

**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



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Teaching Hospitals Charity**
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	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	<u>323</u>	<u>88</u>

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.

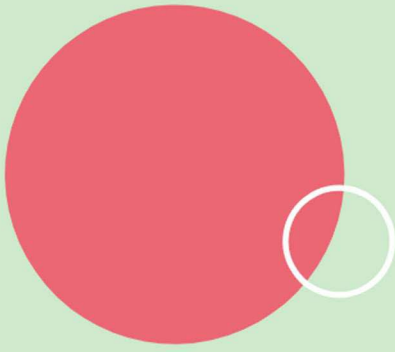
17. Fund structure and summary of movements

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 £000	2022/23 £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

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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