sessions, while outside there will be a garden offering a place for reflection and remembrance.

As of 31 March 2025 more than £3k has been raised for the appeal, with further pledges linked to future events including the Warrington Running Festival in September 2025. Several staff members and supporters have signed up to take part in the event for the WTH appeal.

Work is also set to begin on a new garden balcony to support patients on the Intensive Care Unit (ICU) at Warrington Hospital. Designed as an extension to the unit, the balcony will create a calm sanctuary where patients can spend time outside and get some much-needed fresh air in a safe and private area. Currently if a patient is mobile but still in need of ICU treatment they have to take a 10-minute journey from the unit to use external public garden areas in the hospital. For patients who are non-mobile, including those at end of life, there is very little provision for access to outside space.

The project, which also includes renovation work to the existing family room, has been funded via fundraising and donations, including a generous £140k donation from Warrington Hospital's League of Friends. Construction work for the balcony is scheduled to begin in June 2025.

Upcoming plans include launching a new WHH Charity Supporters' Club to increase our corporate engagement by creating a more structured approach for local businesses. We also continue to explore potential grant and funding opportunities for future projects.

We have reinvested in our digital marketing strategy to further promote and increase awareness of our charity brand, and attract more loyal followers, as the charity heads towards its 30th birthday in 2026. Additionally, a new public facing website for the charity featuring a modern and accessible design, improved content and inspiring stories will launch in June 2025.

Acknowledgements

WHH Charity has made steady progress with its extended strategy of consolidation and growth, while staying true to its core values and commitment to supporting Warrington and Halton Teaching Hospitals as the Trust works towards becoming 'outstanding'.

Although the challenging economic climate continues to have a financial impact on many households and businesses, we are dedicated to ensuring WHH Charity fulfils its purpose and support for our patients, volunteers and staff – enhancing patient care, transforming spaces, funding cutting-edge equipment and supporting staff wellbeing.

Thanks to the ongoing support of our volunteers, fundraisers, businesses, partners and community contributors, the Charitable Funds Committee was able to disburse £134k of donated funds in the 2024-25 year.

We extend our sincere thanks to all of our dedicated supporters who give up their time and go the extra mile on behalf of the charity, often during the most difficult personal circumstances. This includes our staff at WHH who have been actively involved in campaigns and events to raise awareness and funds. We would also like to thank the League of Friends for their ongoing support of our hospitals and projects, including their significant donation towards our ICU balcony appeal.

We are grateful for everyone's contributions, fundraising support and legacy donations, as well as all feedback and ideas which are invaluable in helping to drive the charity forward. We remain committed to supporting our patients and their families, our volunteers and our staff at Warrington and Halton Teaching Hospitals NHS Foundation Trust as we work towards a sustainable and bright future for WHH Charity.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.

Kate Henry, Director of Communications and Engagement, and Executive Lead for WHH Charity
14 August 2025

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 21 to 35 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL  Chairman

JANE HURST  Chief Finance Officer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST CHARITABLE FUND

I report on the accounts for the year ended 31st March 2025 set out on pages 21 to 35

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan Urmston BA ACA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

09/01/2026

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Statement of Financial Activities 31 March 2025

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2024/25 £000	2024/25 £000	2024/25 £000	2024/25 £000	2023/24 £000
Incoming and endowments from:						
Incoming resources from Charitable activities	2	13	5	0	18	16
Donations and legacies	3	191	199	0	390	191
Other trading activities	4	5	0	0	5	6
Income from Investments	5	29	10	0	39	30
Total income and endowments		238	214	0	452	243
Expenditure on:						
Raising funds	6	(18)	(6)	0	(24)	(18)
Charitable activities	7	(213)	(43)	0	(256)	(234)
Total expenditure		(231)	(49)	0	(280)	(252)
Net income/(expenditure)		7	165	0	172	(9)
Transfers between funds		(11)	11	0	0	0
Net movement in funds		(4)	176	0	172	(9)
Reconciliation of funds						
Total funds brought forward	17	352	85	0	437	447
Total funds carried forward		348	261	0	609	438

Balance Sheet at 31 March 2025

	Note	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Endowment Funds 2024/25 £000	Total Funds 2024/25 £000	Prior Year Total Funds 2023/24 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	388	274	0	662	744
Debtors	12	24	1	0	25	18
Total current assets		412	275	0	687	762
Current liabilities						
Creditors: amounts falling due within one year	13	(64)	(14)	0	(78)	(308)
Other Liabilities (Deferred Income)	13	0	0	0	0	(15)
Total assets less current liabilities		348	261	0	609	438
Non current liabilities						
Net assets		348	261	0	609	438
The funds of the Charity						
Total Charity funds		348	261	0	609	438
Total funds carried forward		348	261	0	609	438

The notes on pages 23 to 35 form part of these accounts.

Signed:

Chairman 

Date 07.01.2026

Chief Finance Officer 

Date 07.01.2026

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £1,000,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 9 (10 in 2023/24) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 5 (5 in 2023/24) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2 Analysis of income from charitable activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
WHH Events	13	5	18	16
Total	13	5	18	16

3 Analysis of income from donations and legacies

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Grant Makers	8	28	36	40
Corporate Donations	52	3	55	45
Community Donations	37	161	198	42
Donations in Memory	13	6	19	13
Legacies	81	1	82	51
Total	191	199	390	191

4 Analysis of trading activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000
Hospital lottery	5	0	5
Total	5	0	5

5 Analysis of investment income

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Bank interest	29	10	39	30
Total	29	10	39	30

The Trust received £39k bank interest in 2024/25 (£30k in 2023/24). £29k has been allocated to unrestricted funds and £10k to restricted funds.

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Promotional items and branding	18	6	24	18
Total	18	6	24	18

7 Analysis of charitable activities

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Patient welfare	56	8	64	54
Staff enablement	61	3	64	66
Medical equipment	6	0	6	0
Sub Total	123	11	134	120
Support costs and overheads*	13	5	18	17
Staff costs	68	24	92	85
Governance costs	9	3	12	12
Total	213	43	256	234

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £11k (£11k in 2023/24) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted Funds 2024/25 £000	Restricted Funds 2024/25 £000	Total Funds 2024/25 £000	Total Funds 2023/24 £000
Independent examination	2	1	3	2
Administration Charge	8	3	11	11
Fees and subscriptions	0	0	0	0
Total	10	4	14	13

Independent examination consists of an accrual for the independent examination fee of £3k (£2k in 2023/24) for the period of this review.

8. Staff Costs

	2024/25 £000	2023/24 £000
Salaries and wages	73	68
Social Security costs	8	7
Pension Costs	11	10
Total	92	85

During the period under review the number of employees whose total benefits (excluding employer pension contributions) exceeded £60,000 was:

- £60,001-£70,000: 1 employee

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2024/25	2023/24
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised. The administration charge (to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust) for 2024/25 was £19k (£19k in 2023/24), the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the Charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

At 31 March 2025 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds.

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2024/25 £000 Software
Cost	
Balance brought forward at 1 April 2024	17
Additions in year	0
Disposals in year	0
Balance carried forward at 31 March 2025	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2024	17
Charge in year	0
Balance carried forward at 31 March 2025	<u>17</u>
Net Book Value at 31 March 2025	<u>0</u>
Net Book Value at 31 March 2024	<u>0</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

11. Analysis of cash at bank and in hand

	2024/25 £000	2023/24 £000
Bank current account	662	744
Total	<u>662</u>	<u>744</u>

12. Analysis of debtors

	2024/25 £000	2023/24 £000
Prepayments and accrued income	12	7
Other debtors	13	11
Total	<u>25</u>	<u>18</u>

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2024/25	2023/24
	£000	£000
Accruals and purchases made on behalf of the Charity	78	308
Other Liabilities (Deferred Income)	0	15
Total	78	323

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity.

At 31 March 2025 the charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £66k for purchases made by the Trust on behalf of the Charity (£298k at 31 March 2024). All monies owing to the Trust as at 31 March 2025 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England. For 2024/25 the Trust has opted not to consolidate charitable funds within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable (FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

17. Fund structure and summary of movements

At 1st April 2024 there were 10 restricted funds, 5 designated funds and a general unrestricted fund. During 2024/25 2 restricted funds were closed and 1 restricted fund was opened. Therefore at 31st March 2025 there were 9 restricted funds, 5 designated funds and a general unrestricted fund.

A summary of fund movements is given in the following table:

Fund	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2025
	£000	£000	£000	£000	£000
Breast Screening Unit	17	5	-7	0	15
Cancer Patient Support	7	35	-5	0	37
Intensive Care	22	155	-25	0	152
Neonatal Appeal	7	9	-7	0	9
Radiology	7	1	-5	0	3
Diabetes	4	0	0	0	4
Respiratory	2	1	-2	0	1
Maternity and Neonatal Bereavement	19	4	-9	0	14
Raising Smiles	0	4	-0	0	4
Total Restricted Funds	85	214	-60	0	239
Unrestricted Funds*	352	238	-220	0	370
Total Funds	437	452	-280	0	609

*Unrestricted Funds	Balance at 1 April 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 March 2025
	£000	£000	£000	£000	£000
General Unrestricted	255	177	-116	0	316
Birthing Centre appeal	5	1	-2	0	4
Staff and Wellbeing	63	21	-60	0	24
Children's Unit Appeal	16	31	-36	0	11
Forget me not Fund	11	4	-4	0	11
Halton Hospital Outdoor Spaces	2	4	-2	0	4
Unrestricted Fund Total	352	238	-220	0	370

Your ref

Our ref JU/PU/MB/HA2383

Email jonathan@voisey.co.uk

Voisey & Co

Chartered Accountants

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Warrington
Cheshire
WA1 1JW

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Facsimile: 01925 415295

Web: www.voisey.co.uk

PRIVATE & CONFIDENTIAL

The Board of Trustees
Warrington and Halton Teaching Hospitals NHS Foundation Trust
Lovely Lane
Warrington
Cheshire
WA5 1QG

27th November 2025

Dear Sirs

**WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST
CHARITABLE FUND**

In accordance with our normal practice we are writing to draw your attention to various matters, which arose during the course of our independent examination of the Charity's accounts for the year ended 31st March 2025.

Qualitative aspects of the entity's accounting practices and financial reporting

We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting.

Letter of Representation

A letter of representation is attached for approval and signature.

Unadjusted misstatements

There are no unadjusted misstatements which have arisen during the course of our independent examination, other than those considered to be clearly trivial.

Expected modifications to the independent examiner's report

There are no expected modifications to the independent examiner's report.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our independent examination.

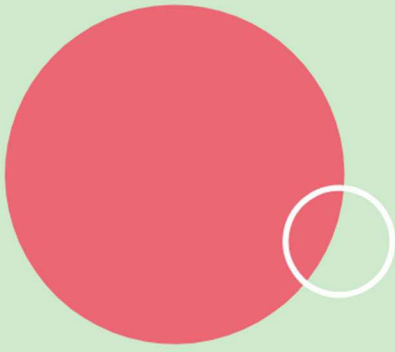
Please note that this report has been prepared for the sole use of Warrington and Halton Teaching Hospitals NHS Foundation Trust. It must not be disclosed to third parties, quoted or referred to, without prior written consent. No responsibility is assumed by us to any other person.

If we can be of further assistance, please contact Jonathan Urmston.

Yours faithfully

Voisey & Co

Accounts



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

Warrington and Halton Teaching Hospitals NHS Foundation Trust: Charitable fund

Trustee's annual report and accounts for the year to
31 March 2024

Registered charity number: 1051858

Raising more than money

Contents



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

	Page Number
Reference and administrative details	2
Report of the Trustee	3
Structure, governance and management	4
Risk management	8
Objectives and strategy	9
Public interest benefit	9
Reserve policy	10
Investment policy	11
Annual review of income and expenditure	12
Overview and future plans	14
Acknowledgement	18
Statement of Trustee's responsibilities	19
Report of the independent examining accountant	20
Statement of Financial Activities	21
Balance Sheet	22
Notes to the accounts	23

Raising more than money

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Jonathan Urmston ACA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Report of the Trustee for the year ended 31 March 2024

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the “Corporate Trustee”) presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2024 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund (“the Charity”). 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.

The Charity’s Annual Report and Accounts for the year ended 31 March 2024 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity’s Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Professor Simon Constable	Chief Executive	Left 31 st August 2024
Nikhil Khashu	Chief Executive	Commenced 1 st November 2024
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
John Somers	Non-Executive Director	
Dr Cliff Richards	Non-Executive Director	
Jayne Downey	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Commenced 1 st July 2023
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	Left 31 st March 2024
Ali Kennah	Chief Nurse	Commenced 1 st April 2024
Dr Paul Fitzsimmons	Executive Medical Director	
Michelle Cloney	Chief People Officer	
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Dan Moore	Chief Operating Officer and Deputy Chief Executive	Commenced as Deputy Chief Executive 1 st April 2024
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	
Kate Henry	Director of Communications & Engagement ⁽¹⁾	

(1)Non-voting Directors.

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 5 (5 in 2022/23) designated funds and a general unrestricted fund at 31 March 2024 and, currently, 10 restricted funds (10 in 2022/23). The Charity was first registered as both Halton

General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors, one of whom will be appointed as Chair of the Committee and up to three voting Executive Directors to include the Chief Finance Officer, the Chief Nurse, and the Chief People Officer or their nominated deputies.

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer
- Head of Financial Planning
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Company Secretary & Associate Director of Corporate Governance
- Member of Financial Planning Team
- Nominated Governor (Public Constituency)

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	
Cliff Richards	Non-Executive Director	
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
Jayne Downey	Non-Executive Director	
John Somers	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Commenced 1 st July 2023
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	Left 31 st March 2024
Ali Kennah	Chief Nurse	Commenced 1 st April 2024
Kate Henry	Director of Communications and Engagement	
Michelle Cloney	Chief People Officer	

Following an amendment to the Standing Financial Instructions (SFIs) on 29 March 2023 expenditure under £5k can be approved by the Executive Directors of the Corporate Trustee.

Expenditure above £5k is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2023/24 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 12).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

At 31 March 2024 the Corporate Trustee considers that a minimum reserve of £97k (£82k at 31 March 2023) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves and this is reviewed on an annual basis.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2023/24 with no amendments and will be reviewed again in 2024/25 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Annual review of income and expenditure

Income

During 2023/24, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2023/24 was £243k (£339k in 2022/23) per the table below:

	2023/24	2022/23
	£'000	£'000
Legacies	51	101
Donations and fundraising activities*	162	228
Income from investments	30	10
Total Income	243	339

*Analysis of income from donations and fundraising activities.

	2023/24	2022/23
	£'000	£'000
Grant makers	40	93
Corporate donations	45	50
Donations, unsolicited	16	32
Community donations	26	12
Donations in Memory	13	18
WHH Events	16	20
Gaming and trading	6	3
Total income from fundraising activities	162	228

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2023/24 was £252k (£174k in 2022/23) per the table below:

	2023/24	2022/23
	£'000	£'000
Expenditure on the furtherance of the Charity objects (see following table)	120	58
Support costs and overheads	17	14
Staff costs	85	79
Governance costs	12	14
Expenditure on charitable activities	234	166
Costs incurred in fundraising	18	8
Total expenditure	252	174

Expenditure in 2023/24 (items costing more than £1k) *

	£'000
Cherry Tree Courtyard wellbeing hub	61
Conversion of Mammogram room	6
2 Gaming Medical Carts – Children's ward	5
4 foldaway "as and when" beds to be used across the Trust	4
Critical Care Memorial Service	4
Gift for adult patients at Christmas	2
5 50inch Smart TVs for patients on ward B3	2
2 Recliner Chairs for Operating Department Practitioner	2
ICU Support Meeting Room Hire	2
12 month supply of staff engagement giveaways	2
Digital Aerial installation for MRI	1
Total expenditure on individual items >£1k	91
Other Charitable purchases (under £1,000 per item)	29
Total Charitable expenditure	120

*Items listed relate to expenditure on the furtherance of the Charity objects contained within note 7.

Overview and future plans

Working in close partnership with Warrington and Halton Teaching Hospitals NHS Foundation Trust, the charity's vision is to improve our patients, staff and volunteers' overall experience and wellbeing by providing additional equipment, technology, or training; funding WHH-related research; improving the hospital environment; and providing enhancements to support the care and comfort of those who visit our hospitals.

The Corporate Trustee does not expect significant changes in the objectives of the charity in the year ahead and is committed to ensuring that all funds are utilised for the direct benefit of our patients, volunteers and staff health and wellbeing, as soon as is practicable.

The Charitable Funds Committee continues to seek spending plans from holders of both restricted and designated income funds, with the intention of disbursing donated funds in a timely and appropriate manner.

This report covers the performance of the organisation between 2023/24 – a period that has continued to be challenging for NHS charities and the wider charity sector generally as a result of ongoing global economic volatility and the cost of living crisis.

According to Charities Aid Foundation (CAF) UK Giving 2024 Report, support for charities is stable despite the pressure on household finances. Although giving levels have declined over the past few years, they did not deteriorate further during 2023, despite the high cost of living and a technical recession in the second half of the year.

In total, 75 per cent of people across the UK (equivalent to more than 40 million) did something charitable over the past 12 months. This included 58 per cent of people who donated or sponsored. A core of around one million 'super givers' supported charities in all five of the following ways: 1. donating; 2. giving goods; 3. sponsoring; 4. volunteering; 5. fundraising.

Super givers are more than twice as likely to be women, and most are aged over 45. Although many are retired or otherwise not working, more than two fifths (43 per cent) were able to fit in charity support around full-time employment.

Consolidate, grow and reinvest

WHH Charity has a three-year strategy for 2022-25, aimed at evolving and expanding our charity presence while staying true to our core values and supporting those who need our help most. It has been agreed by the Charitable Funds Committee that this strategy would be extended by a further year to 2026.

During year two of the strategy, approved by the Charitable Funds Committee, income £243k came in below plan by £105k, although community and corporate partnership engagement remained steady.

The charity now has a small number of 'super givers' within our corporate partnerships who provide support via sponsorship, gifts in kind, and volunteering, including:

1. Protive Security & Surveillance, Warrington (annual support £6k) – sponsored recordable teddies, held a golf day event and provided general donations
2. Gforce Communications, Halton (annual support £3k) – sponsored a gaming unit and took part in management events and WHH Charity organised appeals, as well as 'extreme challenge' events
3. Barrow Electrical, Warrington (£0.5k) – sponsored activity books, headphones and docking stations. Their next project is providing recordable books for children
4. Minuteman Press, Warrington (£2k) – sponsored events and donated 1,000 children's games
5. Bumblebee Plumbing and Heating, Warrington (£1k) – sponsored activity books and took part in WHH Charity appeals and extreme challenge events, as well as supporting volunteers.

The charity team have also been boosted by an increase in volunteer numbers – with four office volunteer ambassadors and two garden volunteers now on board who are all reliable and passionate about supporting the charity.

2023/24 income has stayed consistent, with community £26k, corporate donations £45k and grant makers £40k remaining the highest income streams.

The key aims of our 2022-25 strategy are:

- 2022/23: Consolidate – sustainability post COVID-19
- 2023/24: Grow (carried forward into 2024-25)
- 2024/25: Grow
- 2025/26: Reinvest in charity

These aims are based on the following six key pillars:

- | | |
|----------------------|---|
| 1. Brilliant basics | 4. Contribution to Anchor Institution |
| 2. Income generation | 5. Excellent, aspirational WHH Charity Team |
| 3. Staff engagement | 6. Cost containment |

The focus on consolidation has continued as part of the 2023/24 workplan, to ensure strong foundations are established from which we can evolve and grow both in terms of support and financially.

Activity areas include:

- raising our profile internally and externally (supported by an improved digital media presence)
- evolving and improving our processes and procedures to work more efficiently and effectively
- creating compelling campaigns with a focus on recurrent income streams (for example our Pennies From Heaven and lottery schemes) and legacy/in memory giving

- increasing staff engagement through improved internal communications and the development of staff charity champions
- exploring partnership work with other non-profit organisations
- growing our number of charity volunteers and evolving the role they undertake

At the date of compilation of the financial statements, the following schemes above £1k have been approved:

• Digital marketing (funded by NHSCT)	£30k
• Theatres staff wellbeing area	£11k
• Sensory room within the Children's Ward	£9k
• Gaming medical cart x1 for the Children's Ward:	£5k
• Palliative care wellbeing therapist	£5k
• VCreate app supporting parents and keeping them connected	£4k
• Foldaway 'as and when' beds x4 for use across the Trust:	£4k
• Soft play area within the Children's Ward	£3k
• Butterfly Suite Abi Cot (to support bereaved families)	£3k
• Dementia ward x2 hairdressing hairdryers, products etc.	£3k
• Christmas gifts for patients	£3k

Campaigns and future plans

The Children's Ward Making Waves campaign is now more than 80 per cent complete, with £10k remaining from a £55k target which focused on:

- a new sensory room within the Children's Ward playroom – the building has now been fully funded; furniture, sensory play items and lighting still to be funded (£10k)
- age appropriate equipment – teenage gaming stations x2 and young person's interactive tabletop x2 both funded
- soft play area – fully funded

Fundraising was completed on the Staff Radiology Garden Campaign, boosted by support from the community. Colleagues within the Radiology Department, along with their family and friends, took part in the annual WHH Charity Abseil event, raising more than £5k. Corporate partners also spent a day volunteering in the garden, clearing and sprucing up the area, as well as introducing new planting.

A new Raising Smiles orthodontist campaign was launched in September 2023. The campaign aims to raise £48k for two intraoral digital scanners (one at Halton and one at Warrington). A pledge from the hospital-based League of Friends has been received to fund the Warrington scanner, and orthodontist staff have also organised a fundraising midnight walk up Mount Snowdown in August 2024.

A 12-month campaign to improve our digital fundraising and marketing approach commenced in May 2023, following development grant funding of £30k from NHS Charities Together.

This focused primarily on the following activity:

1. A fundraising review to identify opportunities and develop a clear vision and messaging framework to underpin all digital marketing. Working with a specialist design agency, this included a brand refresh, new 'Raising more than money' charity tagline and campaign, and creation of associated assets (for example, brand toolkit, updated WHH Charity logo, video animation, charity newsletter templates and social media pack).
2. A six-month social media campaign managed by Warrington digital agency, Real5, to develop the charity's profile and position both internally with hospital staff and externally in our local communities. This included a paid advertising campaign and monitoring, profile engagement, content gathering (including videos and images), multiple weekly social posts and monthly marketing report.
3. The review also provided scope for the design and installation of two new WHH Charity 'donation stations' in high footfall areas within Warrington Hospital to create a greater charity presence on site and increase fundraising engagement complemented by the refreshed branding. Both were installed in August 2024, with reporting to be monitored over the coming months.

The charity will continue to work with Real5 over the next 12 months to further develop a marketing campaign which is aligned with our ambitions to drive the charity forward and support future growth, with a particular focus on regular giving and in memory giving.

Work also got under way on the construction of Cherry Tree Courtyard, a new health and wellbeing hub for staff and patients at Warrington Hospital, following approval of a £99k NHSCT grant application in November 2022. Building work has now been completed and the hub is due to open in September 2024.

Acknowledgement

In summary, although WHH Charity is still experiencing challenging times with a downturn in general donations, community support has been consistent and corporate engagement has increased via sponsorship.

Despite the under achievement in income, the committee disbursed £120k of donated funds in the 2023/24 year to enhance the experience and care of patients and visitors, and support the health and wellbeing of WHH staff and volunteers.

The Corporate Trustee remains committed to directing its efforts to ensure that WHH Charity is sustainable and high performing, fulfils its purpose and supports the Trust on its journey to be outstanding.

We remain indebted to our volunteers and fundraisers who continue to go over and above to help make a difference for the benefit of our patients, their families, and our hospital teams.

The Corporate Trust would like to extend its sincere thanks to everyone who has contributed towards the ongoing work of WHH Charity over the past 12 months and beyond – through donations and legacies, fundraising and volunteering efforts. Many of our donors and supporters have contributed during challenging times and while facing personal difficulties.

Gratitude is also extended to the League of Friends who have continued to be a strong supporter of our hospitals and have worked closely with the charity on new projects and initiatives.

All support and contributions are valued and gratefully received.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.

Kate Henry, Director of Communications and Engagement, and Executive Lead for WHH Charity

19 August 2024

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 21 to 35 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL



Chairman

JANE HURST



Chief Finance Officer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST CHARITABLE FUND

I report on the accounts for the year ended 31st March 2024 set out on pages 21 to 35

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan Urmston BA ACA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

22nd January 2025

Statement of Financial Activities 31 March 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2023/24 £000	2023/24 £000	2023/24 £000	2023/24 £000	2022/23 £000
Incoming and endowments from:						
Incoming resources from generated funds	2	10	6	0	16	20
Donations and legacies	3	160	31	0	191	306
Other trading activities	4	6	0	0	6	3
Income from Investments	5	22	8	0	30	9
Total income and endowments		198	45	0	243	338
Expenditure on:						
Raising funds	6	(13)	(5)	0	(18)	(8)
Charitable activities	7	(194)	(40)	0	(234)	(166)
Total expenditure		(207)	(45)	0	(252)	(174)
Net income/(expenditure)		(9)	0	0	(9)	164
Transfers between funds		0	0	0	0	0
Net movement in funds		(9)	0	0	(9)	164
Reconciliation of funds						
Total funds brought forward	17	362	85	0	447	283
Total funds carried forward		353	85	0	438	447

Balance Sheet at 31 March 2024

	Note	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Endowment Funds 2023/24 £000	Total Funds 2023/24 £000	Prior Year Total Funds 2022/23 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	653	91	0	744	519
Debtors	12	18	0	0	18	16
Total current assets		670	91	0	762	535
Current liabilities						
Creditors: amounts falling due within one year	13	(302)	(6)	0	(308)	(88)
Other Liabilities (Deferred Income)	13	(15)	0	0	(15)	0
Total assets less current liabilities		353	85	0	438	447
Non current liabilities						
Net assets		353	85	0	438	447
The funds of the Charity						
Total Charity funds	17	353	85	0	438	447
Total funds carried forward		353	85	0	438	447

The notes on pages 23 to 35 form part of these accounts.

Signed:



Chairman

Date 8th January 2025



Chief Finance Officer

Date 8th January 2025

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £500,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 10 (10 in 2022/23) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 5 (5 in 2022/23) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2 Analysis of income from charitable activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
WHH Events	10	6	16	20
Total	10	6	16	20

3 Analysis of income from donations and legacies

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Grant Makers	40	0	40	93
Corporate Donations	39	6	45	50
Community Donations	21	21	42	44
Donations in Memory	9	4	13	18
Legacies	51	0	51	101
Total	160	31	191	306

4 Analysis of trading activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Hospital lottery	6	0	6	2
Income recycling	0	0	0	1
Total	6	0	6	3

5 Analysis of investment income

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Bank interest	22	8	30	9
Total	22	8	30	9

The Trust received £30k bank interest in 2023/24 (£9k in 2022/23). £22k has been allocated to unrestricted funds and £8k to restricted funds.

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Promotional items and branding	13	5	18	8
Total	13	5	18	8

7 Analysis of charitable activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Patient welfare	43	11	54	31
Staff enablement	66	0	66	28
Medical equipment	0	0	0	0
Sub Total	109	11	120	59
Support costs and overheads*	13	4	17	14
Staff costs	63	22	85	78
Governance costs	9	3	12	14
Total	194	40	234	166

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £11k (£9k in 2022/23) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Independent examination	2	0	2	2
Administration Charge	8	3	11	9
Fees and subscriptions	0	0	0	3
Total	10	3	13	14

Independent examination consists of an accrual for the independent examination fee of £2k (£2k in 2022/23) for the period of this review.

8. Staff Costs

	2023/24	2022/23
	£000	£000
Salaries and wages	68	63
Social Security costs	7	8
Pension Costs	10	7
Total	85	78

During the period under review no employees received employee benefits (excluding employee pension costs) of more than £60k.

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2023/24	2022/23
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised. The administration charge (to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust for 2023/24 was £19k (£19k in 2022/23), the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the Charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

At 31 March 2024 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds.

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2023/24 £000 Software
Cost	
Balance brought forward at 1 April 2023	17
Additions in year	0
Disposals in year	<u>0</u>
Balance carried forward at 31 March 2024	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2023	17
Charge in year	<u>0</u>
Balance carried forward at 31 March 2024	<u>17</u>
Net Book Value at 31 March 2024	<u>0</u>
Net Book Value at 31 March 2023	<u>0</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

11. Analysis of cash at bank and in hand

	2023/24 £000	2022/23 £000
Bank current account	744	519
Total	<u>744</u>	<u>519</u>

12. Analysis of debtors

	2023/24 £000	2022/23 £000
Prepayments and accrued income	7	6
Other debtors	11	10
Total	<u>18</u>	<u>16</u>

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2023/24	2022/23
	£000	£000
Accruals and purchases made on behalf of the Charity	308	88
Other Liabilities (Deferred Income)	15	0
Total	323	88

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity.

During 2023/24 the Charity did not make any payments to Warrington and Halton Teaching Hospitals NHS Foundation Trust (£338k of payments were made in 2022/23). At 31 March 2024 the Charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £298k for purchases made by the Trust on behalf of the Charity (£82k at 31 March 2023). All monies owing to the Trust as at 31 March 2024 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England. For 2023/24 the Trust has opted not to consolidate charitable funds

within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

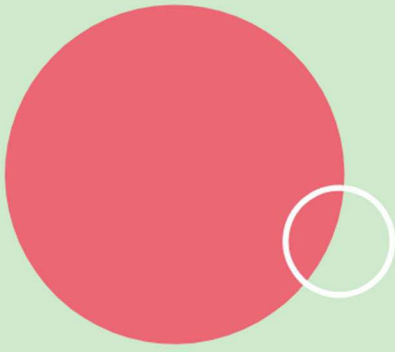
17. Fund structure and summary of movements

At 1st April 2023 there were 10 restricted funds, 5 designated funds and a general unrestricted fund. During 2023/24 there was not any changes to the funds. Therefore, at 31st March 2024 there were 10 restricted funds, 5 designated funds and a general unrestricted fund.

A summary of fund movements is given in the following table:

Fund	Balance at 1 April 2023	Incoming resources	Outgoing resources	Transfer s	Balance at 31 March 2024
	£000	£000	£000	£000	£000
Breast Screening Unit	11	10	-5	0	16
Cancer Patient Support	10	1	-4	0	7
Heart Unit	0	0	0	0	0
Intensive Care	33	12	-22	0	23
Stroke Unit	(1)	1	0	0	0
Neonatal Appeal	4	6	-3	0	7
Radiology	1	6	0	0	7
Diabetes	5	0	-1	0	4
Respiratory	2	1	-1	0	2
Maternity and Neonatal Bereavement	20	7	-8	0	19
Total Restricted Funds	85	45	-45	0	85
Unrestricted Funds*	362	198	-207	0	353
Total Funds	447	243	-252	0	438

*Unrestricted Funds	Balance at 1 April 2023	Incoming resources	Outgoing resources	Transfer s	Balance at 31 March 2024
	£000	£000	£000	£000	£000
General Unrestricted	230	149	-123	0	256
Birthing Centre appeal	5	1	-1	0	5
Staff and Wellbeing	110	22	-69	0	63
Children's Unit Appeal	7	20	-11	0	16
Forget me not Fund	8	4	-1	0	11
Halton Hospital Outdoor Spaces	2	2	-1	0	3
Unrestricted Fund Total	362	198	-207	0	353



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

Warrington and Halton Teaching Hospitals NHS Foundation Trust: Charitable fund

Trustee's annual report and accounts for the year to
31 March 2024

Registered charity number: 1051858

Raising more than money

Contents



**Warrington and Halton
Teaching Hospitals Charity**
An NHS Charity

	Page Number
Reference and administrative details	2
Report of the Trustee	3
Structure, governance and management	4
Risk management	8
Objectives and strategy	9
Public interest benefit	9
Reserve policy	10
Investment policy	11
Annual review of income and expenditure	12
Overview and future plans	14
Acknowledgement	18
Statement of Trustee's responsibilities	19
Report of the independent examining accountant	20
Statement of Financial Activities	21
Balance Sheet	22
Notes to the accounts	23

Raising more than money

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Jonathan Urmston ACA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Report of the Trustee for the year ended 31 March 2024

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the “Corporate Trustee”) presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2024 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund (“the Charity”). 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.

The Charity’s Annual Report and Accounts for the year ended 31 March 2024 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity’s Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Professor Simon Constable	Chief Executive	Left 31 st August 2024
Nikhil Khashu	Chief Executive	Commenced 1 st November 2024
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
John Somers	Non-Executive Director	
Dr Cliff Richards	Non-Executive Director	
Jayne Downey	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Commenced 1 st July 2023
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	Left 31 st March 2024
Ali Kennah	Chief Nurse	Commenced 1 st April 2024
Dr Paul Fitzsimmons	Executive Medical Director	
Michelle Cloney	Chief People Officer	
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Dan Moore	Chief Operating Officer and Deputy Chief Executive	Commenced as Deputy Chief Executive 1 st April 2024
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	
Kate Henry	Director of Communications & Engagement ⁽¹⁾	

(1)Non-voting Directors.

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 5 (5 in 2022/23) designated funds and a general unrestricted fund at 31 March 2024 and, currently, 10 restricted funds (10 in 2022/23). The Charity was first registered as both Halton

General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors, one of whom will be appointed as Chair of the Committee and up to three voting Executive Directors to include the Chief Finance Officer, the Chief Nurse, and the Chief People Officer or their nominated deputies.

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer
- Head of Financial Planning
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Company Secretary & Associate Director of Corporate Governance
- Member of Financial Planning Team
- Nominated Governor (Public Constituency)

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	
Cliff Richards	Non-Executive Director	
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
Jayne Downey	Non-Executive Director	
John Somers	Non-Executive Director	
Jan O'Driscoll	Partner Non-Executive Director	Commenced 1 st July 2023
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	Left 31 st March 2024
Ali Kennah	Chief Nurse	Commenced 1 st April 2024
Kate Henry	Director of Communications and Engagement	
Michelle Cloney	Chief People Officer	

Following an amendment to the Standing Financial Instructions (SFIs) on 29 March 2023 expenditure under £5k can be approved by the Executive Directors of the Corporate Trustee.

Expenditure above £5k is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2023/24 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 12).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

At 31 March 2024 the Corporate Trustee considers that a minimum reserve of £97k (£82k at 31 March 2023) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves and this is reviewed on an annual basis.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2023/24 with no amendments and will be reviewed again in 2024/25 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Annual review of income and expenditure

Income

During 2023/24, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2023/24 was £243k (£339k in 2022/23) per the table below:

	2023/24	2022/23
	£'000	£'000
Legacies	51	101
Donations and fundraising activities*	162	228
Income from investments	30	10
Total Income	243	339

*Analysis of income from donations and fundraising activities.

	2023/24	2022/23
	£'000	£'000
Grant makers	40	93
Corporate donations	45	50
Donations, unsolicited	16	32
Community donations	26	12
Donations in Memory	13	18
WHH Events	16	20
Gaming and trading	6	3
Total income from fundraising activities	162	228

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2023/24 was £252k (£174k in 2022/23) per the table below:

	2023/24	2022/23
	£'000	£'000
Expenditure on the furtherance of the Charity objects (see following table)	120	58
Support costs and overheads	17	14
Staff costs	85	79
Governance costs	12	14
Expenditure on charitable activities	234	166
Costs incurred in fundraising	18	8
Total expenditure	252	174

Expenditure in 2023/24 (items costing more than £1k) *

	£'000
Cherry Tree Courtyard wellbeing hub	61
Conversion of Mammogram room	6
2 Gaming Medical Carts – Children's ward	5
4 foldaway "as and when" beds to be used across the Trust	4
Critical Care Memorial Service	4
Gift for adult patients at Christmas	2
5 50inch Smart TVs for patients on ward B3	2
2 Recliner Chairs for Operating Department Practitioner	2
ICU Support Meeting Room Hire	2
12 month supply of staff engagement giveaways	2
Digital Aerial installation for MRI	1
Total expenditure on individual items >£1k	91
Other Charitable purchases (under £1,000 per item)	29
Total Charitable expenditure	120

*Items listed relate to expenditure on the furtherance of the Charity objects contained within note 7.

Overview and future plans

Working in close partnership with Warrington and Halton Teaching Hospitals NHS Foundation Trust, the charity's vision is to improve our patients, staff and volunteers' overall experience and wellbeing by providing additional equipment, technology, or training; funding WHH-related research; improving the hospital environment; and providing enhancements to support the care and comfort of those who visit our hospitals.

The Corporate Trustee does not expect significant changes in the objectives of the charity in the year ahead and is committed to ensuring that all funds are utilised for the direct benefit of our patients, volunteers and staff health and wellbeing, as soon as is practicable.

The Charitable Funds Committee continues to seek spending plans from holders of both restricted and designated income funds, with the intention of disbursing donated funds in a timely and appropriate manner.

This report covers the performance of the organisation between 2023/24 – a period that has continued to be challenging for NHS charities and the wider charity sector generally as a result of ongoing global economic volatility and the cost of living crisis.

According to Charities Aid Foundation (CAF) UK Giving 2024 Report, support for charities is stable despite the pressure on household finances. Although giving levels have declined over the past few years, they did not deteriorate further during 2023, despite the high cost of living and a technical recession in the second half of the year.

In total, 75 per cent of people across the UK (equivalent to more than 40 million) did something charitable over the past 12 months. This included 58 per cent of people who donated or sponsored. A core of around one million 'super givers' supported charities in all five of the following ways: 1. donating; 2. giving goods; 3. sponsoring; 4. volunteering; 5. fundraising.

Super givers are more than twice as likely to be women, and most are aged over 45. Although many are retired or otherwise not working, more than two fifths (43 per cent) were able to fit in charity support around full-time employment.

Consolidate, grow and reinvest

WHH Charity has a three-year strategy for 2022-25, aimed at evolving and expanding our charity presence while staying true to our core values and supporting those who need our help most. It has been agreed by the Charitable Funds Committee that this strategy would be extended by a further year to 2026.

During year two of the strategy, approved by the Charitable Funds Committee, income £243k came in below plan by £105k, although community and corporate partnership engagement remained steady.

The charity now has a small number of 'super givers' within our corporate partnerships who provide support via sponsorship, gifts in kind, and volunteering, including:

1. Protive Security & Surveillance, Warrington (annual support £6k) – sponsored recordable teddies, held a golf day event and provided general donations
2. Gforce Communications, Halton (annual support £3k) – sponsored a gaming unit and took part in management events and WHH Charity organised appeals, as well as 'extreme challenge' events
3. Barrow Electrical, Warrington (£0.5k) – sponsored activity books, headphones and docking stations. Their next project is providing recordable books for children
4. Minuteman Press, Warrington (£2k) – sponsored events and donated 1,000 children's games
5. Bumblebee Plumbing and Heating, Warrington (£1k) – sponsored activity books and took part in WHH Charity appeals and extreme challenge events, as well as supporting volunteers.

The charity team have also been boosted by an increase in volunteer numbers – with four office volunteer ambassadors and two garden volunteers now on board who are all reliable and passionate about supporting the charity.

2023/24 income has stayed consistent, with community £26k, corporate donations £45k and grant makers £40k remaining the highest income streams.

The key aims of our 2022-25 strategy are:

- 2022/23: Consolidate – sustainability post COVID-19
- 2023/24: Grow (carried forward into 2024-25)
- 2024/25: Grow
- 2025/26: Reinvest in charity

These aims are based on the following six key pillars:

- | | |
|----------------------|---|
| 1. Brilliant basics | 4. Contribution to Anchor Institution |
| 2. Income generation | 5. Excellent, aspirational WHH Charity Team |
| 3. Staff engagement | 6. Cost containment |

The focus on consolidation has continued as part of the 2023/24 workplan, to ensure strong foundations are established from which we can evolve and grow both in terms of support and financially.

Activity areas include:

- raising our profile internally and externally (supported by an improved digital media presence)
- evolving and improving our processes and procedures to work more efficiently and effectively
- creating compelling campaigns with a focus on recurrent income streams (for example our Pennies From Heaven and lottery schemes) and legacy/in memory giving

- increasing staff engagement through improved internal communications and the development of staff charity champions
- exploring partnership work with other non-profit organisations
- growing our number of charity volunteers and evolving the role they undertake

At the date of compilation of the financial statements, the following schemes above £1k have been approved:

• Digital marketing (funded by NHSCT)	£30k
• Theatres staff wellbeing area	£11k
• Sensory room within the Children's Ward	£9k
• Gaming medical cart x1 for the Children's Ward:	£5k
• Palliative care wellbeing therapist	£5k
• VCreate app supporting parents and keeping them connected	£4k
• Foldaway 'as and when' beds x4 for use across the Trust:	£4k
• Soft play area within the Children's Ward	£3k
• Butterfly Suite Abi Cot (to support bereaved families)	£3k
• Dementia ward x2 hairdressing hairdryers, products etc.	£3k
• Christmas gifts for patients	£3k

Campaigns and future plans

The Children's Ward Making Waves campaign is now more than 80 per cent complete, with £10k remaining from a £55k target which focused on:

- a new sensory room within the Children's Ward playroom – the building has now been fully funded; furniture, sensory play items and lighting still to be funded (£10k)
- age appropriate equipment – teenage gaming stations x2 and young person's interactive tabletop x2 both funded
- soft play area – fully funded

Fundraising was completed on the Staff Radiology Garden Campaign, boosted by support from the community. Colleagues within the Radiology Department, along with their family and friends, took part in the annual WHH Charity Abseil event, raising more than £5k. Corporate partners also spent a day volunteering in the garden, clearing and sprucing up the area, as well as introducing new planting.

A new Raising Smiles orthodontist campaign was launched in September 2023. The campaign aims to raise £48k for two intraoral digital scanners (one at Halton and one at Warrington). A pledge from the hospital-based League of Friends has been received to fund the Warrington scanner, and orthodontist staff have also organised a fundraising midnight walk up Mount Snowdown in August 2024.

A 12-month campaign to improve our digital fundraising and marketing approach commenced in May 2023, following development grant funding of £30k from NHS Charities Together.

This focused primarily on the following activity:

1. A fundraising review to identify opportunities and develop a clear vision and messaging framework to underpin all digital marketing. Working with a specialist design agency, this included a brand refresh, new 'Raising more than money' charity tagline and campaign, and creation of associated assets (for example, brand toolkit, updated WHH Charity logo, video animation, charity newsletter templates and social media pack).
2. A six-month social media campaign managed by Warrington digital agency, Real5, to develop the charity's profile and position both internally with hospital staff and externally in our local communities. This included a paid advertising campaign and monitoring, profile engagement, content gathering (including videos and images), multiple weekly social posts and monthly marketing report.
3. The review also provided scope for the design and installation of two new WHH Charity 'donation stations' in high footfall areas within Warrington Hospital to create a greater charity presence on site and increase fundraising engagement complemented by the refreshed branding. Both were installed in August 2024, with reporting to be monitored over the coming months.

The charity will continue to work with Real5 over the next 12 months to further develop a marketing campaign which is aligned with our ambitions to drive the charity forward and support future growth, with a particular focus on regular giving and in memory giving.

Work also got under way on the construction of Cherry Tree Courtyard, a new health and wellbeing hub for staff and patients at Warrington Hospital, following approval of a £99k NHSCT grant application in November 2022. Building work has now been completed and the hub is due to open in September 2024.

Acknowledgement

In summary, although WHH Charity is still experiencing challenging times with a downturn in general donations, community support has been consistent and corporate engagement has increased via sponsorship.

Despite the under achievement in income, the committee disbursed £120k of donated funds in the 2023/24 year to enhance the experience and care of patients and visitors, and support the health and wellbeing of WHH staff and volunteers.

The Corporate Trustee remains committed to directing its efforts to ensure that WHH Charity is sustainable and high performing, fulfils its purpose and supports the Trust on its journey to be outstanding.

We remain indebted to our volunteers and fundraisers who continue to go over and above to help make a difference for the benefit of our patients, their families, and our hospital teams.

The Corporate Trust would like to extend its sincere thanks to everyone who has contributed towards the ongoing work of WHH Charity over the past 12 months and beyond – through donations and legacies, fundraising and volunteering efforts. Many of our donors and supporters have contributed during challenging times and while facing personal difficulties.

Gratitude is also extended to the League of Friends who have continued to be a strong supporter of our hospitals and have worked closely with the charity on new projects and initiatives.

All support and contributions are valued and gratefully received.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.

Kate Henry, Director of Communications and Engagement, and Executive Lead for WHH Charity

19 August 2024

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 21 to 35 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL



Chairman

JANE HURST



Chief Finance Officer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST CHARITABLE FUND

I report on the accounts for the year ended 31st March 2024 set out on pages 21 to 35

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Jonathan Urmston BA ACA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

22nd January 2025

Statement of Financial Activities 31 March 2024

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2023/24 £000	2023/24 £000	2023/24 £000	2023/24 £000	2022/23 £000
Incoming and endowments from:						
Incoming resources from generated funds	2	10	6	0	16	20
Donations and legacies	3	160	31	0	191	306
Other trading activities	4	6	0	0	6	3
Income from Investments	5	22	8	0	30	9
Total income and endowments		198	45	0	243	338
Expenditure on:						
Raising funds	6	(13)	(5)	0	(18)	(8)
Charitable activities	7	(194)	(40)	0	(234)	(166)
Total expenditure		(207)	(45)	0	(252)	(174)
Net income/(expenditure)		(9)	0	0	(9)	164
Transfers between funds		0	0	0	0	0
Net movement in funds		(9)	0	0	(9)	164
Reconciliation of funds						
Total funds brought forward	17	362	85	0	447	283
Total funds carried forward		353	85	0	438	447

Balance Sheet at 31 March 2024

	Note	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Endowment Funds 2023/24 £000	Total Funds 2023/24 £000	Prior Year Total Funds 2022/23 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	653	91	0	744	519
Debtors	12	18	0	0	18	16
Total current assets		670	91	0	762	535
Current liabilities						
Creditors: amounts falling due within one year	13	(302)	(6)	0	(308)	(88)
Other Liabilities (Deferred Income)	13	(15)	0	0	(15)	0
Total assets less current liabilities		353	85	0	438	447
Non current liabilities						
Net assets		353	85	0	438	447
The funds of the Charity						
Total Charity funds	17	353	85	0	438	447
Total funds carried forward		353	85	0	438	447

The notes on pages 23 to 35 form part of these accounts.

Signed:



Chairman

Date 8th January 2025



Chief Finance Officer

Date 8th January 2025

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £500,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 10 (10 in 2022/23) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 5 (5 in 2022/23) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2 Analysis of income from charitable activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
WHH Events	10	6	16	20
Total	10	6	16	20

3 Analysis of income from donations and legacies

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Grant Makers	40	0	40	93
Corporate Donations	39	6	45	50
Community Donations	21	21	42	44
Donations in Memory	9	4	13	18
Legacies	51	0	51	101
Total	160	31	191	306

4 Analysis of trading activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Hospital lottery	6	0	6	2
Income recycling	0	0	0	1
Total	6	0	6	3

5 Analysis of investment income

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Bank interest	22	8	30	9
Total	22	8	30	9

The Trust received £30k bank interest in 2023/24 (£9k in 2022/23). £22k has been allocated to unrestricted funds and £8k to restricted funds.

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Promotional items and branding	13	5	18	8
Total	13	5	18	8

7 Analysis of charitable activities

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Patient welfare	43	11	54	31
Staff enablement	66	0	66	28
Medical equipment	0	0	0	0
Sub Total	109	11	120	59
Support costs and overheads*	13	4	17	14
Staff costs	63	22	85	78
Governance costs	9	3	12	14
Total	194	40	234	166

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £11k (£9k in 2022/23) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted Funds 2023/24 £000	Restricted Funds 2023/24 £000	Total Funds 2023/24 £000	Total Funds 2022/23 £000
Independent examination	2	0	2	2
Administration Charge	8	3	11	9
Fees and subscriptions	0	0	0	3
Total	10	3	13	14

Independent examination consists of an accrual for the independent examination fee of £2k (£2k in 2022/23) for the period of this review.

8. Staff Costs

	2023/24 £000	2022/23 £000
Salaries and wages	68	63
Social Security costs	7	8
Pension Costs	10	7
Total	85	78

During the period under review no employees received employee benefits (excluding employee pension costs) of more than £60k.

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2023/24	2022/23
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised. The administration charge (to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust for 2023/24 was £19k (£19k in 2022/23), the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the Charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

At 31 March 2024 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds.

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2023/24 £000 Software
Cost	
Balance brought forward at 1 April 2023	17
Additions in year	0
Disposals in year	0
Balance carried forward at 31 March 2024	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2023	17
Charge in year	0
Balance carried forward at 31 March 2024	<u>17</u>
Net Book Value at 31 March 2024	<u>0</u>
Net Book Value at 31 March 2023	<u>0</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

11. Analysis of cash at bank and in hand

	2023/24 £000	2022/23 £000
Bank current account	744	519
Total	<u>744</u>	<u>519</u>

12. Analysis of debtors

	2023/24 £000	2022/23 £000
Prepayments and accrued income	7	6
Other debtors	11	10
Total	<u>18</u>	<u>16</u>

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2023/24	2022/23
	£000	£000
Accruals and purchases made on behalf of the Charity	308	88
Other Liabilities (Deferred Income)	15	0
Total	323	88

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity.

During 2023/24 the Charity did not make any payments to Warrington and Halton Teaching Hospitals NHS Foundation Trust (£338k of payments were made in 2022/23). At 31 March 2024 the Charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £298k for purchases made by the Trust on behalf of the Charity (£82k at 31 March 2023). All monies owing to the Trust as at 31 March 2024 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England. For 2023/24 the Trust has opted not to consolidate charitable funds

within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

17. Fund structure and summary of movements

At 1st April 2023 there were 10 restricted funds, 5 designated funds and a general unrestricted fund. During 2023/24 there was not any changes to the funds. Therefore, at 31st March 2024 there were 10 restricted funds, 5 designated funds and a general unrestricted fund.

A summary of fund movements is given in the following table:

Fund	Balance at 1 April 2023	Incoming resources	Outgoing resources	Transfer s	Balance at 31 March 2024
	£000	£000	£000	£000	£000
Breast Screening Unit	11	10	-5	0	16
Cancer Patient Support	10	1	-4	0	7
Heart Unit	0	0	0	0	0
Intensive Care	33	12	-22	0	23
Stroke Unit	(1)	1	0	0	0
Neonatal Appeal	4	6	-3	0	7
Radiology	1	6	0	0	7
Diabetes	5	0	-1	0	4
Respiratory	2	1	-1	0	2
Maternity and Neonatal Bereavement	20	7	-8	0	19
Total Restricted Funds	85	45	-45	0	85
Unrestricted Funds*	362	198	-207	0	353
Total Funds	447	243	-252	0	438

*Unrestricted Funds	Balance at 1 April 2023	Incoming resources	Outgoing resources	Transfer s	Balance at 31 March 2024
	£000	£000	£000	£000	£000
General Unrestricted	230	149	-123	0	256
Birthing Centre appeal	5	1	-1	0	5
Staff and Wellbeing	110	22	-69	0	63
Children's Unit Appeal	7	20	-11	0	16
Forget me not Fund	8	4	-1	0	11
Halton Hospital Outdoor Spaces	2	2	-1	0	3
Unrestricted Fund Total	362	198	-207	0	353

Your ref

Our ref JH/PU/MB/WA3858

Email jonathan@voisey.co.uk

Voisey & Co

Chartered Accountants

8 Winmarleigh Street

Warrington

Cheshire

WA1 1JW

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Web: www.voisey.co.uk

PRIVATE & CONFIDENTIAL

The Board of Trustees
Warrington and Halton Teaching Hospitals NHS Foundation Trust
Lovely Lane
Warrington
Cheshire
WA5 1QG

20th November 2024

Dear Sirs

**WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST
CHARITABLE FUND**

In accordance with our normal practice, we are writing to draw your attention to various matters which arose during the course of our independent examination of the Charity's accounts for the year ended 31st March 2024.

Qualitative aspects of the entity's accounting practices and financial reporting

We have no comments to make concerning the qualitative aspects of the entity's accounting practices and financial reporting.

Letter of Representation

A letter of representation is attached for approval and signature.

Unadjusted misstatements

There are no unadjusted misstatements which have arisen during the course of our independent examination, other than those considered to be clearly trivial.

Expected modifications to the independent examiner's report

There are no expected modifications to the independent examiner's report.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our independent examination.

Please note that this report has been prepared for the sole use of Warrington and Halton Teaching Hospitals NHS Foundation Trust. It must not be disclosed to third parties, quoted or referred to, without prior written consent. No responsibility is assumed by us to any other person.

If we can be of further assistance, please contact Jonathan Urmston.

Yours faithfully

Voisey & Co

Accounts



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY

Registered Charity: 1051858

Trustee's Annual Report and Accounts
Year Ended 31 March 2023



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY

Registered Charity: 1051858

Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund

Trustee's Annual Report & Accounts

For the Year to 31 March 2023

Registered Charity No 1051858

Contents

	Page Number
Reference and administrative details	2
Report of the Trustee	3
Structure, governance and management	4
Risk management	7
Objectives and strategy	8
Public interest benefit	8
Reserve policy	9
Investment policy	9
Annual review of income and expenditure	10
Overview and future plans	12
Acknowledgement	14
Statement of Trustee's responsibilities	15
Report of the independent examining accountant	16
Statement of Financial Activities	17
Balance Sheet	18
Notes to the accounts	19



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY
Registered Charity: 1051858

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Philip Urmston FCA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Report of the Trustee for the year ended 31 March 2023

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the “Corporate Trustee”) presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2023 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund (“the Charity”). 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.

The Charity’s Annual Report and Accounts for the year ended 31 March 2023 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity’s Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Professor Simon Constable	Chief Executive	
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
John Somers	Non-Executive Director	Commenced 1st October 2022
Dr Cliff Richards	Non-Executive Director	
Jayne Downey	Non-Executive Director	Commenced 20th April 2022
Dr Margaret Bamforth	Non-Executive Director	Left 30th April 2022
Terry Atherton	Non-Executive Director	Left 30 th September 2022
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	
Dr Paul Fitzsimmons	Executive Medical Director	
Michelle Cloney	Chief People Officer	
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Dan Moore	Chief Operating Officer	
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	
Pat McLaren	Director of Communications & Engagement ⁽¹⁾	Left 30th September 2022
Kate Henry	Director of Communications & Engagement ⁽¹⁾	Commenced 1st October 2022

(1) Non-voting Directors.

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 5 (8 in 2021/22) designated funds and a general unrestricted fund as at 31 March 2023 and, currently, 10 restricted funds (11 in 2021/22). The Charity was first registered as both Halton General Hospital NHS Trust Charity and

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors, one of whom will be appointed as Chair of the Committee and up to three voting Executive Directors to include the Chief Finance Officer and Deputy Chief Executive, the Chief Nurse and Deputy Chief Executive, and Chief People Officer or their nominated deputies.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer and Freedom to Speak Up Guardian
- Financial Planning Accountant
- Nominated Governor (Public Constituency)
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Trust Secretary

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	Chair from 1 st June 2022
Cliff Richards	Non-Executive Director (Chair of Charitable Funds Committee)	Left position of Chair 31 st May 2022
Terry Atherton	Non-Executive Director	Left 30 th September 2022
Margaret Bamforth	Non-Executive Director	Left 30 th April 2022
Michael O'Connor	Non-Executive Director	
Julie Jarman	Non-Executive Director	
Jayne Downey	Non-Executive Director	
John Somers	Non-Executive Director	Commenced 1 st October 2022
Prof John Alcolado	Non-Executive Director (Partner)	Left 29 th November 2022
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	Left 30 th September 2023
Jane Hurst	Chief Finance Officer	Commenced 1 st October 2023
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	
Pat McLaren	Director of Communications and Engagement	Left 30 th September 2022
Kate Henry	Director of Communications and Engagement	Commenced 1 st October 2022
Michelle Cloney	Chief People Officer	

All expenditure is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY
Registered Charity: 1051858

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2022/23 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 10).



Trustee's Annual Report and Accounts Year Ended 31 March 2023

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

As at 31 March 2023 the Corporate Trustee considers that a minimum reserve of £82,000 (£77,000 as at 31 March 2022) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer and Deputy Chief Executive will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2022/23 with no amendments and will be reviewed again in 2023/24 as per the cycle of business.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Annual review of income and expenditure

Income

During 2022/23, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2022/23 was £338,673 (£132,530 in 2021/22) per the table below:

	2022/23	2021/22
Legacies	£100,500	£7,739
Donations and fundraising activities*	£228,439	£124,538
Income from investments	£9,734	£253
Total Income	£338,673	£132,530

*Analysis of income from donations and fundraising activities.

	2022/23	2021/22
Grant makers	£93,444	£3,029
Corporate donations	£49,993	£25,139
Donations, unsolicited	£31,568	£18,510
Community donations	£12,201	£24,945
Donations in Memory	£17,941	£21,537
WHH Events	£19,994	£29,597
Gaming and trading	£3,297	£1,781
Total income from fundraising activities	£228,439	£124,538

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2022/23 was £173,735 (£314,175 in 2021/22) per the table below:

	2022/23	2021/22
Expenditure on the furtherance of the Charity Objects (see following table)	£58,185	£196,375
Support costs and overheads	£14,466	£13,163
Staff costs	£78,514	£76,174
Governance costs	£14,403	£14,820
Expenditure on charitable activities	£165,568	£300,532
Costs incurred in fundraising	£8,167	£13,643
Total expenditure	£173,735	£314,175

Expenditure in 2022/23 (items costing more than £1,000) *

Staff awards	£12,534
Interventional Radiology environmental enhancement	£9,075
Forget me not	£2,597
Support relaunch BAME Network	£2,216
Gift for adult patients at Christmas	£1,873
Remembrance bench	£1,319
Total expenditure on individual items >£1k	£29,614
Other Charitable purchases (under £1,000 per item)	£28,571
Total Charitable expenditure	£58,185

*Items listed relate to expenditure on the furtherance of the Charity Objects contained within note 7.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Overview and future plans

The Corporate Trustee does not expect significant changes in the objectives of the charity in the forthcoming year and is committed to utilising funds to ensure that funds expended are directed to patient benefit, and volunteer and staff health and wellbeing, as soon as is practicable. The Charitable Funds Committee will continue to seek spending plans from holders of both restricted and designated income funds with the intention of disbursing donated funds in a timely and appropriate manner.

In 2022/23 Warrington and Halton Teaching Hospital's Charity (WHH Charity) was still feeling the effects of the COVID-19 pandemic, as reflected across most other NHS hospital charities. In 2022 16% of all charitable donations in the UK were given to hospitals and hospices. This is a significant decline from 2017, where 23% of all UK donations were made to hospitals and hospices. In terms of income, this relates to 7% of all donated money in the UK given to hospitals in 2022. *National trends CAF UK giving report 2023*.

Throughout year one of our three-year fundraising strategy, approved by the Charitable Funds Committee for the period 2022-2025, income (£339k) came in above plan (£336k), although community engagement was uplifted with corporate partners organising events and individual third-party fundraisers engaging in a variety of challenges. Due to charity focused fundraising on grant makers (£93k), corporate partnerships (£50k), and legacies (£101k), income increased, making them the three highest income streams.

The WHH Charity office, now situated at the main entrance atrium of Warrington Hospital, continues to enhance community awareness. It has provided a single point of contact for staff, stakeholders and donors, as well as knitters and crafters who have continuously supported our dementia, neonatal and maternity patients, and their families, with much needed knitted items.

The 2022 WHH Charity volunteer recruitment drive helped to raise awareness, in addition to existing volunteers sharing their experience of how impactful becoming a volunteer has been for both them and the charity. The response was positive, with additional volunteers being signed up for the charity office and garden crew. Additionally, following the project we have engaged with local businesses and organised more than 45 employees to volunteer within our ward garden areas.

We were notified that our bid application into the NHS Charities Together (NHSCT) £30k Development Fund was approved, and due to be received in March 2023. The decision as to how the funds were allocated followed a NHSCT in-depth self-assessment programme undertaken in November 2022. The results highlighted the charity's approach to marketing and communications was in most need of development, and a 12-month project to address this will begin in May 2023.

A stage 3 £99k grant application to NHSCT was approved in November 2022 to build and create a Health, Wellbeing and Recovery Legacy for staff, their families and vulnerable members of our community. This project is due for completion in March 2024.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

The key aims of our three-year strategy were to 'Consolidate, grow and reinvest':

2022/23 – Consolidate – sustainability post COVID 19

2023/24 – Grow

2024/25 – Reinvest in Charity

Some activity from the 2022/23 annual workplan will carry forward into 2023/24, where we will continue our focus on consolidation and ensuring strong foundations from which to build upon.

Our strategy is delivered through six key pillars:

- | | |
|----------------------|---|
| 1. Brilliant basics | 4. Contribution to Anchor Institution |
| 2. Income generation | 5. Excellent, aspirational WHH Charity Team |
| 3. Staff engagement | 6. Cost containment |

At the date of compilation of the financial statements, the following schemes have been approved:

Adult interactive table, a touch screen activity table	£5,624
Cancer Support Unit, new yoga room	£8,000
Intensive Care Unit, memorial service	£2,700

Fundraising is continuing on two capital campaigns approved by the Charitable Funds Committee, in addition to the establishment of a new restricted fund:

1. Children's Making Waves campaign vision is to raise funds to support paediatric areas across the Trust, to provide the following:
 - a. a new sensory room, within the children's ward playroom
 - b. age-appropriate equipment
 - i. teenager gaming station x3
 - ii. young person's interactive tabletop x4
 - iii. large play equipment
 - c. mural to enhance the environment within paediatric outpatients.
2. A fundraising campaign led by the Radiology Team is in progress to create a courtyard garden to support the health and wellbeing of this large workforce, as well as being in memory of a late colleague.

To support this the WHH Charity has engaged with Warrington Vale Royal College art department, where students designed, created and painted six large decorative boards, which will be displayed within the courtyard to instantly uplift and complement the area.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Acknowledgement

In summary, WHH Charity is slowly recovering from a very difficult previous year, however on an encouraging note community engagement has increased. Despite the slowdown in income, the committee disbursed £58k of donated funds in the 2022/23 year to enhance the experience and care of patients and visitors and support the health and wellbeing of WHH staff and volunteers.

The Corporate Trustee remains committed to directing its efforts to ensure that WHH Charity is sustainable and high performing, fulfils its purpose and it supports WHH on its journey to be outstanding.

As always, we remain indebted to the many volunteers and fundraisers who have gone above and beyond to make a difference for our patients and extend sincere thanks on behalf of the patients and staff who have felt the impact of this year's donations and legacies.

The Corporate Trustee would also like to acknowledge the fundraising activities of our donors and our staff, who have been holding events and undertaking a variety of sponsored events to generate awareness and funds for the charity. Their contributions, imagination and enthusiasm are greatly appreciated.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.



Kate Henry
Director of Communications and Engagement and Executive lead for Fundraising.

Date: 16.01.2023



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY
Registered Charity: 1051858

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 17 to 29 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL Chairman

JANE HURST _____ Chief Finance Officer

Trustee's Annual Report and Accounts
Year Ended 31 March 2023

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS
NHS FOUNDATION TRUST CHARITABLE FUND**

I report on the accounts for the year ended 31st March 2023 set out on pages 17 to 29

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

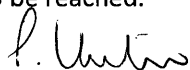
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street

22nd Jan 2024

Trustee's Annual Report and Accounts
Year Ended 31 March 2023

Warrington, Cheshire WA1 1JW

.....2023

Statement of Financial Activities 31 March 2023

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2022/23 £000	2022/23 £000	2022/23 £000	2022/23 £000	2021/22 £000
Incoming and endowments from:						
Incoming resources from generated funds	2	16	4	0	20	29
Donations and legacies	3	256	50	0	306	102
Other trading activities	4	3	0	0	3	2
Income from Investments	5	6	3	0	9	0
Total income and endowments		281	57	0	338	133
Expenditure on:						
Raising funds	6	(5)	(3)	0	(8)	(14)
Charitable activities	7	(127)	(39)	0	(166)	(300)
Total expenditure		(132)	(42)	0	(174)	(314)
Net income/(expenditure)		149	15	0	164	(181)
Transfers between funds		0	0	0	0	0
Net movement in funds		149	15	0	164	(181)
Reconciliation of funds						
Total funds brought forward	17	213	70	0	283	464
Total funds carried forward		362	85	0	447	283



Trustee's Annual Report and Accounts Year Ended 31 March 2023

Balance Sheet as at 31 March 2023

	Note	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Endowment Funds 2022/23 £000	Total Funds 2022/23 £000	Prior Year Total Funds 2021/22 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	395	124	0	519	555
Debtors	12	14	2	0	16	11
Total current assets		409	126	0	535	566
Current liabilities						
Creditors: amounts falling due within one year	13	(46)	(42)	0	(88)	(283)
Net current assets		363	84	0	447	283
Total assets less current liabilities		363	84	0	447	283
Non current liabilities						
Net assets		363	84	0	447	283
The funds of the Charity						
Total Charity funds	17	363	84	0	447	283
Total funds carried forward		363	84	0	447	283

The notes on pages 19 to 29 form part of these accounts.



Warrington and Halton
Teaching Hospitals Charity
AN **NHS** CHARITY
Registered Charity: 1051858

Trustee's Annual Report and Accounts Year Ended 31 March 2023

Signed:

Chairman Date 16.01.2024

Chief Finance Officer Date 16.01.2024



Trustee's Annual Report and Accounts Year Ended 31 March 2023

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £500,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 10 (11 in 2021/22) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.



Trustee's Annual Report and Accounts Year Ended 31 March 2023

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 5 (8 in 2021/22) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.



Trustee's Annual Report and Accounts Year Ended 31 March 2023

2 Analysis of income from charitable activities

	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	Total Funds 2021/22 £000
WHH Events	16	4	20	29
Total	16	4	20	29

3 Analysis of income from donations and legacies

	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	Total Funds 2021/22 £000
Grant Makers	89	4	93	3
Corporate Donations	31	19	50	25
Community Donations	25	19	44	44
Donations in Memory	10	8	18	22
Legacies	101	0	101	8
Total	256	50	306	102



Trustee's Annual Report and Accounts Year Ended 31 March 2023

4 Analysis of trading activities

	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	Total Funds 2021/22 £000
Hospital lottery	2	0	2	2
Income recycling	1	0	1	0
Total	3	0	3	2

5 Analysis of investment income

	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	Total Funds 2021/22 £000
Bank interest	6	3	9	0
Total	6	3	9	0

The Trust received £9k bank interest in 2022/23 (£0k in 2021/22). £6k has been allocated to unrestricted funds and £3k to restricted funds.

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2022/23 £000	Restricted Funds 2022/23 £000	Total Funds 2022/23 £000	Total Funds 2021/22 £000
Expenditure on fundraising events	0	0	0	0
Promotional items and branding	5	3	8	14
Total	5	3	8	14

Trustee's Annual Report and Accounts Year Ended 31 March 2023

7 Analysis of charitable activities

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022/23	2022/23	2022/23	2021/22
	£000	£000	£000	£000
Patient welfare	30	1	31	112
Staff enablement	28	0	28	84
Medical equipment	0	0	0	0
Sub Total	58	1	59	196
Support costs and overheads*	9	6	14	13
Staff costs	51	27	78	76
Governance costs	9	5	14	15
Total	127	39	166	300

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £9k (£9k in 2021/22) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2022/23	2022/23	2022/23	2021/22
	£000	£000	£000	£000
Independent examination	1	1	2	3
Administration Charge	6	3	9	9
Fees and subscriptions	2	1	3	3
Total	9	5	14	15

Independent examination consists of an accrual for the independent examination fee of £2k (£3k in 2021/22) for the period of this review.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

8. Staff Costs

	2022/23 £000	2021/22 £000
Salaries and wages	63	62
Social Security costs	8	8
Pension Costs	7	6
Total	78	76

During the period under review no employees received employee benefits (excluding employee pension costs) of more than £60,000.

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2022/23	2021/22
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust. The charge for 2022/23 was £19k (£19k in 2021/22), the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

During the year under review the Corporate Trustee considered the charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

As at 31 March 2023 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds.

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2022/23 £000 Software
Cost	
Balance brought forward at 1 April 2022	17
Additions in year	0
Disposals in year	0
Balance carried forward at 31 March 2023	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2022	17
Charge in year	0
Balance carried forward at 31 March 2023	<u>17</u>
Net Book Value at 31 March 2023	<u>0</u>
Net Book Value at 31 March 2022	<u>0</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

11. Analysis of cash at bank and in hand

	2022/23 £000	2021/22 £000
Bank current account	519	555
Total	<u>519</u>	<u>555</u>

12. Analysis of debtors

2022/23 £000	2021/22 £000
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Trustee's Annual Report and Accounts Year Ended 31 March 2023

Prepayments and accrued income	6	5
Other debtors	10	6
Total	16	11

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2022/23 £000	2021/22 £000
Accruals and purchases made on behalf of the Charity	88	283
Total	88	283

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. During 2022/23 the Charity made payments to Warrington and Halton Teaching Hospitals NHS Foundation Trust totalling £338k (£245k in 2021/22).

At 31 March 2023 the Charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £82k for purchases made by the Trust on behalf of the Charity (£279k at 31 March 2022). All monies owing to the Trust as at 31 March 2023 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England and NHS Improvement. For 2022/23 the Trust has opted not to consolidate charitable funds within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

Trustee's Annual Report and Accounts Year Ended 31 March 2023

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

17. Fund structure and summary of movements

As at 1st April 2022 there were 12 restricted funds, 8 designated funds and a general unrestricted fund. During 2022/23 2 restricted and 3 designated funds were closed and 1 restricted fund was opened. Therefore as at 31st March 2023 there were 10 restricted funds, 5 designated funds and a general unrestricted fund.

A summary of fund movements is given in the following table:

Fund	Balance as at 1 April 2022	Incoming resources	Outgoing resources	Transfers	Balance as at 31 March 2023
	£000	£000	£000	£000	£000
Breast Screening Unit	9	9	-7	-	11
Cancer Patient Support	2	9	-2	-	9
Heart Unit	1	0	-1	-	0
Intensive Care	32	11	-10	-	33
Ophthalmology**	0	0	0	-	0
Stroke Unit	-1	0	0	-	-1
Neonatal Appeal	6	4	-6	-	4
Radiology	5	2	-5	-	2
Diabetes	10	1	-6	-	5
Halton CANTreat**	1	0	-1	-	0
Respiratory	5	1	-4	-	2
Maternity and Neonatal Bereavement***	0	20	0	-	20
Total Restricted Funds	70	57	-42	0	85
Unrestricted Funds*	213	281	-132	0	362
Total Funds	283	338	-174	0	447

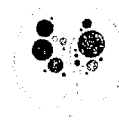
Trustee's Annual Report and Accounts
Year Ended 31 March 2023

*Unrestricted Funds	Balance as at 1 April 2022	Incoming resources	Outgoing resources	Transfers	Balance as at 31 March 2023
	£000	£000	£000	£000	£000
General Unrestricted	169	157	-96	-10	220
Birthing Centre appeal	6	14	-15	-	5
Staff and Wellbeing	30	88	-8	10	120
Children's Unit Appeal	3	9	-5	-	7
Forget me not Fund	4	11	-7	-	8
Heartbeat Halton**	1	0	-1	-	0
SIC Programme**	0	0	0	-	0
Halton Hospital Outdoor Spaces	0	2	0	-	2
Ophthalmology Appeal**	0	0	0	-	0
Unrestricted Fund Total	213	281	-132	0	362

**these funds closed in 2022/23

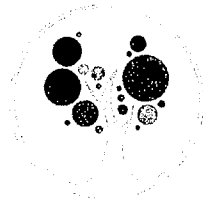
***these funds opened in 2022/23

Accounts



Warrington and Halton
Teaching Hospitals Charity
An **NHS** Charity
Registered Charity: 1051858

Trustee's Annual Report and Accounts
Year Ended 31 March 2022



Warrington and Halton
Teaching Hospitals Charity
An **NHS** Charity

Registered Charity: 1051858

Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund

Trustee's Annual Report & Accounts

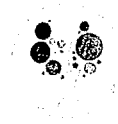
For the Year to 31 March 2022

Registered Charity No 1051858

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

Contents

	Page Number
Reference and administrative details	1
Report of the Trustee	2
Structure, governance and management	3
Risk management	6
Objectives and strategy	7
Public interest benefit	7
Reserve policy	7
Investment policy	8
Annual review of income and expenditure	9
Overview and future plans	11
Acknowledgement	13
Statement of Trustee's responsibilities	14
Report of the independent examining accountant	15
Statement of Financial Activities	16
Balance Sheet	17
Notes to the accounts	18



Warrington and Halton
Teaching Hospitals Charity

an NHS foundation

Registered Charity: 1051858

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Philip Urmston FCA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

Report of the Trustee for the year ended 31 March 2022

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the "Corporate Trustee") presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2022 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund ("the Charity"). 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.

The Charity's Annual Report and Accounts for the year ended 31 March 2022 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity's Annual Report and Accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Ian Jones	Non-Executive Director	Left 30 th September 2021
Dr Cliff Richards	Non-Executive Director	
Terry Atherton	Non-Executive Director	Left 30 th September 2022
Anita Wainwright	Non-Executive Director	Left 31 st December 2021
Dr Margaret Bamforth	Non-Executive Director	Left 30 th April 2022
Michael O'Connor	Non-Executive Director	Commenced 1 st November 2021
Professor John Alcolado	Non-Executive Director	Commenced 1 st December 2021
Julie Jarman	Non-Executive Director	Commenced 1 st January 2022
Jayne Downey	Non-Executive Director	Commenced 20 th April 2022
John Somers	Non-Executive Director	Commenced 1 st October 2022
Professor Simon Constable	Chief Executive	
Dr Alex Crowe	Medical Director	Left 30 th November 2021
Dr Paul Fitzsimmons	Medical Director	Commenced 1 st December 2021
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	
Daniel Moore	Chief Operating Officer	
Kimberley Salmon-Jamieson	Chief Nurse, Director of Infection Prevention & Deputy Chief Executive	
Pat McLaren	Director of Communications and Engagement ⁽¹⁾	Left 30 th September 2022
Kate Henry	Director of Communications and Engagement ⁽¹⁾	Commenced 1 st October 2022
Michelle Cloney	Chief People Officer ⁽²⁾	
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	

(1) Non-voting Directors.

(2) Non-voting Director until 30th November 2021

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted fund containing 8 (8 in 2020/21) designated funds and a general unrestricted fund as at 31 March 2022 and, currently, 11 restricted

Trustee's Annual Report and Accounts Year Ended 31 March 2022

funds (11 in 2020/21). The Charity was first registered as both Halton General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors (excluding the Chairman up to 31st May 2022), one of whom will be appointed as Chair of the Committee and up to (three) voting Executive Directors to include the Chief Finance Officer and Deputy Chief Executive, the Chief Nurse and the Deputy Chief Executive, and Chief People Officer or their nominated deputies.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Attendance

The following individuals, or their nominated deputy, shall normally be in attendance at the meetings:

- Director of Communications and Engagement
- Head of Fundraising
- Deputy Chief Finance Officer and Freedom to Speak Up Guardian
- Financial Planning Accountant
- Nominated Governor (Public Constituency)
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee
- Trust Secretary

During the year under review, and up to the date of compilation of this report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Cliff Richards	Non-Executive Director (Chair of Charitable Funds Committee)	Left position of Chair 31 st May 2022
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	Chair from 1 st June 2022
Ian Jones	Non-Executive Director	Left 30 September 2021
Terry Atherton	Non-Executive Director	Left 30 th September 2022
Anita Wainwright	Non-Executive Director	Left 31 st December 2021
Margaret Bamforth	Non-Executive Director	Left 30 th April 2022
Michael O'Connor	Non-Executive Director	From 1 st November 2021
Julie Jarman	Non-Executive Director	From 1 st January 2022
John Somers	Non-Executive Director	Commenced 1 st October 2022
Prof John Alcolado	Non-Executive Director (Partner)	From 1 st December 2021
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	
Kimberley Salmon-Jamieson	Chief Nurse and Deputy Chief Executive	
Pat McLaren	Director of Communications and Engagement	Left 30 th September 2022
Kate Henry	Director of Communications and Engagement	Commenced 1 st October 2022
Michelle Cloney	Chief People Officer	From 1st June 2021

All expenditure is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2021/22 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including Executive and Non-Executive Directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The Corporate Trustee of the Charity believes that sound risk management is integral to both good management and good governance practice. Risk management forms an integral part of the Charity decision-making and is incorporated within strategic and operational planning.

Risk assessment is conducted on all new activities and projects to ensure they are in line with the Charity objectives and mission. Any risks or opportunities arising are identified, analysed and reported at an appropriate level. Key strategic risks are identified and updated four times per year and more frequently if risks are known to be volatile. The Charity regularly reviews and monitors risk through a risk register which is updated as considered appropriate. Periodic reports are to be made to the Corporate Trustee – using the Trustee Checklist relating to continuing and emerging high concern risks and those where priority action is needed to effect better control.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Individual error and incident reports are required from individual staff where a reportable event is identified, reported using the Trusts incident management system.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our communities and each other by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure (page 9).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy is to ensure that enough money is set aside to cover any cessation costs if the Charity was to cease trading.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

The Charity approves expenditure on a case-by-case basis considering the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies back to the fund they originated from. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

As at 31 March 2022 the Corporate Trustee considers that a minimum reserve of £77,000 (£73,000 as at 31 March 2021) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer and Deputy Chief Executive will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was reviewed in 2021/22 with no amendments and will be reviewed again in 2022/23 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the percentage of the fund balance compared to total funds.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Annual review of income and expenditure

Income

During 2021/22, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2021/22 was £132,530 (£467,191 in 2020/21) per the table below:

	2021/22	2020/21
Legacies	£7,739	£837
Donations and fundraising activities*	£124,538	£466,277
Income from investments	£253	£77
Total Income	£132,530	£467,191

*Analysis of income from donations and fundraising activities.

	2021/22	2020/21
Grant makers	£3,029	£176,396
Corporate donations	£25,139	£125,813
Donations, unsolicited	£18,510	£63,811
Community donations	£24,945	£54,887
Donations in Memory	£21,537	£36,339
WHH Events	£29,597	£7,327
Gaming and trading	£1,781	£1,704
Total income from fundraising activities	£124,538	£466,277

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2021/22 was £314,175 (£319,120 in 2020/21) per the table below:

	2021/22	2020/21
Expenditure on the furtherance of the Charity Objects (see following table)	£196,375	£188,758
Support costs and overheads	£13,163	£29,145
Staff costs	£76,174	£71,260
Governance costs	£14,820	£17,166
Expenditure on charitable activities	£300,532	£306,329
Costs incurred in fundraising	£13,643	£12,791
Total expenditure	£314,175	£319,120

Expenditure in 2021/22 (items costing more than £2,000) *

Refurbishment of Kitchen at CANtreat Chemotherapy Unit	£34,795
Ultrasound System and Manikin	£26,752
Residential Wellbeing and Resilience Programme	£12,801
In Memory of Garden	£12,145
Wingman Lounge	£11,469
Interventional Radiology Refurbishment	£9,742
Human Factors Training	£9,250
Emergency Welfare Items for Staff	£8,874
Sky art to CT Scanner room	£7,351
IPADs	£7,217
Mental Health Support for Staff	£4,650
Painting of Wards B10/B11 with Underwater Theme Murals	£4,000
Calm Birth Kits	£3,121
Patient Hub Items	£2,138
Post Operation Pamper Packs for breast cancer patients	£2,019
Total expenditure on individual items greater than £2,000	£156,324
Other Charitable purchases (under £2,000 per item)	£40,051
Total Charitable expenditure	£196,375

*Items listed relate to expenditure on the furtherance of the Charity Objects contained within note 7.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Overview and future plans

The Corporate Trustee does not expect significant changes in the objectives of the Charity in the forthcoming year and is committed to utilising funds to ensure that funds expended are directed to patient benefit and volunteer and staff health and wellbeing as soon as is practicable. The Charitable Funds Committee will continue to seek spending plans from holders of both restricted and designated income funds with the intention of disbursing donated funds in a timely and appropriate manner.

2021/22 was a challenging year for Warrington and Halton Teaching Hospitals' Charity, like most other regional and national charities, as we emerged from the COVID-19 pandemic. The situation worsened in Q1 of the 2022/23 financial year across all charitable giving income streams and we closed the year below plan.

Income is the lifeblood of a charity and total income for the year was at a 5-year low, against our highest ever income of £467,191 in 2020/21. This situation is reflected across all NHS hospital charities.

All income streams were affected in year, except for WHH Events which increased to £29,597 (up from £7,327 prior year and £9,491 raised in 2019/20). Gaming and trading (lottery, raffles, tombola etc.) income was steady at £1,781.

We were disappointed not to realise a legacy of circa £150,000 notified to us in 2020 within the financial year. This was due to the complexities of the legacy where the estate was shared equally between five charities. One charity assumed responsibility and long delays resulted, however an interim payment of £100,000 was received in June 2022.

Further, the Stage 3 grant application to NHS Charities Together (NHSCT) was delayed due to a number of additional requests for more information from the Grants committee. We have been notified that the bid has been accepted but a decision may not be forthcoming until the end of 2022 due to a large backlog at NHSCT.

WHH Charity office relocated to the main entrance atrium of Warrington Hospital 3rd January 2022 and a new three-year fundraising strategy was approved by the Charitable Funds Committee for the period 2022-25 with a strategy of 'Consolidate – Grow – Reinvest':

2022/23 – CONSOLIDATE – SUSTAINABILITY POST COVID-19

2023/24 – GROW

2024/25 – REINVEST IN WHH CHARITY

Delivered through six key pillars:

- | | |
|---------------------------------------|---|
| 1. Brilliant Basics | 5. Excellent, aspirational WHH Charity Team |
| 2. Income generation | 6. Cost containment |
| 3. Staff Engagement | |
| 4. Contribution to Anchor Institution | |

Trustee's Annual Report and Accounts Year Ended 31 March 2022

At the date of compilation of the financial statements, the following schemes have been approved.

• Radiology wall projectors	£520
• Radiology – Staff Garden area - collage	£420
• Volunteers Celebratory Event	£3,500

Further, the Charitable Funds Committee has approved the creation of two capital campaigns and the establishment of a new restricted fund:

1. Children's Making Waves campaign will be fundraising for age-appropriate equipment for the Children's ward
2. The Radiology team have commenced a fundraising campaign to create a courtyard garden to support health and wellbeing of this large workforce as well as being in memory of a late colleague
3. A new restricted fund 'Maternity and Neonatal Bereavement' has been created following a restricted donation from Harry and Co. charity.

Acknowledgement

In summary, WHH Charity has weathered a very difficult year but has started 2022/23 on a very encouraging note due to several elements highlighted. Despite the slowdown in income, the committee disbursed almost £200,000 of donated funds in the 2021/22 year to enhance the experience and care of patients and visitors and support the health and wellbeing of WHH Staff and volunteers.

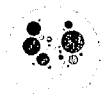
The Corporate Trustee remains committed to directing its efforts to ensure that WHH Charity is sustainable and high performing, fulfils its purpose and it supports WHH on its journey to be outstanding.

As always, we remain indebted to the many volunteers and fundraisers who have gone above and beyond to make a difference for our patients and extends sincere thanks on behalf of the patients and staff who have felt the impact of this year's donations and legacies.

The Corporate Trustee would also like to acknowledge the fundraising activities of our donors and our staff, who have been holding events and undertaking a variety of sponsored events to generate awareness and funds for the Charity. Their contributions, imagination and enthusiasm are greatly appreciated.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.



Trustee's Annual Report and Accounts Year Ended 31 March 2022

Pat McLaren

Director of Communications and Engagement and Executive lead for Fundraising.

Date: September 2022

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 16 to 28 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL _____

Chairman

ANDREA MCGEE _____

Chief Finance Officer and Deputy Chief Executive

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS
NHS FOUNDATION TRUST CHARITABLE FUND**

I report on the accounts for the year ended 31st March 2022 set out on pages 16 to 28

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

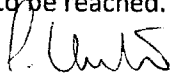
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

.....22nd Dec 2022.....2022

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Restated* Prior Year Total Funds
	Note	2021/22 £000	2021/22 £000	2021/22 £000	2021/22 £000	2020/21 £000
Incoming and endowments from:						
Charitable activities*	2	23	6	0	29	7
Donations and legacies*	3	78	24	0	102	458
Other trading activities*	4	2	0	0	2	2
Income from Investments	5	0	0	0	0	0
Total income and endowments		103	30	0	133	467
Expenditure on:						
Raising funds	6	(8)	(6)	0	(14)	(13)
Charitable activities	7	(184)	(116)	0	(300)	(306)
Total expenditure		(192)	(122)	0	(314)	(319)
Net income/(expenditure)		(89)	(92)		(181)	148
Transfers between funds	17	(5)	5	0	0	0
Net movement in funds		(94)	(87)	0	(181)	148
Reconciliation of funds						
Total funds brought forward		307	157	0	464	316
Total funds carried forward		213	70	0	283	464

*The 2020/21 figures have been restated to categorise income under the correct analysis headings in line with treatment in 2021/22.



Trustee's Annual Report and Accounts Year Ended 31 March 2022

Balance Sheet as at 31 March 2022

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2021/22 £000	2021/22 £000	2021/22 £000	2021/22 £000	2020/21 £000
Fixed Assets						
Intangible assets	10	0	0	0	0	0
Total fixed assets		0	0	0	0	0
Current assets						
Cash at Bank and in hand	11	438	117	0	555	702
Debtors	12	10	1	0	11	9
Total current assets		448	118	0	566	711
Current liabilities						
Creditors: amounts falling due within one year	13	(235)	(48)	0	(283)	(247)
Net current assets		213	70	0	283	464
Total assets less current liabilities		213	70	0	283	464
Non current liabilities		0	0	0	0	0
Net assets		213	70	0	283	464
The funds of the Charity						
Total Charity funds	17	213	70	0	283	464
Total funds carried forward		213	70	0	283	464

The notes on pages 18 to 28 form part of these accounts.

Signed:

Chairman..... Date 20.12.22

Chief Finance Officer and Deputy Chief Executive..... Date 20.12.22

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £500,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 11 (11 in 2020/21) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.



Trustee's Annual Report and Accounts Year Ended 31 March 2022

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has an unrestricted fund containing a general unrestricted fund and 8 (8 in 2020/21) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 7.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

2 Analysis of income from charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Restated* Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
WHH Events	23	6	29	7
Total	23	6	29	7

*The 2020/21 figures have been restated to categorise donations to 'Analysis of income from donations and legacies' (Note 3) in line with treatment in 2021/22.

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

3 Analysis of income from donations and legacies

	Unrestricted Funds	Restricted Funds	Total Funds	Restated* Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Grant Makers	1	2	3	177
Corporate Donations	25	0	25	125
Community Donations*	35	9	44	119
Donations in Memory*	12	10	22	36
Legacies	5	3	8	1
Total	78	24	102	458

*The 2020/21 figures have been restated to categorise donations under the correct analysis headings in line with treatment in 2021/22.

4 Analysis of trading activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Hospital lottery	2	0	2	2
Total	2	0	2	2

5 Analysis of investment income

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Bank interest	0	0	0	0
Total	0	0	0	0

The Trust received £253 bank interest in 2021/22 (£77 in 2020/21). £148 has been allocated to unrestricted funds and £106 to restricted funds.

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

6 Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Expenditure on fundraising events	0	0	0	1
Promotional items and branding	8	6	14	12
Total	8	6	14	13

7 Analysis of charitable activities

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Patient welfare	74	38	112	100
Staff enablement	49	35	84	77
Medical equipment	0	0	0	12
Sub Total	123	73	196	189
Support costs and overheads*	8	5	13	29
Staff costs	44	32	76	71
Governance costs	9	6	15	17
Total	184	116	300	306

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 7.1) of £9,298 (£13,816 in 2020/21) plus other sundry items not categorised elsewhere.

7.1 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021/22	2021/22	2021/22	2020/21
	£000	£000	£000	£000
Independent examination	2	1	3	1

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

Administration Charge	5	4	9	14
Fees and subscriptions	2	1	3	2
Total	9	6	15	17

Independent examination consists of an accrual for the independent examination fee of £2,556 (£1,560 in 2020/21) for the period of this review.

8. Staff Costs

	2021/22 £000	2020/21 £000
Salaries and wages	62	58
Social Security costs	8	5
Pension Costs	6	8
Total	76	71

During the period under review no employees received employee benefits (excluding employee pension costs) of more than £60,000.

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

8.1. Average number of employees in the year (Whole time equivalent)

	2021/22	2020/21
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

8.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

9. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 7), governance costs (Note 7.1) and staff costs (Note 8).

During the year under review an administration charge was raised to cover the governance, financial and procurement resources of Warrington and Halton Teaching Hospitals NHS Foundation Trust. The charge for 2021/22 was £18,596 (£27,631 in 2020/21) the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

As at 31 March 2022 all shared costs for administration and governance costs have been apportioned across all funds based on the percentage of the fund balance compared to total funds. .

Overheads will continue to be apportioned on an annual basis at the start of each financial year.

10. Analysis of Intangible Fixed Assets

	2021/22 £000 Software
Cost	
Balance brought forward at 1 April 2021	17
Additions in year	0
Disposals in year	0
Balance carried forward at 31 March 2022	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2021	17
Charge in year	0
Balance carried forward at 31 March 2022	<u>17</u>
Net Book Value at 31 March 2022	<u><u>0</u></u>
Net Book Value at 31 March 2021	<u><u>0</u></u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

11. Analysis of cash at bank and in hand

	2021/22 £000	2020/21 £000
Bank current account	555	702
Total	555	702

12. Analysis of debtors

	2021/22 £000	2020/21 £000
Prepayments and accrued income	5	4
Other debtors	6	5
Total	11	9

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

13. Analysis of current liabilities and long-term creditors

	2021/22 £000	2020/21 £000
Accruals and purchases made on behalf of the Charity	283	247
Total	283	247

14. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. During 2021/22 the Charity made payments to Warrington and Halton Teaching Hospitals NHS Foundation Trust totalling £245,396 (£75,961 in 2020/21).

At 31 March 2022 the Charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £279,015 for purchases made by the Trust on behalf of the Charity (£245,396 at 31 March 2021). All monies owing to the Trust as at 31 March 2022 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity.

Trustee's Annual Report and Accounts Year Ended 31 March 2022

Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England and NHS Improvement. For 2021/22 the Trust has opted not to consolidate charitable funds within the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

15. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

16. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:

- There is sufficient evidence that receipt is probable; and
- It is possible to estimate with sufficient accuracy the amount receivable.

17. Fund structure and summary of movements

Charitable funds

The Charity has 12 funds (12 in 2020/21). These are an Unrestricted Fund containing a general unrestricted fund and 8 Designated Funds (8 in 2020/21), and 11 Restricted Funds (11 in 2020/21). The restriction has arisen due to the legacy donor's stipulation that the monies be spent within a particular department.

A summary of fund movements is given in the following table:

Trustee's Annual Report and Accounts
Year Ended 31 March 2022

Funds	Balance as at 1 April 2021 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Balance as at 31 March 2022 £000
Restricted Funds					
1. Breast Screening Unit	10	7	-8	0	9
2. Cancer Patient Support	5	0	-3	0	2
3. Heart Unit	4	0	-2	0	1
4. Intensive Care	31	10	-9	0	32
5. Ophthalmology	0	0	0	0	0
6. Stroke Unit	-6	0	0	5	-1
7. Neonatal Appeal	9	5	-7	0	6
8. Radiology	14	0	-9	0	5
9. Diabetes	16	5	-11	0	10
10. Halton CANtreat	35	1	-36	0	1
11. Respiratory	39	2	-37	0	5
Total Restricted Funds	157	30	-122	5	70
Unrestricted Funds*	307	103	-192	-5	213
Total Funds	464	133	-314	0	283

*Unrestricted Funds	Balance as at 1 April 2021 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Balance as at 31 March 2022 £000
Designated Funds					
1. Birthing Centre appeal	15	0	-9	0	6
2. Staff and Wellbeing	54	2	-31	5	30
3. Children's Unit Appeal	7	5	-9	0	3
4. Forget me not Fund	1	11	-8	0	4
5. Heartbeat Halton	1	0	0	0	1
6. Serious Illness Care Programme	1	0	-1	0	0
7. Halton Hospital Outdoor Spaces	0	1	-1	0	0
8. Ophthalmology Appeal	1	0	-1	0	0
Total Designated Funds	80	19	-60	5	44
General Unrestricted	227	84	-132	-10	169
Unrestricted Fund Total	307	103	-192	-5	213

Accounts



Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund

Trustee's Annual Report & Independently Examined Financial Statements

For the Year to 31 March 2021

Registered Charity No 1051858



Contents

	Page Number
Reference and administrative details	1
Foreword	2
Structure, governance and management	3
Risk management	6
Objectives and strategy	6
Public interest benefit	7
Reserve policy	7
Investment policy	8
Annual review of income and expenditure	9
Future plans	11
Acknowledgement	12
Statement of Trustee's responsibilities	13
Report of the independent examining accountant	14
Statement of Financial Activities	15
Balance Sheet	16
Notes to the accounts	17

Reference and administrative details

Address of Charity:

Lovely Lane
Warrington
Cheshire
WA5 1QG
Tel: 01925 662835

Registered Charity no:

1051858

Bankers:

Government Banking Service
National Westminster Bank PLC
Premier Place
Devonshire Square
LONDON
EC2M 4XB

Independent examiner:

Philip Urmston FCA
Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Report of the Trustee for the year ended 31 March 2021

Foreword

Warrington and Halton Teaching Hospitals NHS Foundation Trust (the "Corporate Trustee") presents the Charitable Funds Annual Report together with the independently examined financial statements for the year ended 31 March 2021 of Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund ("the Charity"). 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.

The Charity's Annual Report and Accounts for the year ended 31 March 2021 have been prepared by the Corporate Trustee in accordance with Part 8 of the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019. The Charity's report and accounts include all of the separately established funds for which the Warrington and Halton Teaching Hospitals NHS Foundation Trust is sole beneficiary.

Structure, governance and management

Corporate Trustee

The sole corporate trustee of the Charity is the Warrington and Halton Teaching Hospitals NHS Foundation Trust. The Charity was established in accordance with paragraph 16c of Schedule 2 of the NHS and Community Care Act 1990.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for planning, directing and controlling the activities of the entity, ensuring that the NHS body fulfils its duties in managing the charitable funds.

The members of the Board of Directors of the Corporate Trustee who served during the financial year and up to the date of compilation of this report were as follows.

Name	Title	Notes
Steve McGuirk	Chairman	
Ian Jones	Non-Executive Director	Left 30 th September 2021
Dr Cliff Richards	Non-Executive Director	
Terry Atherton	Non-Executive Director	
Anita Wainwright	Non-Executive Director	
Dr Margaret Bamforth	Non-Executive Director	
Michael O'Connor	Non-Executive Director	Commenced 1 st November 2021
Professor Simon Constable	Chief Executive	
Dr Alex Crowe	Medical Director	
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	
Chris Evans	Chief Operating Officer	Left 11 September 2020
Daniel Moore	Chief Operating Officer	Commenced 12 September 2020 ⁽²⁾
Kimberley Salmon-Jamieson	Chief Nurse & Deputy Chief Executive	
Pat McLaren	Director of Communications and Engagement ⁽¹⁾	
Phillip James	Chief Information Officer ⁽¹⁾	Left 14 March 2021
Michelle Cloney	Chief People Officer ⁽¹⁾	
Lucy Gardner	Director of Strategy and Partnerships ⁽¹⁾	

(1) Non-voting Executive Directors.

(2) Acting Chief Operating Officer from 12 September 2020 to 19 January 2021, Appointed as Chief Operating Officer from 20 January 2021

The Charity is established as an umbrella charity, registered with the Charity Commission (no. 1051858). The umbrella charity covers the existence of a single unrestricted general fund containing 8 (8 in 2019/20) designated funds as at 31 March 2021 and, currently, 11 restricted funds (10 in 2019/20). The Charity was first registered as both Halton General Hospital NHS Trust Charity and Warrington Hospital NHS Trust Charity in April 1996 under the Charities Act 1993, which is now been incorporated into the Charities Act 2011.

In April 2001, supplemental deeds were executed to amalgamate the administration, trustees, objects and powers of the two charities following merger of the two organisations, creating the single body known as North Cheshire Hospitals NHS Trust Charitable Fund. On 1 December 2008, the Trust changed its name to Warrington and Halton Hospitals NHS Foundation Trust, following its transition to Foundation Trust status. The name of the Charity was changed accordingly by way of a supplemental deed and registered with the Charity Commission on 16 March 2010.

Supplemental deeds were further submitted in January 2020 to formally amend the Charity's name to Warrington and Halton Teaching Hospitals NHS Foundation Trust Charitable Fund following the Trust's formal name change in November 2019 to Warrington and Halton Teaching Hospitals NHS Foundation Trust.

Charitable Funds Committee

The Board of Directors (the Board) established a committee on 5 April 2001, known as the Charitable Funds Committee, (the Committee) reporting to the Board, in accordance with standing order 6 for the practice and procedure of the Board of Directors (annex 7 of the Trust's Constitution). The role of the Committee is to oversee the management of the affairs of the Charitable Fund. This is a delegated duty carried out on behalf of the Corporate Trustee. The role is to ensure that the Charity acts within the terms of its declaration of trust and appropriate legislation, and to provide information to the Audit Committee to enable it to provide assurance to the Board that the Charity is properly governed and well managed across its full range of activities.

Aside from any restricted funds held, the Charity holds a single general fund, within which designated funds have been created to acknowledge expressions of wish from donors about the particular department or ward which should ideally benefit from their generosity. The Trustee has an intention to use the income of designated funds in the areas indicated by donors. However, the Committee may choose to apply the funds to general purpose in any area of the Trust's hospitals in accordance with the Health Service Act 1977.

Membership of the Committee

The Committee shall be composed of all independent Non-Executive Directors (excluding the Chairman), one of whom will be appointed as Chair of the Committee and up to (three) voting Executive directors to include the Chief Finance Officer or their nominated deputies and the Chief People Officer.

Attendance

The following individuals, or their nominated Deputy, shall normally be in attendance at the meetings:

- Chief Finance Officer and Deputy Chief Executive or nominated deputy
- Chief Nurse or nominated deputy
- Chief People Officer

- Director of Communications and Engagement
- Head of Fundraising
- Head of Financial Planning
- Deputy Director of Finance and Commercial Development
- Financial Planning Accountant
- Nominated Governor (Public Constituency)
- Any Senior Trust employees with clinical and operational expertise as nominated by the Trust Board at the invitation of the Committee

During the year under review, and up to the date of compilation of this Report, the members of the Charitable Funds Committee were as follows.

Name	Position held	Notes
Cliff Richards	Non-Executive Director (Chair of Charitable Funds Committee)	Commenced 10 June 2019
Ian Jones	Non-Executive Director	
Terry Atherton	Non-Executive Director	
Anita Wainwright	Non-Executive Director	
Margaret Bamforth	Non-Executive Director	
Andrea McGee	Chief Finance Officer and Deputy Chief Executive	From 19 May 2020
Kimberley Salmon-Jamieson	Chief Nurse	From 19 May 2020
Pat McLaren	Director of Communications and Engagement	
Michelle Cloney	Chief People Officer	From June 2021

All expenditure is referred for approval to the Charitable Funds Committee on a quarterly basis.

Members of the Trust Board and the Charitable Funds Committee are not individual Trustees under Charity Law, but act as agents on behalf of the Corporate Trustee.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2020/21 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained from the Corporate Trustee's website or from its Communications office, located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

All appointments to the Charitable Funds Committee are made in accordance with the Charitable Funds Committee's approved Terms of Reference.

Trust staff including executive and non-executive directors, are required to complete the Trust's corporate induction programme, and are encouraged towards continuous professional development through the Trust's on-going performance management arrangements. Directors 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 Board of Directors, Charitable Funds Committee and governors all have direct access to advice from the Board Secretary who is responsible for ensuring that the Corporate Trustee's procedures are followed and that applicable regulations are complied with.

Administration

The accounting records and day to day financial administration of the funds are dealt with by the Trust's Finance Department. Fundraising and promotion of the charity is administered by the Trust's Fundraising team, both are located at Warrington Hospital, Lovely Lane, Warrington, Cheshire WA5 1QG.

Risk management

The major risks to which the Charity is exposed have been identified and considered. A risk register has been compiled which is reviewed by the Charitable Funds Committee on a quarterly basis. Income and expenditure are monitored as part of the risk management process, to avoid unforeseen calls on reserves.

The Charities Commission Checklist for Trustees is reviewed twice yearly by the Committee and submitted by the Chair to the Trust Board thereafter.

Objectives and strategy

The objective of the Charity is to provide for any charitable purpose or purposes relating to the National Health Service wholly or mainly for the services provided by Warrington and Halton Teaching Hospitals NHS Foundation Trust.

To support Warrington and Halton Teaching Hospitals to be OUTSTANDING for our patients, our staff and our communities by fundraising to provide:

- State-of-the-art equipment, technology or training
- Funding for WHH-related research
- Improving the hospital environment
- Enhancements to support the care and comfort of our patients, carers and visitors while on our premises
- Support to enable the health and wellbeing of our patients and staff

The Corporate Trustee attempts to balance the purchasing of essential equipment for essential services against expenditure which improves the general environment and facilities of the

hospitals for its patients beyond that which the NHS is obliged to provide as part of patient care. In achieving this balance, the Corporate Trustee always has in mind the wishes of the donors to the Charity.

Public interest benefit

The Corporate Trustee ensures that the *public interest benefit* criteria, as detailed in the Charities Act 2011, are met by critically assessing each funding application from sub-fund holders. Applications for funding can be made by any department within the hospitals, and applications are only restricted by the availability of funds and the quality of the application.

Where possible, funds are used to provide benefit to a wide range of patients, and funds used for staff enablement are allocated to projects that will directly benefit patients. A summary of major purchases made by the Charity during the year under review is contained in the Annual Review of Income and Expenditure Activities (page 9).

Reserve policy

Requirement

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold reserves. The reserves policy should take into account future commitments from the general unrestricted funds held by the Charity. Assuming that funds have been designated appropriately and will be spent within a reasonable timescale the charity should not rely on the unrestricted designated funds for the absorption of overheads on a continuing basis. Therefore, the level of reserves held in to cover the costs of cessation should the charity cease trading – the value being £73,000 in 2020/21 (£70,000 in 2019/20).

The Charity approves expenditure on a case by case basis taking into account the level of funds available and the Corporate Trustee reserves the right to cancel any past delegation and transfer monies to the general unrestricted funds of the Charity. This may be considered where designated funds have not been spent within a reasonable timescale or where the original purpose of the designation no longer exists. Likewise, the Corporate Trustee may choose to designate funds for a particular purpose.

Level of reserves

As at 31 March 2021 the Corporate Trustee considers that a minimum reserve of £73,000 (£70,000 as at 31 March 2020) in the unrestricted general purpose fund should be permanently maintained.

Monitoring

The Chief Finance Officer and Deputy Chief Executive will report on the progress of the reserves and make recommendations to the Charitable Funds Committee in order to comply

with the policy. The Charitable Funds Committee has authority to vary the minimum level of reserves.

Investment policy

Introduction

Where NHS charitable funds have surplus monies in excess of the minimum reserves plus those required to fund commitments that have not yet been realised, Trustees may elect to invest some or this entire surplus in order to generate additional income to fund future charitable activities.

Investment criteria

The investment policy of the Corporate Trustee is to deposit the entire value of the fund with the Government Banking Service in an interest-bearing account. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate. The policy was updated in 2020/21 and will be reviewed in 2023/24 as per the cycle of business.

Interest receivable, interest payable and bank charges

It is the policy of the Corporate Trustee to apportion interest payable and bank charges across all funds, and to credit all funds with the proceeds of the Charity's investments based on the average balance of the funds held.

Annual review of income and expenditure

Income

During 2020/21, the Charity continued to support a wide range of charitable and health-related activities, by purchasing supplementary and complementary equipment or services which may not ordinarily have been provided from NHS sources.

Total income in 2020/21 was £467,191 (£177,229 in 2019/20) per the table below:

	2020/21	2019/20
Legacies	£837	£1,068
Donations and fundraising activities	£466,277	£173,602
Income from investments	£77	£2,559
Total Income	£467,191	£177,229

*Analysis of income from donations and fundraising activities.

	2020/21	2019/20
Grant makers	£176,396	£1,000
Corporate donations	£125,813	£82,620
Donations, unsolicited	£63,811	£34,781
Community donations	£54,887	£21,999
Donations in Memory	£36,339	£23,289
WHH Events	£7,327	£9,491
Gaming and trading	£1,704	£422
Total income from fundraising activities	£466,277	£173,602

Expenditure

The Charity's unrestricted general fund contains a number of designated funds in order to assist the donors in matching their donation with a particular department. All donations are accepted taking into account the donors' intentions and are held in the general fund unless a restriction has been applied; in this case, a separate restricted fund may be created. Legacy income where subject to a legal trust is held as restricted funds.

The Corporate Trustee is committed to ensuring that all funds are directed to the purposes identified in the Terms of Reference as soon as possible. Total expenditure in 2020/21 was £319,120 (£356,351 in 2019/20) per the table below:

	2020/21	2019/20
Expenditure on the furtherance of the Charity Objects (see following table)	£188,758	£187,774
Support costs and overheads	£29,145	£58,790
Staff costs	£71,260	£68,007
Governance costs	£17,166	£20,675
Expenditure on charitable activities	£306,329	£335,246
Costs incurred in fundraising	£12,791	£21,105
Total expenditure	£319,120	£356,351

Expenditure in 2020/21 (items costing more than £2,000) *

Sanctuary Hub	£33,000
Art Clinical education training suite	£18,974
Virtual Staff Thank You Awards	£16,689
Specialist Intensive Care Rehab Chairs	£10,596
Wingman Lounge	£8,744
Infant Flow Advanced SIPAP machine	£8,700
Stroke Unit Garden	£8,625
Staff relaxation and recharge area.	£8,320
Emergency Welfare Items	£6,629
Nightingale Frontline leadership support program	£5,000
Designated outside for Intensive Care Unit Patients	£4,425
Radiology Refurbishment	£4,056
Neonatal Equipment	£3,019
Patient Hub Items	£2,395
IPADs	£2,014
Total expenditure on individual items greater than £2,000	£141,186
Other Charitable purchases (under £2,000 per item)	£47,572
Total Charitable expenditure	£188,758

*Items listed relate to expenditure on the furtherance of the Charity Objects contained within note 6 on page 21.

Future plans

The Corporate Trustee does not expect significant changes in the objectives of the Charity in the forthcoming year and is committed to utilising funds to ensure that funds expended are directed to patient benefit and volunteer and staff health and wellbeing as soon as is practicable. The Charitable Funds Committee will continue to seek spending plans from holders of both restricted and designated income funds with the intention of disbursing donated funds in a timely and appropriate manner.

At the time of producing this report, the effects of COVID-19 continue to impact our communities, businesses and grant-making foundations. This is likely to be felt for many years and it continues to be difficult predict how this will affect the charitable giving sector.

In year WHH Charity benefited from its membership of 'NHS Charities Together' and successfully applied for a number of grants under the three stage disbursement model – stage 1 support during COVID-19, Stage 2 achieving recovery objectives through working with the third sector and a third stage designed to support recovery of the workforce and health and wellbeing of patients and staff. We will continue to support our patients and their families, our staff and volunteers within the limits of our charitable objects as long as we are able.

At the date of compilation of the financial statements, the following schemes, each involving commitments in excess of £1,000 have been approved.

• ICU Garden	£20,575
• Radiology Refurbishment - Patient Experience	£18,771
• Refurbishment of Children and Adolescent Mental Health Service Counselling room	£10,292
• Birthing couches for The Nest	£2,964

A refreshed charitable funds strategy for the period 2022-25 will be approved in the new financial year designed to maximise charitable giving, minimise costs and mitigate risks to the sustainability of the charity.

Acknowledgement

The Corporate Trustee would like to extend its sincere thanks on behalf of the patients and staff who have felt the impact of this year's donations and legacies.

The Corporate Trustee would also like to acknowledge the fundraising activities of our donors and our staff, who have been holding events and undertaking a variety of sponsored events to generate awareness and funds for the Charity. Their contributions, imagination and enthusiasm are greatly appreciated.

Information regarding the independently examined accounts can be obtained from the Trust's Finance Department on 01925 662282.

Approved on behalf of the Corporate Trustee.

PAT MCLAREN



Director of Communications and Engagement
Executive lead for Fundraising.

Date: December 2021

Statement of Trustee's responsibilities

The law applicable to charities 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;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Charity (Accounts and Reports) Regulations 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 set out on pages 14 to 24 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

Approved by the Corporate Trustee and signed on its behalf by:

STEVE MCGUIRK CBE DL  Chairman

ANDREA MCGEE  Chief Finance Officer and Deputy Chief Executive

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WARRINGTON AND HALTON TEACHING HOSPITALS NHS FOUNDATION TRUST CHARITABLE FUND

I report on the accounts for the year ended 31st March 2021 set out on pages 15 to 26

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

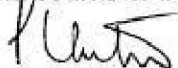
Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met: or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Philip Urmston BSc FCA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

2nd February 2021



Statement of Financial Activities

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2020/21 £000	2020/21 £000	2020/21 £000	2020/21 £000	2019/20 £000
Incoming and endowments from:						
Incoming resources from generated funds	2	328	38	-	366	115
Donations and legacies	3	82	19	-	101	59
Other trading activities		-	-	-	-	-
Income from Investments	4	-	-	-	-	3
Total income and endowments		410	57	-	467	177
Expenditure on:						
Raising funds	5	(2)	(11)	-	(13)	(21)
Charitable activities	6	(171)	(135)	-	(306)	(335)
Total expenditure		(173)	(146)	-	(319)	(356)
Net income/(expenditure)		237	(89)		148	(179)
Transfers between funds	16	(39)	39	-	-	-
Net movement in funds		198	(50)	-	148	(179)
Reconciliation of funds						
Total funds brought forward		109	207	-	316	495
Total funds carried forward		307	157	-	464	316

Trustee's Annual Report and Accounts
Year Ended 31 March 2021

Balance Sheet as at 31 March 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Prior Year Total Funds
	Note	2020/21 £000	2020/21 £000	2020/21 £000	2020/21 £000	2019/20 £000
Fixed Assets						
Intangible assets	9	-	-	-	-	3
Total fixed assets		-	-	-	-	3
Current assets						
Cash at Bank and in hand	10	506	196	-	702	355
Debtors	11	7	2	-	9	5
Total current assets		513	198	-	711	360
Current liabilities						
Creditors: amounts falling due within one year	12	(206)	(41)	-	(247)	(47)
Net current assets		307	157	-	464	313
Total assets less current liabilities		307	157	-	464	316
Non current liabilities		-	-	-	-	-
Net assets		307	157	-	464	316
The funds of the Charity						
Total Charity funds	16	307	157	-	464	316
Total funds carried forward		307	157	-	464	316

The notes on pages 17 to 26 form part of these accounts.

Signed:



Chairman.....Date 2 February 2022



Chief Finance Officer and Deputy Chief Executive.....Date 2 February 2022

Notes to the accounts

Note 1 Accounting policies

The financial statements have been prepared under the historical cost convention and in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Charities Act 2011.

The financial statements are presented in Pounds Sterling, rounded to the nearest thousand.

There is no requirement for the Charity to prepare a cash flow statement since it is exempt due to being a 'smaller' charity (i.e. income less than £500,000).

1.1 Accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, management is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources.

The estimates and associated assumptions are based on historical experience and other factors considered of relevance. Actual results may differ from those estimates, and underlying assumptions are continually reviewed. Revisions to estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of revision and future periods if the revision affects both current and future periods.

The following are the areas of critical judgements that management have made in the process of applying the entity's accounting policies.

Going concern

After making enquiries, the Corporate Trustee has a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing these financial statements.

There are currently no sources of estimation or uncertainty that are judged to cause a significant risk of material adjustment to the financial statements.

1.2 Funds structure

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor. The Charity held 11 (10 in 2019/20) restricted funds at the end of the year under review.

The Charity did not hold any endowments, expendable or otherwise, during the year under review.

Unrestricted funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the Charity's charitable objects. The Charity has a single unrestricted general fund containing 8 (8 in 2019/20) designated funds. These unrestricted designated funds are created to honour donors' expressions, or are created by the Trustee, at its discretion, to designate monies for specific future purposes. Any funds held within a designated fund can be merged or transferred within the general fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

1.3 Incoming resources

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

The cost of donations in kind (Gifts in Kind) for charitable activities is deemed to be the fair value of those gifts at the time of their receipt. They are recognised on receipt as income from fundraising activities in the reporting period in which the goods are received.

Donations in kind are recognised as an expense at the carrying amount of the goods upon application to charitable activities.

1.4 Incoming resources from legacies

Legacies are accounted for as incoming resources either upon receipt, or where the receipt of the legacy is probable and the ability to estimate with sufficient accuracy the amount receivable. This would require that confirmation has been received from the representatives of the estate(s) that payment of the legacy will be made, or property transferred, and that all of the conditions attached to the legacy have been fulfilled.

1.5 Resources expended

All expenditure is accounted for on an accruals basis, and has been classified under the headings that aggregate all costs related to that category. All expenditure is recognised once there is a legal or constructive obligation committing the Charity to the expenditure.

The Charity does not make grants to third parties.

Contractual arrangements are recognised as goods or services are supplied.

1.6 Costs of raising funds

These are costs associated with generating incoming resources and are recognised as per the Charity's other expenditure.

1.7 Charitable activities

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, support costs, overheads and governance costs as shown in Note 6.

Governance costs comprise all costs incurred in the governance of the Charity. These costs include fees pertaining to the provision of governance and financial reports to the Charitable Funds Committee, the creation of this Annual Report and Accounts, the audit or independent examination of the accounts, and any associated support costs.

1.8 Intangible fixed asset investments

Intangible assets are non-monetary assets without physical substance, which are capable of sale separately from the rest of the Charity's business or which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to or service potential be provided to, the Charity and where the cost of the asset can be measured reliably.

Intangible assets are initially recognised at cost, comprising all directly attributable costs needed to create, produce and prepare the asset to the point that it is capable of operating in the manner intended.

Subsequently intangible assets are measured at current value in existing use. Where no active market exists, intangible assets are valued at the lower of depreciated replacement cost and the value in use where the asset is income generating.

Intangible assets are amortised over a useful economic life of 5 years using a straight line on cost method.

1.9 Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise.

**Trustee's Annual Report and Accounts
Year Ended 31 March 2021**

2. Analysis of income from generated funds (Fundraising activities)

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Grant Makers	177	-	177	1
Corporate Donations	104	21	125	83
Community Donations	44	11	55	22
WHH Events	1	6	7	9
Gaming and trading	2	-	2	-
Total	328	38	366	115

3. Analysis of voluntary income

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Donations in Memory	81	19	100	58
Legacies	1	-	1	1
Total	82	19	101	59

4. Analysis of investment income

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Bank interest	-	-	-	3
Total	-	-	-	3

5. Analysis of expenditure on raising funds (Fundraising activities)

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Expenditure on fundraising events	-	1	1	3
Promotional items and branding	2	10	12	18
Consultancy fees	-	-	-	-
Total	2	11	13	21

**Trustee's Annual Report and Accounts
Year Ended 31 March 2021**

6. Analysis of charitable activities

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Patient welfare	85	15	100	123
Staff enablement	77	-	77	-
Medical equipment	-	12	12	65
Sub Total	162	27	189	188
Support costs and overheads*	4	25	29	58
Staff costs	4	67	71	68
Governance costs	1	16	17	21
Total	171	135	306	335

*Support costs and overheads comprise of an apportionment from the Trust's administration charge (Note 6.1) of £13,816 (£17,198 in 2019/20) plus other sundry items not categorised elsewhere.

6.1 Governance costs

	Unrestricted Funds 2020/21 £000	Restricted Funds 2020/21 £000	Total Funds 2020/21 £000	Total Funds 2019/20 £000
Independent examination	-	1	1	2
Administration Charge	1	13	14	17
Fees and subscriptions	-	2	2	2
Total	1	16	17	21

Independent examination consists of an accrual for the independent examination fee of £1,560 (£1,560 in 2019/20) for the period of this review.

7. Staff Costs

	2020/21 £000	2019/20 £000
Salaries and wages	58	54
Social Security costs	5	5
Pension Costs	8	9
Total	71	68

During the period under review no employees received employee benefits (excluding employee pension costs) of more than £60,000.

The Trustee is defined as the Corporate Trustee that does not constitute employment with the charity. Accordingly, no Trustees are paid any remuneration nor receive any other benefits and expenses from employment with the charity.

7.1. Average number of employees in the year (Whole time equivalent)

	2020/21	2019/20
Fundraising	1.0	1.0
Administration	0.5	0.5
Total	1.5	1.5

7.2. Pension Costs

Employees are covered by the provisions of the NHS Pension Scheme. The scheme is an unfunded defined benefit scheme that covers NHS employers, General Practices and other bodies allowed under the direction of the Secretary of State in England and Wales. It is not possible for the Corporate Trustee to identify its share of the underlying scheme liabilities. Therefore, the scheme is accounted for as a defined contribution scheme.

Employer's pension cost contributions are charged to the Statement of Financial Activities as and when they become due.

8. Allocation of administration charge

The costs of administering the Charity have been split between support costs and overheads (Note 6) governance costs (Note 6.1) and staff costs (Note 7).

During the year under review an administration charge was raised to cover the governance, financial and procurement resources of Warrington and Halton Hospitals NHS Foundation Trust. The charge for 2020/21 was £27,631 (£34,396 in 2020/21) the charge is apportioned equally between support costs and overheads and governance costs. The element of the administration charge that is attributed to governance costs pertains to the costs associated with the preparation of Committee papers and the Annual Report and Accounts.

During the year under review the Corporate Trustee considered the charity's policy on the allocation of overheads in conjunction with guidance as issued by the Charities Commission.

As at 31 March 2021 all shared costs for administration and governance costs have been apportioned across all funds using a combination of transactional and average balance techniques.

Overheads will continue to be apportioned on an annual basis. In the event that a restriction does not permit the allocation of overheads the costs will be met by way of a transfer from the unrestricted funds held by the charity.

9. Analysis of Intangible Fixed Assets

	2020/21 £000 Software
Cost	
Balance brought forward at 1 April 2020	17
Additions in year	-
Disposals in year	-
Balance carried forward at 31 March 2021	<u>17</u>
Amortisation*	
Balance brought forward at 1 April 2020	14
Charge in year	3
Balance carried forward at 31 March 2021	<u>17</u>
Net Book Value at 31 March 2021	<u>-</u>
Net Book Value at 31 March 2020	<u>3</u>

*The cost of intangible fixed assets relates to the purchase of the Harlequin fund-raising database and associated finance package. The asset was purchased in 2015/16 and came into use from 1 April 2016.

10. Analysis of cash at bank and in hand

	2020/21 £000	2019/20 £000
Bank current account	702	355
Total	<u>702</u>	<u>355</u>

11. Analysis of debtors

	2020/21 £000	2019/20 £000
Prepayments and accrued income	4	3
Other debtors	5	2
Total	<u>9</u>	<u>5</u>

During the year under review, and the prior year, other debtors represent amounts to be reclaimed by the Charity in respect of Gift Aid.

12. Analysis of current liabilities and long-term creditors

	2020/21 £000	2019/20 £000
Accruals and purchases made on behalf of the Charity	247	47
Total	247	47

13. Related party transactions

The Charity is a subsidiary of the Trust and is therefore a related party. Warrington and Halton Teaching Hospitals NHS Foundation Trust is the sole beneficiary of the Charity. The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. During 2020/21 the Charity made payments to Warrington and Halton Teaching Hospitals NHS Foundation Trust totalling £75,961 (£256,846 in 2019/20).

At 31 March 2021 the Charity owed Warrington and Halton Teaching Hospitals NHS Foundation Trust £245,396 for purchases made by the Trust on behalf of the Charity (£44,283 at 31 March 2020). All monies owing to the Trust as at 31 March 2021 have now been transacted.

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 or senior Trust staff, or parties related to them, were beneficiaries of the Charity. Neither the Corporate Trustee nor any member of the Trust Board has received honoraria, emoluments or expenses in the year. The Corporate Trustee has not used the funds of the Charity to purchase trustee indemnity insurance.

Board members, and other senior staff, take decisions on both Charity and exchequer 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 in the Corporate Information section of the Trust's website.

From 1 April 2013 NHS charitable funds considered to be subsidiaries are to be consolidated within the Trust accounts in accordance with an accounting direction issued by NHS England and NHS Improvement. For 2020/21 the Trust has opted not to consolidate charitable funds with the main Trust Accounts on the basis that they are immaterial. This will continue to be reviewed each year for appropriateness.

14. Events after the reporting period

There have been no events since the Balance Sheet date that would indicate that any revision to the financial statements is necessary.

15. Legacies

Legacy income is recognised in line with the Charities Statement of Recommended Practice (SORP) in accordance with the Financial Reporting Standard applicable FRS 102) whereby in addition to establishing entitlement, a legacy is only recognised in the accounting period where:-

- There is sufficient evidence that receipt is probable; and

- It is possible to estimate with sufficient accuracy the amount receivable.

16. Fund structure and summary of movements

Charitable funds

The Charity has 12 funds (11 in 2019/20). These are the (unrestricted) General Fund, and 11 Restricted Funds (10 in 2019/20). The restriction has arisen due to the legacy donor's stipulation that the monies be spent within a particular department.

A summary of fund movements is given in the following table:

Trustee's Annual Report and Accounts
Year Ended 31 March 2021

Fund	Balance as at 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance as at 31 March 2021 £
Unrestricted Funds	109,098	409,784	-173,300	-39,078	306,504
Breast Screening Unit	17,951	3,686	-11,371	-	10,266
Cancer Patient Support	13,220	36,311	-9,438	-35,000	5,093
Heart Unit	12,252	113	-8,745	-	3,621
Intensive Care	93,641	8,885	-71,257	-	31,269
Ophthalmology	1,372	300	-1,274	-	398
Stroke Unit	6,592	1,307	-13,539	-	-5,639
Neonatal Appeal	28,761	1,133	-21,393	-	8,501
Radiology	16,849	6,272	-8,815	-	14,306
Diabetes	16,324	0	-588	-	15,735
Halton CANTreat	0	0		35,000	35,000
Respiratory	0	0		39,078	39,078
Total Funds	316,060	467,791	-319,720	0	464,131

Fund	Balance as at 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance as at 31 March 2021 £
General Unrestricted	88,842	258,665	-81,438	-39,078	226,990
Birthing Centre appeal	9,152	14,232	-8,694		14,689
Staff and Well Being	0	108,224	-54,259	-	53,965
Children's Unit Appeal	0	28,032	-20,933	-	7,099
Forget me not Fund	595	635	-475	-	756
Heartbeat Halton	2,207	-1	-1,575	-	631
SIC Programme	4,153	-2	-2,964	-	1,187
Halton Hospital Outdoor Spaces	226	0	-161	-	65
Ophthalmology Appeal	3,925	-2	-2,801	-	1,122
Unrestricted Fund Total	109,098	409,784	-173,300	-39,078	306,504