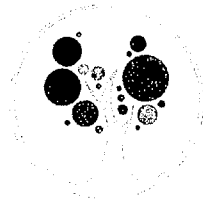


Warrington and Halton  
Teaching Hospitals Charity  
An **NHS** Charity  
Registered Charity: 1051858

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

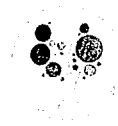
For the Year to 31 March 2022

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 <sup>th</sup> September 2021
Dr Cliff Richards	Non-Executive Director	
Terry Atherton	Non-Executive Director	Left 30 <sup>th</sup> September 2022
Anita Wainwright	Non-Executive Director	Left 31 <sup>st</sup> December 2021
Dr Margaret Bamforth	Non-Executive Director	Left 30 <sup>th</sup> April 2022
Michael O'Connor	Non-Executive Director	Commenced 1 <sup>st</sup> November 2021
Professor John Alcolado	Non-Executive Director	Commenced 1 <sup>st</sup> December 2021
Julie Jarman	Non-Executive Director	Commenced 1 <sup>st</sup> January 2022
Jayne Downey	Non-Executive Director	Commenced 20 <sup>th</sup> April 2022
John Somers	Non-Executive Director	Commenced 1 <sup>st</sup> October 2022
Professor Simon Constable	Chief Executive	
Dr Alex Crowe	Medical Director	Left 30 <sup>th</sup> November 2021
Dr Paul Fitzsimmons	Medical Director	Commenced 1 <sup>st</sup> 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 <sup>(1)</sup>	Left 30 <sup>th</sup> September 2022
Kate Henry	Director of Communications and Engagement <sup>(1)</sup>	Commenced 1 <sup>st</sup> October 2022
Michelle Cloney	Chief People Officer <sup>(2)</sup>	
Lucy Gardner	Director of Strategy and Partnerships <sup>(1)</sup>	

(1) Non-voting Directors.

(2) Non-voting Director until 30<sup>th</sup> 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 31<sup>st</sup> 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 <sup>st</sup> May 2022
Steve McGuirk	Chairman (Chair of Charitable Funds Committee)	Chair from 1 <sup>st</sup> June 2022
Ian Jones	Non-Executive Director	Left 30 September 2021
Terry Atherton	Non-Executive Director	Left 30 <sup>th</sup> September 2022
Anita Wainwright	Non-Executive Director	Left 31 <sup>st</sup> December 2021
Margaret Bamforth	Non-Executive Director	Left 30 <sup>th</sup> April 2022
Michael O'Connor	Non-Executive Director	From 1 <sup>st</sup> November 2021
Julie Jarman	Non-Executive Director	From 1 <sup>st</sup> January 2022
John Somers	Non-Executive Director	Commenced 1 <sup>st</sup> October 2022
Prof John Alcolado	Non-Executive Director (Partner)	From 1 <sup>st</sup> 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 <sup>th</sup> September 2022
Kate Henry	Director of Communications and Engagement	Commenced 1 <sup>st</sup> 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
<b>Total Income</b>	<b>£132,530</b>	<b>£467,191</b>

#### \*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
<b>Total income from fundraising activities</b>	<b>£124,538</b>	<b>£466,277</b>

#### 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
<b>Expenditure on charitable activities</b>	<b>£300,532</b>	<b>£306,329</b>
Costs incurred in fundraising	£13,643	£12,791
<b>Total expenditure</b>	<b>£314,175</b>	<b>£319,120</b>

**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
<b>Total expenditure on individual items greater than £2,000</b>	<b>£156,324</b>
Other Charitable purchases (under £2,000 per item)	£40,051
<b>Total Charitable expenditure</b>	<b>£196,375</b>

\*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                  |   |
| 3. Staff Engagement                   | 6. Cost containment                         |
| 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.

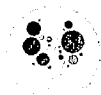
The Corporate Trustee remains committed to directing its efforts to ensure that WHH Charity is sustainable and high performing, fulfils its purpose and it supports WHH on its journey to be outstanding.

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 31<sup>st</sup> 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.

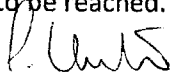
**Basis of independent examiner's statement**

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 .....



## 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
<b>Incoming and endowments from:</b>						
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
<b>Total income and endowments</b>		<b>103</b>	<b>30</b>	<b>0</b>	<b>133</b>	<b>467</b>
<b>Expenditure on:</b>						
Raising funds	6	(8)	(6)	0	(14)	(13)
Charitable activities	7	(184)	(116)	0	(300)	(306)
<b>Total expenditure</b>		<b>(192)</b>	<b>(122)</b>	<b>0</b>	<b>(314)</b>	<b>(319)</b>
Net income/(expenditure)		(89)	(92)		(181)	148
Transfers between funds	17	(5)	5	0	0	0
<b>Net movement in funds</b>		<b>(94)</b>	<b>(87)</b>	<b>0</b>	<b>(181)</b>	<b>148</b>
<b>Reconciliation of funds</b>						
Total funds brought forward		307	157	0	464	316
<b>Total funds carried forward</b>		<b>213</b>	<b>70</b>	<b>0</b>	<b>283</b>	<b>464</b>

\*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
<b>Fixed Assets</b>						
Intangible assets	10	0	0	0	0	0
<b>Total fixed assets</b>		0	0	0	0	0
<b>Current assets</b>						
Cash at Bank and in hand	11	438	117	0	555	702
Debtors	12	10	1	0	11	9
<b>Total current assets</b>		448	118	0	566	711
<b>Current liabilities</b>						
Creditors: amounts falling due within one year	13	(235)	(48)	0	(283)	(247)
<b>Net current assets</b>		213	70	0	283	464
<b>Total assets less current liabilities</b>		213	70	0	283	464
<b>Non current liabilities</b>		0	0	0	0	0
<b>Net assets</b>		213	70	0	283	464
<b>The funds of the Charity</b>						
Total Charity funds	17	213	70	0	283	464
<b>Total funds carried forward</b>		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
<b>Total</b>	<b>23</b>	<b>6</b>	<b>29</b>	<b>7</b>

\*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	<b>Total Funds</b>	Restated* Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£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
<b>Total</b>	<b>78</b>	<b>24</b>	<b>102</b>	<b>458</b>

\*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	<b>Total Funds</b>	Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£000
Hospital lottery	2	0	2	2
<b>Total</b>	<b>2</b>	<b>0</b>	<b>2</b>	<b>2</b>

**5 Analysis of investment income**

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>	Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£000
Bank interest	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	<b>Total Funds</b>	Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£000
Expenditure on fundraising events	0	0	<b>0</b>	1
Promotional items and branding	8	6	<b>14</b>	12
<b>Total</b>	<b>8</b>	<b>6</b>	<b>14</b>	<b>13</b>

**7 Analysis of charitable activities**

	Unrestricted Funds	Restricted Funds	<b>Total Funds</b>	Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£000
Patient welfare	74	38	<b>112</b>	100
Staff enablement	49	35	<b>84</b>	77
Medical equipment	0	0	<b>0</b>	12
<b>Sub Total</b>	<b>123</b>	<b>73</b>	<b>196</b>	<b>189</b>
Support costs and overheads*	8	5	<b>13</b>	29
Staff costs	44	32	<b>76</b>	71
Governance costs	9	6	<b>15</b>	17
<b>Total</b>	<b>184</b>	<b>116</b>	<b>300</b>	<b>306</b>

\*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	<b>Total Funds</b>	Total Funds
	2021/22	2021/22	<b>2021/22</b>	2020/21
	£000	£000	<b>£000</b>	£000
Independent examination	2	1	<b>3</b>	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
<b>Total</b>	<b>76</b>	<b>71</b>

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
<b>Total</b>	<b>1.5</b>	<b>1.5</b>

**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
<b>Cost</b>	
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>
<b>Amortisation*</b>	
Balance brought forward at 1 April 2021	17
Charge in year	0
Balance carried forward at 31 March 2022	<u>17</u>
<b>Net Book Value at 31 March 2022</b>	<u><u>0</u></u>
<b>Net Book Value at 31 March 2021</b>	<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
<b>Total</b>	<b>555</b>	<b>702</b>

### 12. Analysis of debtors

	2021/22 £000	2020/21 £000
Prepayments and accrued income	5	4
Other debtors	6	5
<b>Total</b>	<b>11</b>	<b>9</b>

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
<b>Total</b>	<b>283</b>	<b>247</b>

### 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
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	<b>157</b>	<b>30</b>	<b>-122</b>	<b>5</b>	<b>70</b>
<b>Unrestricted Funds*</b>	<b>307</b>	<b>103</b>	<b>-192</b>	<b>-5</b>	<b>213</b>
<b>Total Funds</b>	<b>464</b>	<b>133</b>	<b>-314</b>	<b>0</b>	<b>283</b>

*Unrestricted Funds	Balance as at 1 April 2021 £000	Incoming resources £000	Outgoing resources £000	Transfers £000	Balance as at 31 March 2022 £000
<b>Designated Funds</b>					
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
<b>Total Designated Funds</b>	<b>80</b>	<b>19</b>	<b>-60</b>	<b>5</b>	<b>44</b>
General Unrestricted	227	84	-132	-10	169
<b>Unrestricted Fund Total</b>	<b>307</b>	<b>103</b>	<b>-192</b>	<b>-5</b>	<b>213</b>