

MWL NHS Charity

England & Wales · Charity number 1053125

Details

Other names	THE ST HELENS AND KNOWSLEY HOSPITALS CHARITABLE FUND, WHISTON AND ST HELENS HOSPITALS CHARITY, WHISTON AND ST HELENS HOSPITALS' CHARITY
Status	Registered
Legal form	Other
Registered	1996-02-21
Register	View on the Charity Commission register

Contact

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Activities

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

Activities: To provide equipment, comfort items and therapeutic aids for patients. Provide education and training for both patients and staff.

Classification

- **How:** Makes Grants To Organisations, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Knowsley
- Lancashire
- Sefton
- St Helens

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£321,000	£645,000	-	-
2024-03-31	£470,000	£465,000	£1,652,000	0
2023-03-31	£152,253	£156,009	-	-
2022-03-31	£163,373	£130,045	-	-
2021-03-31	£303,458	£244,931	-	-

Trustees

Name	Role	Appointed
Mersey and West Lancashire Teaching Hospitals NHS Trust		2023-07-01

Linked charities

- THE BURNS AND PLASTICS GENERAL FUND (1053125-1)
- THE ST HELENS HOSPITAL GENERAL FUND (1053125-10)
- THE OPHTHALMOLOGY GENERAL FUND (1053125-11)
- THE PSYCHIATRY GENERAL FUND (1053125-12)
- THE CARDIORESPIRATORY RESEARCH AND GENERAL PURPOSE FUND (1053125-13)
- THE WHISTON AND ST HELENS HOSPITALS CHILDREN'S FUND (1053125-14)
- THE OBSTETRICS AND GYNAECOLOGY GENERAL FUND (1053125-15)
- THE RHEUMATOLOGY GENERAL PURPOSE FUND (1053125-16)
- CARDIAC REHABILITATION FUND (1053125-17)
- ST HELENS AND KNOWSLEY COMMUNITY HEALTH GENERAL CHARITY (1053125-18)
- ST HELENS AND KNOWSLEY COMMUNITY HEALTH TERMINAL ILLNESS FUND (1053125-19)
- THE CARE OF THE ELDERLY GENERAL FUND (1053125-2)
- THE GENERAL SURGERY FUND (1053125-3)
- THE CANCER/LEUKAEMIA FUND (1053125-4)
- THE GENERAL MEDICINE GENERAL PURPOSE FUND (1053125-5)
- THE SPECIAL CARE BABY UNIT GENERAL FUND (1053125-6)
- THE NEWTON HOSPITAL GENERAL FUND (1053125-7)
- THE INTENSIVE CARE UNIT GENERAL FUND (1053125-8)
- THE WHISTON HOSPITAL GENERAL FUND (1053125-9)

Accounts



MWL NHS Charity Annual Report and Accounts

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Reference and administrative details

Registration

Whiston and St Helens Hospitals' Charity, registered charity number 1053125, was entered onto the Register of Charities on 21 February 1996. The Charity was formerly renamed MWL NHS Charity 1 July 2023. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

For all enquiries relating to this report please contact the Head of Charity, Victoria Burrows.

Principal office

Trust Headquarters
Whiston Hospital
Warrington Road
Prescot
Merseyside
L35 5DR

Donations & fundraising



Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Knowsley Community College, Waterpark Drive, Stockbridge Lane, Huyton, L36 3SD.

Advisors

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

Bank

NatWest
Premier Place
2 Devonshire Square
London
EC2M 4B

Independent examiner

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Report of the Trustee for the year ended 31 March 2025

Foreword

The Corporate Trustee is pleased to present the Annual Report of MWL NHS Charity ('the Charity') together with the independently examined financial statements for the year ended 31 March 2025. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *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 in October 2019, Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Mersey West Lancashire NHS Trust ('the Corporate Trustee', 'the Trust', or 'MWL') is the major beneficiary.

Acknowledgement

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

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

Ways to donate

There are a number of ways to make a donation with confidence to the Charity.

Enthuse – our main donation platform

Donors can create a personal Enthuse fundraising page for their chosen fund, or sign up to an event organised by the Charity. They can also pay securely through the Charity's own page. For more information or to donate please visit mwlnhscharity.enthuse.com/profile

JustGiving

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

Cash

Cash donations can be received at the Trust's General (cash) Offices at the Whiston, Southport, St Helens, or Ormskirk sites, or can be paid to the Charity through a local bank or Post Office, with account details as above.

Cheque

Cheques can be posted or handed in to the Trust's general (cash) offices, made payable to **MWL NHS Charity**.

Gift Aid

Gift Aid forms to accompany donations to the Charity can be obtained by emailing hello@mwlnhscharity.org. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation. This will boost their donation by 25p for every £1 they donate.

Aims and objectives

General

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

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Whiston Hospital, Southport Hospital, St Helens Hospital, Ormskirk Hospital and Newton Hospital, as well as at various community locations throughout the region. The Charity does not have any grant-funding budgets, targets or objectives for any given financial year. Instead, the Charity operates with the utmost flexibility and responsiveness to its parent Trust in its delivery of care.

Statute

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

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

Mission Statement

The Charity's Mission Statement, adopted in 2023, is as follows:

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

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

Objects

The principal objects of the Charity - as set out in the Declaration of Trust deed - are as follows:
To provide “*for any charitable purpose or purposes relating to the National Health Service.*”

Individual funds’ purposes and decision-making

The Charitable Funds Committee has set up a range of restricted funds. Each fund’s purposes relate to the betterment of care in a particular *area, function, department or specialty* which donors would want to benefit from their generosity. Only purchases relating to the fund’s purposes would be eligible for grant funding from that fund, and each request is assessed on its own merit.

The Committee has also appointed fundholders for each fund. These are senior Trust managers with expertise in the area (often, clinical specialty) addressed by a given fund. Fundholders have delegated powers up to certain financial limits to approve applications for Charity grant funding.

Applications can be made by any member of Trust staff – most usually, those closest to patient care.

Higher-value grant applications (over £2k) are presented to the Director of Finance & Information for an approval decision. The approval of grants over £30k is reserved to the Charitable Funds Committee.

The Trust’s Financial Services department is responsible for the financial administration of the Charity and undertakes the ‘technical approval’ of all grant applications, ensuring compliance with internal policies and charity law on behalf of the Committee and Corporate Trustee. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff will acknowledge any non-binding ‘expressions of wish’ from donors in the course of making decisions.

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

Achievement of aims and objectives

As a grant-giving charity, the Charity’s aims and objectives are expressed through purchases made for the benefit of the Trust’s patients and their carers. Details of some key funds’ activities and achievements are set out in the *Achievements in 2024/25* section of this report.

Fund structure

Overview

As of 31 March 2025, the Charity was made up of

- a single unrestricted general 'umbrella' fund, with
- 52 restricted sub-funds (31 March 2024: 52) and
- 14 restricted 'special purpose trusts' (31 March 2024: 14).

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is different from a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2023/24 or 2022/23, but the Corporate Trustee periodically considers earmarking. There are no funds held as custodian trustee on behalf of others. The Charity has never held endowment funds.

Special purpose trusts

The special purpose trusts are subsidiary charities that are held on separate trusts on behalf of the umbrella charity. The purpose of each individual sub-fund and special purpose trust ('fund') focusses on a specific area, function, specialty or department of Mersey and West Lancashire Teaching Hospitals NHS Trust.

Name	Registered Charity Number
The Burns & Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General-Purpose Fund	1053125-13
The Whiston & St Helens Children's Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

Further fund details are included in **Note 19** to the accounts.

Governance and management

Constitution of the Charity

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 5 January 1996. This Declaration of Trust for 'The St Helens and Knowsley Hospitals Charitable Fund' was amended in 2023 to reflect the Charity's current name of MWL NHS Charity. Various 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1996, as 'linked charities' under the Charity's single registration number.

The full current name of the Charity is MWL NHS Charity. The Charity's registration number is 1053125.

Corporate Trustee

The sole trustee of the Charity is Mersey and West Lancashire Teaching Hospitals NHS Trust. This is a 'Corporate Trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity. More information about the Corporate Trustee can be found here: <https://www.merseywestlancs.nhs.uk/annual-report-and-accounts>.

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

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') – as identified in the Trust's Annual Report as senior managers - who served during the financial year were as follows:

Chair - Richard Fraser *

Chief Executive - Ann Marr OBE * (*retired November 2024*)

Chief Executive - Rob Cooper (*December 2024; previously Managing Director*)

Deputy Chief Executive - Anne-Marie Stretch *

Director of Finance & Information - Gareth Lawrence *

Medical Director - Dr Peter Williams *

Director of Nursing, Midwifery & Governance - Sue Redfern *

Acting Director of Nursing, Midwifery & Governance - Lynne Barnes (*April 2024*)

Non-Executive Director - Geoffrey Appleton* (*resigned June 2024*)

Non-Executive Director - Gill Brown*

Non-Executive Director - Ian Clayton* (*death in service November 2024*)

Non-Executive Director - Lisa Knight*

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Non-Executive Director - Professor Hazel Scott

Non-Executive Director - Steve Connor

Non-Executive Director - Carole Spencer (*was appointed as Associate NED in May 2024 and appointed substantively August 2024*)

All members were in post for the 12-month period to 31 March 2025 except where indicated.

Charitable Funds Committee

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

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

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

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

Within 2024/25, there were three formal meetings of the Charitable Funds Committee, and these took place in July and November 2024, and in March 2025. The members of the Charitable Funds Committee who served during the financial year were as follows.

Director of Finance & Information	Gareth Lawrence*
Managing Director	Rob Cooper (<i>until December 2024</i>)
Chief Operating Officer	Lesley Neary* (<i>December 2024</i>)
Acting Director of Nursing, Midwifery & Governance	Lynne Barnes*
Non-Executive Director (C)	Geoffrey Appleton (<i>until June 2024</i>)
Non-Executive Director (C)	Professor Hazel Scott (<i>November 2024</i>)

The above members were on the Committee for the 12-month period to 31 March 2025. Post titles relate to the postholder's Trust role. The Director of Finance & Information is the Executive Lead for the Committee, and the Chair is denoted (C). Specialist officers from Financial Services and the Charity team also attend the Committee to present information, recommend actions and advise as required.

Committee members who were also Committee members on the date of approval of this Report are labelled above with an asterisk. Directors joining the Committee after 31 March 2025 and in post on the date of approval of this report are as follows:

Non-Executive Director - Steve Connor

Associate Non-Executive Director - Neil Fletcher

Corporate Trustee's appointments

Members of the Trust Board who may engage in Charity business are briefed on appointment, or when necessary, by the Director of Finance & Information. Directors are encouraged towards continuous professional development through the Trust's ongoing performance management arrangements, and they may seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Decision making

The Charitable Funds Committee further delegates some day-to-day decision-making powers to Trust staff, as follows:

- The Trust's Director of Finance & Information, Head of Charity, and specific officers in the Trust's Financial Services and Charity/Fundraising teams, are empowered to act on behalf of the Charity, in accordance with the Committee's policies.
- The grant funding of purchases can be approved by delegated fundholders, as described within the *Individual funds' purposes and decision-making* section of this Report.

Risk management

The Charity's key systems are designed and implemented by Mersey West Lancashire Teaching Hospitals NHS Trust, and the Charity therefore benefits from the Trust's robust internal control framework. The Charity's business activities are performed in accordance with the Trust's Standing Financial Instructions.

Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee via the charity Risk Register. The Committee considers the Charity's risks at the Charity's, and not the Trust's, level, and scale.

As of 31 March 2025, the Corporate Trustee has determined that the Charity does not have any significant residual risks.

Reserves policy

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

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

Reserves are the part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.

As at 31 March 2025, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern Policy* (Note 1.b. to the Accounts). The liquidity risks in the wider charity sector that are usually mitigated by the holding of reserves do not apply to this charity. Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2025.

Nevertheless, the Charity maintains a *Reserves Policy* for both operational comfort and propriety. Balances are monitored monthly against a target range (between 6 months' expenditure and 12 months' expenditure, using rolling 3-year averages). When balances exceed this range, mitigating actions are considered. For example, investment income may be retained in the unrestricted general fund.

Reserves levels

Because, except for one fund, the funds held are classed as restricted, the actual reserves figure for the Charity on 31 March 2025 was £321k (31 March 2024 £302k). This level of reserves is broadly consistent with the Charity's target range, above.

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

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

Investment policy

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity, including its investments, managed by Quilter Cheviot. As a result of the strategic review the decision was made to dispose of all investments. This process was completed in 2024/25.

Achievements in 2024/25

The Charity has purchased many items for the benefit of patients and visitors of Mersey and West Lancashire Teaching Hospitals NHS Trust in 2024/25. Some key stories, with a positive impact on healthcare and the patient experience, are described below.

Butterfly Volunteers project

The Charity are extremely proud to support the Butterfly Volunteers, which is such an important service provided by a small, dedicated group of Trust volunteers. The Butterfly Project provides a specialist volunteer service to palliative patients in the last days and hours of life and also their visiting loved ones, with priority being given to those at risk of dying alone. The Charity supported the project by providing a range of items to ensure that the volunteers can create a consistent, safe, calming, and interactive environment which reflects the patient/family wishes and needs. The benefits to patients and their visitors being supported at this highly sensitive time is evident in reduced anxiety and stress levels for all involved.



Lynda Clarke Bereavement Co-ordinator, Palliative Care team said:

"The feedback received from families and staff is testimony to the difference the kit provided by MWL NHS Charity to our Butterfly Volunteers has made." Some direct feedback includes:

"The iPad helped us to stay connected and enabled us to access old pictures and images which brought back many happy memories and helped us to share our story, with a cup of tea and plenty of tissues at hand. It was reassuring to know someone was sitting and reading to her when we could not be there."

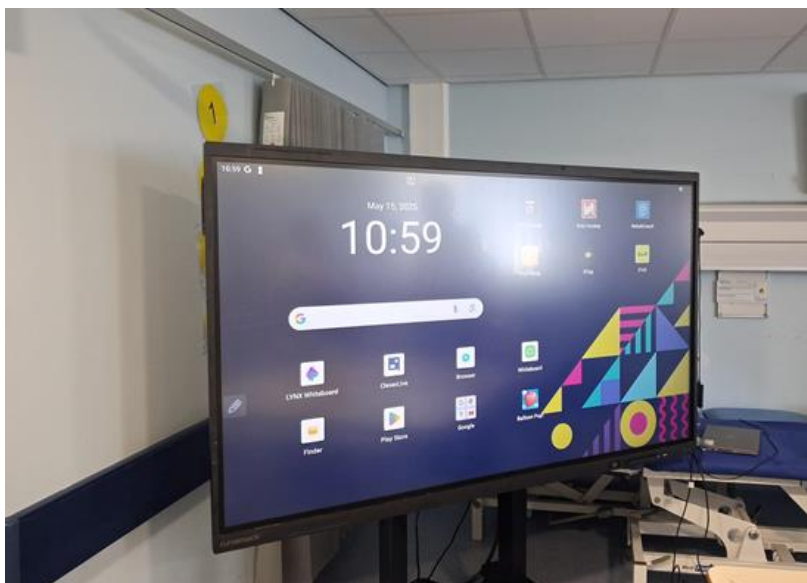
"The volunteer was playing her favourite music when she reached for my hand and explained this was our song. The sensory lights made such an enormous difference creating a tranquil environment, which helped the family too as we sat at the bedside; we felt mum had a good death."

Clevertouch 75" interactive rehabilitation screen

Our Stroke Ward at Southport Hospital benefitted from an interactive board to support physical and cognitive rehabilitation. Therapists use this to help improve patients' upper limb movement, coordination, and communication through interactive games and video.

Natalie Bannister, Team Lead, Stroke/Early Supported Discharge Therapy Team, said:

"It is proving really useful for visual scanning, communication and cognitive assessments. Also, when used in the communal patient area, it is proving a great resource for bringing the patients together. We would like to thank MWL NHS Charity and everyone who has supported the Charity for their generous gift to our ward."



Cough Assist Machines for the North-West Regional Spinal Injuries Centre, Southport Hospital



The Air Liquide ‘cough assist’ machine meets the needs of both our acute level 2/3 patients being cared for at the Spinal Injuries Centre, as well as home-based patients. The Charity funded six of these portable devices that significantly enhance oxygenation and lung function in patients, optimising their comfort. This specialist equipment will be used daily to provide relief for patients with chronic respiratory disorders.

Aimi Forrest, Ventilation and Weaning Advanced Clinical Practitioner said:

"The new equipment is excellent; so important in measuring the flow of coughs and highly effective in opening patients' airways. The added benefit that they are completely portable just helps further. We are extremely grateful to our hospital charity and the generous donors for this equipment."

Skylights for maternity theatres Whiston Hospital

New skylights were installed in Whiston Hospital's Maternity Theatres. Providing safe and quality care is always the team's priority, but this year they also wanted to focus on improving the experience of patients and their families and the installation of the skylights follows feedback from people they cared for as well as team members' own experience of being parents.

Ria Agass Consultant Obstetrician and Gynaecologist, said: "Lots of our patients have had a long and emotive journey to get to the birth of their baby, so it makes a huge difference to be in a really calm and tranquil environment which is exactly what the skylights help provide".



MWL NHS Charity was delighted to support the team by facilitating the purchase and installation of the skylights.

Faxitron high-definition radiography system

The Burney Breast Unit at St Helens Hospital is now home to a new piece of cutting-edge equipment that will be a huge boost to patients thanks to MWL NHS Charity and a generous legacy gift from a former patient.

The 'Faxitron' provides our breast cancer surgical team with immediate access to high-resolution imaging and biopsy reporting during an operation.

Miss Leena Chagla, Lead Clinician, said: *"The 'Faxitron' machine enables us to take an X-ray and assess the specimen of the cancer we remove surgically. Having this machine with us during an operation saves time, both in theatre and in clinic, as well as improving patient outcomes."*



"A big thank you to all those who made it possible, this will make a huge difference and benefit many patients in the local community".

General Fund - Presents for Patients - Christmas 2024

Some patients on the Trust's wards simply do not have visitors over Christmas. Even for patients with many visitors, being in hospital can be a lonely experience with few home comforts. The Charity wanted to bring smiles to the faces of inpatients over Christmas, and our annual **Presents for Patients** scheme was once again an enormous success!

The Charity's executive lead, Gareth Lawrence (the Trust's Chief Finance Officer) said:

"Although the Charity focusses mainly on amazing and quite serious projects around our hospitals, for some years now it has committed to supporting Presents for Patients. The Trust's staff do a fantastic job in 'making Christmas happen' across the wards and departments, making the absolute most of this grant."

"Although it represents a tiny fraction of the Charity's spend, the Presents for Patients grant has a massive impact on many of our Christmas inpatients. This scheme really is what it is all about."



Other projects funded in 2024/25

- General fund - Patient emergency clothing
- Recliner chairs for Burns and Plastics day case unit
- Post operative surgical bras for Burney Breast Unit and Breast reconstruction patients

Smaller things that mean a lot

This section has outlined some key impacts made by different types of charitable expenditure that has been suggested by the Trust's teams.

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

Fundraising review of the year

The 2024/25 fundraising season has been fantastic again, with the Charity team, many Trust staff and community supporters doing amazing things to raise funds for MWL NHS Charity. Here are a few highlights from this year!



London Marathon

In April 2024, Ryan Ashcroft, Deputy Financial Accountant at Mersey and West Lancashire Teaching Hospitals NHS Trust, completed the TCS London Marathon in 2 hours 43 minutes, raising £730 for MWL NHS Charity.

Support for the Neonatal Fund

Baby Cain's family raised £670 for the Neonatal Fund. Cain spent his first two months in special care and is now a healthy and energetic little boy.

Cain's father, John, trained for and won his first MMA fight in the first round. The family presented the donation to Shift Leader Karen at Whiston Hospital.



Christmas marathon for the Breast Care Fund



In December 2024, Leon Williams, aged 17 and from North Wales, completed the Christmas Cracker Chasing Numbers Marathon in Egham, Surrey, raising £2,830 for the Breast Care Fund.

Leon was undergoing basic training at AFC Harrogate and aspires to join The Parachute Regiment. His fundraising followed his mother's diagnosis in July 2024 with High-Grade Ductal Carcinoma in Situ (DCIS) at age 39. She underwent urgent surgery and reconstruction as part of her treatment and has since been confirmed cancer free. Leon undertook the marathon to support MWL NHS Charity in recognition of the care and assistance his mother received from the Trust.

"East or West" event raises £8,000

Nearly 300 guests attended the "East or West" event organised with the Burney Breast Unit team, raising £8,000 for the Breast Care fund. The event featured raffles, auctions, live music, and staff and patient dance performances, creating a vibrant celebration of community and culture.



Miles for Memories

Paul Growney, with friends Brian and Connor, completed the 31-mile **Miles for Memories** Walk in support of the Elderly Care and Dementia fund.

Despite the heavy rain, and whilst carrying a 35kg log (symbolising the emotional weight carried by families and carers) they walked from Southport Hospital to Whiston Hospital – via Ormskirk and St Helens hospitals – in a single day. Their determination and perseverance helped raise £1,400.



March for Maddie

In May, Rachel Featherstone and her father John Stigwood, supported by family and friends, completed a 32-mile walk from Oldham Athletic to Whiston Hospital to raise funds for MWL NHS Charity and The Christie NHS Foundation Trust in Manchester.

The fundraising was inspired by personal experiences: Rachel gave birth to a stillborn baby girl, Maddie, at Whiston Hospital and received support from the Bereavement Midwifery Team, whilst John underwent cancer treatment at The Christie a few months later.

£7,050 was presented to MWL NHS Charity to support services at Whiston Hospital, including bereavement care and related patient support.



Vinci Facilities Support Critical Care fund



In August 2024, Vinci Facilities, who support Estates and Facilities services across MWL, undertook two major fundraising challenges to support MWL NHS Charity.

Teams cycled 250 miles from London to Paris in just three days, and later conquered three of the Lake District's highest peaks — Scafell Pike, Helvellyn, and Skiddaw — within 24 hours. Their outstanding efforts raised £7,000 for the Intensive Care Unit at Whiston Hospital, helping to fund essential medical equipment and enhance patient care.

In addition, Vinci staff organised a charity football match at Rainhill High School, raising a further £660 for the Neonatal Fund. Their generosity and community spirit continue to make a real difference across our hospitals.

Little elves help raise over £10k for children in hospital



A group of local schools had children putting their best foot forward for our new charity challenge in December.

Schools across Merseyside and West Lancashire were invited by MWL NHS Charity to host their own 'Elf Run' in the weeks leading up to Christmas. Similar to the traditional 'Santa Dash', the Elf Run was aimed at getting kids fit and 'elfy' whilst raising money for the charity's Children's Fund.

Eight schools opted into the challenge and every child that registered to join in received an elf hat to help them look the part! Each school was free to set their own distance and activity, such as running or walking multiple laps around the school playground or field.

The Elf Run was a huge success and between all eight schools the total amount raised for the Charity was a fantastic £10,184.84!

Huge thanks and well done to all the pupils, staff, families, friends, and supporters of the schools who helped raise this incredible sum:

Freshfield Primary School

Natalie Dignam Theatre School

Prescot Primary School

St Martin's Catholic Primary School

Hudson Primary School

Pace Short Stay SEMH

St Augustine's Catholic Primary School

Westfield Primary School

A heartfelt thank you to all our supporters this year

MWL NHS Charity continues to be supported by an incredible community of fundraisers, many of whom have a personal connection to our hospitals.

Their dedication and generosity enable us to enhance patient care and provide support across our services. We are extremely grateful for their continued commitment, which helps ensure that future patients benefit from the funds raised.

MWL NHS Charity team



Finance and performance review

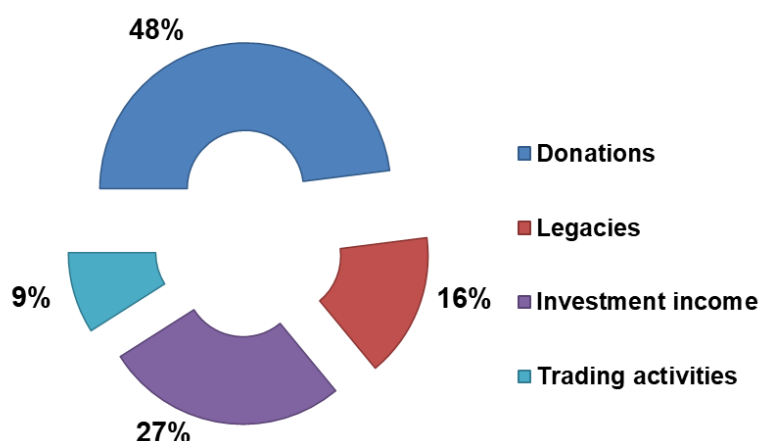
Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2024/25 was £321k (2023/24 £571k) excluding funds transferred from Southport and Ormskirk Hospital NHS Trust. The following chart analyses this year's income by source.

Analysis of income

Donations - £153k

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



Legacies and grants - £51k

We are very fortunate to be remembered through wills by numerous kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity applies for grants when they are available and match the Charity's objectives – no grants were received during 2024/25. Legacy and grant totals can vary greatly from year to year.

Investment income - £88k

This is the final income to complete the plans to dispose of all investments.

Other trading activities - raising funds - £29k

This income relates to income received in exchange for supplying goods and services to raise funds for the Charity. In 2024/25, this income was primarily generated by event ticket sales. Most of the income generated by fundraising events is currently technically classified as donations.

Expenditure summary

Of the total expenditure of £645k (2023/24 £465k), £611k (2023/24 £418k) was spent on charitable activities (including support costs) across a range of programmes for patient benefit.

The allocation of support costs to charitable activities is detailed in Note 8 to the accounts.

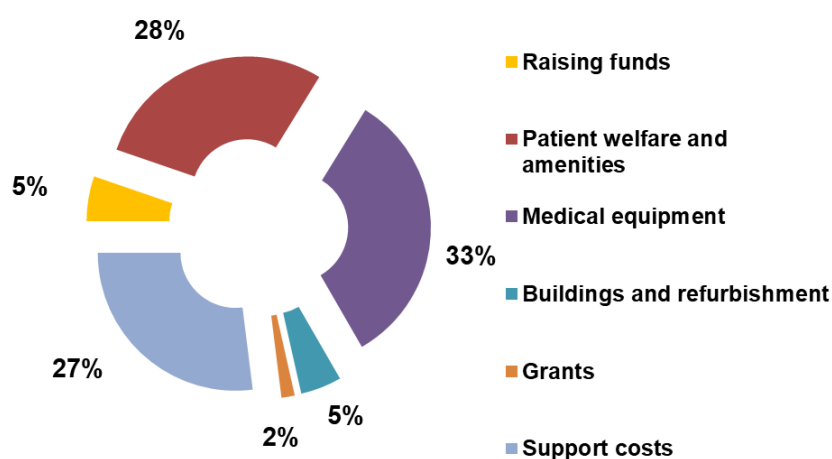
Analysis of expenditure

Raising funds - £34k

This category includes budgeted fundraising services / resources, supporting future income growth.

Medical Equipment - £212k

Buildings and Refurbishment - £31k



Patient welfare and amenities, education and training - £184k

This charitable expenditure relates to a mixture of Trust-wide projects and ‘the little things that mean a lot’ – enhancing the patient (and carer) experience and supporting discharge. Some of the key projects included in this category are detailed within the *Achievements in 2024/25* section of this Report.

Grants - £10k

Support costs - £174k

This total represents the current cost of administering the Charity.

Future plans

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

The Charity therefore did not require or compile comprehensive future spending plans for 2024/25.

As the Charity grows, this position may change, perhaps to incorporate the spending plans associated with appeals schemes and grants.

Significant developments occurred to the Charity in 2024/25. These are outlined below.

Acquisition and 3-year strategy

Acquisition

As reported in the 2023/24 annual report and accounts on 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport and Ormskirk Hospitals NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospitals NHS Trust Charitable Fund] were effectively 'joined'.

The new single charity – **MWL NHS Charity** – was created with administrative and governance arrangements converging throughout 2023/24 and 2024/25. Key milestones achieved in 2024/25 include:

- Establishing the new brand, helping MWL NHS Charity to become identifiable and distinct from the Trust.
- Launching new resources including the MWL NHS Charity website – www.mwlnhscharity.org
- Streamlining and restructuring funds to make MWL NHS Charity easier to understand and administer, with work continuing into 2024/25.
- Prioritising grant spend more effectively towards the most direct sources of patient benefit, through the implementation of a rigorous Expenditure Guidance policy document and Mission Statement.

Three-year strategy

A three-year strategy has been developed which outlines the work required to establish our new Charity and to create the building blocks in year one to increase Charity income. 4 objectives that we will work to achieve over the next three years:

- Establishing and growing income streams
- MWL Trust staff, our *Charity Champions*
- MWL NHS Charity, the *Charity of choice*
- Making the most of our data

Corporate Trustee's responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Acts, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and
- safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 29 to 46 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

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

Statement as to disclosure to our independent examiners

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

By delegated authority on behalf of the Corporate Trustee:

Steve Connor

Steve Connor

Chair - Charitable Funds Committee

Non-Executive Director of the Corporate Trustee

Gareth Lawrence

Gareth Lawrence

Executive Lead - Charitable Funds Committee

Chief Finance Officer of the Corporate Trustee

Independent examiner's report to the corporate trustee of Mersey and West Lancashire Hospitals' Charity

MERSEY AND WEST LANCASHIRE HOSPITALS' CHARITY INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

I report to the Charity Trustees on my examination of the accounts of the Charity for the year ended 31 March 2025 set out on pages 28 to 45.

Responsibilities and basis of report

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

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

Independent examiner's statement

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

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

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

Nicola Mason

.....
Nicola Mason FCA, DChA
Independent Examiner
MHA
Chartered Accountants
Preston

Date ...27/01/2026

Statement of Financial Activities (SOFA)

For the year ended 31 March 2025

	Note	Unrestricted 2024/25 £'000	Restricted 2024/25 £'000	Total funds 2024/25 £'000	Total funds 2023/24 £'000
INCOME from					
Donations, legacies and grants	3	75	129	204	503
Other trading activities - raising	4	6	23	29	10
Investments	5	21	67	88	58
Other incoming resources	6	-	-	-	798
Total income		102	219	321	1,369
EXPENDITURE on					
Raising funds	7	(27)	(7)	(34)	(47)
Charitable activities	8	(127)	(484)	(611)	(418)
Total expenditure		(154)	(491)	(645)	(465)
Net gains / (losses) on investments		-	(8)	(8)	37
NET INCOME / (EXPENDITURE)		(52)	(280)	(332)	941
Transfers between funds		71	(71)	-	-
Net movement in funds		19	(351)	(332)	941
Reconciliation of funds					
Total funds brought forward		302	1,350	1,652	711
TOTAL FUNDS CARRIED FORWARD		321	999	1,320	1,652

Balance Sheet

As at 31 March 2025

	Note	Unrestricted 31 March 25 £'000	Restricted 31 March 25 £'000	Total funds 31 March 25 £'000	Total funds 31 March 24 £'000
Fixed assets					
Investments	12	-	-	-	83
Total fixed assets		-	-	-	83
Current assets					
Receivables	13	1	15	16	17
Cash	14	375	1,527	1,902	1,774
Total current assets		376	1,542	1,918	1,791
Current liabilities					
Payables	15	(55)	(543)	(598)	(222)
Net current assets		321	999	1,320	1,569
Total assets less current liabilities		321	999	1,320	1,652
NET ASSETS		321	999	1,320	1,652
Total funds of the charity					
Funds		321	999	1,320	1,652
TOTAL CHARITY FUNDS	19	321	999	1,320	1,652

The notes on pages 31 to 45 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Steve Connor

Steve Connor

Chair of the Charitable Funds Committee

Non-Executive Director of the Corporate Trustee

Gareth Lawrence

Gareth Lawrence

Executive Lead for the Charitable Funds Committee

Chief Finance Officer of the Corporate Trustee

Statement of Cash Flows

As of 31 March 2025

	Note	31 March 25 £'000	31 March 24 £'000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	14b	53	1,501
Cash flows from investing activities			
Net cash provided by (used in) investing activities		75	(58)
Cash flows from financing activities			
Net cash provided by (used in) financing activities		0	0
Increase / (decrease) in cash and cash equivalents in the reporting period		128	1,443
Cash and cash equivalents at the beginning of the reporting period		1,774	331
Cash and cash equivalents at the end of the reporting period	14a	1,902	1,774

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Mersey and West Lancashire Hospitals' Charity ('the Charity') is a public benefit entity.

The accounts (financial statements) have been prepared 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)* second edition – October 2019 ('Charities SORP (FRS 102)'), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) issued in October 2019, rather than the Charities SORP effective from 1 April 2005, which has since been withdrawn.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets. There has been no change in the basis of accounting during the year.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern. This is because the Charity's expenditure and obligations are with Mersey and West Lancashire Teaching Hospitals NHS Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, through 'appeals' fundraising, or via the discretion of the Corporate Trustee.

The major funds held are disclosed in Note 19.

d. Income

All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability. A donation or legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted funds).

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

e. Income from legacies

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

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

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

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

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

f. Income from other trading activities - raising funds

This includes income earned from both trading activities to raise funds for the Charity, and income from fundraising events (ticket sales). Strictly, this income must be received in exchange for supplying goods and services, to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity and is therefore included in this category.

g. Expenditure

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

When transacting directly with third parties, contractual obligations are recognised as goods or services supplied to the Charity. When recognising grant funding to the Trust, obligations are recognised as goods or services supplied to the Trust.

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

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

h. Expenditure on raising funds

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

i. Charitable activities and apportionment

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

Charitable activities costs comprise the grant-funding expenditures of charitable projects, and all overheads (administration and governance costs) charged directly to funds. Overheads ('support costs') are then apportioned across the funds. This results in a total cost as disclosed in Note 8.

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

j. Investments

Any investments held are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation (and disposals) throughout the year. Investments with a maturity date exceeding 12 months are shown as non-current (fixed) assets.

k. Realised gains and losses from investment

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

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

l. Financial instruments

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

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

m. Contingent assets and liabilities

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

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

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

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

n. Critical accounting judgements and key sources of estimation uncertainty

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

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in Note 1.b.

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

2. Related party transactions

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

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's expenditures are with or via the Trust. During the year, the Charity made cash payments totalling £220k (2023/24 £161k) to Mersey and West Lancashire Teaching Hospitals NHS Trust.

At 31 March 2025, the Charity owed Mersey and West Lancashire Teaching Hospitals NHS Trust £549k (31 March 2024 £213k) for unpaid grants and support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

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

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. Trustee indemnity insurance has not been deemed necessary to date.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with Treasury accounting directions. This dispensation is no longer available, and NHS providers need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2024/25, nor did it occur in any previous year.

3. Income: Donations and legacies

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Donations	54	99	153	169
Legacies	21	30	51	232
Grants receivable	-	-	-	102
Total donations and legacies	75	129	204	503

4. Income: Other trading activities - raising funds

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising events, sales and raffles	6	23	29	10
Total	6	23	29	10

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods. In 2024/25, this income primarily related to ticket sales.

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

5. Income: Investments

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Bank account interest	21	66	87	26
Fixed asset investments net of management costs	-	1	1	32
Total (all held in UK)	21	67	88	58

6. Income: Other incoming resources

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Transfer from Southport and Ormskirk Charitable funds	-	-	-	798
Total	-	-	-	798

7. Expenditure: Raising funds

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising services / resources	(24)	(2)	(26)	(46)
Expenditure on events and activities	(3)	(5)	(8)	(1)
Total	(27)	(7)	(34)	(47)

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

8. Expenditure: Charitable activities

The Charity grants funding to support Mersey and West Lancashire Teaching Hospitals NHS Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity. This is the Charity's single 'charitable activity', which it internally reports under various category headings.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 10, sundry direct costs such as systems costs, and audit / independent examination fees, detailed in Note 11.

Support costs can be split into different categories as shown below. These are allocated to the Charity's granting costs to generate the *Charitable activities* expenditure total, per the Statement of Financial Activities (SOFA). Apportionment is discussed in Note 1.i.

Expenditure due to charitable activities is detailed as follows:

	2024/25	2024/25	2024/25	2023/24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Grants issued to the Trust				
Patient welfare and amenities	(27)	(157)	(184)	(262)
Staff welfare and amenities	-	-	-	(11)
Staff education and training	-	-	-	(8)
Medical equipment	(47)	(165)	(212)	(34)
Buildings and refurbishment	(10)	(21)	(31)	(19)
Other grants	-	(10)	(10)	(22)
Total grants - single charitable activity	(84)	(353)	(437)	(356)
Support costs				
Administration fee including staff	(40)	(125)	(165)	(43)
Independent examiner fee	-	(2)	(2)	(4)
Systems, banking and sundries	(3)	(4)	(7)	(15)
Charitable activities - total per SOFA	(127)	(484)	(611)	(418)

The element of support costs that is deemed by the Corporate Trustee to be governance costs (Note 1.i.) is the independent examiner fee, and 30% of the administration fee. This totals £52k (2023/24 £17k).

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

9. Analysis of grants

Grants are made to support Mersey and West Lancashire Teaching Hospitals NHS Trust in its purchase of revenue goods or services and fixed assets, and this is the Charity's sole activity. This expenditure is described in Note 8, and in the descriptions of management arrangements and performance reporting within the Annual Report.

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

10. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Mersey and West Lancashire Teaching Hospitals NHS Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee. Similarly, the fundraising service, which largely comprises staff costs, is recharged at cost to the Trust.

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

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 8. The fundraising service charge is disclosed in Note 7.

11. Costs of audit / independent examination

The independent examiner's fee relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities (Note 8).

12. Fixed asset investments

	31 March 25	31 March 25	31 March 25	31 March 24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Movement in fixed asset investment				
Market value brought forward	72	11	83	480
Add: additions to investments at cost			-	747
Add: gains/(losses) due to revaluation		(8)	(8)	37
Less: disposals at carrying value	(72)	(3)	(75)	(1,181)
Market value as at 31 March (closing balance)	-	-	-	83

On 1st July 2023, Southport and Ormskirk Hospitals' Charity was acquired by St Helens and Knowsley Hospitals' Charity and subsequently the Charity was renamed Mersey and West Lancashire Hospitals' Charity. Investments were acquired as a result and a strategic decision made to liquidate all investments. The process was completed in 2024/25 with a nil balance on 31 March 2025.

13. Current assets: Debtors

	31 March 25	31 March 25	31 March 25	31 March 24
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Accrued income	1	15	16	17
Total	1	15	16	17

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

14a. Current assets: Cash

	31 March 25 Unrestricted £'000	31 March 25 Restricted £'000	31 March 25 Total £'000	31 March 24 Total £'000
Cash at bank and in hand	375	1,527	1,902	1,774
Total	375	1,527	1,902	1,774

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

14b. Reconciliation of net movement in funds to net cash flows from operating activities

	31 March 25 Total £'000	31 March 24 Total £'000
Net movement in funds for the reporting period (per SOFA)	(332)	941
Adjustments		
Loss on investments	8	397
Dividends, interest and rents from investments	-	58
(Increase) / decrease in debtors	1	(9)
Increase / (decrease) in creditors	376	114
Net cash provided by (used in) operating activities	53	1,501

15. Current liabilities: Creditors

	31 March 25 Unrestricted	31 March 25 Restricted	31 March 25 Total	31 March 24 Total
	£'000	£'000	£'000	£'000
Other payables - amounts due to the Trust	(364)	(184)	(548)	(213)
Accruals	(39)	(10)	(49)	(9)
Total	(403)	(194)	(597)	(222)

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

16. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all the conditions for income recognition are met. The Charity had no contingent assets (or liabilities) as of 31 March 2025 (31 March 2024 nil).

17. Commitments

The Charity has no other undisclosed commitments.

18. Non-adjusting events after the end of the reporting period

No significant non-adjusting events after the end of the reporting period have been identified.

19. Analysis of material funds

The Charity has a single unrestricted general fund. It exists to fund patient-centred projects across both Trust sites, particularly in those areas not addressed by the other funds. The specialty funds are restricted as they are the focus of active fundraising, that is, 'specialty appeals'. The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report.

Annual Report and Accounts 2024/25

Summary of 2024/25 fund movements

	1 April 2024				31 March 2025
	Balance brought forward	Income	Expenditure	Transfers between Funds	Balance carried forward
	£	£	£	£	£
UNRESTRICTED FUNDS					
General fund	302,135.24	102,894.00	(152,918.58)	69,393.22	321,503.88
UNRESTRICTED FUNDS total	302,135.24	102,894.00	(152,918.58)	69,393.22	321,503.88
RESTRICTED FUNDS					
MWL Specialty / Department funds					
Ormskirk Hospital Fund	-	11,191.32	(24,918.00)	118,798.82	105,072.14
Southport Hospital Fund	-	10,021.81	(36,452.49)	50,335.43	23,904.75
St Helens Hospital Fund	-	1,672.30	(2,787.21)	23,370.93	22,256.02
Whiston Hospital Fund	-	769.53	(4,097.49)	14,129.25	10,801.29
Baby Bereavement Fund	-	1,482.01	(18,482.27)	21,233.15	4,232.89
Breast Care Fund	-	24,039.52	(92,447.62)	119,071.65	50,663.55
Burns & Plastics Fund	-	4,158.88	(15,564.31)	29,020.76	17,615.33
Cancer (inc MDU) Fund	-	19,796.82	(22,105.26)	178,820.58	176,512.14
Children's Fund	-	11,044.59	(9,987.13)	18,205.71	19,263.17
Critical Care Fund	-	3,142.46	(7,146.61)	51,978.57	47,974.42
Diabetes Fund	-	1,908.55	(3,401.58)	27,017.93	25,524.90
Elderly Care & Dementia Fund	-	443.97	(838.15)	4,667.68	4,273.50
Heart Fund	-	2,293.39	(3,713.57)	20,820.37	19,400.19
Lilac Centre Fund	-	50,705.11	(48,707.60)	247,018.57	249,016.08
Neonatal Fund	-	5,327.38	(3,277.74)	22,374.58	24,424.22
Ophthalmology Fund	-	144.14	(159.29)	1,287.10	1,271.95
Orthopaedics Fund	-	1,116.50	(2,113.62)	17,874.62	16,877.50
Respiratory Fund	-	1,319.99	(1,363.00)	10,926.73	10,883.72
Spinal Fund	-	39,636.41	(42,333.54)	39,779.58	37,082.45
Stroke & Rehabilitation Fund	-	2,332.19	(16,290.30)	45,433.46	31,475.35
MWL RESTRICTED FUNDS total					
Specialty / Department funds					
Burns & Plastics	30,844.45	210.31	(2,034.00)	(29,020.76)	-
Care of the Elderly	11,186.44	2,088.24	(3,939.33)	(9,335.35)	-
General Surgery	4,043.85	252.59	(478.17)	0.00	3,818.27
Cancer/Leukaemia	32,550.24	-	0.00	(32,550.24)	-
General Medicine	1,944.75	-	(1,944.75)	0.00	-
Special Care Baby Unit	5,994.39	97.65	0.00	(6,092.04)	-
Intensive Care Unit	34,373.59	410.00	0.00	(34,783.59)	-
Ophthalmology	106.26	-	0.00	106.26	-
Cardio-respiratory	18,550.78	45.00	0.00	(18,595.78)	-
Children's Fund	4,138.02	1,151.94	0.00	(5,289.96)	-
Obstetrics & Gynaecology	11,484.29	-	0.00	(11,484.29)	-
Rheumatology	5,939.37	303.53	(1,654.60)	0.00	4,588.30
Lilac Centre	236,460.89	10,607.68	(50.00)	(247,018.57)	-
A&E	11,557.98	721.94	(1,366.71)	0.00	10,913.21
Dermatology	8,569.31	535.25	(1,013.30)	0.00	8,091.26
Gastrology	5,074.61	202.52	(2,215.75)	0.00	3,061.38
Radiography	3,704.09	231.37	(437.99)	0.00	3,497.47
Urology	8,035.31	-	(11,850.00)	0.00 -	3,814.69
Haematology/Microbiology	8,665.90	541.30	(1,024.71)	0.00	8,182.49
Theatres/Anaesthetics	6,913.10	431.81	(817.45)	0.00	6,527.46
Diabetes	497.52	-	0.00	(497.52)	-
Breast Care	120,020.93	1,034.32	(1,983.60)	(119,071.65)	-
Medical Education	19,102.69	-	(19,102.69)	0.00	-
Chaplaincy	920.98	57.52	(108.91)	0.00	869.59
Site funds	-	-	0.00	0.00	-
Whiston Hospital	14,029.25	100.00	0.00	(14,129.25)	-
St Helens Hospital	23,370.93	-	0.00	(23,370.93)	-
Appeal fund	-	-	0.00	0.00	-
Playground SOS Appeal	815.39	-	0.00	(815.39)	-

Annual Report and Accounts 2024/25

	1 April 2024				31 March 2025
	Balance brought forward	Income	Expenditure	Transfers between Funds	Balance carried forward
	£	£	£	£	£
Former Southport and Ormskirk Funds	-	-	0.00	0.00	-
Accident & Emergency	1,674.74	14.71	(1,467.13)	0.00	222.32
Anaesthetic	592.25	36.99	(70.02)	0.00	559.22
Bereavement	12,688.49	362.26	(7,574.61)	0.00	5,476.14
Cancer	89,362.86	-	0.00	(89,362.86)	-
Children	7,779.48	-	0.00	(7,779.48)	-
Clayton Fund (SIU)	8,369.61	-	(2,695.00)	(5,674.61)	-
Critical Care	17,194.98	-	0.00	(17,194.98)	-
Dermatology	1,475.49	1.60	(1,452.85)	0.00	24.24
Diabetes	26,520.41	-	0.00	(26,520.41)	-
Gastro Entro	768.11	47.98	(90.82)	0.00	725.27
GUM Training	15,135.96	945.44	(1,789.80)	0.00	14,291.60
Gynaecology Research	442.35	27.63	(52.31)	0.00	417.67
Medical Day Unit	56,907.48	-	0.00	(56,907.48)	-
Neonatal	15,172.32	1,110.22	0.00	(16,282.54)	-
Ophthalmology	1,287.10	-	0.00	(1,287.10)	-
Ormskirk patients	148,237.96	12.65	(45,979.82)	(102,270.79)	-
Palliative Care	11,796.57	109.25	(10,254.40)	0.00	1,651.42
Pharmacy	15,689.17	365.95	(10,523.18)	0.00	5,531.94
SIU General	37,739.29	-	(3,634.32)	(34,104.97)	-
Southport patients	33,807.39	-	0.00	(33,807.39)	-
Surgical Fund	256.75	122.29	(42.19)	0.00	336.85
Urogynaecology Research & Education	2,865.96	179.02	(338.90)	0.00	2,706.08
Vascular Research	1,287.34	80.42	(152.22)	0.00	1,215.54
Ward 7A Cardiology	11,522.48	-	0.00	(11,522.48)	-
Ward7B Rehabilitation	33,642.71	-	0.00	(33,642.71)	-
Ward 9A Short Stay Unit	3,562.35	222.52	(421.24)	0.00	3,363.63
Ward 9B Frail Elderly Short Stay- Dementia & El	3,137.71	102.55	(3,240.26)	0.00	-
Ward 10A Emergency Assessment Unit	754.61	47.14	(89.23)	0.00	712.52
Ward 11B General Medical	4,071.42	254.30	(481.43)	0.00	3,844.29
Ward 14B Respiratory	1,628.84	-	0.00	(1,628.84)	-
Ward 15A General Medicine	2,299.27	143.62	(271.88)	0.00	2,171.01
Ward 15B Stroke Unit	7,123.08	-	0.00	(7,123.08)	-
Ward G Urology	3,170.20	198.02	(374.88)	0.00	2,993.34
Ward H Orthopaedics	17,874.62	-	0.00	(17,874.62)	-
West Lancashire Community Fund	6,862.22	428.63	(811.42)	0.00	6,479.43
Covid-19	33,056.07	-	0.00	(33,056.07)	-
Schwartz Rounds	69,499.48	-	0.00	(69,499.48)	-
Chaplaincy & SCF	1,115.13	69.66	(131.86)	0.00	1,052.93
Paediatric Diabetes and Endocrine	919.98	57.46	(108.78)	0.00	868.66
Bereavement (baby)	9,048.86	700.00	0.00	(9,748.86)	-
Paediatric A&E	4,320.88	-	0.00	(4,320.88)	-
OTHER RESTRICTED FUNDS total	1,348,529.37	217,210.15 -	498,257.29 -	68,577.83	998,904.40
TOTAL FUNDS	1,650,664.61	320,104.15 -	651,175.87	815.39	1,320,408.28

Annual Report and Accounts 2024/25

	1 April 2024			31 March 2025	
	Balance brought forward	Income	(Expenditure)	Transfers between Funds	Balance carried forward
	£'000	£'000	£'000	£'000	£'000
UNRESTRICTED FUNDS					
General fund	302	102	(152)	69	321
UNRESTRICTED FUNDS total	302	102	(152)	69	321
RESTRICTED FUNDS					
MWL Specialty / Department funds					
Ormskirk Hospital Fund	-	11	(25)	119	105
Southport Hospital Fund	-	10	(36)	50	24
St Helens Hospital Fund	-	2	(3)	23	22
Whiston Hospital Fund	-	1	(4)	14	11
Baby Bereavement Fund	-	1	(18)	21	4
Breast Care Fund	-	24	(92)	119	51
Burns & Plastics Fund	-	4	(16)	29	18
Cancer (inc MDU) Fund	-	20	(22)	179	177
Children's Fund	-	11	(10)	18	19
Critical Care Fund	-	3	(7)	52	48
Diabetes Fund	-	2	(3)	27	26
Elderly Care & Dementia Fund	-	-	(1)	5	4
Heart Fund	-	2	(4)	21	19
Lilac Centre Fund	-	51	(49)	247	249
Neonatal Fund	-	5	(3)	22	24
Ophthalmology Fund	-	-	-	1	1
Orthopaedics Fund	-	1	(2)	18	17
Respiratory Fund	-	1	(1)	11	11
Spinal Fund	-	40	(42)	40	37
Stroke & Rehabilitation Fund	-	2	(16)	45	31
Specialty / Department funds					
Burns & Plastics	31	-	(2)	(29)	-
Care of the Elderly	11	2	(4)	(9)	-
General Surgery	4	-	-	1	4
Cancer / Leukaemia	33	-	-	(33)	-
General Medicine	2	-	(2)	-	-
Special Care Baby Unit	6	-	-	(6)	-
Intensive Care Unit	34	-	-	(35)	-
Ophthalmology	-	-	-	-	-
Cardio-respiratory	19	-	-	(19)	-
Children's Fund	4	1	-	(5)	-
Obstetrics & Gynaecology	11	-	-	(11)	-
Rheumatology	6	-	(2)	-	5
Lilac Centre	236	11	-	(247)	-
A&E	12	-	(1)	-	11
Dermatology	9	-	(1)	-	8
Gastrology	5	-	(2)	-	3
Radiography	4	-	-	1	3
Urology	8	-	(12)	-	(4)
Haematology / Microbiology	9	-	(1)	-	8
Theatres / Anaesthetics	7	-	(1)	-	7
Diabetes	-	-	-	-	-
Breast Care	120	1	(2)	(119)	-
Medical Education	19	-	(19)	-	-
Chaplaincy	1	-	-	1	1
Site funds					
Whiston Hospital	14	-	-	(14)	-
St Helens Hospital	23	-	-	(23)	-
Appeal fund					
Playground SOS Appeal	-	-	-	(1)	-
Former Southport and Ormskirk Funds					
Accident & Emergency	1	-	(1)	-	-
Anaesthetic	1	-	-	-	1
Bereavement	13	-	(8)	-	5
Cancer	89	-	-	(89)	-
Children	8	-	-	(8)	-
Clayton Fund (SIU)	8	-	(3)	(6)	-
Critical Care	17	-	-	(17)	-
Dermatology	1	-	(1)	-	-
Diabetes	27	-	-	(27)	-
Gastro Entro	1	-	-	-	1
GUM Training	15	1	(2)	-	14
Gynaecology Research	-	-	-	-	-
Medical Day Unit	57	-	-	(57)	-
Neonatal	15	1	-	(16)	-
Ophthalmology	1	-	-	(1)	-
Ormskirk patients	148	-	(46)	(102)	-
Palliative Care	12	-	(10)	-	-
Pharmacy	16	-	(11)	-	6
SIU General	38	-	(4)	(34)	-
Southport patients	34	-	-	(34)	-
Surgical Fund	-	-	-	-	-
Urogynaecology Research & Education	3	-	-	-	3
Vascular Research	1	-	-	-	1
Ward 7A Cardiology	12	-	-	(12)	-
Ward7B Rehabilitation	34	-	-	(34)	-
Ward 9A Short Stay Unit	4	-	-	-	3
Ward 9B Frail Elderly Short Stay- Dementia & Elderly Care fund	3	-	(3)	-	-
Ward 10A Emergency Assessment Unit	1	-	-	-	1
Ward 11B General Medical	4	-	-	-	4
Ward 14B Respiratory	2	-	-	(2)	-
Ward 15A General Medicine	2	-	-	-	2
Ward 15B Stroke Unit	7	-	-	(7)	-
Ward G Urology	3	-	-	-	3
Ward H Orthopaedics	18	-	-	(18)	-
West Lancashire Community Fund	7	-	(1)	-	6
Covid-19	33	-	-	(33)	-
Schwartz Rounds	69	-	-	(69)	-
Chaplaincy & SCF	1	-	-	-	1
Paediatric Diabetes and Endocrine	1	-	-	-	1
Bereavement (baby)	9	1	-	(10)	-
Paediatric A&E	4	-	-	(4)	-
RESTRICTED FUNDS total	1,349	217	(498)	(69)	1,000
TOTAL FUNDS	1,651	320	(651)	-	1,320
	1,651.48	319.10	650.18	-	1,320.41

As with all Notes, the figures in this table are subject to roundings

Accounts



NHS
Mersey and West Lancashire
Teaching Hospitals
NHS Trust

MWL NHS Charity Annual Report and Accounts

*For the year ending
March 2024*



[mwlnhscharity](https://www.mwlnhscharity.org)

0151 290 4400

www.mwlnhscharity.org

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Reference and administrative details

Registration

Whiston and St Helens Hospitals' Charity, registered charity number 1053125, was entered onto the Register of Charities on 21 February 1996. The Charity was formerly renamed MWL NHS Charity 1 July 2023. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

For all enquiries relating to this report please contact the Head of Charity, Victoria Burrows.

Principal office

Trust Headquarters
Whiston Hospital
Warrington Road
Prescot
Merseyside
L35 5DR

Donations & fundraising



Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Knowsley Community College, Waterpark Drive, Stockbridge Lane, Huyton, L36 3SD.

Advisors

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

Bank

NatWest
Premier Place
2 Devonshire Square
London
EC2M 4BA

Investment advisor

BlackRock Investment Managers
12 Throgmorton Avenue
London
EC2N 2DL

Independent examiner

MHA
Richard House
9 Winckley Square
Preston
PR1 3HP

Investment advisor

Quilter Cheviot Liverpool Office
Investing
5 St Paul S Square
Liverpool
L3 9SJ

Report of the Trustee for the year ended.

31 March 2024

Foreword

The Corporate Trustee is pleased to present the Annual Report of MWL NHS Charity ('the Charity') together with the independently examined financial statements for the year ended 31 March 2024. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee obtained a Charity Commission dispensation from the requirement to have the statutory accounts audited. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *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 in October 2019, Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Mersey West Lancashire NHS Trust ('the Corporate Trustee', 'the Trust', or 'MWL') is the major beneficiary.

Acknowledgement

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

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

Ways to donate

There are a number of ways to make a donation with confidence to the Charity.

Enthuse – our main donation platform

Donors can create a personal Enthuse fundraising page for their chosen fund, or sign up to an event organised by the Charity. They can also pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving. For more information or to donate please visit wshospitals.enthuse.com/profile

JustGiving

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

Bank transfer or standing order

Direct transfers can be made into the Charity bank account.

Bank name	National Westminster Bank PLC
Account Name	MWL NHS Charity
Account No	10003274
Sort Code	60-70-80
IBAN	GB22NWBK60708010003274
BIC	NWBKGB2L

Cash

Cash donations can be received at the Trust's general (cash) offices at the Whiston, Southport, St Helen, or Ormskirk sites, or can be paid to the Charity through a local bank or post office, with account details as above.

Cheque

Cheques can be posted or handed in to the Trust's general (cash) offices, made payable to **MWL NHS Charity**.

Gift Aid

Gift Aid forms are available via the Charity's website mwlnhscharity.org, or by email hello@mwlnhscharity.org to accompany any donation to the Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation. This will boost your donation by 25p for every £1 you donate.

Aims and objectives

General

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

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Whiston Hospital, Southport Hospital, St Helens Hospital, and Ormskirk Hospital, as well as at various community locations throughout the region. The Charity does not have any grant-funding budgets, targets or objectives for any given financial year. Instead, the Charity operates with the utmost flexibility and responsiveness to its parent Trust in its delivery of care.

Statute

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

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

Mission Statement

The Charity's Mission Statement, adopted in 2023, is as follows.

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

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

Objects

The principal objects of the Charity - as set out in the Declaration of Trust deed - are as follows. To provide *'for any charitable purpose or purposes relating to the National Health Service.'*

Individual funds' purposes and decision-making

The Charitable Funds Committee has set up a range of restricted funds. Each fund's purposes relate to the betterment of care in a particular *area, function, department or specialty* which donors would

want to benefit from their generosity. Only purchases relating to the fund's purposes would be eligible for grant funding from that fund, and each request is assessed on its own merit.

The Committee has also appointed fundholders for each fund. These are senior Trust managers with expertise in the area (often, clinical specialty) addressed by a given fund. Fundholders have delegated powers up to certain financial limits to approve applications for Charity grant funding. Applications can be made by any member of Trust staff – most usually, those closest to patient care.

Higher-value grant applications (over £2k) are presented to the Director of Finance & Information for an approval decision. The approval of grants over £15k is reserved to the Charitable Funds Committee.

The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all grant applications, ensuring compliance with internal policies and charity law on behalf of the Committee and Corporate Trustee. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff will acknowledge any non-binding 'expressions of wish' from donors in the course of making decisions.

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

Achievement of aims and objectives

As a grant-giving charity, the Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out in the *Achievements in 2023/24* section of this Report.

Fund structure

Overview

As at 31 March 2024, the Charity was made up of

- a single unrestricted general 'umbrella' fund, with
- 52 restricted sub-funds (31 March 2023: 12) and
- 14 restricted 'special purpose trusts' (31 March 2023: 14).

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2023/24 or 2022/23, but the Corporate Trustee periodically considers earmarking. There are no funds held as custodian trustee on behalf of others. The Charity has never held endowment funds.

Special purpose trusts

The special purpose trusts are subsidiary charities that are held on separate trusts on behalf of the umbrella charity. The purpose of each individual sub-fund and special purpose trust ('fund') focusses on a specific area, function, specialty or department of St Helens and Knowsley Teaching Hospitals NHS Trust.

Name	Registered Charity Number
The Burns and Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General Purpose Fund	1053125-13
The Whiston & St Helens Children's Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

Further fund details are included in Note 19 to the accounts.

Governance and management

Constitution of the Charity

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 5 January 1996. This Declaration of Trust for 'The St Helens and Knowsley Hospitals Charitable Fund' was amended in 2023 to reflect the Charity's current name of MWL NHS Charity. Various 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1996, as 'linked charities' under the Charity's single registration number.

The full current name of the Charity is MWL NHS Charity. The Charity's registration number is 1053125.

Corporate Trustee

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The sole trustee of the Charity is Mersey West Lancashire Teaching Hospitals NHS Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity. More information about the corporate trustee can be found here: <https://sthk.merseywestlancs.nhs.uk/annual-report-and-accounts>

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

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') – as identified in the Trust's Annual Report as senior managers - who served during the financial year were as follows.

Chair	Richard Fraser *
Chief Executive	Ann Marr OBE *
Deputy Chief Executive / Director of Human Resources	Anne-Marie Stretch *
Director of Finance & Information	Gareth Lawrence *
Medical Director	Dr Peter Williams *
Director of Nursing, Midwifery and Governance	Sue Redfern *
Non-Executive Director	Geoffrey Appleton *
Non-Executive Director	Gill Brown *
Non-Executive Director	Ian Clayton *
Non-Executive Director	Jeff Kozier
Non-Executive Director	Lisa Knight *
Non-Executive Director	Hazel Scott * ¹
Associate Non-Executive Director	Rani Thind *

** 1 joined November 2023*

All of the members were in post for the 12-month period to 31 March 2024 except where indicated.

Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2023 and in post on the date of approval of this report are as follows.

Non-Executive Director	Steve Connor
	<i>* 1 joined February 2024</i>

Charitable Funds Committee

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

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

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

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

Within 2023/24, there were three formal meetings of the Charitable Funds Committee, and these took place in June and October 2023, and in February 2024. The members of the Charitable Funds Committee who served during the financial year were as follows.

Director of Finance & Information
Managing Director
Director of Nursing, Midwifery and Governance

Gareth Lawrence *
Rob Cooper*
Sue Redfern*

Non-Executive Director (C)
Non-Executive Director (C)

Paul Growney *
Geoffrey Appleton*¹

¹ Chair from December 2023

The above members were on the Committee for the 12-month period to 31 March 2024. Post titles relate to the postholder's Trust role. The Director of Finance & Information is the Executive Lead for the Committee, and the Chair is denoted (C). Specialist officers from Financial Services and the Charity/Fundraising teams also attend the Committee to present information, recommend actions and advise as required.

Committee members who were also Committee members on the date of approval of this Report are labelled above with an asterisk. Directors joining the Committee after 31 March 2024 and in post on the date of approval of this report are as follows.

Non-Executive Director
Non-Executive Director
Associate Non-Executive Director

Hazel Scott
Steve Connor
Rani Thind

Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by NHS England. The Chief Executive Officer is appointed by the Chair and other non-executive directors. Executive directors are recruited by the Chief Executive Officer. Directors are assigned to Committees, including the Charitable Funds Committee, by agreement of the Trust Board.

Members of the Trust Board who may engage in Charity business are briefed on appointment, or when necessary, by the Director of Finance & Information. Directors are encouraged towards continuous professional development through the Trust's ongoing performance management arrangements, and they may seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Decision making

The Charitable Funds Committee further delegates some day-to-day decision-making powers to Trust staff, as follows.

- The Trust's Director of Finance & Information, Head of Charity and specific officers in the Trust's Financial Services and Charity/Fundraising teams, are empowered to act on behalf of the Charity, in accordance with the Committee's policies.
- The grant funding of purchases can be approved by delegated fundholders, as described within the *Individual funds' purposes and decision-making* section of this Report.

Risk management

The Charity's key systems are designed and implemented by Mersey West Lancashire Teaching Hospitals NHS Trust, and the Charity therefore benefits from the Trust's robust internal control framework. The Charity's business activities are performed in accordance with the Trust's Standing Financial Instructions.

Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee via the charity Risk Register. The Committee considers the Charity's risks at the Charity's, and not the Trust's, level and scale.

As at 31 March 2024, the Corporate Trustee has determined that the Charity does not have any significant residual risks.

Reserves policy

Background

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

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

Policy

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.

As at 31 March 2024, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (Note 1.b. to the Accounts). The liquidity risks in the wider charity sector that are usually mitigated by the holding of reserves do not apply to this charity. Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2024.

Nevertheless, the Charity maintains a *Reserves Policy* for both operational comfort and propriety. Balances are monitored monthly against a target range (between 6 months' expenditure and 12 months' expenditure, using rolling 3-year averages). When balances exceed this range, mitigating actions are considered. For example, investment income may be retained in the unrestricted general fund.

Reserves levels

Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for the Charity at 31 March 2024 was £302k (31 March 2023 £102k). This level of reserves is broadly consistent with the Charity's target range, above.

The Charity's restricted funds – although they do have narrower objects than those of the Charity and so are not 'freely available' – still have broad objects within their own areas, are subject to the apportionment of overheads, and they are often not subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an 'operational reserves' figure might be alternatively broadly expressed as the total funds held.

It could be argued that this represents a high level of 'operational reserves', given the very low risk of unforeseen obligation, and the appetite for support of the Charity's beneficiary trust.

The Corporate Trustee is actively monitoring balances as part of the 2024 strategic review exercise as discussed in the *Acquisition and strategic review* section. It is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.

Investment policy

Summary

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

All investment decisions

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

The Charity limits investments involving alcohol, gambling and arms/defence, and avoids tobacco-related investments.

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

Investments overview

In both 2023/24 and 2022/23, the Charity invested via BlackRock Investment Managers in two sub-funds of a charity authorised investment fund (CAIF): BlackRock Charities UK Bond Fund and BlackRock Charities UK Equity ESG Fund.

The total market value of these investment assets of the Charity as at 31 March 2024 was £83k (31 March 2023 £480k).

Within 2023/24, investment income of £58k (2022/23 £23k) was earned, including bank interest on the Charity's current accounts.

On 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport & Ormskirk Hospital NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospital NHS Trust Charitable Fund] were effectively 'joined'.

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity, including its investments, managed by Quilter Cheviot. As a result of the strategic review the decision was made to dispose of all investments. This process will complete in 2024/25.

Achievements in 2023/24

The Charity has purchased many items for the benefit of patients and visitors of Mersey and West Lancashire Teaching Hospitals NHS Trust in 2023/24. Some key stories, with a positive impact on healthcare and the patient experience, are described below.

Playground SOS Whiston Hospital Appeal

It can be scary coming into hospital, especially for children. At Whiston Hospital, our aim was to make it a little easier for our patients and their families by creating a children's outdoor play area which is suitable for all ages and abilities. It is a safe environment for our younger patients to get some fresh air and play, to take their minds off their treatment for a

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little while. In just 20 weeks the £20,000 target was exceeded because of the generosity and support of the local community.

Clare Corcoran Paediatric Ward Manager said *'The playground since being renovated has brought lots of joy and happiness to all our children, whether they are visiting outpatients or patients on our Childrens ward. They really have benefited especially, when they start feel better and then they can go and play. We are very grateful that we have such a lovely playground within our hospital.'*



Support for our Elderly Care and Dementia patients

Our Dementia and Delirium team at Southport Hospital planned a series of simple but very effective changes for wards 7a, 10b and 11a. A post box, and door wraps are all bright and colourful additions which help to aid navigation and reduce anxiety amongst patients.



Maternity Ward and Neonatal unit reclining armchairs.



The funding of the recliner chairs has given a much-improved patient experience for fathers, partners and families as they enable the overnight stay of partners on the maternity ward Ormskirk Hospital, and the Neonatal Unit, Whiston Hospital. Initiatives such as the creation of these facilities for them to stay, especially during the birth of their baby are so important and such a special time.

Presents for Patients scheme – Christmas 2023

Some patients on the Trust's wards simply do not have visitors over Christmas. Even for patients with many visitors, being in hospital can be a lonely experience with few home comforts. The Charity wanted to bring smiles to the faces of inpatients over Christmas, and our annual **Presents for Patients** scheme was once again a great success!

The Charity's executive lead, Gareth Lawrence (the Trust's Director of Finance & Information) said

"Although the Charity mainly focusses mainly on amazing and quite serious projects around our hospitals, for some years now it has committed to supporting *Presents for Patients*. The Trust's staff do a fantastic job in 'making Christmas happen' across the wards and departments, making the absolute most of this grant.

"Although it represents a tiny fraction of the Charity's spend, the *Presents for Patients* grant has a huge impact on many of our Christmas inpatients. This scheme really is *what it's all about*."

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Furniture for the Lilac Centre Counselling room



A beautiful and calming room has been created in the Lilac Centre, St Helen's Hospital. The room will be used to support patient receiving cancer treatments, providing a quiet space for counselling and holistic therapies.

Other projects we funded in 2023/24

- Ophthalmology IOL Master 700 System for St Helens Hospital
- Furniture for patient day room ward 5b Whiston Hospital
- Clevertouch 75" interactive rehabilitation screen Ward 5 d Whiston Hospital

Smaller things that mean a lot

This section has outlined some key impacts made by different types of charitable expenditure that has been suggested by the Trust's teams.

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

Fundraising review of the year

The 2023/24 fundraising season has been fantastic again, with many Trust staff and community supporters doing amazing things to raise funds for MWL NHS Charity. Here are a few highlights from this year!

A collective effort for our Playground SOS Appeal



Our appeal to create a safe enjoyable environment for children and young people visiting Whiston Hospital exceeded expectations this year. Supporters skydived from 15,000 feet and abseiled down Liverpool cathedral. Together they collected pennies and pounds in supermarkets and organised tombola's and raffles. But that's not all....

- Gary Crickson from Forge Fitness raised £2346.00 from a weekend of fitness and fun
- Joel Lysons, age 8 raised £1050.00 by climbing Snowdon
- Rob Nisbet, kayaked down the River Mersey and raised £868.00
- Liam Morrison from Vinci Facilities organised a charity football match and raised £3270.00
- Rainford Ladies ran laps of their pitch raising £241.00
- Frank Cook and the HSBC Golf Society raised £521.66
- There's also been some kind donations from other charitable groups and staff including a whopping £1000 from Team 1C!

Denise Littler MWL NHS Charity Fundraising Officer led the campaign and said

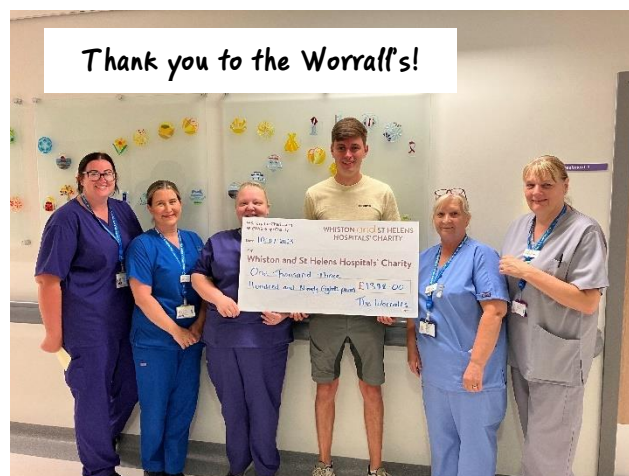
'I have been blown away by the generosity of so many people to make this project happen. Seeing the children enjoy the space every day is fantastic and shows the difference our Charity can make with the support of our local community. Thank you all so much!'

Annual Report and Accounts 2023/24

3 Peaks Challenge to say thanks for looking after our Nan!

The Worrall family raised a fantastic £1,398 for the Lilac Centre to say thank you for the care their Nan – Jean Worrall received.

Joel Worrall said 'We were really excited to take on the challenge to say a huge thank you to the Lilac centre in particular for giving lifesaving treatment and unbelievable care and support for our nan (Jean Worrall). So many people are affected by cancer and luckily we live so close to an amazing hospital who have saved her life. Our family are forever grateful for this. Our Jean loves going to the lakes and was a mountaineer in her younger days - and she's still very fit, able, and active today so this was a perfect challenge!'



Manchester Half Marathon for Bevan Court.



Annabel Spencer completed the Manchester half marathon in memory of her Grandad Frank.

Annabel and her family were overwhelmed with the support their family received whilst Frank was in the care of Bevan Court at Whiston Hospital and wanted to say a big thank you. Annabel's challenge raised a fantastic £1707 for our Charity.

Fearne's Spooktacular Halloween Hampers!

A big well done to Fearne Disbury and her family for raising over £2000 to help our younger patients in hospital and raise awareness for cerebral palsy.

Fearne has spent a lot of time at Whiston Hospital and wanted to say a big thank you for the care she has received.



St Helens Police Station supports families experiencing baby loss

OFFICERS at St Helens Police Station have donated a cuddle cot to Whiston Hospital's Neonatal Ward. The funds were raised from 10 months of donations from the station's tuck shop.

A CuddleCot cooling cot is a small, portable, lightweight unit that enables families experiencing the loss of their baby at any age or gestation to spend more time with them and enables more time to create memories.



... and finally ...

Many of those who raise funds for our Charity are often patients, family, or friends, who want to give something back for the care they have received at our hospitals. We cannot thank our fundraisers enough for their ongoing support. They literally go above and beyond for us and with their help we can make sure future patients benefit from the funds they raise.

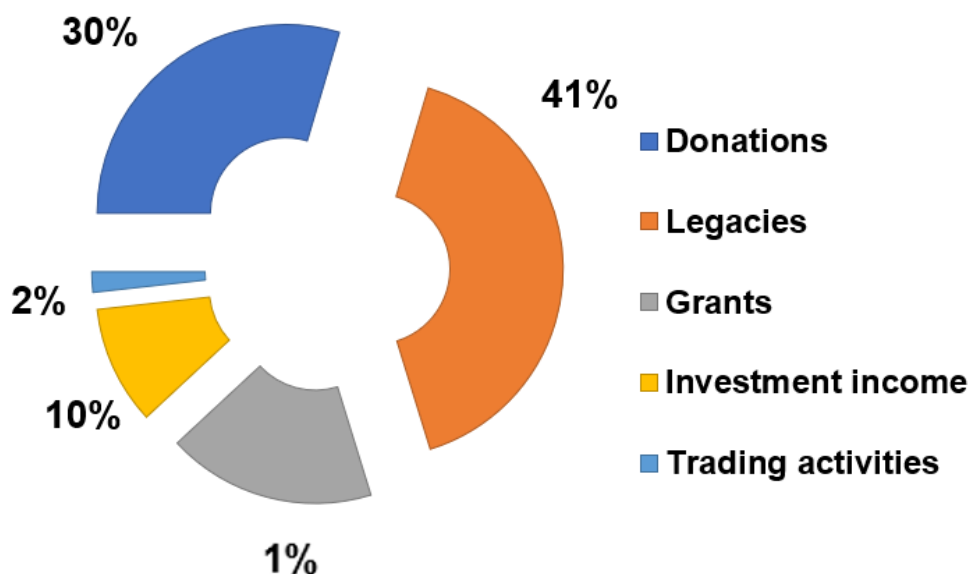
Denise Littler – Charity Fundraiser

Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2023/24 was £571k (2022/23 £152k) excluding funds transferred from Southport and Ormskirk Hospital NHS Trust. The following chart analyses this year's income by source.

Analysis of income



Donations - £169k

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

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

We thank all donors for their kindness and effort.

Legacies and grants - £232k and £102k, respectively

We are very fortunate to be remembered through wills by numerous kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity applies for grants when they are available and match the Charity's objectives. Legacy and grant totals can vary greatly from year to year.

Investment income - £58k

To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to forecasts and the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was reasonable in 2023/24; investment opportunities and treasury policies are subject to ongoing review.

Other trading activities - raising funds - £10k

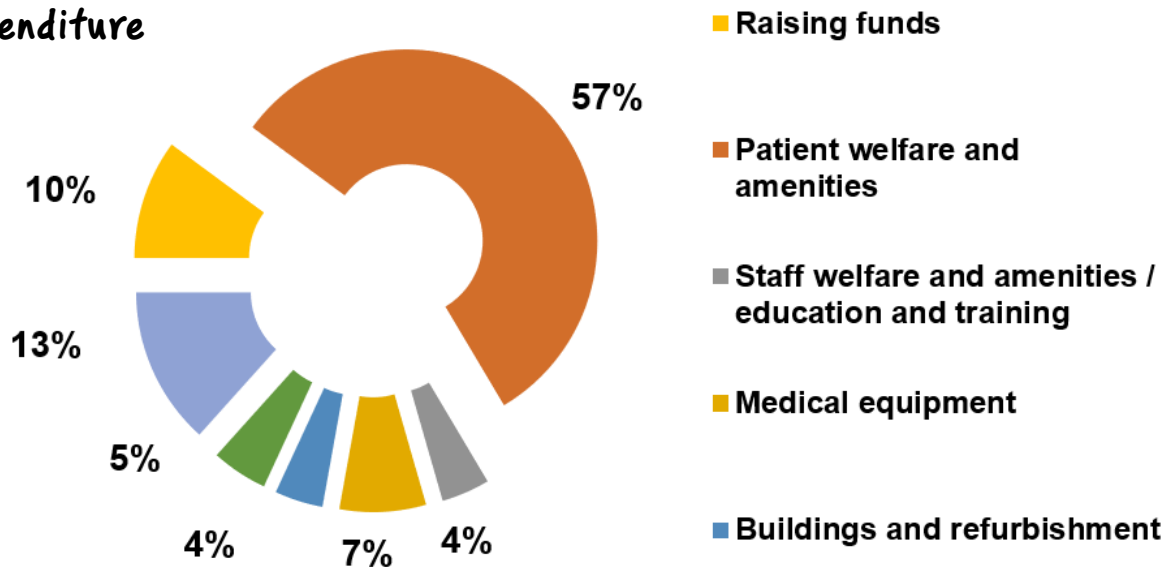
This income relates to income received in exchange for supplying goods and services to raise funds for the Charity. In 2023/24, this income was primarily generated by event ticket sales. Most of the income generated by fundraising events is currently technically classified as donations.

Expenditure summary

Of the total expenditure of £465k (2022/23 £156k), £418k (2022/23 £119k) was spent on charitable activities (including support costs) across a range of programmes for patient benefit.

The allocation of support costs to charitable activities is detailed in Note 8 to the accounts.

Analysis of expenditure



Raising funds - (£47k)

This category includes budgeted fundraising services / resources, supporting future income growth.

Patient welfare and amenities, education and training - (£262k)

This charitable expenditure relates to a mixture of Trust-wide projects and 'the little things that mean a lot' – enhancing the patient (and carer) experience and supporting discharge. Some of the key projects included in this category are detailed within the *Achievements in 2023/24* section of this Report.

Medical Equipment (£34k)

Buildings and Refurbishment (£19k)

This total relates primarily to costs associated to the Charity appeal Playground SOS as featured in the *Achievements in 2023/24* section of this report.

Support costs – (£21k)

This total represents the current cost of administering the Charity.

Future plans

The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is

therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

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

As the Charity grows, this position may change, perhaps to incorporate the spending plans associated with appeals schemes and grants.

Significant developments occurred to the Charity in 2023/24. These are outlined in the following *Acquisition and strategic review* section of this Annual Report.

Acquisition and strategic review

Acquisition

On 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport & Ormskirk Hospital NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospital NHS Trust Charitable Fund] were effectively 'joined'.

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity. The new single charity – **MWL NHS Charity** – was created with effect from 1 July 2023, with administrative and governance arrangements converging throughout 2023/24.

Strategic review

In 2022/23, the Corporate Trustee undertook a strategic review of the Charity. In June 2023, it then made a number of 'landmark' decisions on the future direction and growth of the combined MWL NHS Charity.

Key elements are as follows.

1. Appointing a Head of Charity to *lead and develop* all charity business and governance, under a recharge arrangement with the Trust.
2. Establishing the new brand, helping MWL NHS Charity to become identifiable and distinct from the Trust.
3. Streamlining and restructuring funds to make MWL NHS Charity easier to understand and administer, with work continuing into 2024/25.
4. Prioritising grant spend more effectively towards the most direct sources of patient benefit, through the implementation of a rigorous Expenditure Guidance policy document and Mission Statement.

These activities are still ongoing at the point of approval of this Annual Report and Accounts in January 2025.

These are exciting times for MWL NHS Charity, and there is more to come.

Corporate Trustee's responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Acts, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and
- safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 31 to 44 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

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

Statement as to disclosure to our independent examiners

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

By delegated authority on behalf of the Corporate Trustee:

Hazel Scott

23.01.25

Hazel Scott

Chair - Charitable Funds Committee

Non-Executive Director of the Corporate Trustee

Gareth Lawrence

23.01.25

Gareth Lawrence

Executive Lead - Charitable Funds Committee

Independent examiner's report to the corporate trustee of Mersey and West Lancashire Hospitals' Charity

MERSEY AND WEST LANCASHIRE HOSPITALS' CHARITY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2024

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024 set out on pages 26 to 42.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The independent examination has been completed instead of an audit as a result of a dispensation from the Charity Commission dated 27 November 2024.

Independent examiner's statement

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

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

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

Nicola Mason

.....
Nicola Mason FCA, DChA
Independent Examiner
MHA
Chartered Accountants
Preston

Date 27.01.25.....

Statement of Financial Activities (SOFA)

For the year ended 31 March 2024

	Note	Unrestricted 2023/24 £'000	Restricted 2023/24 £'000	Total funds 2023/24 £'000	Total funds 2022/23 £'000
INCOME from					
Donations, legacies and grants	3	229	274	503	111
Other trading activities - raising funds	4	1	9	10	18
Investments	5	13	45	58	23
Other incoming resources	6	36	762	798	-
Total income		279	1,090	1,369	152
EXPENDITURE on					
Raising funds	7	(9)	(38)	(47)	(37)
Charitable activities	8	(62)	(356)	(418)	(119)
Total expenditure		(71)	(394)	(465)	(156)
Net gains / (losses) on investments		1	36	37	(12)
NET INCOME / (EXPENDITURE)		209	732	941	(16)
Transfers between funds		(8)	8	-	-
Net movement in funds		201	740	941	(16)
Reconciliation of funds					
Total funds brought forward		101	610	711	727
TOTAL FUNDS CARRIED FORWARD		302	1,350	1,652	711

Annual Report and Accounts 2023/24

Balance Sheet

As at 31 March 2024

	Note	Unrestricted 31 March 24 £'000	Restricted 31 March 24 £'000	Total funds 31 March 24 £'000	Total funds 31 March 23 £'000
Fixed assets					
Investments	12	72	11	83	480
Total fixed assets		72	11	83	480
Current assets					
Debtors	13	2	15	17	8
Cash	14a	268	1,506	1,774	331
Total current assets		270	1,521	1,791	339
Current liabilities					
Creditors	15	(40)	(182)	(222)	(108)
Net current assets		230	1,339	1,569	231
Total assets less current liabilities		302	1,350	1,652	711
NET ASSETS		302	1,350	1,652	711
Total funds of the charity					
Funds		302	1,350	1,652	711
TOTAL CHARITY FUNDS	19	302	1,350	1,652	711

The notes on pages 29 to 42 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Hazel Scott

Hazel Scott

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

Gareth Lawrence

Gareth Lawrence

Executive Lead for the Charitable Funds Committee
Director of Finance & Information of the Corporate Trustee

Statement of Cash Flows

As at 31 March 2024

	Note	31 March 24 £'000	31 March 23 £'000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	14b	1,501	(71)
Cash flows from investing activities			
Net cash provided by (used in) investing activities		(58)	23
Cash flows from financing activities			
Net cash provided by (used in) financing activities		0	0
Increase / (decrease) in cash and cash equivalents in the reporting period		1,443	(48)
Cash and cash equivalents at the beginning of the reporting period		331	379
Cash and cash equivalents at the end of the reporting period	14a	1,774	331

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Mersey and West Lancashire Hospitals' Charity ('the Charity') is a public benefit entity.

The accounts (financial statements) have been prepared 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)* second edition – October 2019 ('Charities SORP (FRS 102)'), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) issued in October 2019, rather than the Charities SORP effective from 1 April 2005, which has since been withdrawn.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets. There has been no change in the basis of accounting during the year.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern. This is because the Charity's expenditure and obligations are with Mersey and West Lancashire Teaching Hospitals NHS Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, through 'appeals' fundraising, or via the discretion of the Corporate Trustee.

The major funds held are disclosed in Note 19.

d. Income

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

legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted funds).

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

e. Income from legacies

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

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

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

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

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

f. Income from other trading activities - raising funds

This includes income earned from both trading activities to raise funds for the Charity, and income from fundraising events (ticket sales). Strictly, this income must be received in exchange for supplying goods and services, in order to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity, and is therefore included in this category.

g. Expenditure

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

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When recognising grant funding to the Trust, obligations are recognised as goods or services are supplied to the Trust.

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

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

h. Expenditure on raising funds

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

i. Charitable activities and apportionment

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

Charitable activities costs comprise the grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. Overheads ('support costs') are then apportioned across the funds. This results in a total cost as disclosed in Note 8.

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

j. Investments

Any investments held are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation (and disposals) throughout the year. Investments with a maturity date exceeding 12 months are shown as non-current (fixed) assets.

k. Realised gains and losses from investment

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

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

l. Financial instruments

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

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

m. Contingent assets and liabilities

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

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

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

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

n. Critical accounting judgements and key sources of estimation uncertainty

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

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in Note 1.b..

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

2. Related party transactions

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

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's expenditures are with or via the Trust. During the year, the Charity made cash payments totalling £161k (2022/23 £188k) to Mersey and West Lancashire Teaching Hospitals NHS Trust.

At 31 March 2024, the Charity owed Mersey and West Lancashire Teaching Hospitals NHS Trust £213k (31 March 2023 £108k) for unpaid grants and support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

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

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. Trustee indemnity insurance has not been deemed necessary to date.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with Treasury accounting directions. This dispensation is no longer available and NHS providers need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2023/24, nor did it occur in any previous year.

3. Income: Donations and legacies

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Donations	36	133	169	108
Legacies	91	141	232	2
Grants receivable	102	-	102	1
Total donations and legacies	229	274	503	111

4. Income: Other trading activities - raising funds

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising events, sales and raffles	1	9	10	18
Total	1	9	10	18

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods. In 2023/24, this income primarily related to ticket sales.

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

5. Income: Investments

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Bank account interest	8	18	26	6
Fixed asset investments net of management costs	5	27	32	17
Total (all held in UK)	13	45	58	23

6. Income: Other incoming resources

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Transfer from Southport and Ormskirk Charitable funds	36	762	798	-
Total	36	762	798	-

7. Expenditure: Raising funds

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising services / resources	(8)	(38)	(46)	(26)
Expenditure on events and activities	(1)	-	(1)	(10)
JustGiving fees, licences and charges	-	-	-	(1)
Total	(9)	(38)	(47)	(37)

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

8. Expenditure: Charitable activities

The Charity grants funding to support Mersey and West Lancashire Teaching Hospitals NHS Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity. This is the Charity's single 'charitable activity', which it internally reports under various category headings.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 10, sundry direct costs such as systems costs, and audit / independent examination fees, detailed in Note 11.

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Support costs can be split into different categories as shown below. These are allocated to the Charity's granting costs to generate the *Charitable activities* expenditure total, per the Statement of Financial Activities (SOFA). Apportionment is discussed in Note 1.i.

Expenditure due to charitable activities is detailed as follows.

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Grants issued to the Trust				
Patient welfare and amenities	(43)	(219)	(262)	(41)
Staff welfare and amenities	(7)	(4)	(11)	(4)
Staff education and training	-	(8)	(8)	(14)
Medical equipment	-	(34)	(34)	
Buildings and refurbishment	-	(19)	(19)	
Other grants	(4)	(18)	(22)	(37)
Total grants - single charitable activity	(54)	(302)	(356)	(96)
Support costs				
Administration fee	(5)	(38)	(43)	(19)
Independent examiner fee	(1)	(3)	(4)	(1)
Systems, banking and sundries	(2)	(13)	(15)	(3)
Charitable activities - total per SOFA	(62)	(356)	(418)	(119)

The element of support costs that is deemed by the Corporate Trustee to be governance costs (Note 1.i.) is the independent examiner fee, and 30% of the administration fee. This totals £17k (2022/23 £7k).

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

9. Analysis of grants

Grants are made to support Mersey and West Lancashire Teaching Hospitals NHS Trust in its purchase of revenue goods or services and fixed assets, and this is the Charity's sole activity. This expenditure is described in Note 8, and in the descriptions of management arrangements and performance reporting within the Annual Report.

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

10. Analysis of staff costs

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The Charity does not directly employ staff. Instead, the resources of Mersey and West Lancashire Teaching Hospitals NHS Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee. Similarly, the fundraising service, which largely comprises staff costs, is recharged at cost to the Trust.

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

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 8. The fundraising service charge is disclosed in Note 7.

11. Costs of audit / independent examination

The independent examiner's fee relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities (Note 8).

12. Fixed asset investments

	31 March 24	31 March 24	31 March 24	31 March 23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Movement in fixed asset investment				
Market value brought forward	126	354	480	492
Add: additions to investments at cost	34	713	747	-
Add: gains/losses due to revaluation	1	36	37	(12)
Less: disposals at carrying value	(89)	(1,092)	(1,181)	-
Market value as at 31 March (closing balance)	72	11	83	480

As from 1st July 2023 Southport and Ormskirk Hospitals' Charity was acquired by St Helens and Knowsley Hospitals' Charity and subsequently the Charity was renamed Mersey and West Lancashire Hospitals' Charity. Investments were acquired as a result and a strategic decision made to liquidate all investments. The process will finish in 2024/25. All investments are listed investments.

13. Current assets: Debtors

	31 March 24 Unrestricted £'000	31 March 24 Restricted £'000	31 March 24 Total £'000	31 March 23 Total £'000
Accrued income	2	15	17	6
Prepayments	-	-	-	2
Total	2	15	17	8

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

14a. Current assets: Cash

	31 March 24 Unrestricted £'000	31 March 24 Restricted £'000	31 March 24 Total £'000	31 March 23 Total £'000
Cash at bank and in hand	268	1,506	1,774	331
Total	268	1,506	1,774	331

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

14b. Reconciliation of net movement in funds to net cash flows from operating activities

	31 March 24 Total £'000	31 March 23 Total £'000
Net movement in funds for the reporting period (per SOFA)	941	(16)
Adjustments		
Depreciation charges	-	-
Sale of investments	397	-
Dividends, interest and rents from investments	58	(23)
Loss/(profit) on the sale of fixed assets	-	-
Net (gains) / losses on investments	-	12
(Increase) / decrease in debtors	(9)	(3)
Increase / (decrease) in creditors	114	(41)
Net cash provided by (used in) operating activities	1,501	(71)

15. Current liabilities: Creditors

	31 March 24 Unrestricted £'000	31 March 24 Restricted £'000	31 March 24 Total £'000	31 March 23 Total £'000
Other creditors - amounts due to the Trust	(40)	(173)	(213)	(101)
Accruals		(9)	(9)	(7)
Total	(40)	(182)	(222)	(108)

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

16. Contingent assets and liabilities

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

17. Commitments

The Charity has no other undisclosed commitments.

18. Non-adjusting events after the end of the reporting period

No significant non-adjusting events after the end of the reporting period have been identified.

19. Analysis of material funds

The Charity has a single unrestricted general fund. It exists to fund patient-centred projects across both Trust sites, particularly in those areas not addressed by the other funds. The specialty funds are restricted as they are the focus of active fundraising, that is, 'specialty appeals'. The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report.

Annual Report and Accounts 2023/24



Summary of 2023/24 fund movements

	1 April 2023			31 March 2024	
	Balance forward	Income	(Expenditure)	Gain/(Loss)	Balance carried forward
	£'000	£'000	£'000	£'000	£'000
UNRESTRICTED FUNDS					
General fund	101	279	(71)	(7)	302
UNRESTRICTED FUNDS total	101	279	(71)	(7)	302
RESTRICTED FUNDS					
Specialty / Department funds					
Burns & Plastics	40	17	(27)	-	31
Care of the Elderly	15	9	(13)	-	11
General Surgery	2	2	-	-	4
Cancer / Leukaemia	38	2	(8)	-	33
General Medicine	1	1	(1)	-	2
Special Care Baby Unit	11	3	(8)	-	6
Intensive Care Unit	33	4	(3)	-	34
Ophthalmology	34	2	(36)	-	-
Cardio-respiratory	14	6	(1)	-	19
Children's Fund	2	3	(1)	-	4
Obstetrics & Gynaecology	13	2	(3)	-	11
Rheumatology	7	2	(3)	-	6
Lilac Centre	215	59	(38)	-	236
A&E	12	1	(1)	-	12
Dermatology	9	-	(1)	-	9
Gastrology	4	2	(1)	-	5
Radiography	4	-	-	-	4
Urology	8	1	(1)	-	8
Haematology / Microbiology	9	-	(1)	-	9
Theatres / Anaesthetics	8	-	(1)	-	7
Diabetes	2	-	(1)	-	1
Breast Care	68	66	(14)	-	120
Medical Education	19	1	(1)	-	19
Chaplaincy	1	-	-	-	1
Site funds					
Whiston Hospital	14	1	(1)	-	14
St Helens Hospital	24	1	(2)	-	23
Appeal fund					
Playground SOS Appeal	-	22	(22)	-	-

Annual Report and Accounts 2023/24



	1 April 2023		31 March 2024	
	Balance forward	Income	(Expenditure)	Gain/(Loss)
	£'000	£'000	£'000	£'000
Former Southport and Ormskirk Funds				
Accident & Emergency		2	-	-
Anaesthetic		1	-	-
Bereavement		13	-	-
Cancer		83	(6)	12
Children		10	(2)	-
Clayton Fund (SIU)		17	(7)	(1)
Critical Care		16	1	-
Dermatology		2	-	-
Diabetes		29	(2)	(1)
Gastro Entro		1	-	-
GUM Training		17	(1)	(1)
Medical Day Unit		53	(4)	7
Neonatal		16	(1)	-
Ophthalmology		-	1	-
Ormskirk patients		204	(80)	25
Palliative Care		13	(1)	-
Pharmacy		17	(1)	(1)
SIU General		42	(9)	5
Southport patients		83	(58)	8
Surgical Fund		1	-	-
Urogynaecology Research & Education		3	-	-
Vascular Research		1	-	-
Ward 7A Cardiology		13	(1)	-
Ward7B Rehabilitation		37	(2)	(1)
Ward 9A Short Stay Unit		4	-	-
Ward 9B Frail Elderly Short Stay- Dementia & Elderly Care fund		8	(4)	(1)
Ward 10A Emergency Assessment Unit		1	-	-
Ward 11B General Medical		4	-	-
Ward 14B Respiratory		2	-	-
Ward 15A General Medicine		3	-	-
Ward 15B Stroke Unit		8	-	-
Ward G Urology		3	-	-
Ward H Orthopaedics		20	(1)	(1)
West Lancashire Community Fund		8	-	-
Covid-19		36	(2)	(1)
Schwartz Rounds		69	-	-
Chaplaincy & SCF		2	-	-
Paediatric Diabetes and Endocrine		31	(25)	(5)
Bereavement (baby)		11	-	(2)
Paediatric A&E		4	-	-
RESTRICTED FUNDS total	610	1,097	(395)	39
TOTAL FUNDS	711	1,375	(464)	34

As with all Notes, the figures in this table are subject to roundings.

Accounts

WHISTON and ST HELENS HOSPITALS' CHARITY

Trustee's Annual Report and Accounts



For the year to 31 March 2023

THE **RAINBOW** GARDEN

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Reference and administrative details

Registration

Whiston and St Helens Hospitals' Charity, registered charity number 1053125, was entered onto the Register of Charities on 21 February 1996. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office

Trust Headquarters
Whiston Hospital
Warrington Road
Prescot
Merseyside
L35 5DR

Donations & fundraising



0151 290 4400



hello@wshospitalscharity.org



@wshospscharity



facebook.com/WSHospsCharity



@WSHospsCharity

Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Knowsley Community College, Waterpark Drive, Stockbridge Lane, Huyton, L36 3SD.

Advisors

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

Bank

NatWest
Premier Place
2 Devonshire Square
London
EC2M 4BA

Independent examiner

MHA Moore & Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Investment advisor

BlackRock Investment Managers
12 Throgmorton Avenue
London
EC2N 2DL



Report of the Trustee for the year ended 31 March 2023

Foreword

The Corporate Trustee is pleased to present the Annual Report of Whiston and St Helens Hospitals' Charity ('the Charity') together with the independently examined financial statements for the year ended 31 March 2023. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with 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)* issued in October 2019, Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which St Helens and Knowsley Teaching Hospitals NHS Trust ('the Corporate Trustee', 'the Trust', or 'StHK') is the major beneficiary.

Acknowledgement

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

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



Ways to donate

There are a number of ways to make a donation with confidence to the Charity.

Enteuse – our main donation platform

Donors can create a personal Enteuse fundraising page for their chosen fund, or sign up to an event organised by the Charity. They can also pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving. For more information or to donate please visit wshospitals.entuse.com/profile

JustGiving

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

Bank transfer or standing order

Direct transfers can be made into the Charity bank account.

Bank name	National Westminster Bank PLC
Account Name	MWL NHS Charity
Account No	10003274
Sort Code	60-70-80
IBAN	GB22NWBK60708010003274
BIC	NWBKGB2L

Cash

Cash donations can be received at the Trust's general (cash) offices at the Whiston or St Helens sites, or can be paid to the Charity through a local bank or post office, with account details as above.

Cheque

Cheques can be posted or handed in to the Trust's general (cash) offices, made payable to **MWL NHS Charity**.

Gift Aid

Gift Aid forms are available via the Charity's website wshospitalscharity.org, or by email hello@wshospitalscharity.org to accompany any donation to the Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation. This will boost your donation by 25p for every £1 you donate.



Aims and objectives

General

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

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Whiston Hospital and St Helens Hospital, as well as at various community locations throughout the region. The Charity does not have any grant-funding budgets, targets or objectives for any given financial year. Instead, the Charity operates with the utmost flexibility and responsiveness to its parent Trust in its delivery of care.

Statute

The Corporate Trustee ensures that the statutory public benefit criteria, as detailed in the Charities Act 2011, are met by demanding that each grant funding application is critically assessed against those criteria. This process is achieved through compliance with internal policies.

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

Objects

The principal objects of the Charity - as set out in the Declaration of Trust deed - are as follows. To provide '*for any charitable purpose or purposes relating to the National Health Service.*'

Individual funds' purposes and decision-making

The Charitable Funds Committee has set up a range of restricted funds. Each fund's purposes relate to the betterment of care in a particular *area, function, department or specialty* which donors would want to benefit from their generosity. Only purchases relating to the fund's purposes would be eligible for grant funding from that fund, and each request is assessed on its own merit.

The Committee has also appointed fundholders for each fund. These are senior Trust managers with expertise in the area (often, clinical specialty) addressed by a given fund. Fundholders have delegated powers up to certain financial limits to approve applications for Charity grant funding. Applications can be made by any member of Trust staff – most usually, those closest to patient care.

Higher-value grant applications (over £2k) are presented to the Director of Finance & Information for an approval decision. The approval of grants over £15k is reserved to the Charitable Funds Committee.

The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all grant applications, ensuring compliance with internal policies and charity law on behalf of the Committee and Corporate Trustee. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff will acknowledge any non-binding 'expressions of wish' from donors in the course of making decisions.



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

Achievement of aims and objectives

As a grant-giving charity, the Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out in the *Achievements in 2022/23* section of this Report.

Fund structure

Overview

As at 31 March 2023, the Charity was made up of

- a single unrestricted general 'umbrella' fund, with
- 13 restricted sub-funds (31 March 2022: 12) and
- 14 restricted 'special purpose trusts' (31 March 2022: 14).

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2022/23 or 2021/22, but the Corporate Trustee periodically considers earmarking. There are no funds held as custodian trustee on behalf of others. The Charity has never held endowment funds.

Special purpose trusts

The special purpose trusts are subsidiary charities that are held on separate trusts on behalf of the umbrella charity. The purpose of each individual sub-fund and special purpose trust ('fund') focusses on a specific area, function, specialty or department of St Helens and Knowsley Teaching Hospitals NHS Trust.

Name	Registered Charity Number
The Burns and Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General Purpose Fund	1053125-13
The Whiston & St Helens Children's Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

Further fund details are included in Note 18 to the accounts.



Governance and management

Constitution of the Charity

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 5 January 1996. This Declaration of Trust for 'The St Helens and Knowsley Hospitals Charitable Fund' was amended in 2017 to reflect the Charity's current name. Various 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1996, as 'linked charities' under the Charity's single registration number.

The full current name of the Charity is Whiston and St Helens Hospitals' Charity. The Charity's registration number is 1053125.

Corporate Trustee

The sole trustee of the Charity is St Helens and Knowsley Teaching Hospitals NHS Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity. More information about the corporate trustee can be found here: <https://sthk.merseywestlancs.nhs.uk/annual-report-and-accounts>

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

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') – as identified in the Trust's Annual Report as senior managers - who served during the financial year were as follows.

Chair	Richard Fraser *
Chief Executive	Ann Marr OBE *
Deputy Chief Executive / Director of Human Resources	Anne-Marie Stretch *
Director of Finance & Information	Gareth Lawrence *
Medical Director	Rowan Pritchard Jones * ¹
Medical Director	Dr Peter Williams * ²
Director of Nursing, Midwifery and Governance	Sue Redfern *
Non-Executive Director	Geoffrey Appleton * ²
Non-Executive Director	Gill Brown *
Non-Executive Director	Ian Clayton *
Non-Executive Director	Jeff Kozer
Non-Executive Director	Lisa Knight *
Non-Executive Director	Paul Growney *
Associate Non-Executive Director	Rani Thind *

¹ to June 2022

² from July 2022

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



Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2023 and in post on the date of approval of this report are as follows.

Non-Executive Director

Hazel Scott

Charitable Funds Committee

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

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

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

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

Within 2022/23, there were three formal meetings of the Charitable Funds Committee, and these took place in June and October 2022, and in February 2023. The members of the Charitable Funds Committee who served during the financial year were as follows.

Director of Finance & Information

Gareth Lawrence *

Non-Executive Director (C)
Non-Executive Director

Paul Growney *
Lisa Knight

The above members were on the Committee for the 12-month period to 31 March 2023. Post titles relate to the postholder's Trust role. The Director of Finance & Information is the Executive Lead for the Committee, and the Chair is denoted (C). Specialist officers from Financial Services and the Charity/Fundraising teams also attend the Committee to present information, recommend actions and advise as required.

Committee members who were also Committee members on the date of approval of this Report are labelled above with an asterisk. Directors joining the Committee after 31 March 2023 and in post on the date of approval of this report are as follows.

Non-Executive Director
Director of Nursing, Midwifery and Governance
Managing Director

Geoffrey Appleton
Sue Redfern
Rob Cooper



Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by NHS England. The Chief Executive Officer is appointed by the Chair and other non-executive directors. Executive directors are recruited by the Chief Executive Officer. Directors are assigned to Committees, including the Charitable Funds Committee, by agreement of the Trust Board.

Members of the Trust Board who may engage in Charity business are briefed on appointment, or when necessary, by the Director of Finance & Information. Directors are encouraged towards continuous professional development through the Trust's ongoing performance management arrangements, and they may seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Decision making

The Charitable Funds Committee further delegates some day-to-day decision-making powers to Trust staff, as follows.

- The Trust's Director of Finance & Information, and specific officers in the Trust's Financial Services and Charity/Fundraising teams, are empowered to act on behalf of the Charity, in accordance with the Committee's policies.
- The grant funding of purchases can be approved by delegated fundholders, as described within the *Individual funds' purposes and decision-making* section of this Report.

Risk management

The Charity's key systems are designed and implemented by St Helens and Knowsley Teaching Hospitals NHS Trust, and the Charity therefore benefits from the Trust's robust internal control framework. The Charity's business activities are performed in accordance with the Trust's Standing Financial Instructions.

Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee. The Committee considers the Charity's risks at the Charity's, and not the Trust's, level and scale.

As at 31 March 2023, the Corporate Trustee has determined that the Charity does not have any significant residual risks.

Reserves policy

Background

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

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

Policy

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.

As at 31 March 2023, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (Note 1.b. to the Accounts). The liquidity risks in the wider charity sector that are usually mitigated by the holding of reserves do not apply to this charity. Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2023.

Nevertheless, the Charity maintains a *Reserves Policy* for both operational comfort and propriety. Balances are monitored monthly against a target range (between 6 months' expenditure and 12 months' expenditure, using rolling 3-year averages). When balances exceed this range, mitigating actions are considered. For example, investment income may be retained in the unrestricted general fund.

Reserves levels

Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for the Charity at 31 March 2023 was £102k (31 March 2022 £128k). This level of reserves is broadly consistent with the Charity's target range, above.

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

The Corporate Trustee is actively monitoring balances as part of the 2023 strategic review exercise as discussed in the *Acquisition and strategic review* section. It is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.



Investment policy

Summary

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

All investment decisions

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

The Charity limits investments involving alcohol, gambling and arms/defence, and avoids tobacco-related investments.

The overriding objective is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments overview

In both 2022/23 and 2021/22, the Charity invested via BlackRock Investment Managers in two sub-funds of a charity authorised investment fund (CAIF): BlackRock Charities UK Bond Fund and BlackRock Charities UK Equity ESG Fund.

The total market value of these investment assets of the Charity as at 31 March 2023 was £480k (31 March 2022 £492k).

Within 2022/23, investment income of £23k (2021/22 £15k) was earned, including bank interest on the Charity's current accounts.

Achievements in 2022/23

The Charity has purchased many items for the benefit of patients and visitors of St Helens and Knowsley Teaching Hospitals NHS Trust in 2022/23. Some key stories, with a positive impact on healthcare and the patient experience, are described below.

Presents for Patients scheme - Christmas 2022

Some patients on the Trust's wards simply do not have visitors over Christmas. Even for patients with many visitors, being in hospital can be a lonely experience with few home comforts. The Charity wanted to bring smiles to the faces of inpatients over Christmas, and our annual **Presents for Patients** scheme was once again a great success!



Edna
receiving her
Christmas
present



Margaret
feeling the
festive love!



Baby Willow
couldn't wait
to get that
present
opened!

Isaac and Elf
loved
their gift



The Charity's executive lead, Gareth Lawrence (the Trust's Director of Finance & Information) said

"Although the Charity mainly focusses mainly on amazing and quite serious projects around our hospitals, for some years now it has committed to supporting *Presents for Patients*. The Trust's staff do a fantastic job in 'making Christmas happen' across the wards and departments, making the absolute most of this grant.

"Although it represents a tiny fraction of the Charity's spend, the *Presents for Patients* grant has a huge impact on many of our Christmas inpatients. This scheme really is *what it's all about*."

Rainbow Garden

The Rainbow Garden is a special memorial garden to remember loved ones at Whiston Hospital.

It was funded by a grant acquired by the Charity from NHS Charities Together. With special thanks to the extraordinary efforts and generosity of Captain Sir Tom Moore, it will provide a place for contemplation and reflection for staff, patients, and their families.

Richard Scarth (Director of Membership & Impact at NHS Charities Together) said

"The vibrant flower beds and memorial trees within the Rainbow Garden are a beautiful tribute to all of those we've very sadly lost. It also gives us the opportunity to give thanks to the extraordinary efforts of our NHS workers, volunteers, and patients at the centre of the (pandemic) crisis."

"Thank you to everyone who has donated to NHS Charities Together, and the team at Whiston & St Helens Hospitals' Charity who have surpassed our expectations in making this happen."





Opticlar focusable headlight

The headlight is an essential piece of equipment, optimising what clinicians can see during surgeries, supporting better outcomes. It was funded by the Charity's **Breast Equipment & Training fund**.

Miss Chagla (Consultant Surgeon) said

"The headlight allows the surgeon to have better view of the operating field."

"In breast reconstruction, with multiple surgeons operating at the same time, the headlight allows us to continue working together. This is because these procedures often involve three or four surgeons operating together, and most theatres only have two overhead lights."

"This lightweight headlight also focuses light into small cavities like the axilla, in the shoulder area, which is very helpful."



Games for the Children's Ward

In December 2022, Gary Crickson, an amazing local supporter, generously gifted a range of toys to the Trust for Christmas, bringing cheer to paediatric patients. This included a brand-new PlayStation 5 for Children's Ward 4F at Whiston Hospital. The Charity was delighted to be able to pitch in and fund the purchase of a range of additional games.

Emma Barry (Play Specialist for Ward 4F) said



"We have lots of toys for our younger patients, but we needed something for our teenagers, and we are so grateful to Whiston and St Helens Hospitals' Charity for purchasing these games."

"It really does help our teenagers to relax before and after their procedures - they love to play on the PlayStation, with this great games selection."

Maternity bereavement – memory boxes

Maternity Services are provided at Whiston Hospital in a purpose-built unit and throughout the community of St Helens and Knowsley boroughs. The service has seen year-on-year increases in the number of women choosing to have their baby at Whiston Hospital.

In 2022/23, the Charity's dedicated **Obstetrics & Gynaecology fund** covered the costs involved in creating memory boxes for bereaved parents. These are often very small purchases which mean a lot – some butterfly charms, teddy bears, and wildflower paper hearts, as well as materials to be able to take and present a baby's hand and footprints, and a camera, printer and ink for photos.

Becky Hide (Midwife) said

"Losing a baby is one of the hardest things to go through in life, and we try to help in a tiny way by providing keepsakes in a memory box."

"For any parent who has lost a child from 13 weeks up to and including newborns, we will take a photograph, and take both hand and foot prints."

"We provide a little certificate of birth and other suitable items, so that the parents can take something home with them and remember their little one."



Smaller things that mean a lot

This section has outlined some key impacts made by different types of charitable expenditure that has been suggested by the Trust's teams.

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



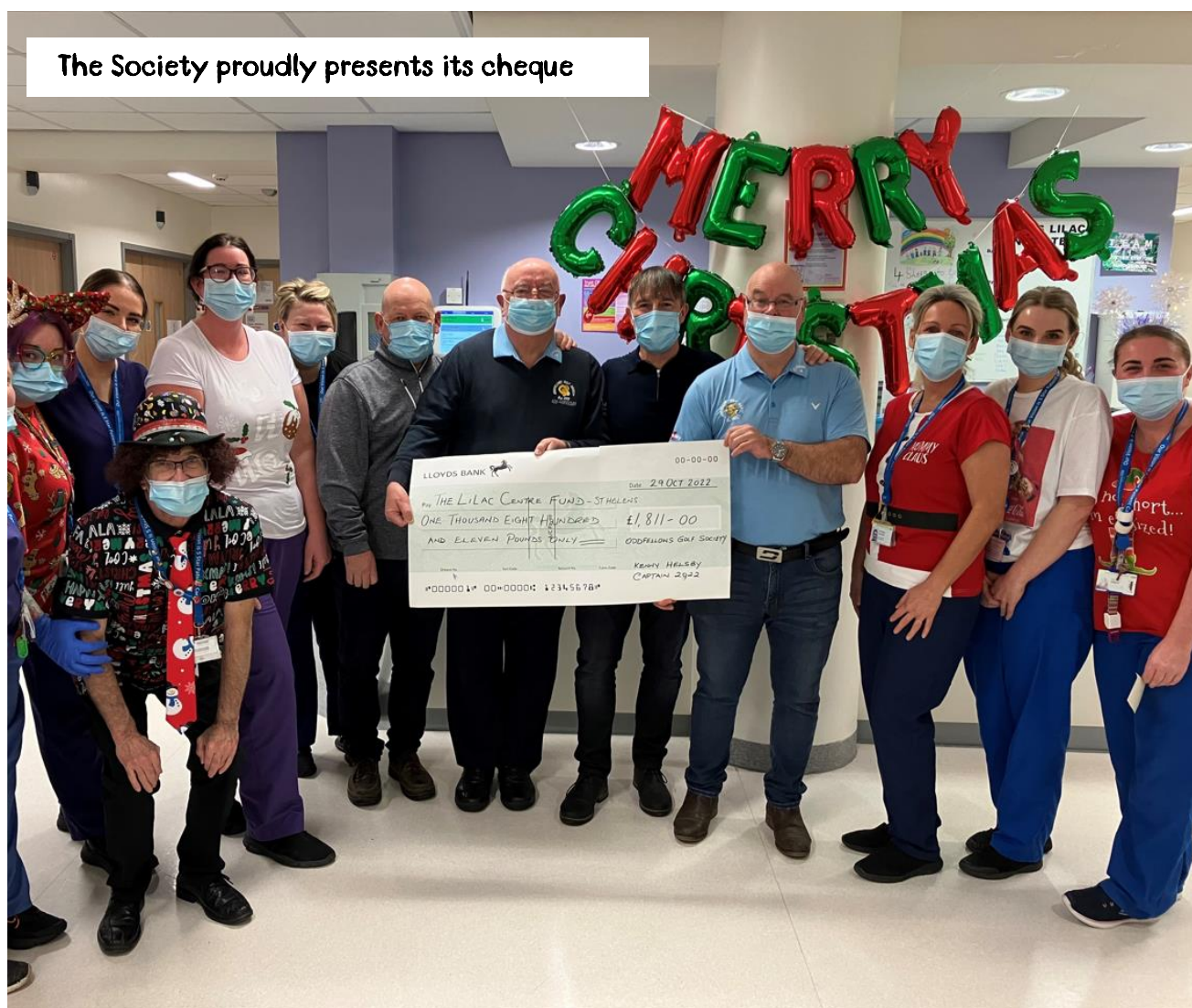
Fundraising review of the year

The 2022/23 fundraising season has been brilliant, with many Trust staff and community supporters doing amazing things to raise funds for Whiston and St Helens Hospitals Charity. Here are a few highlights from this year!

Oddfellows Golf Society

Thank you so much to Oddfellows Golf Society from Earlestown which raised £1,811 for the Charity's **Lilac Centre fund**. 2022 Club Captain Kenny Helsby chose the Lilac Centre to be his cause of choice to thank the Centre for the care and support his mother-in-law has received. The Lilac Centre is the Trust's specialist chemotherapy unit in St Helens Hospital.

Whilst the Society raised the funds largely through golf matches, special thanks go to Tony Fisher who raised almost £800 alone by completing the Three Peaks Challenge in the summer. He had a few challenges along the way with a bad fall, but still managed to complete it in 24 hours!



Meredith and Sonny - walk for Nanna

Meredith and ten-month-old Sonny took on the challenge of walking 10,000 steps per day throughout February 2023, in support of the Charity. In July 2022, Meredith had discovered that her mother-in-law had cancer, and was undergoing treatment at Whiston Hospital.

Meredith said

"You guys have been taking such good care of her during a really tough time, so that's why I wanted to raise money. She's shown so much strength in the last ten months and we wanted to show some of that strength in a different way. It was tough, but we did it!"

Meredith and Sonny raised a fabulous £1,301.



Sonny is very proud!

Prison Service Charity Fund says *thank you!*

The Prison Service Charity Fund donated twice to our Charity in 2022/23 to say *thank you* for the care that Phil Boardman, a trustee of that charity, received in 2021. In January 2021, Phil was admitted to Whiston Hospital and diagnosed with Covid Pneumonia. He then spent time in the Intensive Care Unit and the High Dependency Ward, before being discharged from hospital with ongoing oxygen support.

The first donation in June 2022 of £1,000 was for the Charity's **Intensive Care Unit fund**. A further £2,000 was received in December 2022 which the Charity put towards the *Presents for Patients* scheme. We are so grateful for their continued support.



Nikki climbs Snowdon - Breast Equipment & Training fund

Nikki Allman was so grateful for the care she received from the team at the Burney Breast Unit that she set herself a challenge of climbing Snowdon with her family on 3 September 2022. Nikki had already climbed Ben Nevis and Scafell Pike many years ago, and wanted to complete the Three Peaks Challenge.

Nikki said

"It was extremely tough, but my family got me through it, and we were delighted to finally reach the top."

Raising breast cancer awareness at every opportunity, Nikki states on her fundraising page

"After donating, please please do one more thing.... check your boobs. Early diagnosis saves lives!"

Nikki raised a huge £2,500, delivered in person to Miss Chagla and her team at Burney Breast Unit.



Gareth Kilshaw walks coast-to-coast

We were delighted to receive an incredible donation of £1,553 for the **Lilac Centre fund**.

Gareth Kilshaw took on the huge challenge of running The Southern Upland Way, which is 215 miles coast to coast across Scotland, from the Atlantic Ocean to the North Sea, taking a whopping 79 hours and 26 minutes to complete!

Gareth took on the massive challenge in aid of his long-time friend Phil Turner, who was undergoing chemotherapy treatment at the Trust's Lilac Centre, which is a specialist unit at St Helens Hospital.

The huge donation was gratefully received and will help the Trust to continue providing **5 star care** to its patients and their families.

Jeanine's Ninth 'Boob Do'

Nine years ago, Jeanine Murtagh took the huge decision to undergo a preventative surgery due to a family history of breast cancer. Miss Chagla performed a mastectomy with reconstruction and Jeanine always felt she was in good, safe, understanding hands, putting total trust in Miss Chagla and her team.

As a huge *thank-you* to the Burney Breast Unit, Jeanine has held a 'Boob Do' every year since. This year was Jeanine's ninth year, and she has raised a whopping £2,826. Jeanine is already planning her tenth 'Boob Do'.



... and finally ...

Many of those who raise funds for our Charity are often patients, family or friends, who want to give something back for the care they have received at our hospitals. We cannot thank our fundraisers enough for their ongoing support. They literally go above and beyond for us and with their help we can make sure future patients benefit from the funds they raise.

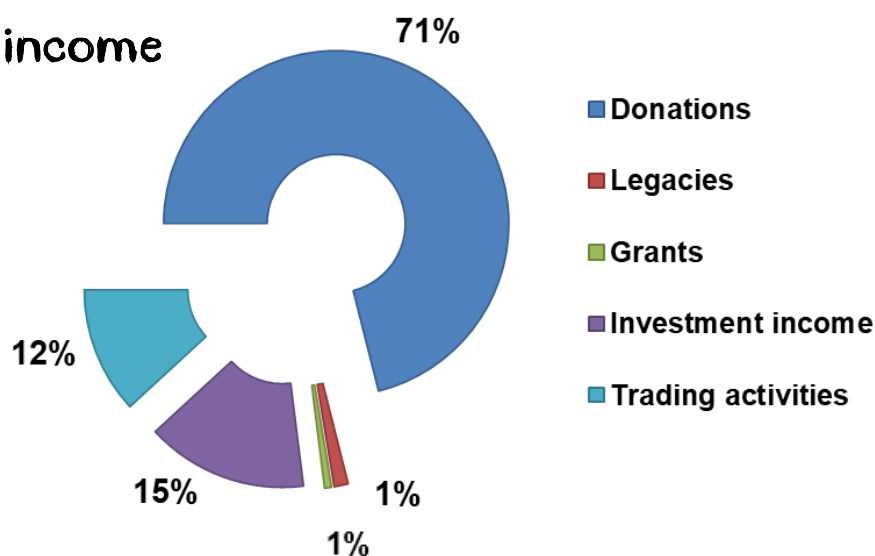
Denise Littler – Charity Fundraiser

Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2022/23 was £152k (2021/22 £163k). The following chart analyses this year's income by source.

Analysis of income



Donations - £108k

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

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

We thank all donors for their kindness and effort.

Legacies and grants - £2k and £1k, respectively

We are very fortunate to be remembered through wills by numerous kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity applies for grants when they are available and match the Charity's objectives. Legacy and grant totals can vary greatly from year to year.

Investment income - £23k

To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to forecasts and the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was reasonable in 2022/23; investment opportunities and treasury policies are subject to ongoing review.



Other trading activities - raising funds - £18k

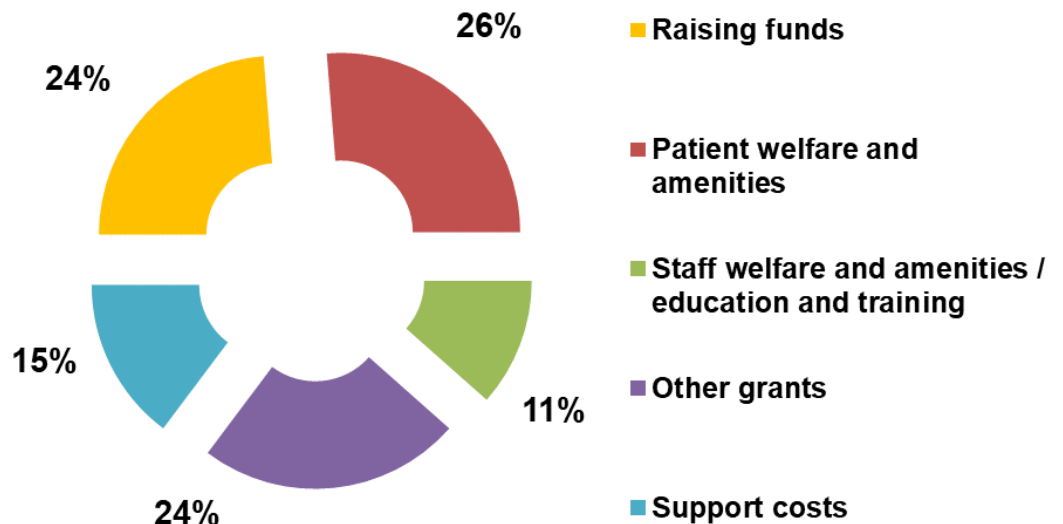
This income relates to income received in exchange for supplying goods and services to raise funds for the Charity. In 2022/23, this income was primarily generated by event ticket sales. Most of the income generated by fundraising events is currently technically classified as donations.

Expenditure summary

Of the total expenditure of £156k (2021/22 £130k), £117k (2021/22 £128k) was spent on charitable activities (including support costs) across a range of programmes for patient benefit.

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

Analysis of expenditure



Raising funds - (£37k)

This category includes budgeted fundraising services / resources, supporting future income growth.

Patient welfare and amenities - (£41k)

This charitable expenditure relates to a mixture of Trust-wide projects and 'the little things that mean a lot' – enhancing the patient (and carer) experience and supporting discharge. Some of the key projects included in this category are detailed within the *Achievements in 2022/23* section of this Report.

Staff welfare and amenities / education and training – (£18k)

This category includes spend on projects which enable Trust staff to continue to deliver **5 star patient care**.

Other grants – (£37k)

In 2022/23, this category chiefly comprises the Rainbow Garden project, which is detailed within the *Achievements in 2022/23* section of this Report.

Support costs – (£21k)

This total represents the current cost of administering the Charity.

Future plans

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

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

As the Charity grows, this position may change, perhaps to incorporate the spending plans associated with appeals schemes and grants.

Significant developments occurred to the Charity in 2023/24. These are outlined in the following *Acquisition and strategic review* section of this Annual Report.

Acquisition and strategic review

Acquisition

On 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport & Ormskirk Hospital NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospital NHS Trust Charitable Fund] were effectively 'joined'.

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity. The new single charity – **MWL NHS Charity** – was created with effect from 1 July 2023, with administrative and governance arrangements converging throughout 2023/24.



Strategic review

In 2022/23, the Corporate Trustee undertook a strategic review of the Charity. In June 2023, it then made a number of 'landmark' decisions on the future direction and growth of the combined MWL NHS Charity.

Key elements are as follows.

1. Appointing a Head of Charity to *lead and develop* all charity business and governance, under a recharge arrangement with the Trust.
2. Establishing the new brand, helping MWL NHS Charity to become identifiable and distinct from the Trust.
3. Streamlining and restructuring funds to make MWL NHS Charity easier to understand and administer. With effect from 1 April 2024, an unrestricted general fund and a tailored set of specialty and site-specific funds will remain.
4. Prioritising grant spend more effectively towards the most direct sources of patient benefit, through the implementation of a rigorous Expenditure Guidance policy document and Mission Statement.

These activities are still ongoing at the point of approval of this Annual Report and Accounts in January 2024.

These are exciting times for MWL NHS Charity, and there is more to come.

Corporate Trustee's responsibilities in relation to the financial statements

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Acts, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and
- safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 31 to 44 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

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

Statement as to disclosure to our independent examiners

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

By delegated authority on behalf of the Corporate Trustee:

Geoffrey Appleton

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

Geoffrey Appleton

22.1.24

Gareth Lawrence

Executive Lead - Charitable Funds Committee
Director of Finance & Information of the Corporate Trustee

Gareth Lawrence

22.1.24



Independent examiner's report to the corporate trustee of Whiston and St Helens Hospitals' Charity

WHISTON AND ST HELENS HOSPITALS' CHARITY INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023 set out on pages 31 to 44.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Nicola Mason

.....
Nicola Mason FCA, DChA
Independent Examiner
MHA Moore and Smalley
Chartered Accountants
Preston

Date 26/01/2024



Statement of Financial Activities (SOFA)

For the year ended 31 March 2023

				Restated	Restated	Restated
	Note	Unrestricted 2022/23 £'000	Restricted 2022/23 £'000	Unrestricted 2021/22 £'000	Restricted 2021/22 £'000	Total funds 2021/22 £'000
						Total funds 2022/23 £'000
INCOME from						
Donations and legacies	3	25	86	34	114	148
Other trading activities - raising funds	4	1	17	-	-	-
Investments	5	4	19	3	12	15
Total income		30	122	37	126	163
EXPENDITURE on						
Raising funds	6	(9)	(28)	(3)	(17)	(20)
Charitable activities	7	(46)	(73)	(36)	(75)	(111)
Total expenditure		(55)	(101)	(39)	(91)	(130)
Net gains / (losses) on investments	11	(2)	(10)	4	17	21
NET INCOME / (EXPENDITURE)		(27)	11	2	52	54
Net movement in funds		(27)	11	2	52	54
Reconciliation of funds						
Total funds brought forward		128	599	126	547	673
TOTAL FUNDS CARRIED FORWARD		101	610	128	599	727

Balance Sheet

As at 31 March 2023

	Note	Unrestricted 31 March 23 £'000	Restricted 31 March 23 £'000	Total funds 31 March 23 £'000	Unrestricted 31 March 22 £'000	Restricted 31 March 22 £'000	Total funds 31 March 22 £'000
Fixed assets							
Investments	11	126	354	480	128	364	492
Total fixed assets		126	354	480	128	364	492
Current assets							
Debtors	12	1	7	8	-	5	5
Cash	13	2	329	331	-	379	379
Total current assets		3	336	339	-	384	384
Current liabilities							
Creditors	14	(28)	(80)	(108)	-	(149)	(149)
Net current assets		(25)	256	231	-	235	235
Total assets less current liabilities		101	610	711	128	599	727
NET ASSETS		101	610	711	128	599	727
Total funds of the charity							
Unrestricted funds		101	-	101	128	-	128
Restricted funds		-	610	610	-	599	599
TOTAL CHARITY FUNDS	18	101	610	711	128	599	727

The notes on pages 34 to 44 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Geoffrey Appleton

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

Geoffrey Appleton

22.1.24

Gareth Lawrence

Executive Lead for the Charitable Funds Committee
Director of Finance & Information of the Corporate Trustee

Gareth Lawrence

22.1.24



Statement of Cash Flows

As at 31 March 2023

	Note	31 March 23 £'000	31 March 22 £'000
Cash flows from operating activities			
Net cash provided by (used in) operating activities	14	(71)	(14)
Cash flows from investing activities			
Interest from investments	14	23	15
Net cash provided by (used in) investing activities		23	15
Cash flows from financing activities			
Net cash provided by (used in) financing activities		0	0
Increase / (decrease) in cash and cash equivalents in the reporting period		(48)	2
Cash and cash equivalents at the beginning of the reporting period		379	377
Cash and cash equivalents at the end of the reporting period	13	331	379

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Whiston and St Helens Hospitals' Charity ('the Charity') is a public benefit entity.

The accounts (financial statements) have been prepared 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)* second edition – October 2019 ('Charities SORP (FRS 102)'), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) issued in October 2019, rather than the Charities SORP effective from 1 April 2005, which has since been withdrawn.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets. There has been no change in the basis of accounting during the year.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern. This is because the Charity's expenditure and obligations are with St Helens and Knowsley Teaching Hospitals NHS Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, through 'appeals' fundraising, or via the discretion of the Corporate Trustee.

The major funds held are disclosed in Note 18.

d. Income

All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability. A donation or legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted funds).



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

e. Income from legacies

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

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

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

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

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

f. Income from other trading activities - raising funds

This includes income earned from both trading activities to raise funds for the Charity, and income from fundraising events (ticket sales). Strictly, this income must be received in exchange for supplying goods and services, in order to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity, and is therefore included in this category.

g. Expenditure

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

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When recognising grant funding to the Trust, obligations are recognised as goods or services are supplied to the Trust.

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

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

h. Expenditure on raising funds

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

i. Charitable activities and apportionment

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

Charitable activities costs comprise the grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. Overheads ('support costs') are then apportioned across the funds. This results in a total cost as disclosed in Note 7.

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

j. Investments

Any investments held are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation (and disposals) throughout the year. Investments with a maturity date exceeding 12 months are shown as non-current (fixed) assets.

k. Realised gains and losses from investment

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

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

I. Financial instruments

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

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

m. Contingent assets and liabilities

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

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

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

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

n. Critical accounting judgements and key sources of estimation uncertainty

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

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in Note 1.b..

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

2. Related party transactions

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

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's expenditures are with or via the Trust. During the year, the Charity made cash payments totalling £188k (2021/22 £162k) to St Helens and Knowsley Teaching Hospitals NHS Trust.

At 31 March 2023, the Charity owed St Helens and Knowsley Teaching Hospitals NHS Trust £108k (31 March 2022 £149k) for unpaid grants and support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

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

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. Trustee indemnity insurance has not been deemed necessary to date.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with Treasury accounting directions. This dispensation is no longer available and NHS providers need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2022/23, nor did it occur in any previous year.

3. Income: Donations and legacies

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Donations	25	83	108	27	113	140
Legacies	-	2	2	5		5
Grants receivable	-	1	1	2	1	3
Total donations and legacies	25	86	111	34	114	148

4. Income: Other trading activities - raising funds

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Fundraising events, sales and raffles	1	17	18	-	-	-
Total	1	17	18	-	-	-

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods. In 2022/23, this income primarily related to ticket sales.

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

5. Income: Investments

	2022/23	2022/23	2022/23	2021/22	2021/22	2021/22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Bank account interest	1	5	6	-	-	-
Fixed asset investments net of management costs	3	14	17	3	12	15
Total (all held in UK)	4	19	23	3	12	15

6. Expenditure: Raising funds

	2022/23	2022/23	2022/23	Restated 2021/22	Restated 2021/22	Restated 2021/22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Fundraising services / resources	(5)	(21)	(26)	(3)	(17)	(20)
Expenditure on events and activities	(4)	(6)	(10)	-	-	-
JustGiving fees, licences and charges	-	(1)	(1)	-	-	-
Total	(9)	(28)	(37)	(3)	(17)	(20)

The Corporate Trustee has approved the recharge of fundraising service and resource costs from the Trust to the Charity, on a recurring basis. The 2021/22 figures have been restated to show the fundraising service recharge in this category, rather than under *Support costs – administration fee* (see Note 7). This distinction reflects the Charity's development of – and increasing investment in – the fundraising service.



7. Expenditure: Charitable activities

The Charity grants funding to support St Helens and Knowsley Teaching Hospitals NHS Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity. This is the Charity's single 'charitable activity', which it internally reports under various category headings.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, sundry direct costs such as systems costs, and audit / independent examination fees, detailed in Note 10.

Support costs can be split into different categories as shown below. These are allocated to the Charity's granting costs to generate the *Charitable activities* expenditure total, per the Statement of Financial Activities (SOFA). Apportionment is discussed in Note 1.i.

Expenditure due to charitable activities is detailed as follows.

	2022/23	2022/23	2022/23	Restated 2021/22	Restated 2021/22	Restated 2021/22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Grants issued to the Trust						
Patient welfare and amenities	(3)	(38)	(41)	(6)	(39)	(45)
Staff welfare and amenities	(4)	-	(4)	(20)	-	(20)
Staff education and training	(1)	(13)	(14)	(3)	(13)	(16)
Other grants	(35)	(2)	(37)	(3)	(2)	(5)
Total grants - single charitable activity	(43)	(53)	(96)	(32)	(54)	(86)
Support costs						
Administration fee	(3)	(16)	(19)	(3)	(15)	(18)
Independent examiner fee	-	(1)	(1)	-	(2)	(2)
Systems, banking and sundries	-	(3)	(3)	(1)	(4)	(5)
Charitable activities - total per SOFA	(46)	(73)	(119)	(36)	(75)	(111)

The element of support costs that is deemed by the Corporate Trustee to be governance costs (Note 1.i.) is the independent examiner fee, and 30% of the administration fee. This totals £7k (2021/22 £7k). The 2021/22 figures have been restated to show the fundraising service recharge under *Raising funds* (Note 6).

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



8. Analysis of grants

Grants are made to support St Helens and Knowsley Teaching Hospitals NHS Trust in its purchase of revenue goods or services and fixed assets, and this is the Charity's sole activity. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.

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

9. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of St Helens and Knowsley Teaching Hospitals NHS Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee. Similarly, the fundraising service, which largely comprises staff costs, is recharged at cost to the Trust.

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

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

10. Costs of audit / independent examination

The independent examiner's fee of £1,800 (2021/22 £1,800) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities (Note 7).

11. Fixed asset investments

	31 March 23	31 March 23	31 March 23	31 March 22	31 March 22	31 March 22
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£'000	£'000	£'000	£'000	£'000	£'000
Movement in fixed asset investment						
Market value brought forward	128	364	492	124	347	471
Add: gains/losses due to revaluation	(2)	(10)	(12)	4	17	21
Market value as at 31 March (closing balance)	126	354	480	128	364	492

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



12. Current assets: Debtors

	31 March 23 Unrestricted £'000	31 March 23 Restricted £'000	31 March 23 Total £'000	31 March 22 Unrestricted £'000	31 March 22 Restricted £'000	31 March 22 Total £'000
Accrued income	1	5	6	-	4	4
Prepayments	-	2	2	-	1	1
Total	1	7	8	-	5	5

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

13a. Current assets: Cash

	31 March 23 Unrestricted £'000	31 March 23 Restricted £'000	31 March 23 Total £'000	31 March 22 Unrestricted £'000	31 March 22 Restricted £'000	31 March 22 Total £'000
Cash at bank and in hand	2	329	331	0	379	379
Total	2	329	331	-	379	379

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

13b. Reconciliation of net movement in funds to net cash flows from operating activities

	31 March 23 Total £'000	31 March 22 Total £'000
Net movement in funds for the reporting period (per SOFA)	(16)	54
Adjustments		
Depreciation charges	-	-
Sale of investments	-	-
Dividends, interest and rents from investments	(23)	(15)
Loss/(profit) on the sale of fixed assets	-	-
Net (gains) / losses on investments	12	(21)
(Increase) / decrease in debtors	(3)	6
Increase / (decrease) in creditors	(41)	(38)
Net cash provided by (used in) operating activities	(71)	(14)

14. Current liabilities: Creditors

	31 March 23 Unrestricted £'000	31 March 23 Restricted £'000	31 March 23 Total £'000	31 March 22 Unrestricted £'000	31 March 22 Restricted £'000	31 March 22 Total £'000
Other creditors - amounts due to the Trust	(28)	(73)	(101)	-	(144)	(144)
Accruals	-	(7)	(7)	-	(5)	(5)
Total	(28)	(80)	(108)	-	(149)	(149)

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

15. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets (or liabilities) as at 31 March 2023 (31 March 2022 nil).

16. Commitments

The Charity has no other undisclosed commitments.

17. Non-adjusting events after the end of the reporting period

A significant non-adjusting event has been identified, which occurred after the end of the reporting period, but before the accounts were authorised for issue, relating to conditions arising after the end of the reporting period. This pertains to the strategic review which was undertaken at the time that the Charity's parent Trust acquired Southport and Ormskirk Hospital NHS Trust and its subsidiary charity. This exercise and its outcomes have been outlined in the *Acquisition and strategic review* section of the Annual Report.

18. Analysis of material funds

The Charity has a single unrestricted general fund. It exists to fund patient-centred projects across both Trust sites, particularly in those areas not addressed by the other funds. The specialty funds are restricted as they are the focus of active fundraising, that is, 'specialty appeals'. The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report.



Summary of 2022/23 fund movements

	1 April 2022				31 March 2023
	Balance brought forward	Income	(Expenditure)	Gains / (losses)	Balance carried forward
	£'000	£'000	£'000	£'000	£'000
UNRESTRICTED FUNDS					
General fund	128	31	(55)	(2)	102
UNRESTRICTED FUNDS total	128	31	(55)	(2)	102
RESTRICTED FUNDS					
Specialty / Department funds					
Burns & Plastics	40	13	(12)	(1)	40
Care of the Elderly	12	5	(2)	-	15
General Surgery	3	2	(3)	-	2
Cancer / Leukaemia	43	3	(8)	(1)	38
General Medicine	1	-	-	-	1
Special Care Baby Unit	12	3	(4)	-	11
Intensive Care Unit	33	4	(4)	(1)	33
Ophthalmology	33	5	(2)	(1)	34
Cardio-respiratory	15	4	(4)	-	14
Children's Fund	4	-	(2)	-	2
Obstetrics & Gynaecology	13	5	(5)	-	13
Rheumatology	9	-	(2)	-	7
Lilac Centre	190	50	(21)	(4)	215
A&E	12	2	(1)	-	12
Dermatology	9	-	(1)	-	9
Gastrology	5	-	(1)	-	4
Radiography	4	-	-	-	4
Urology	8	-	(1)	-	8
Haematology / Microbiology	10	-	(1)	-	9
Theatres / Anaesthetics	8	-	(1)	-	8
Diabetes	3	-	(1)	-	2
Breast Care	69	20	(20)	-	68
Medical Education	21	1	(1)	-	19
Chaplaincy	-	1	-	-	1
Site funds					
Whiston Hospital	15	1	(1)	-	14
St Helens Hospital	25	1	(2)	-	24
Appeal fund					
Playground SOS Appeal	-	2	(1)	-	-
RESTRICTED FUNDS total	599	122	(101)	(10)	609
TOTAL FUNDS	727	152	(156)	(12)	711

As with all Notes, the figures in this table are subject to roundings.



Accounts

WHISTON
and
ST HELENS
HOSPITALS'
CHARITY

Whiston and St Helens Hospitals' Charity



Trustee Annual Report 2021/22

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Appendix A—Year End Accounts

Trustee Foreword

In its capacity as Trustee of the Charitable Funds the St Helens and Knowsley Teaching Hospitals Trust Board is responsible for:-

- Keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the funds held on trust and enable it to ensure that the accounts comply with requirements in the Charities Act 2011, the FRS102 SORP and applicable Accounting Standards.
- Establishing and monitoring a system of internal control.
- Preparing financial statements on a going concern basis.
- Maintaining proper accounting records, safeguarding assets and taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustee is also required under the Charities Act 2011 to prepare accounts for each financial year. These accounts should give a true and fair view of the financial position of the funds held on trust.

In preparing the accounts the Trustee is required to:-

- Apply on a consistent basis relevant accounting policies.
- Make judgements and estimates which are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

Trustee Foreword cont'd

- Take all the steps that it ought to have taken as trustee in order to make it aware of any relevant information and to establish that the Charity's independent examiners are aware of that information.

The Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts.

The following Annual Report has been drawn together to review the financial year to 31st March 2022. It pays particular attention to achievements in benefiting both patients and staff through the purchase of equipment, amenities and contributions to various improvement schemes. It reviews the financial position of the funds and highlights any change/developments that are required in the forthcoming year to ensure continued compliance with the Charities Act 2011.

Last, but not least, it recognises the efforts made by everyone throughout the year in enabling the Charitable Funds to provide a very valuable and welcome contribution to the Trust.

Signed:

Chairman *P.Growney*

Date 19.10.22

Trustee *G.Lawrence*

Date 19.10.22

Introduction/Overview

The Trust's Charitable Funds are subject to the requirements of the Charities Act 2011 and as such are registered with the Charity Commission.

The prime role of the Charity Commission is to seek to preserve the integrity of "charity". Their powers and functions are set out in the 2011 Act and as a consequence the Trust is required to:-

- Register on the Central Register of Charities (which is open to public inspection).
- Keep this information up to date by the completion of an Annual Return.
- Have an independent examination of the Charity's annual accounts.
- Produce an Annual Report.

The Trust's main charity is registered as the "Whiston and St Helens Hospitals' Charity - Registered Number 1053125" created to cover a wide range of charitable purposes relating to the NHS and is supported by fourteen subsidiary charities representing donations made to specific specialties in the Trust.

This registration is known as an "Umbrella" arrangement and as a consequence allows for the production of a single set of Annual Accounts, Report and Return for all charities in compliance with the Charities Act 2011.

Review of Developments and Achievements

The Trust monitors and reviews all policies and procedures and adapts as necessary.

The Trust continues to promote Gift Aid on both hospital sites and provides information for patients and visitors with regard to making donations, gift aid and Just Giving.

The Trust has operated a registered charity for a number of years. The Trust calls this 'charitable funds' but it is in fact a charity in the same way that the Christie, Alder Hey and Great Ormond Street all have hospital charities. At the moment though not many people think of our hospitals as a charity in this way.

Our Charity supports the full range of routine and specialist services that are provided at both of our hospitals; from Cardiac to Cancer, Special Care Baby and Children's care, to Trauma and world-class care for patients undergoing Burns and Plastic surgery treatment.

The money raised for our Charity stays in the St Helens and Knowsley areas, helping us to provide 5 star patient care at both Whiston and St Helens hospitals.

The pandemic continued to impact 2021/22 and was to be another incredibly busy year for the Trust, but as restrictions eased and with the success of the vaccination programme, although planned charitable events still remained postponed, individuals were there to show support and continued to fundraise and raise money for the Trust's Charitable Funds.

We were able to pay tribute to all those we lost as a result of the pandemic. The Rainbow Garden at Whiston Hospital opened and has become a very special place for peaceful reflection for staff, patients and families.

Also, thanks to the overwhelming generosity of the local community, we were able to surprise all our patients, who had to stay in hospital on Christmas day, with a gift, and we'd love to be able to do the same again this year too.

Looking forward, our hope is that in the coming months new and existing supporters of Whiston and St Helens Hospitals Charity are able to join us, once again, on fundraising projects.

Here are few of our fantastic fundraiser stories...

Review of Developments and Achievements cont'd

Bringing Hope to others

Sadly, Charlotte and Gary Higgins lost their daughter Hope when she was born prematurely at 22 weeks and 5 days. After being admitted as an emergency, they didn't have any personal items or toiletries with them for during their hospital stay. Now, with the support of our Charity, they have created 'Hope Bags' to help others going through a



similar experience. The bags contain essential items for mums who arrive at Whiston Hospital unexpectedly, by removing the extra worry of finding things like personal care and hygiene products. We are so thankful to you both and proud to help keep Hope's memory alive.

Mountains of support

If you're going to run thirteen miles you may as well do them up a mountain! Superhero Antony McCoag from Prescot did just that when he ran the Snowdonia half marathon on 22nd August to raise funds for the Special Care Baby Unit at Whiston Hospital, smashing his fundraising target of £300. We are so grateful for your support and hope you get a well-earned rest now!



Braving the shave

Thank you so much Lorraine Hodgkinson who "braved the shave" and reached a hair-raising £1,675 for the Lilac Centre in memory of her dear friend Angela. You're a star!

Review of Developments and Achievements cont'd

Amazing Aisla

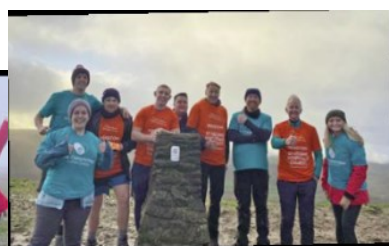
Despite breaking her arm just a week before her challenge, 11 year old Aisla Loftus from Cronton climbed Helvellyn mountain with dad Neil to raise over £1000 for the Lilac Centre in memory of her granddad Barry who sadly passed away in October 2020.

We think you're amazing, thank you so much Aisla!



Fabulous Fundraisers

We are so lucky to not only have supportive patients and their families, but we also have the most amazing members of staff who continue to raise money for our hospitals! Special thanks to our incredible Vinci Team who took on the 3 peaks challenge – climbing Ben Nevis,



Scafell Pike and

Snowdon in one weekend, raising almost £4,000 for our hospitals' Charity and also The Clatterbridge Cancer Centre!



Steve Beech ran his first marathon in Manchester and raised almost £2,000 for our Burns Unit after his wife Claire was involved in a household accident which left her in hospital for 5 weeks. They were originally due to run together, and thought it only fitting that Steve ran to raise money for our charity. Thanks to you both for supporting us!

Review of Developments and Achievements cont'd



Thanks to Joanne Lee, Eileen Hale and Lisa Ireland who raised an outstanding £1,300 for our hospitals by organising an afternoon tea in Joanne's front garden! Eileen is undergoing cancer treatment at our Lilac Centre and has requested that the money goes towards providing holistic therapies for patients receiving chemotherapy!

We have been so lucky to be the recipients of many charity night donations of late, including Keith and "The Thornhills" at Whiston Social Club. Keith with the help of Arthur, Dan, Wayne, OJ Reynolds and Berni Birch, raised over £800 for our Coronary Care Unit in memory of their pal John van Aston, and a great night was had by all!



Phil & Linda Nicholson raised a whopping £3,065 by holding a charity night for the Lilac Centre, St Helens Hospital. The evening was clearly a great success, we're ever so thankful for your support.

Acknowledgements

The Trustee would like to thank all the people who have supported the Trust throughout 2021/2022. The Charity has had donations from several sponsored events in the year ranging from sponsored walks, marathons and extreme challenges . We would like to say a big thank you to everyone who took part or sponsored these events and to everyone who sent donations to the Trust. The Trust appreciates the time and effort that goes into organising these events and we are extremely grateful for your support.

We would also like to thank all the companies and organisations who support their staff and give generous donations on matched giving and supply gifts for raffles and competitions.

All donations are very much appreciated by staff and patients and help to further enhance the care and comfort of our patients.

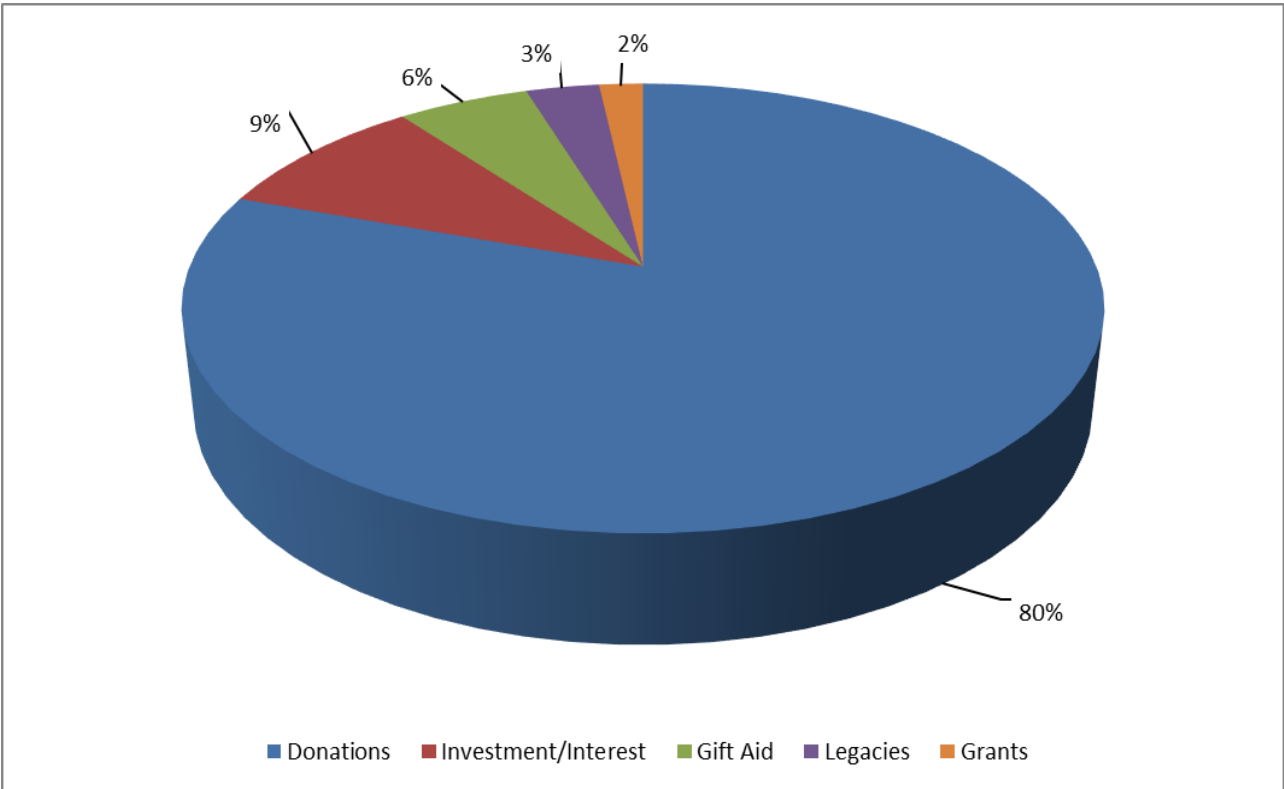
Thank you again to everyone who gave so generously.

Material Transactions

In the year ended 31st March 2022 the Trust received £131k in donations.

The following shows the main sources of income:-

	£000's
Donations	131
Investment/Interest	15
Legacies	5
Gift Aid (included in donations and legacies in the Accounts)	9
Grants (included in donations and legacies in the Accounts)	3
	<u>163</u>



Expenditure

The total expenditure for 2021/22 was £130k.

Listed below are just a few of the purchases made from charitable funds. All purchases help to enhance the patient experience whether it is as a day patient or an inpatient.

◆ **Passive Light Tubes**

Purchased for the Maternity Unit. They stimulate the senses using sound, light, vibration and are perfect for reducing stress and creating a calm and relaxing environment.

◆ **Yesmina Medical/Sports Bra**

Purchased for the Plastic Surgery Dept the bras are medically designed to provide post-operative comfort and stability for breast surgery patients.

◆ **Astodia Diaphanoscope**

The Astodia diaphanoscope was purchased for the Special Care Baby Unit to enable the easy search and transillumination of blood vessels in premature and new born babies.

◆ **Paxman Scalp Cooling Caps**

Three scalp cooling caps were purchased for the Lilac Centre. The scalp coolers are used to prevent/minimise hair loss of patients receiving chemotherapy treatments.

◆ **Croyde Foldaway Bed**

The foldaway bed allows for partners, relatives and friends to stay with and support patients in Maternity HDU.

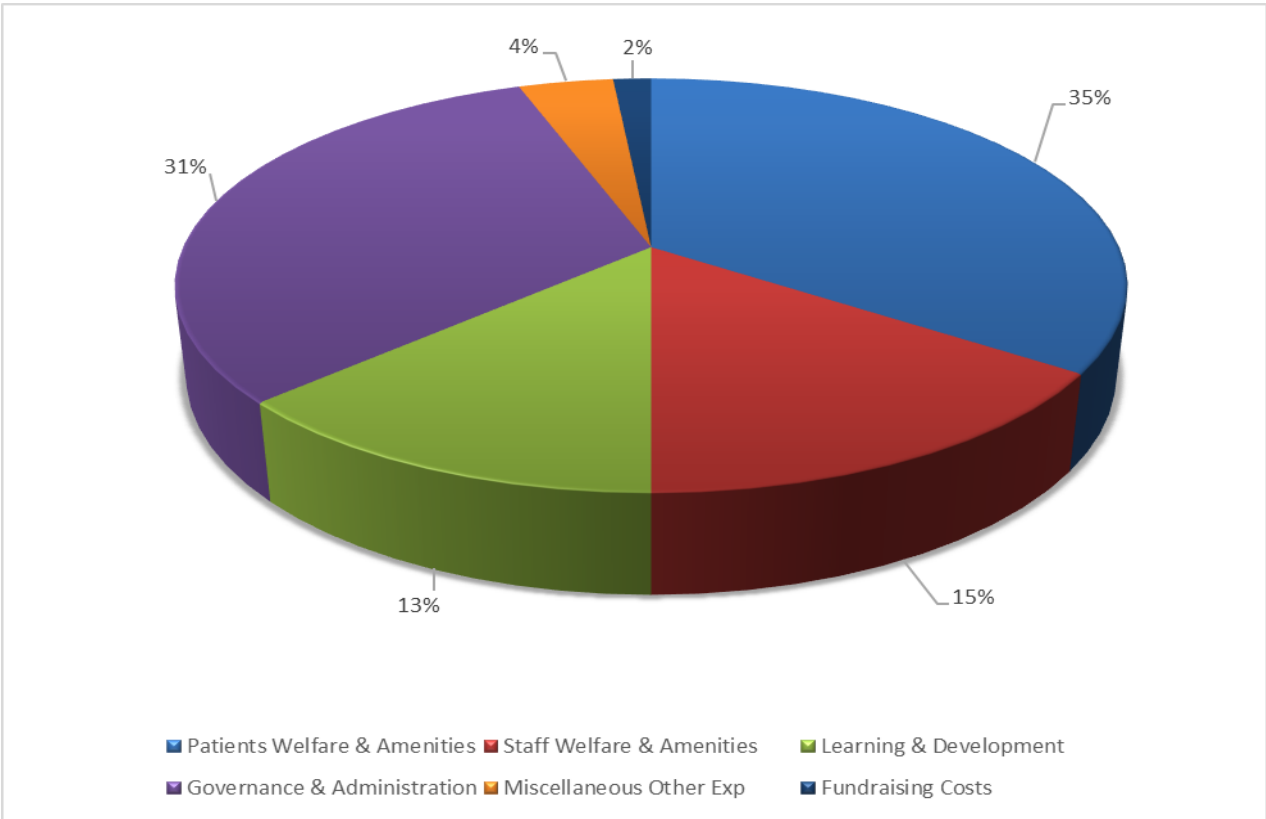
◆ **Croyde Adjustable Cots**

These overbed, height adjustable cots purchased for Maternity HDU allow for mums to have contact with baby without having to leave the bed, promoting maternal bonding and reducing the risk of falls.

Expenditure cont'd

- ◆ **Recliner Chairs**
Purchased for the Lilac Centre the chairs and tables will improve the comfort and experience for patients receiving chemotherapy treatments.
- **Chester Chest with Arm**
The Chester Chest purchased for the Lilac Centre enables the teaching of central line care for physicians, nurses, etc. to develop competence in managing vascular access devices.

Analysis of Expenditure 2021/2022



Financial Review

The income and expenditure for the Trust's Charitable Funds was as follows:-

	2021/22 £000's	2020/21 £000's
Income		
Donations	131	110
Gift Aid (included in donations and legacies in the Accounts)	9	8
Legacies	5	9
Income from charitable activities	0	1
Investment Income	15	15
Grants Receivable	3	160
	163	303
Expenditure		
Expenditure on charitable activities	87	153
Expenditure on raising funds	2	0
Grants	0	52
Administration - Salary	35	34
Independent Examination	1	1
Other	5	5
	130	245

Investments are held in a specific charitable portfolio with BlackRock Investment Managers. We invest in BLK Charities UK Bond Fund (previously Charinco Common Investment Fund) and BLK Charities UK Equity ESG Fund (previously Charishare Restricted Common Investment Fund).

The objective of the funds is to "achieve long-term capital growth by investment predominantly in UK equities with a restriction on investment in tobacco related securities and defence related securities". Also the fund may not invest in any company listed on any stock exchange which generates more than 10% of its annual turnover from military sales.

Financial Review cont'd

The Trust's policy is that investments should not be made in companies that produce products which could be detrimental to health; all our investments comply with this.

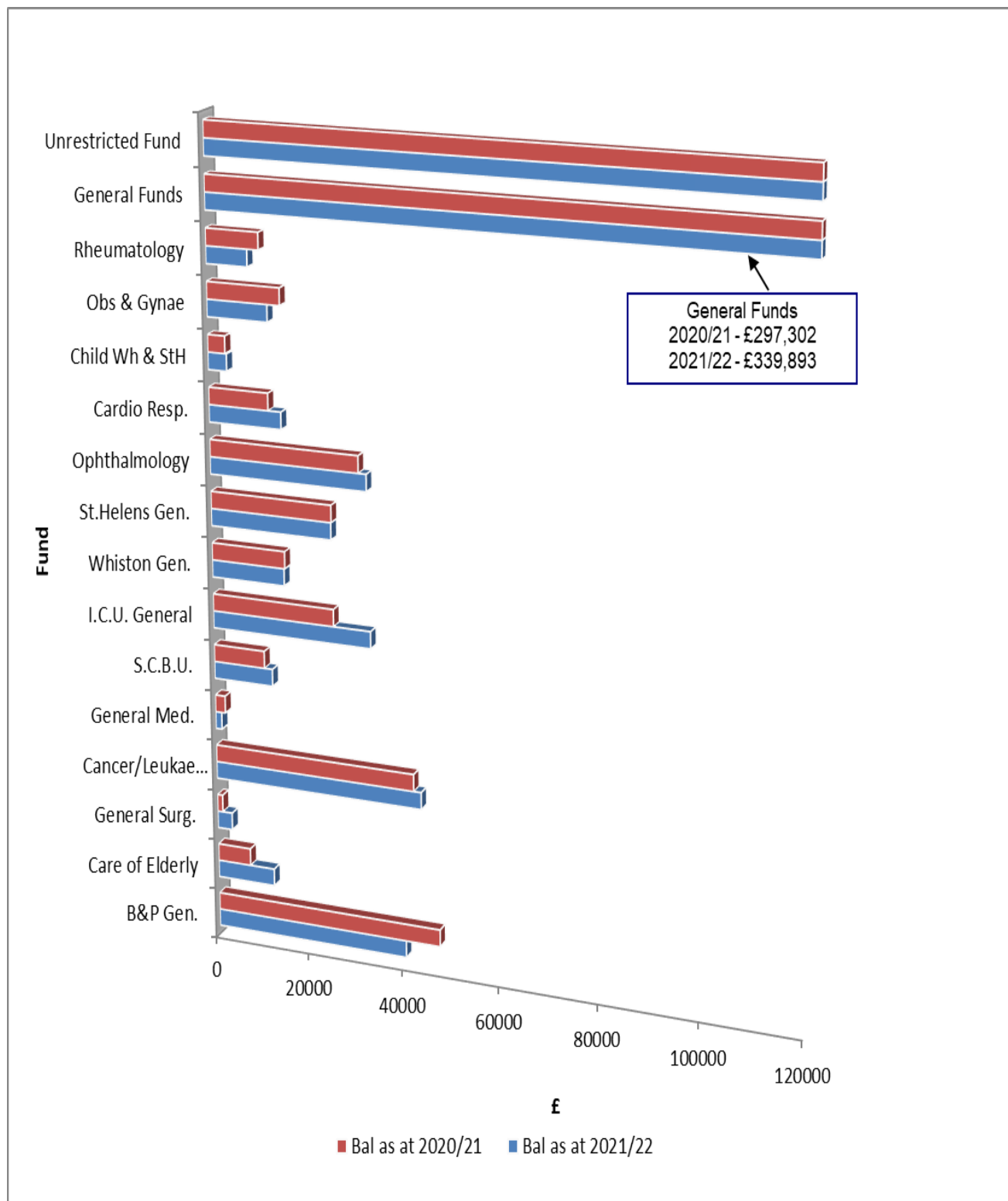
The objective of our investments is to get the best return on our money for the funds benefit. We want realistic interest rates so that the funds benefit on a day to day basis by having the interest/dividends to spend once it has been distributed. BlackRock ensures that this criterion is met and that we have limited exposure to risk. This years valuation is an unrealised gain of £20.9k on the 2020/21 valuation.

The major risk to which the charity is exposed is the fluctuation in investment values. This is a standing item on the agenda of the charitable funds sub-committee and as such is reviewed, discussed and action taken as recommended.

The charity maintains reserves (namely the "Unrestricted funds") to ensure current or anticipated expenses are met from the funds should there be any major adverse fluctuations in income received. The Reserves Policy is to maintain a maximum level equivalent to approximately 12 months expenditure (calculated using 3 year rolling average).

Comparison of Balances

2020/21 and 2021/22



Objectives

The Whiston and St Helens Hospitals' Charity comprises of one main "Unrestricted" Umbrella Charity and fourteen "Restricted" Subsidiary Charities.

The objectives of the Umbrella Charity, being unrestricted, allow the Trustee to spend the funds on any charitable purpose covered by the Trust. The official statement covering this was set out in the Model Declaration of Trust, which was lodged with the Charity Commission as part of the registration process. It states:-

"The Trustees shall hold the trust fund and upon trust to apply this income and, at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service"

The objects of the fourteen subsidiary charities are restricted and therefore only allow the Trustees to spend in line with the more defined needs and purposes of the funds. Again each fund's objectives were set out in the Model Declaration on registration. An example is given below for the Special Care Baby Unit:-

"The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes wholly or mainly for the benefit of the services provided by the Special Care Baby Unit of the St Helens and Knowsley Hospitals NHS Trust."

The objects of all the Whiston and St Helens Hospitals' Charitable Funds relate to the National Health Service and that the funds will be for the benefit of both patients and staff.

In order to further the objects of these charities the Trustee (i.e. the Board) has delegated responsibility to the charitable funds sub-committee, who in turn have afforded a limited amount of day to day responsibility to designated fund holders.

In establishing the charity objectives, the Trustees have had due regard to the Charity Commission guidance on public benefit.

Objectives cont'd

The fund holders are chosen for their detailed knowledge of the specialised areas covered by the subsidiary charities to ensure the money is spent to achieve the best possible benefit. They operate within defined financial limits above which items must be referred to the Chief Executive, Director of Finance or the charitable funds sub-committee for approval.

The main income to achieve these objectives is usually from donations and fundraising by patients, relatives or staff. Both donations and fundraising income is normally for a specific department or piece of equipment, generally for a ward or department where the fundraiser/donor has had treatment.

The changes we hope to achieve through our charitable activities are to improve the care and service we deliver, by improving facilities and the way in which patients are treated. This is achieved by funding courses for our staff, making them more aware of patients needs, and improving, not just medical equipment, but also patient appliances both in hospital and at home. We hope that this makes life easier for the patients and helps improve their health and speed of recovery.

It is not practical to set specific objectives for the year as we wholly rely on donations to support our charitable funds. The only time we have a specific objective is when there is a particular fundraising appeal to purchase a piece of equipment.

The charity has a community fundraiser dedicated to organising appeals or fundraising events, supporting the public and staff who are fundraising for the Trust, they will also give advice on the legal aspect of fundraising.

Everything the Trust achieves through charitable funds is based on support from patients, relatives, companies and not forgetting our own staff. Expenditure only occurs if there are sufficient funds to cover it.

Objectives cont'd

Grants that the charitable funds make to the hospital are made on an individual basis. Each request is assessed on its own merit. If the request is over £2,000 the Chief Executive or the Director of Finance will authorise; if the item is over £15,000 the charitable funds sub-committee will discuss and authorise if appropriate.

Further advice would be sought from the Charity Commission as and where necessary to help decision making.

Legal and Administrative Information

The name of the charity (as on register):

Whiston and St Helens Hospitals' Charity

The charity registration number:

1053125

An indication of the nature of the governing document and how the charity (or its Trustees) is constituted:

Trust Deed

Trustees incorporated as a body

Date of Governing Document—1st November 1996

The names of all the charity trustees (who have acted at any time during the course of the relevant financial year):

Board Members *see chart page 20*

The St Helens and Knowsley Teaching Hospitals NHS Trust Board is the Trustee of the charitable funds. The composition of the Board is a Chairman, appointed by the Secretary of State and up to five Non-Executive Directors of the Trust.

A charitable funds sub-committee manages the charitable funds on behalf of the Board and has delegated powers to take decisions concerning those funds and to keep the Board advised. The membership of the committee is one Non-Executive Director acting as Chairperson, the Director of Finance (or their nominated Deputy), two other officers of the Trust appointed by the Non-Executive Director/Director of Finance.

The address of the principal or registered office of the charity:

**Whiston Hospital
Warrington Road
Prescot
Merseyside
L35 5DR**

Legal and Administrative Information cont'd

The names and addresses of other relevant organisations, e.g. bankers, independent examiners, investment advisors:

Bankers:

Natwest

**Premier Place
2 Devonshire Square
London
EC2M 4BA**

Independent Examiners

**MHA Moore & Smalley
Richard House, 9 Winckley Sq
Preston
PR1 3HP**

Internal Auditors

**Mersey Internal Audit Agency
Regatta Place, Summers Road
Liverpool
L3 4BL**

Investment Advisors:

**BlackRock Investment Managers
12 Throgmorton Avenue
London EC2N 2DL**

A description of any assets held by the charity:

Common Investment Fund with BlackRock Investment Managers.

A description of the organisational structure of the charity (see page 21)

Board of Directors

Ms A M Marr
Chief Executive

Mr R Fraser
Chairman

Mrs A M Stretch
Director of Human Resources
& Deputy Chief Executive

Ms S Redfern
Director of Nursing Midwifery
& Governance

Mr N Khashu
Director of Finance &
Information

Mr R Pritchard-Jones
Medical Director, Consultant
Plastic Surgeon

Ms V Davies
Non-Executive Director &
Deputy Chairman

Mr I Clayton
Non-Executive Director

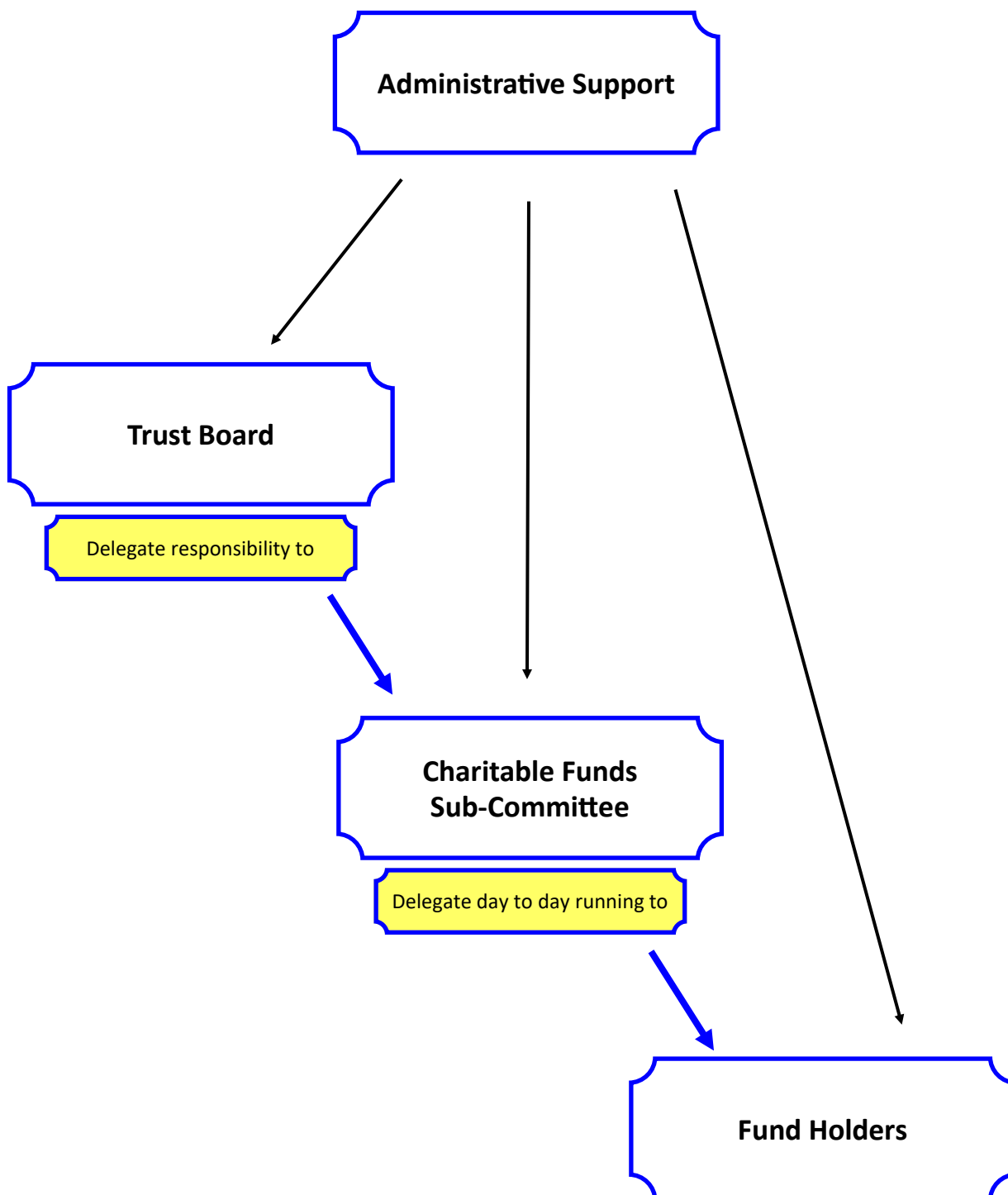
Ms G Brown
Non-Executive Director

Mr P Growney
Non-Executive Director &
Chairman of Charitable Funds

Mr J Kozer
Non-Executive Director

Ms L Knight
Non-Executive Director

Organisational Structure of the Charity



List of Registered Charities of the Trust

Registered Charity
Number

Main (“Umbrella”) Charity of the Trust:-

Whiston and St Helens Hospitals’ Charity	1053125
--	---------

Subsidiary Charities:-

The Burns and Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General Purpose Fund	1053125-13
The Whiston & St Helens Children’s Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

The Charitable Funds are registered with the Charity Commission under a main (“Umbrella”) charity with is “unrestricted”.

There are an additional 14 “registered” Subsidiary Charities, which have been opened to cover specific areas and purposes.

Delegate Limits for Purchases

The delegated limits for purchases from charitable funds are as follows:-

Up to £1,000	Named fund-holder
£1,001 to £2,000	Two named fund-holders
£2,001 to £15,000	Two named fund-holders, application for expenditure over £2k and countersigned by Chief Executive or Director of Finance
Over £15,000	Two named fund-holders, application for expenditure over £2k and approval of the charitable funds sub-committee

One off purchases of over £1,000 require an official sanction form.

All purchases from charitable funds must be purchased in accordance with Standing Financial Instructions and Standing Orders of the Trust. All purchase requests are sent to the Charitable Funds Officer on the 'Expenditure Request Form—Charitable Funds' along with all relevant paperwork and authorisations.

The day to day running of the charitable funds is managed by the fund-holders.

All transactions are recorded by administrative support within the Finance Department.

Administrative support is responsible for day to day enquiries, monthly reports / balances and annual accounts.

The charitable funds sub-committee reports back to the Trust Board as and when required.

Explanation of Terms

Main / Umbrella Charity

This Charity is the only charity registered on the Central Register and has been established to cover a wide range of general purposes. The subsidiary charities are registered under the main charity and also administered by the trustees, they have been created to cover more specific purposes.

Unrestricted Funds

Funds that can be spent on, or for any charitable purpose covered by the Trust.

Central Register

The Register of Charities kept by the Charity Commissioners recording every charity in England and Wales.

Trustee

The body or individuals that are responsible for the general control and management of the administration of the charity.

In a NHS Trust it is the corporate body, i.e. the Trust Board, which is the Trustee.

Donated Income Policy

1. The boundary at which all donations to the charitable funds are identified comprises of Whiston and St Helens General Offices, all wards and nominated departments located around the Trust. At each of these locations officers are authorised to receive, record and receipt charitable fund donations.
2. Each location has been provided with a receipt book and procedure notes. The receipt book comprises of 3 copies to be distributed as follows:
 - White Copy To Donor
 - Yellow Copy To General Office (when donations are paid in)
 - Green Copy Retained in Book
3. Postal donations should, where possible, be directed to the appropriate General Office. However in exceptional circumstances when a postal donation is received at ward or department level it should be opened and receipted by two members of staff.
4. Offers of donations made elsewhere in the Trust should be redirected to the nearest General Office.
5. Donations, collections and legacies will normally only be accepted where they are given to one of the registered charities or if more appropriate to one of the designated funds.
6. Donations received by wards or departments must be receipted immediately and forwarded to the appropriate General Office, preferably on a daily basis but no less than once a week. In between payments into General Office all donations should be held in a secure place. Significant cash donations, however, (say £50 and over) should be receipted and paid into one of the General Offices immediately.
7. Minor fundraising events may take place at ward level e.g. raffles, however any major events must be authorised and approved by the Director of Finance.
8. The use of the Charity's name to support outside fundraising or sponsored events must be authorised by the Director of Finance or their nominee.
9. The Trustee will formally review this policy every five years.

Reserves Policy

1. It is the Trustee's determination to demonstrate prudent stewardship of the Charity and to ensure that the level of reserves is appropriate to the Charity's circumstances.
2. From experience the Trustee would expect to spend at the same level as income is received taking one year with another. However, it is intended to establish and maintain reserves (namely the "Unrestricted funds") to ensure current or anticipated expenses are met from the funds should there be any major adverse fluctuations in income received.
3. Reserves will be identified to a maximum level equivalent to approximately 12 months expenditure (calculated using 3 year rolling average). Should the amount rise beyond this level action will be taken to expend funds in accordance with the charity's objects.
4. Reserves will not be permitted to fall below a level equivalent to six months expenditure. However, in the unlikely event of this happening the Trustee may withhold from distribution such amounts of income gained from investments and credit them to the reserve funds.
5. Unrealised gains on investments will not be included in income to be distributed to funds.
6. The level of reserves will be monitored on a monthly basis to ensure compliance with the above limits.
7. The Trustee will formally review this policy every three years.

Investment Policy

The assets of a charity must be invested in accordance with the Trust Deed. The investment policy is governed by the Trustee Act 2000.

The overall objectives are to create sufficient income and capital growth to enable the charity to carry out its purposes consistently year by year with due and proper consideration for future needs and the maintenance of and, if possible, enhancement of the value of the invested funds while they are retained.

Both capital and income may be used at any time for the furtherance of the charity's aims.

The funds should be invested in a special tobacco restricted portfolio deemed suitable for a charities use and/or other investment type that meets the overall objectives.

Details of the types of investment and their management will be stated in the Financial Review.

Dividends and interest are allocated to the various funds or reinvested at the discretion of the Charitable Funds Sub-committee.

The Trustees will formally review this policy every 3-years.

Related Parties

As stated in the Annual Accounts 2021/22 during the year Whiston and St Helens Hospitals' Charity has made revenue and capital payments to St Helens and Knowsley Teaching Hospitals NHS Trust amounting to £0k, where the Trustees are also members of the Trust Board.

Whiston and St Helens Hospitals' Charity

(Registered Number 1053125)

Annual Accounts 2021/2022

ST HELENS AND KNOWSLEY TEACHING HOSPITALS NHS TRUST

**FUNDS HELD ON TRUST
ANNUAL ACCOUNTS 2021-22**

The accounts of the funds held on trust by the Trust

FOREWORD

The Trustee has been appointed under S11 of the NHS and Community Care Act 1990.

The Whiston and St Helens Hospitals' Charity is registered with the Charity Commission and includes funds in respect of St Helens and Knowsley Teaching Hospitals NHS Trust.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the St Helens & Knowsley Teaching Hospitals NHS Trust.

Statement of Trustee responsibilities

In its capacity as Trustee of the Charitable Funds the St Helens and Knowsley Teaching Hospitals Trust Board is responsible for:-

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011, the FRS102 SORP and applicable Accounting Standards.
- establishing and monitoring a system of internal control; and
- preparing financial statements on a going concern basis.
- maintaining proper accounting records, safeguarding assets and taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustee is required under the Charities Act 2011 to prepare accounts for each financial year. These accounts should give a true and fair view of the financial position of the funds held on trust. In preparing the accounts, the Trustee is required to:

- apply on a consistent basis relevant accounting policies;
- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ensure there is no relevant information of which the Charity's independent examiners are unaware.

The 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 3 to 11 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee
Signed:

Chairman P.Growney

Date 19.10.22

Trustee G.Lawrence

Date 19.10.22

Independent Examiner's Report to the Trustees of Whiston and St Helens Hospitals' Charity.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 3 to 11.

Responsibilities and basis of the report

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

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

Independent examiner's statement

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

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

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

Nicola Mason FCA
MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

Statement of Financial Activities for the year ended 31 March 2022
(Includes the Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	2021-22 Total Funds £	2020-21 Total Funds £
<u>Income and Endowments from</u>					
Donations and legacies	2	34,436	113,580	148,017	287,197
Other trading activities	3	0	402	402	1,266
Income from Investments	4	2,997	11,958	14,955	14,995
Total Income and Endowments		37,433	125,940	163,373	303,458
<u>Expenditure on</u>					
Raising funds	5	115	2,094	2,209	469
Charitable Activities	6	39,444	88,392	127,836	244,462
Total Expenditure		39,559	90,486	130,045	244,931
Net Gains/(losses) on investments		4,182	16,690	20,872	72,540
Net income/(expenditure)		(2,126)	35,454	33,328	58,528
Transfer between Funds		0	0	0	0
Net movement in funds		2,056	52,144	54,200	131,067
<u>Reconciliation of Funds</u>					
Fund balances brought forward at 31 March 2021		125,982	546,787	672,769	541,702
Fund balances carried forward at 31 March 2022		128,038	598,930	726,968	672,769

The notes at pages 6 to 11 form part of this account.

Balance Sheet as at 31 March 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total at 31 March 2022 £	Total at 31 March 2021 £
Fixed Assets					
Investments	11	128,038	364,110	492,149	471,277
Total Fixed Assets		128,038	364,110	492,149	471,277
Current Assets					
Debtors	7	0	4,792	4,792	11,131
Cash at bank and in hand	10	0	379,255	379,255	377,273
Total Current Assets		0	384,047	384,047	388,404
Creditors: Amounts falling due within one year	8	0	149,227	149,227	186,912
Net Current Assets/(Liabilities)		0	234,820	234,820	201,492
Total Net Assets		128,038	598,930	726,968	672,769
Funds of the Charity					
Income Funds:					
Restricted	12.1	0	598,930	598,930	546,787
Unrestricted	12.2	128,038	0	128,038	125,982
Total Funds		128,038	598,930	726,968	672,769

The notes at pages 6 to 11 form part of this account.

Signed: G.Lawrence

Date: 19.10.22

Statement of cash flows as at 31 March 2022

	Note	Total at 31 March 2022 £	Total at 31 March 2021 £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	9	(12,973)	187,413
Cash flows from investing activities:			
Dividends, interest and rents from investments	9	14,955	14,995
<i>Net cash provided by (used in) investing activities</i>		14,955	14,995
Cash flows from financing activities:			
<i>Net cash provided by (used in) financing activities</i>		0	0
Change in cash and cash equivalents in the reporting period		1,982	202,408
Cash and cash equivalents at the beginning of the reporting period		377,274	174,866
Cash and cash equivalents at the end of the reporting period	10	379,255	377,274

Notes to the Accounts

1. Accounting Policies

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (FRS 102) and with the Charities Act.

The Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the accounts have been prepared on a going concern basis.

1.1 Accounting Convention

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value).

1.2 Income and Endowments

- a) All income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
 - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
 - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b) Donations and legacies
Donations and legacies include all income received by the charity that is, in substance, a gift made to it on a voluntary basis. A donation or legacy may be for any purpose a gift made to it on a voluntary basis. A donation or legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted income funds or endowment funds).
- c) Other trading activities
Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events. To fall within this analysis heading, the income must be received in exchange for supplying goods and services in order to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity and is therefore included in this analysis heading.
- d) Investments
Investment income is earned from holding assets for investment purposes and includes dividends, interest, and rents from investment property.

1.3 Expenditure

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

a) Raising funds

Expenditure on raising funds includes all expenditure incurred to raise funds for charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

b) Charitable Activities

Charitable Activities are the payments, made to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives to relieve those who are sick. They are accounted for on an accruals basis. They include support costs and costs relating to the governance of the charity.

1.4 Realised gains and losses

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

1.5 Structure of Funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are designated funds. The major funds held within these categories are disclosed in note 12. Transfers between funds only occur as a result of funds being amalgamated for administration purposes or as a result of endowment funds becoming realisable.

1.6 Investment Fixed Assets

Investment fixed assets (quoted stocks and shares) are shown at market value, ex dividend, and are included in the balance sheet at the end of the accounting period (disclosed in note 11)

1.7 Change in the Basis of Accounting

There has been no change in the basis of accounting during the year.

1.8 Transfer between Funds

There has been no change to the accounts of prior years.

1.9 Financial Instruments

i) Debtors - Debtors are amounts owed to the charity and are measured on the basis of their recoverable amount.

ii) Cash at bank and in hand- held to meet the day to day running costs of the charity as they fall due.

iii) Creditors - Creditors are amounts owed by the charity and are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

	Unrestricted Funds	Restricted Funds	Total 2021/22 Amount received in aggregate	Total 2020/21 Amount received in aggregate
	£	£	£	£
2. Donations and legacies				
Donations	26,936	112,580	139,517	118,267
Legacies	5,000		5,000	9,322
Grants receivable			0	129,600
NHS Charities Together			0	
Grant to purchase Paxman Scalp Coolers			0	28,508
TOTY Award Grant			0	1,500
Dons Fund for Burns			0	0
NHS Charities/Amazon Giving Christmas Grant	2,500		2,500	0
Sickkids Sensory SP Grant to Paediatrics A&E		1,000	1,000	0
	<u>34,436</u>	<u>113,580</u>	<u>148,017</u>	<u>287,197</u>

	Unrestricted Funds	Restricted Funds	2021/22 Total	2020/21 Total
			£	£
3. Other trading activities				
Bingo			0	535
Christmas Jumper event			0	16
Easter Raffle/Tombola			0	27
Forget Me Not Event (Cancelled)			0	-1,260
Pink Events			0	1,190
Raffles/Tombolas		402	402	164
Valentine Bingo			0	595
	<u>0</u>	<u>402</u>	<u>402</u>	<u>1,266</u>

	Held in UK £	2021/22 Total £	2020/21 Total £
4. Income from Investments			
*Investments in a Common Deposit Fund or Common Investment Fund	14,790	14,790	14,932
Bank Account Interest	165	165	63
	<u>14,955</u>	<u>14,955</u>	<u>14,995</u>
<i>* Net of management costs</i>			

	Unrestricted Funds	Restricted Funds	Total 2021/22 Amount expended in aggregate	Total 2020/21 Amount expended in aggregate
			£	£
5. Expenditure on Raising funds				
Hope Bag Collection Envelopes		325	325	0
HSJ Event			0	35
Percy Pig Collection Tubs		1,769	1,769	0
Pink Events			0	395
Raffles/Tombolas			0	39
Thank you cards	115		115	0
	<u>115</u>	<u>2,094</u>	<u>2,209</u>	<u>469</u>

	Unrestricted Funds	Restricted Funds	Total 2021/22 Amount expended in aggregate	Total 2020/21 Amount expended in aggregate
	£	£	£	£
6. Expenditure on Charitable activities				
Patients welfare and amenities	5,930	39,326	45,256	34,957
Staff welfare and amenities	19,939	279	20,218	1,795
Education and Training	3,000	13,398	16,398	15,247
Grants made to St Helens & Knowsley Hosp.			0	52,003
Other Expenditure	3,106	2,285	5,392	100,900
Independent examiners fees	241	959	1,200	1,080
Salaries *	6,321	28,525	34,846	33,984
Software support/Bank/Stationery	907	3,619	4,526	4,495
	<u>39,444</u>	<u>88,392</u>	<u>127,836</u>	<u>244,462</u>

* The charity does not directly employ staff, they are recharged from the Trust. The recharge is based on 1 full-time and 2 part-time members of staff.

7. Analysis of Debtors	31 March 2022	31 March 2021
Amounts falling due within one year:	£	£
Prepayments	1,074	6,350
Accrued income	3,717	4,781
Total debtors falling due within one year	4,792	11,131
Total debtors	4,792	11,131

8. Analysis of Creditors	31 March 2022	31 March 2021
Amounts falling due within one year:	£	£
Other creditors	144,477	181,142
Accruals	4,749	5,771
Total creditors falling due within one year	149,227	186,912
Total creditors	149,227	186,912

9. Reconciliation of net movement in funds to net cash flows from operating activities	Total at 31 March 2022	Total at 31 March 2021
	£	£
Net movement in funds for the reporting period (as per the SOFA)	54,200	131,067
Adjustments for:		
Dividends, interest and rents from investments	(14,955)	(14,995)
Net (Gains)/losses on investments	(20,872)	(72,539)
(Increase)/decrease in debtors	6,340	(3,730)
Increase/(decrease) in creditors	(37,686)	147,610
Net cash provided by (used in) operating activities	(12,973)	187,413

10. Analysis of cash and cash equivalents	Total at 31 March 2022	Total at 31 March 2021
	£	£
Cash at bank and in hand	379,255	377,273
Total cash and cash equivalents	379,255	377,273

11. Analysis of Fixed Asset Investments

	2021/22	2020/21
	£	£
Market value at 31 March 2021	471,277	398,737
Less: Disposals at carrying value	0	0
Add: Acquisitions at cost	0	0
Net gain/(loss) on revaluation	20,872	72,540
Market value at 31 March 2022	492,149	471,277

	Held in UK £	Held outside UK £	2021/22 Total £	2020/21 Total £
Market value at 31 March 2022				
Investments in a Common Deposit Fund or Common Investment Fund	492,149	0	492,149	471,277
	492,149	0	492,149	471,277

12. Analysis of Funds**12.1 Restricted Funds**

	Balance 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Gains and Losses £	Balance 31 March 2022 £
Burns & Plastics	47,233	5,275	(13,675)		1,307	40,140
Cancer/Leukaemia	41,912	2,918	(2,704)		1,337	43,463
Cardio Respiratory	12,447	5,294	(3,077)		467	15,131
Care of the Elderly	6,924	5,693	(863)		286	12,040
Childrens Fund	3,604	1,297	(1,125)		123	3,899
General Medicine	2,078	471	(1,342)		71	1,278
General Surgery	1,077	2,212	(291)		81	3,079
Intensive Care Unit	25,528	10,070	(3,368)		998	33,228
Obs & Gynae	15,219	4,820	(7,867)		437	12,608
Ophthalmology	31,027	2,529	(1,882)		990	32,664
Rheumatology	10,991	397	(3,093)		327	8,622
SCBU	10,722	4,459	(3,136)		361	12,406
St Helens Hospital	25,292	666	(1,533)		790	25,216
Whiston Hospital	15,429	344	(990)		480	15,263
A&E	9,417	2,460	(673)		299	11,502
Breast Care	73,775	7,066	(12,427)		792	69,207
Chaplaincy	357	158	(170)		12	357
Dermatology	9,606	214	(673)		299	9,446
Diabetes	3,466	153	(840)		109	2,888
Gastrology	4,890	656	(831)		147	4,861
Haematology/Microbiology	10,012	223	(695)		312	9,852
Lilac Centre	143,156	67,564	(26,114)		5,337	189,943
Medical Education	20,840	465	(1,285)		649	20,668
Radiography	4,609	99	(583)		138	4,262
Theatres/Anaes	8,557	246	(629)		274	8,448
Urology	8,617	192	(619)		268	8,458
Total	546,787	125,940	(90,486)	0	16,690	598,930

Details of restricted funds

Name of fund	Description of the nature and purpose of each fund
SCBU	Benefit of the services provided by the Special Care Baby Unit

All Restricted Funds are for the benefit of the services provided by the department named in the fund as the example above.

12.2 Unrestricted Funds

	Balance 31 March 2021 £	Incoming Resources £	Resources Expended £	Transfers £	Gains and Losses £	Balance 31 March 2022 £000
Unrestricted	125,982	37,433	(39,559)		4,182	128,038
Total	125,982	37,433	(39,559)	0	4,182	128,038

Trustee and connected persons transactions

	2021/22	2020/21
Total number of trustees	12	12
Trustee expenses reimbursed		
Not applicable		
Trustee remuneration		
Not applicable		
Details of transactions with trustees or connected persons		
Not applicable		
Trustee Indemnity Insurance		
Not applicable		

Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Whiston and St Helens Hospitals' Charity.

The charitable fund has made revenue and capital payments to the St Helens & Knowsley Teaching Hospitals NHS Trust where the Trustees (whose names are listed below) are also members of the Trust Board.

List of Trustees as at 31st March 2022:

Ms A M Marr
 Mrs A M Stretch
 Mr N Khashu
 Mr R Pritchard-Jones
 Ms S Redfern
 Mr R Fraser
 Ms V Davies
 Mr J Kozer
 Mr P Growney (Chairperson of Charitable Funds Sub-committee)
 Ms L Knight (Associate Non-Executive Director and attends Charitable Funds Sub-Committee)
 Mr I Clayton
 Ms G Brown

Details of all charitable fund account related party transactions with St Helens and Knowsley Teaching Hospitals NHS Trust:

Note 6: Grants to St Helens & Knowsley Teaching Hospitals NHS Trust - £0
 Note 8: Creditors falling due within one year - £149,227

Post Balance Sheet Events

A commitment of £41k, for the Rainbow Garden, was noted in the minutes. This was funded via a grant from NHS Charities Together and will be recognised as expenditure in 2022/23.

Independent Examiner's Report to the Trustees of Whiston and St Helens Hospitals' Charity.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 3 to 11.

Responsibilities and basis of the report

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

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

Independent examiner's statement

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

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

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

Nicola Mason

Nicola Mason FCA
MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

8/12/2022

Accounts

WHISTON
and
ST HELENS
HOSPITALS'
CHARITY

Whiston and St Helens Hospitals' Charity



Trustee Annual Report 2020/21

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Appendix A—Year End Accounts

Trustee Foreword

In its capacity as Trustee of the Charitable Funds the St Helens and Knowsley Teaching Hospitals Trust Board is responsible for:-

- Keeping proper accounting records which disclose with reasonable accuracy, at any time, the financial position of the funds held on trust and enable it to ensure that the accounts comply with requirements in the Charities Act 2011, the FRS102 SORP and applicable Accounting Standards.
- Establishing and monitoring a system of internal control.
- Preparing financial statements on a going concern basis.
- Maintaining proper accounting records, safeguarding assets and taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustee is also required under the Charities Act 2011 to prepare accounts for each financial year. These accounts should give a true and fair view of the financial position of the funds held on trust.

In preparing the accounts the Trustee is required to:-

- Apply on a consistent basis relevant accounting policies.
- Make judgements and estimates which are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

- Trustee *N.Khashu* Date *21.10.21*

Introduction/Overview

The Trust's Charitable Funds are subject to the requirements of the Charities Act 2011 and as such are registered with the Charity Commission.

The prime role of the Charity Commission is to seek to preserve the integrity of "charity". Their powers and functions are set out in the 2011 Act and as a consequence the Trust is required to:-

- Register on the Central Register of Charities (which is open to public inspection).
- Keep this information up to date by the completion of an Annual Return.
- Have an independent examination of the Charity's annual accounts.
- Produce an Annual Report.

The Trust's main charity is registered as the "Whiston and St Helens Hospitals' Charity - Registered Number 1053125" created to cover a wide range of charitable purposes relating to the NHS and is supported by fourteen subsidiary charities representing donations made to specific specialties in the Trust.

This registration is known as an "Umbrella" arrangement and as a consequence allows for the production of a single set of Annual Accounts, Report and Return for all charities in compliance with the Charities Act 2011.

Review of Developments and Achievements

The Trust monitors and reviews all policies and procedures and adapts as necessary.

The Trust continues to promote Gift Aid on both hospital sites and provides information for patients and visitors with regard to making donations, gift aid and Just Giving.

The Trust has operated a registered charity for a number of years. The Trust calls this 'charitable funds' but it is in fact a charity in the same way that the Christie, Alder Hey and Great Ormond Street all have hospital charities. At the moment though, not many people think of our hospitals as a charity in this way.

Our Charity supports the full range of routine and specialist services that are provided at both of our hospitals; from Cardiac to Cancer, Special Care Baby and Children's care, to Trauma and world-class care for patients undergoing Burns and Plastic surgery treatment.

Every penny raised for our Charity stays in the St Helens and Knowsley areas, helping us to provide 5 star patient care at both Whiston and St Helens hospitals.

During 2020/21, and despite being in the middle of a pandemic, individuals continued to fundraise and raise money for the Trust's Charitable Funds.

Due to the Covid-19 pandemic, all planned events for the spring/summer of 2020 were unfortunately postponed. This included events such as the biennial abseil and a Celebrity Football Match against Trust staff.

However, during this period the local community have shown overwhelming generosity and support towards our staff and patients, with the Trust inundated with donations of items, everything from food supplies and toiletries to nightwear and clothing.



Claire Simmo

NHS charities have been in the spotlight throughout the pandemic, with high profile fundraising by members of the public and celebrities, and it is hoped that in the coming months this encourages new and existing supporters of Whiston and St Helens Hospitals Charity to join us on future fundraising projects.

Here are few of our fantastic fundraiser stories...

Review of Developments and Achievements cont'd



Professional darts player, Michael Smith, and his wife Dagmara raised £5000 during lockdown through organising sport memorabilia raffle prizes and challenging fans to online darts matches. The World Darts Championship star played around 14 hours of virtual darts to say thanks to the staff at his local hospitals. Michael and his family used some of the money to donate breakfast and energy bars to the hospitals, and have given the rest to the Trust charity to benefit frontline staff.

Amanda Edwards and Paula Smith set up a Just Giving page to raise money for PPE equipment. They not only bought the equipment, but also donated £1000 for theatres and £1000 to Ward 2D.



7 year old Aneeka walked a huge distance of 15K in less than a week to raise £1522.05. Tackling three 5ks in just three days, Aneeka even managed to reach her target of £1,000 with one walk left to go!

Review of Developments and Achievements cont'd

Colin Port, father of Mike Port, Clinical Coding Specialist, raised £1350 by making NHS vinyl car stickers.

Colin donated £850 to ICU and £500 to the Lilac Centre.



When you've got to have your bingo fix you may as well fundraise at the same time. Sandra Pollard from Croxteth Community Bingo raised £50 by playing Bingo. Hitting the high notes, her husband also took to the streets to fundraise through socially distanced singing.

Thank you so much to Linda Mitchell, from 'Knitting for Good' in Netherton, who donated knitted blankets, coats, hats and mittens to SCBU – we're so grateful to you and your fellow knitters!



(photograph taken before the Covid-19 pandemic)



A pandemic didn't stop Stephen Hislop running a virtual New York Marathon to raise money for the Lilac Centre, where his mum was receiving treatment! He ran 36.2 miles and raised over £1000.

Review of Developments and Achievements cont'd



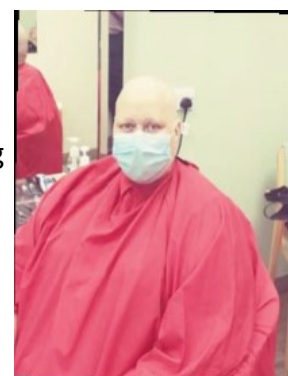
In 2004, twins Ian & Thomas Slater (30) were both sadly diagnosed with different forms of cancer within months of each other, Thomas was diagnosed with a rare bone tumour in his leg, and Ian was treated successfully at Whiston Hospital for Acute Lymphoblastic Leukaemia.

Now 15 years later, the pair are making the most of their 31st birthday celebrations by taking on a (triple) mountain of a challenge. Climbing the highest mountains in Scot-

land, England, and Wales within 24 hours, the brothers hope to raise £5,000 to give back to the hospitals that took care of them.



Whilst undergoing treatment at the Lilac Centre, Carol O'Mara decided to give something back by having her head shaved to raise funds. So far, she has raised over £2300



Joel Lysons is just 6 years old and has taken inspiration from Captain Sir Tom Moore and successfully completed 100 laps of Taylor Park pond to raise money for our hospitals. Joel fell off his scooter when he was only 4 by this very same pond and in his words "hurt his head", so he wanted to give something back to our staff for helping him. Joel has raised over £1,400



Acknowledgements

The Trustee would like to thank all the people who have supported the Trust throughout 2020/2021. The charity has had donations from several sponsored events in the year ranging from sponsored walks, marathons and extreme challenges . We would like to say a big thank you to everyone who took part or sponsored these events and to everyone who sent donations to the Trust. The Trust appreciates the time and effort that goes into organising these events and we are extremely grateful for your support.

We would also like to thank all the companies and organisations who support their staff and give generous donations on matched giving and supply gifts for raffles and competitions.

All donations are very much appreciated by staff and patients and help to further enhance the care and comfort of our patients.

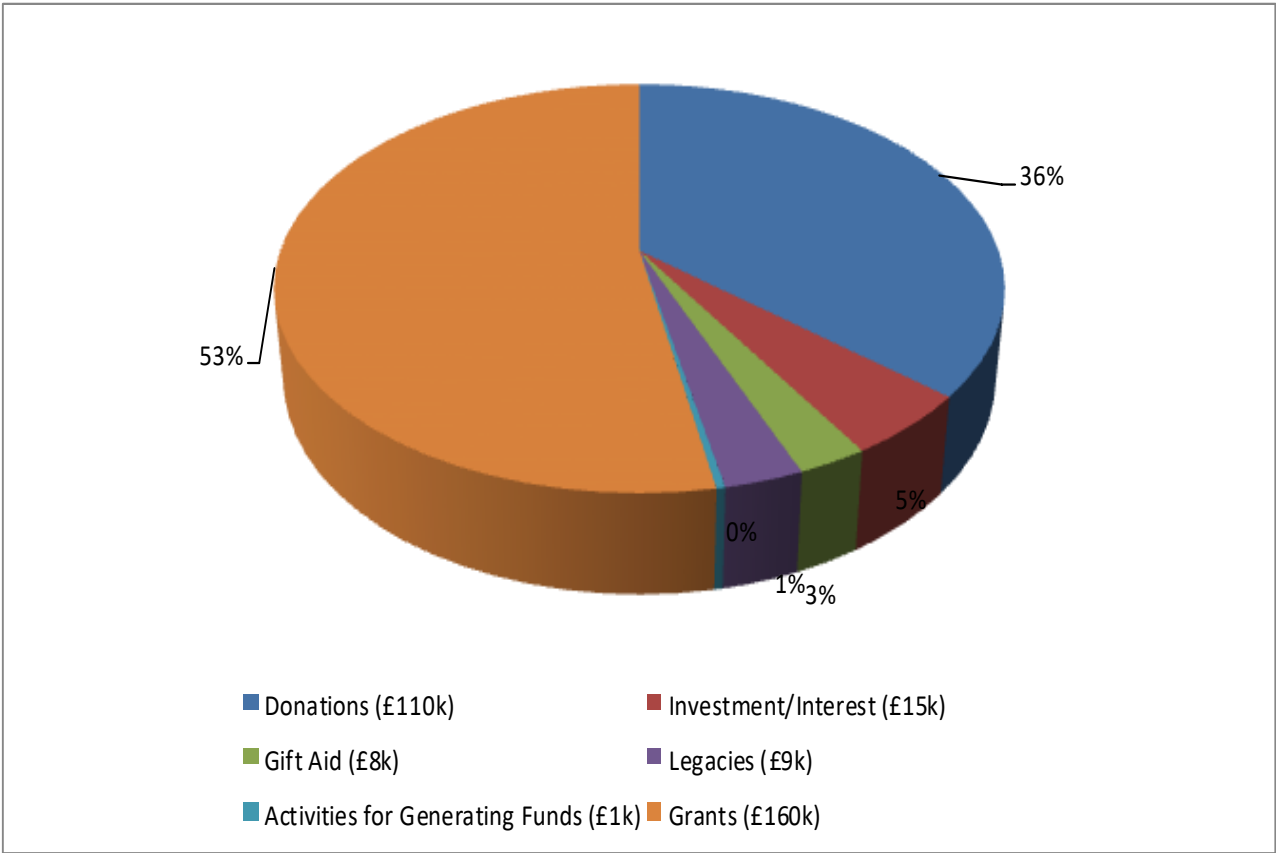
Thank you again to everyone who gave so generously.

Material Transactions

In the year ended 31st March 2021 the Trust received £110k in donations.

The following shows the main sources of income:-

	£000's
Donations	110
Investment/Interest	15
Legacies	9
Activities for generating funds	1
Gift Aid (included in donations and legacies in the Accounts)	8
Grants (included in donations and legacies in the Accounts)	<u>160</u>
	303



Expenditure

The total expenditure for 2020/21 was £245k, this included capital grants to the Trust. Capital grants are items bought from the charitable funds that become donated assets in the accounts of St Helens and Knowsley Teaching Hospitals NHS Trust.

Listed below are just a few of the purchases made from charitable funds. All purchases help to enhance the patient experience whether it is as a day patient or an inpatient.

- ◆ **Passive Light Tubes**

Purchased for the Maternity Unit, They stimulate the senses using sound, light, vibration and are perfect for reducing stress, and creating a calm and relaxing environment.

- ◆ **Artec 3D Body & Face Scanner**

Purchased for the Prosthetics Dept, the scanner allows the clinician to create accurate 3D impressions/models of face/body of Burns and other compromised patients.

- ◆ **Portable Bladder Scanner**

The Bladder Scanner was purchased for the Community Frailty Team, to enable them assess, treat and support patients with acute urinary retention in their own home.

- ◆ **Paxman Scalp Cooling Systems**

Two scalp cooling systems were purchased for the Lilac Centre. The scalp coolers are used to prevent/minimise hair loss of patients receiving chemotherapy treatments. The purchase of these systems was made possible due a grant received from The Steve Prescott Foundation.

- ◆ **Croyde Foldaway Bed**

Purchased for the Department of Medicine for Older People, the foldaway bed allows relatives and carers to stay with and support patients with cognitive impairments.

Expenditure cont'd

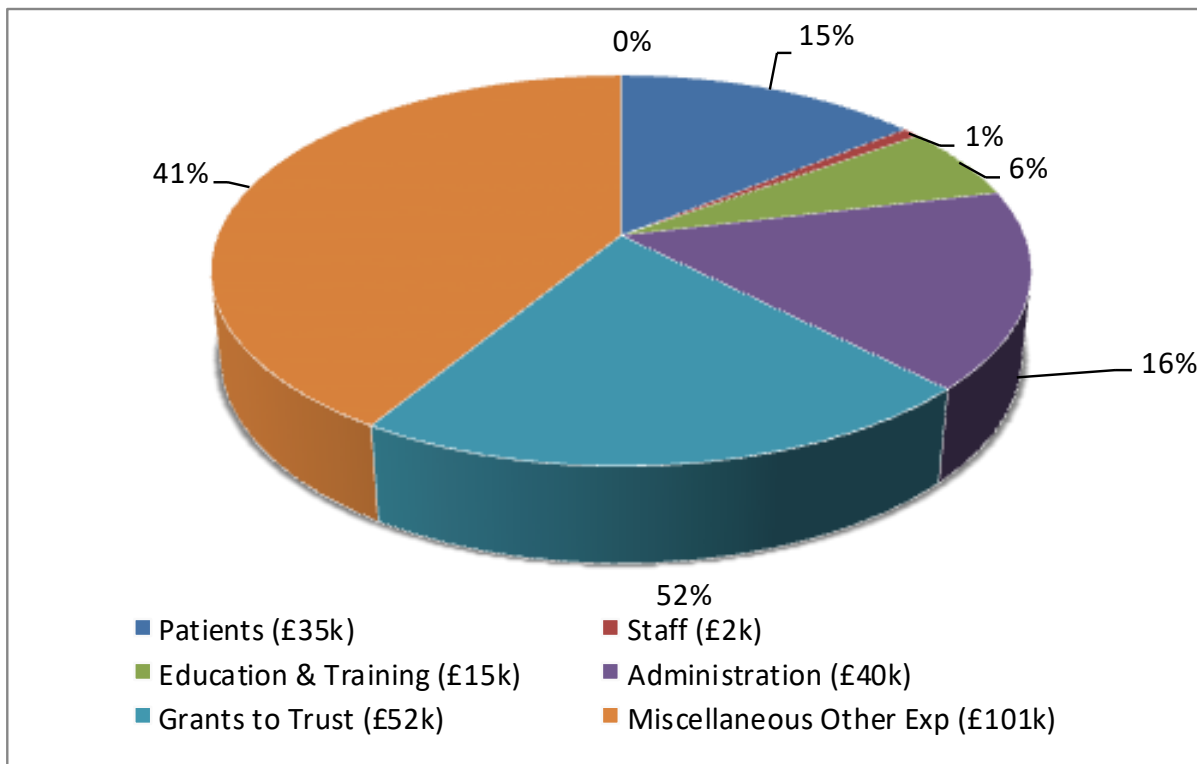
◆ Recliner Chairs & Tables

Purchased for the Lilac Centre, the chairs and tables will improve the comfort and experience for patients receiving anti-cancer treatment.

• iPads

Patients on Seddon Suite spend prolonged periods of time rehabilitating in their rooms. The iPad were purchased to reduce social isolation and promote wellbeing for the patients.

Analysis of Expenditure 2020/2021



Financial Review

The income and expenditure for the Trust's Charitable Funds was as follows:-

	2020/21 £000's	2019/20 £000's
Income		
Donations	110	198
Gift Aid (included in donations and legacies in the Accounts)	8	8
Legacies	9	2
Income from charitable activities	1	20
Investment Income	15	14
Grants Receivable	160	13
	303	255
Expenditure		
Expenditure on charitable activities	153	173
Expenditure on raising funds	0	6
Grants	52	31
Administration - Salary	34	35
Independent Examination	1	1
Other	5	5
	245	251

Investments are held in a specific charitable portfolio with BlackRock Investment Managers. We invest in BLK Charities UK Bond Fund (previously Charinco Common Investment Fund) and BLK Charities UK Equity ESG Fund (previously Charishare Restricted Common Investment Fund).

The objective of the funds is to "achieve long-term capital growth by investment predominantly in UK equities with a restriction on investment in tobacco related securities and defence related securities". Also the fund may not invest in any company listed on any stock exchange which generates more than 10% of its annual turnover from military sales.

Financial Review cont'd

The Trust's policy is that investments should not be made in companies that produce products which could be detrimental to health; all our investments comply with this.

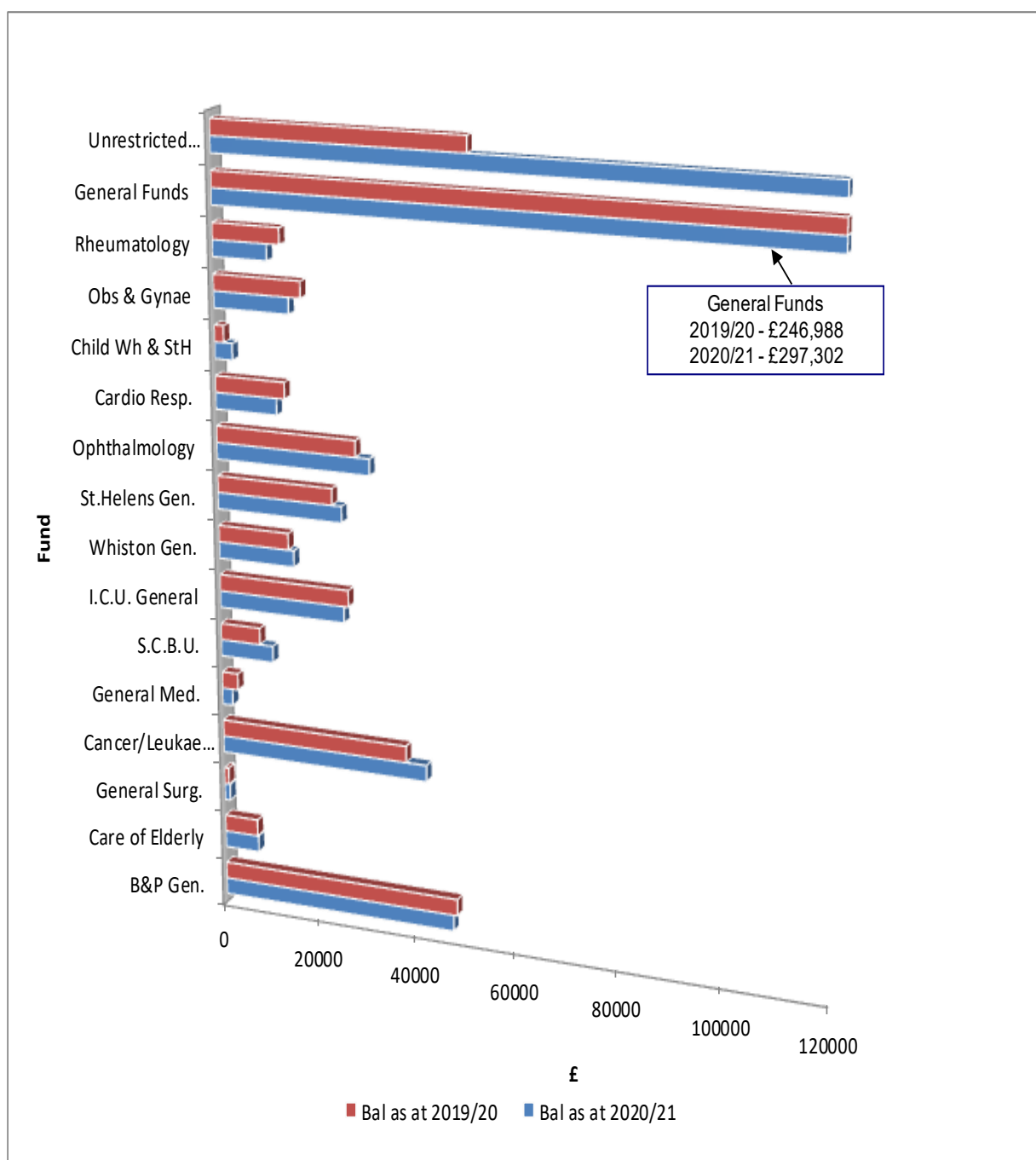
The objective of our investments is to get the best return on our money for the funds benefit. We want realistic interest rates so that the funds benefit on a day to day basis by having the interest/dividends to spend once it has been distributed. BlackRock ensures that this criterion is met and that we have limited exposure to risk. This years valuation is an unrealised gain of £72.5k on the 2019/20 valuation.

The major risk to which the charity is exposed is the fluctuation in investment values. This is a standing item on the agenda of the charitable funds sub-committee and as such is reviewed, discussed and action taken as recommended.

The charity maintains reserves (namely the "Unrestricted funds") to ensure current or anticipated expenses are met from the funds should there be any major adverse fluctuations in income received. The Reserves Policy is to maintain a maximum level equivalent to approximately 12 months expenditure (calculated using 3 year rolling average).

Comparison of Balances

2019/20 and 2020/21



Objectives

The Whiston and St Helens Hospitals' Charity comprises of one main "Unrestricted" Umbrella Charity and fourteen "Restricted" Subsidiary Charities.

The objectives of the Umbrella Charity, being unrestricted, allow the Trustee to spend the funds on any charitable purpose covered by the Trust. The official statement covering this was set out in the Model Declaration of Trust, which was lodged with the Charity Commission as part of the registration process. It states:-

"The Trustees shall hold the trust fund and upon trust to apply this income and, at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes relating to the National Health Service"

The objects of the fourteen subsidiary charities are restricted and therefore only allow the Trustees to spend in line with the more defined needs and purposes of the funds. Again each fund's objectives were set out in the Model Declaration on registration. An example is given below for the Special Care Baby Unit:-

"The trustees shall hold the trust fund upon trust to apply the income, and at their discretion, so far as may be permissible, the capital, for any charitable purpose or purposes wholly or mainly for the benefit of the services provided by the Special Care Baby Unit of the St Helens and Knowsley Hospitals NHS Trust."

The objects of all the Whiston and St Helens Hospitals' Charitable Funds relate to the National Health Service and that the funds will be for the benefit of both patients and staff.

In order to further the objects of these charities the Trustee (i.e. the Board) has delegated responsibility to the charitable funds sub-committee, who in turn have afforded a limited amount of day to day responsibility to designated fund holders.

In establishing the charity objectives, the Trustees have had due regard to the Charity Commission guidance on public benefit.

Objectives cont'd

The fund holders are chosen for their detailed knowledge of the specialised areas covered by the subsidiary charities to ensure the money is spent to achieve the best possible benefit. They operate within defined financial limits above which items must be referred to the Chief Executive, Director of Finance or the charitable funds sub-committee for approval.

The main income to achieve these objectives is usually from donations and fundraising by patients, relatives or staff. Both donations and fundraising income is normally for a specific department or piece of equipment, generally for a ward or department where the fundraiser/donor has had treatment.

The changes we hope to achieve through our charitable activities are to improve the care and service we deliver, by improving facilities and the way in which patients are treated. This is achieved by funding courses for our staff, making them more aware of patients needs, and improving, not just medical equipment, but also patient appliances both in hospital and at home. We hope that this makes life easier for the patients and helps improve their health and speed of recovery.

It is not practical to set specific objectives for the year as we wholly rely on donations to support our charitable funds. The only time we have a specific objective is when there is a particular fundraising appeal to purchase a piece of equipment.

The charity has a community fundraiser dedicated to organising appeals or fundraising events, supporting the public and staff who are fundraising for the Trust, they will also give advice on the legal aspect of fundraising.

Everything the Trust achieves through charitable funds is based on support from patients, relatives, companies and not forgetting our own staff. Expenditure only occurs if there are sufficient funds to cover it.

Objectives cont'd

Grants that the charitable funds make to the hospital are made on an individual basis. Each request is assessed on its own merit. If the request is over £2,000 the Chief Executive or the Director of Finance will authorise; if the item is over £15,000 the charitable funds sub-committee will discuss and authorise if appropriate.

Further advice would be sought from the Charity Commission as and where necessary to help decision making.

Legal and Administrative Information

The name of the charity (as on register):

Whiston and St Helens Hospitals' Charity

The charity registration number:

1053125

An indication of the nature of the governing document and how the charity (or its Trustees) is constituted:

Trust Deed

Trustees incorporated as a body

Date of Governing Document—1st November 1996

The names of all the charity trustees (who have acted at any time during the course of the relevant financial year):

Board Members *see chart page 20*

The St Helens and Knowsley Teaching Hospitals NHS Trust Board is the Trustee of the charitable funds. The composition of the Board is a Chairman, appointed by the Secretary of State and up to five Non-Executive Directors of the Trust.

A charitable funds sub-committee manages the charitable funds on behalf of the Board and has delegated powers to take decisions concerning those funds and to keep the Board advised. The membership of the committee is one Non-Executive Director acting as Chairperson, the Director of Finance (or their nominated Deputy), two other officers of the Trust appointed by the Non-Executive Director/Director of Finance.

The address of the principal or registered office of the charity:

**Whiston Hospital
Warrington Road
Prescot
Merseyside
L35 5DR**

Legal and Administrative Information cont'd

The names and addresses of other relevant organisations, e.g. bankers, independent examiners, investment advisors:

Bankers:

Natwest

**Premier Place
2 Devonshire Square
London
EC2M 4BA**

Independent Examiners

**MHA Moore & Smalley
Richard House, 9 Winckley Sq
Preston
PR1 3HP**

Internal Auditors

**Mersey Internal Audit Agency
Regatta Place, Summers Road
Liverpool
L3 4BL**

Investment Advisors:

**BlackRock Investment Managers
12 Throgmorton Avenue
London EC2N 2DL**

A description of any assets held by the charity:

Common Investment Fund with BlackRock Investment Managers.

A description of the organisational structure of the charity (see page 21)

Board of Directors

Ms A M Marr
Chief Executive

Mr R Fraser
Chairman

Mrs A M Stretch
Director of Human Resources
& Deputy Chief Executive

Ms S Redfern
Director of Nursing Midwifery
& Governance

Mr N Khashu
Director of Finance &
Information

Mr R Pritchard-Jones
Medical Director, Consultant
Plastic Surgeon

Ms V Davies
Non-Executive Director &
Deputy Chairman

Mr I Clayton
Non-Executive Director

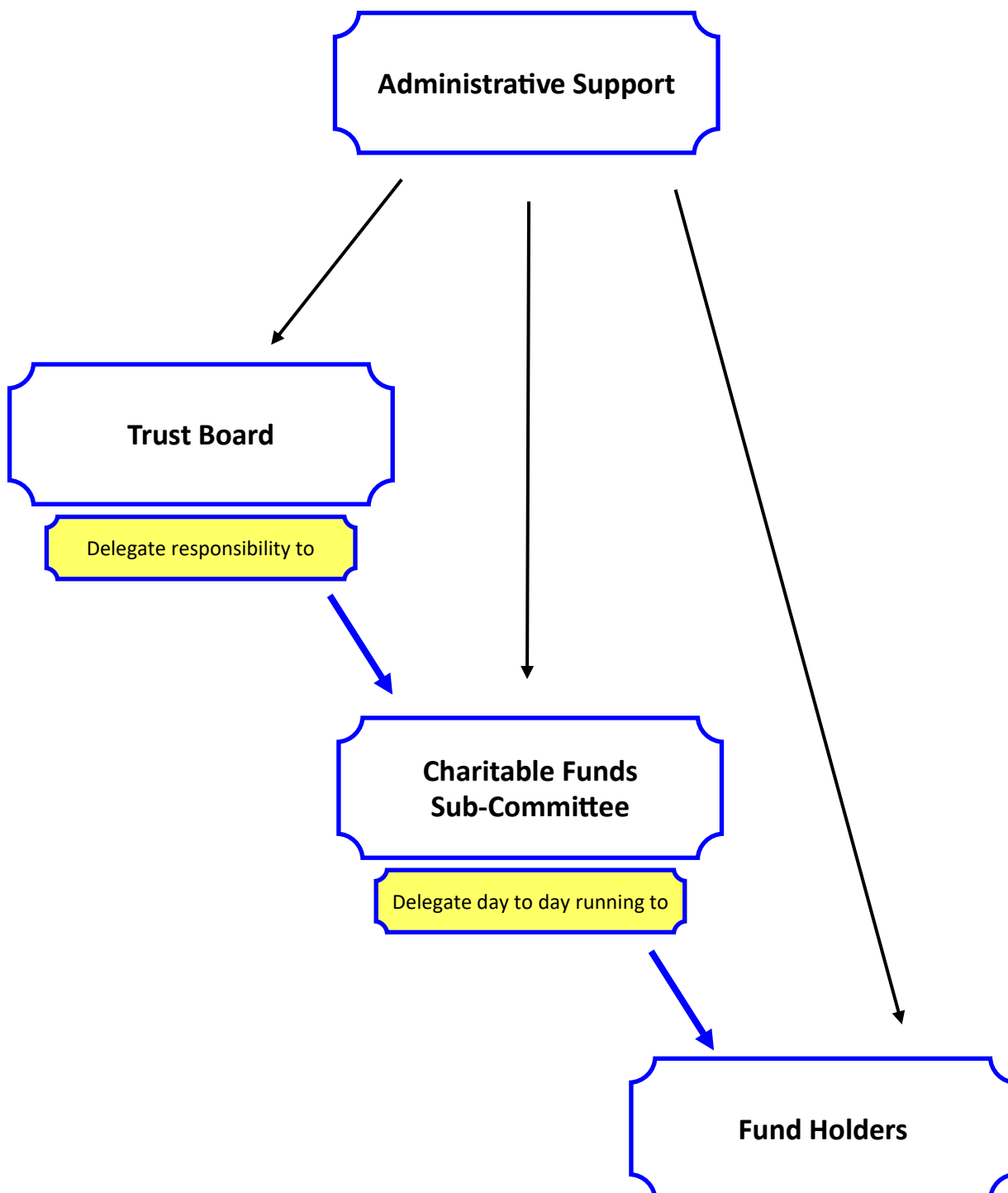
Ms G Brown
Non-Executive Director

Mr P Growney
Non-Executive Director &
Chairman of Charitable Funds

Mr J Kozer
Non-Executive Director

Ms L Knight
Non-Executive Director

Organisational Structure of the Charity



List of Registered Charities of the Trust

Registered Charity
Number

Main (“Umbrella”) Charity of the Trust:-

Whiston and St Helens Hospitals’ Charity	1053125
--	---------

Subsidiary Charities:-

The Burns and Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General Purpose Fund	1053125-13
The Whiston & St Helens Children’s Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

The Charitable Funds are registered with the Charity Commission under a main (“Umbrella”) charity with is “unrestricted”.

There are an additional 14 “registered” Subsidiary Charities, which have been opened to cover specific areas and purposes.

Delegate Limits for Purchases

The delegated limits for purchases from charitable funds are as follows:-

Up to £1,000	Named fund-holder
£1,001 to £2,000	Two named fund-holders
£2,001 to £15,000	Two named fund-holders, application for expenditure over £2k and countersigned by Chief Executive or Director of Finance
Over £15,000	Two named fund-holders, application for expenditure over £2k and approval of the charitable funds sub-committee

One off purchases of over £1,000 require an official sanction form.

All purchases from charitable funds must be purchased in accordance with Standing Financial Instructions and Standing Orders of the Trust. All purchase requests are sent to the Charitable Funds Officer on the 'Expenditure Request Form—Charitable Funds' along with all relevant paperwork and authorisations.

The day to day running of the charitable funds is managed by the fund-holders.

All transactions are recorded by administrative support within the Finance Department.

Administrative support is responsible for day to day enquiries, monthly reports / balances and annual accounts.

The charitable funds sub-committee reports back to the Trust Board as and when required.

Explanation of Terms

Main / Umbrella Charity

This Charity is the only charity registered on the Central Register and has been established to cover a wide range of general purposes. The subsidiary charities are registered under the main charity and also administered by the trustees, they have been created to cover more specific purposes.

Unrestricted Funds

Funds that can be spent on, or for any charitable purpose covered by the Trust.

Central Register

The Register of Charities kept by the Charity Commissioners recording every charity in England and Wales.

Trustee

The body or individuals that are responsible for the general control and management of the administration of the charity.

In a NHS Trust it is the corporate body, i.e. the Trust Board, which is the Trustee.

Donated Income Policy

1. The boundary at which all donations to the charitable funds are identified comprises of Whiston and St Helens General Offices, all wards and nominated departments located around the Trust. At each of these locations officers are authorised to receive, record and receipt charitable fund donations.
2. Each location has been provided with a receipt book and procedure notes. The receipt book comprises of 3 copies to be distributed as follows:
 - White Copy To Donor
 - Yellow Copy To General Office (when donations are paid in)
 - Green Copy Retained in Book
3. Postal donations should, where possible, be directed to the appropriate General Office. However in exceptional circumstances when a postal donation is received at ward or department level it should be opened and receipted by two members of staff.
4. Offers of donations made elsewhere in the Trust should be redirected to the nearest General Office.
5. Donations, collections and legacies will normally only be accepted where they are given to one of the registered charities or if more appropriate to one of the designated funds.
6. Donations received by wards or departments must be receipted immediately and forwarded to the appropriate General Office, preferably on a daily basis but no less than once a week. In between payments into General Office all donations should be held in a secure place. Significant cash donations, however, (say £50 and over) should be receipted and paid into one of the General Offices immediately.
7. Minor fundraising events may take place at ward level e.g. raffles, however any major events must be authorised and approved by the Director of Finance.
8. The use of the Charity's name to support outside fundraising or sponsored events must be authorised by the Director of Finance or their nominee.
9. The Trustee will formally review this policy every five years.

Reserves Policy

1. It is the Trustee's determination to demonstrate prudent stewardship of the Charity and to ensure that the level of reserves is appropriate to the Charity's circumstances.
2. From experience the Trustee would expect to spend at the same level as income is received taking one year with another. However, it is intended to establish and maintain reserves (namely the "Unrestricted funds") to ensure current or anticipated expenses are met from the funds should there be any major adverse fluctuations in income received.
3. Reserves will be identified to a maximum level equivalent to approximately 12 months expenditure (calculated using 3 year rolling average). Should the amount rise beyond this level action will be taken to expend funds in accordance with the charity's objects.
4. Reserves will not be permitted to fall below a level equivalent to six months expenditure. However, in the unlikely event of this happening the Trustee may withhold from distribution such amounts of income gained from investments and credit them to the reserve funds.
5. Unrealised gains on investments will not be included in income to be distributed to funds.
6. The level of reserves will be monitored on a monthly basis to ensure compliance with the above limits.
7. The Trustee will formally review this policy every three years.

Investment Policy

The assets of a charity must be invested in accordance with the Trust Deed. The investment policy is governed by the Trustee Act 2000.

The overall objectives are to create sufficient income and capital growth to enable the charity to carry out its purposes consistently year by year with due and proper consideration for future needs and the maintenance of and, if possible, enhancement of the value of the invested funds while they are retained.

Both capital and income may be used at any time for the furtherance of the charity's aims.

The funds should be invested in a special tobacco restricted portfolio deemed suitable for a charities use and/or other investment type that meets the overall objectives.

Details of the types of investment and their management will be stated in the Financial Review.

Dividends and interest are allocated to the various funds or reinvested at the discretion of the Charitable Funds Sub-committee.

The Trustees will formally review this policy every 3-years.

Related Parties

As stated in the Annual Accounts 2020/21 during the year Whiston and St Helens Hospitals' Charity has made revenue and capital payments to St Helens and Knowsley Teaching Hospitals NHS Trust amounting to £52k, where the Trustees are also members of the Trust Board.

Whiston and St Helens Hospitals' Charity

(Registered Number 1053125)

Annual Accounts 2020/2021

ST HELENS AND KNOWSLEY TEACHING HOSPITALS NHS TRUST

**FUNDS HELD ON TRUST
ANNUAL ACCOUNTS 2020-21**

The accounts of the funds held on trust by the Trust

FOREWORD

The Trustee has been appointed under S11 of the NHS and Community Care Act 1990.

The Whiston and St Helens Hospitals' Charity is registered with the Charity Commission and includes funds in respect of St Helens and Knowsley Teaching Hospitals NHS Trust.

MAIN PURPOSE OF THE FUNDS HELD ON TRUST

The main purpose of the charitable funds held on trust is to apply income for any charitable purpose relating to the National Health Service wholly or mainly for the services provided by the St Helens & Knowsley Teaching Hospitals NHS Trust.

Statement of Trustee responsibilities

In its capacity as Trustee of the Charitable Funds the St Helens and Knowsley Teaching Hospitals Trust Board is responsible for:-

- keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the funds held on trust and to enable them to ensure that the accounts comply with requirements in the Charities Act 2011, the FRS102 SORP and applicable Accounting Standards.
- establishing and monitoring a system of internal control; and
- preparing financial statements on a going concern basis.
- maintaining proper accounting records, safeguarding assets and taking reasonable steps for the prevention and detection of fraud or other irregularities.

The Trustee is required under the Charities Act 2011 to prepare accounts for each financial year. These accounts should give a true and fair view of the financial position of the funds held on trust. In preparing the accounts, the Trustee is required to:

- apply on a consistent basis relevant accounting policies;
- make judgements and estimates which are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.
- ensure there is no relevant information of which the Charity's independent examiners are unaware.

The 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 3 to 11 attached have been compiled from and are in accordance with the financial records maintained by the Trustee.

By Order of the Trustee
Signed:

Chairman *P.Growney*

Date *21.10.21*

Trustee *N.Khashu*

Date *21.10.21*

Independent Examiner's Report to the Trustees of Whiston and St Helens Hospitals' Charity.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 3 to 11.

Responsibilities and basis of the report

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

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

Independent examiner's statement

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

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

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

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

Nicola Mason

Nicola Mason FCA
MHA Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

15/12/2021

Statement of Financial Activities for the year ended 31 March 2021
(Includes the Income and Expenditure Account)

	Note	Unrestricted Funds £	Restricted Funds £	2020-21 Total Funds £	2019-20 Total Funds £
<u>Income and Endowments from</u>					
Donations and legacies	2	187,432	99,765	287,197	220,432
Other trading activities	3	1,146	120	1,266	20,456
Income from Investments	4	3,522	11,473	14,995	14,346
Total Income and Endowments		192,100	111,358	303,458	255,233
<u>Expenditure on</u>					
Raising funds	5	74	395	469	6,010
Charitable Activities	6	133,648	110,814	244,462	244,918
Total Expenditure		133,722	111,209	244,931	250,929
Net Gains/(losses) on investments		17,037	55,503	72,540	(57,732)
Net income/(expenditure)		58,378	150	58,528	4,305
Transfer between Funds		0	0	0	0
Net movement in funds		75,415	55,653	131,067	(53,428)
<u>Reconciliation of Funds</u>					
Fund balances brought forward at 31 March 2020		50,568	491,134	541,702	595,130
Fund balances carried forward at 31 March 2021		125,982	546,787	672,769	541,702

The notes at pages 6 to 11 form part of this account.

Balance Sheet as at 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total at 31 March 2021 £	Total at 31 March 2020 £
Fixed Assets					
Investments	11	125,982	345,295	471,277	398,737
Total Fixed Assets		125,982	345,295	471,277	398,737
Current Assets					
Debtors	7	0	11,131	11,131	7,401
Cash at bank and in hand	10	0	377,273	377,273	174,866
Total Current Assets		0	388,404	388,404	182,267
Creditors: Amounts falling due within one year	8	0	186,912	186,912	39,303
Net Current Assets/(Liabilities)		0	201,492	201,492	142,965
Total Net Assets		125,982	546,787	672,769	541,702
Funds of the Charity					
Income Funds:					
Restricted	12.1	0	546,787	546,787	491,134
Unrestricted	12.2	125,982	0	125,982	50,568
Total Funds		125,982	546,787	672,769	541,702

The notes at pages 6 to 11 form part of this account.

Signed: *N.Khashu*

Date: *21.10.21*

Statement of cash flows as at 31 March 2021

	Note	Total at 31 March 2021 £	Total at 31 March 2020 £
Cash flows from operating activities:			
<i>Net cash provided by (used in) operating activities</i>	9	187,413	(287,061)
Cash flows from investing activities:			
Dividends, interest and rents from investments	9	14,995	14,346
<i>Net cash provided by (used in) investing activities</i>		14,995	14,346
Cash flows from financing activities:			
<i>Net cash provided by (used in) financing activities</i>		0	0
Change in cash and cash equivalents in the reporting period		202,408	(272,715)
Cash and cash equivalents at the beginning of the reporting period		174,866	447,581
Cash and cash equivalents at the end of the reporting period	10	377,274	174,866

Notes to the Accounts

1. Accounting Policies

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities - Statement of Recommended Practice (FRS 102) and with the Charities Act.

The Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason the accounts have been prepared on a going concern basis.

The charity constitutes a public benefit entity as defined by FRS 102.

1.1 Accounting Convention

The financial statements have been prepared on the basis of historic cost (except that investments are shown at market value).

1.2 Income and Endowments

- a) All income and endowments are included in full in the Statement of Financial Activities as soon as the following three factors can be met:
 - i) entitlement - arises when a particular resource is receivable or the charity's right becomes legally enforceable;
 - ii) certainty - when there is reasonable certainty that the incoming resource will be received;
 - iii) measurement - when the monetary value of the incoming resources can be measured with sufficient reliability.
- b) Donations and legacies
Donations and legacies include all income received by the charity that is, in substance, a gift made to it on a voluntary basis. A donation or legacy may be for any purpose a gift made to it on a voluntary basis. A donation or legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted income funds or endowment funds)
- c) Other trading activities
Income from other trading activities includes income earned from both trading activities to raise funds for the charity and income from fundraising events. To fall within this analysis heading, the income must be received in exchange for supplying goods and services in order to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity and is therefore included in this analysis heading.
- d) Investments
Investment income is earned from holding assets for investment purposes and includes dividends, interest, and rents from investment property.

1.3 Expenditure

The funds held on trust accounts are prepared in accordance with the accruals concept. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

a) Raising funds

Expenditure on raising funds includes all expenditure incurred to raise funds for charitable purposes. It includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

b) Charitable Activities

Charitable Activities are the payments, made to third parties (including NHS bodies) in the furtherance of the funds held on trust's charitable objectives to relieve those who are sick. They are accounted for on an accruals basis. They include support costs and costs relating to the governance of the charity.

1.4 Realised gains and losses

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

1.5 Structure of Funds

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified in the accounts as a restricted fund. Funds where the capital is held to generate income for charitable purposes and cannot itself be spent are accounted for as endowment funds. Other funds are classified as unrestricted funds. Funds which are not legally restricted but which the Trustees have chosen to earmark for set purposes are designated funds. The major funds held within these categories are disclosed in note 12. Transfers between funds only occur as a result of funds being amalgamated for administration purposes or as a result of endowment funds becoming realisable.

1.6 Investment Fixed Assets

Investment fixed assets (quoted stocks and shares) are shown at market value, ex dividend, and are included in the balance sheet at the end of the accounting period (disclosed in note 11)

1.7 Change in the Basis of Accounting

There has been no change in the basis of accounting during the year.

1.8 Transfer between Funds

There has been no change to the accounts of prior years.

1.9 Financial Instruments

i) Debtors - Debtors are amounts owed to the charity and are measured on the basis of their recoverable amount.

ii) Cash at bank and in hand- held to meet the day to day running costs of the charity as they fall due.

iii) Creditors - Creditors are amounts owed by the charity and are measured at the amount that the charity expects to have to pay to settle the debt. Amounts which are owed in more than a year are shown as long term creditors.

	Unrestricted Funds	Restricted Funds	Total 2020/21 Amount received in aggregate	Total 2019/20 Amount received in aggregate
	£	£	£	£
2. Donations and legacies				
Donations	48,510	69,757	118,267	205,382
Legacies	9,322	0	9,322	2,000
Grants receivable NHS Charities Together	129,600	0	129,600	0
Grant to purchase Paxman Scalp Coolers	0	28,508	28,508	0
TOTY Award Grant	0	1,500	1,500	0
Dans Fund for Burns	0	0	0	13,049
	<u>187,432</u>	<u>99,765</u>	<u>287,197</u>	<u>220,432</u>

Of the income from donations and legacies in the previous year, £23,174 related to unrestricted funds and £197,258 related to restricted funds .

	Unrestricted Funds	Restricted Funds	2020-21 Total	2019-20 Total
	£	£	£	£
3. Other trading activities				
Abseil Event 1819	0	0	0	4,880
Bingo	535	0	535	2,460
BRATY Event	0	0	0	105
Cake Sale	0	0	0	289
Charitea Event	0	0	0	256
Christmas Jumper event	16	0	16	383
Cycle Event	0	0	0	360
Dementia Event	0	0	0	480
Donation Boxes	0	0	0	1,840
Easter Raffle/Tombola	0	27	27	0
Forget Me Not Event (Cancelled)	0	(1,260)	(1,260)	1,260
Lilac Centre Charity Mowtown Event	0	0	0	2,054
Lilac Centre Walk	0	0	0	909
Pink Events	0	1,190	1,190	1,318
Raffles/Tombolas	0	164	164	3,614
Valentine Bingo	595	0	595	0
York Market Trip	0	0	0	248
	<u>1,146</u>	<u>120</u>	<u>1,266</u>	<u>20,456</u>

Of the income from other trading activities in the previous year, £7,284 related to unrestricted funds and £13,171 related to restricted funds .

	Held in UK	2020-21 Total	2019-20 Total
	£	£	£
4. Income from Investments			
*Investments in a Common Deposit Fund or Common Investment Fund	14,932	14,932	11,944
Bank Account Interest	63	63	2,401
	<u>14,995</u>	<u>14,995</u>	<u>14,346</u>

* Net of management costs

Of the income from investments in the previous year, £1,523 related to unrestricted funds and £12,822 related to restricted funds .

	Unrestricted Funds	Restricted Funds	Total 2020/21 Amount expended in aggregate	Total 2019/20 Amount expended in aggregate
	£	£	£	£
5. Expenditure on Raising funds				
Charitea Event	0	0	0	161
HSJ Event	35	0	35	0
Lilac Centre Charity Mowtown Event	0	0	0	958
Lilac Centre Walk	0	0	0	130
Other general items	0	0	0	4,354
Pink Events	0	395	395	0
Raffles/Tombolas	39	0	39	231
Wear it Pink Day	0	0	0	175
	<u>74</u>	<u>395</u>	<u>469</u>	<u>6,010</u>

Of the expenditure on raising funds in the previous year, £30,652 related to unrestricted funds and £214,266 related to restricted funds .

	Unrestricted Funds	Restricted Funds	Total 2020/21 Amount expended in aggregate	Total 2019/20 Amount expended in aggregate
	£	£	£	£
6. Expenditure on Charitable activities				
Patients welfare and amenities	7,802	27,155	34,957	100,196
Staff welfare and amenities	71	1,724	1,795	5,065
Education and Training	0	15,247	15,247	52,562
Grants made to St Helens & Knowsley Hosp.	19,500	32,503	52,003	31,037
Other Expenditure	97,786	3,114	100,900	15,391
Independent examiners fees	254	826	1,080	1,080
Salaries *	7,180	26,804	33,984	35,063
Software support/Bank/Stationery	1,056	3,440	4,495	4,524
	<u>133,648</u>	<u>110,814</u>	<u>244,462</u>	<u>244,918</u>

Of the expenditure on charitable activities in the previous year, £30,652 related to unrestricted funds and £214,266 related to restricted funds .

* The charity does not directly employ staff, they are recharged from the Trust. The recharge is based on 1 full-time and 2 part-time members of staff.

7. Analysis of Debtors	31 March 2021	31 March 2020
Amounts falling due within one year:	£	£
Prepayments	6,350	3,114
Accrued income	4,781	4,287
Total debtors falling due within one year	11,131	7,401
Total debtors	11,131	7,401

8. Analysis of Creditors	31 March 2021	31 March 2020
Amounts falling due within one year:	£	£
Other creditors	181,142	31,901
Accruals	5,771	7,401
Total creditors falling due within one year	186,912	39,303
Total creditors	186,912	39,303

9. Reconciliation of net movement in funds to net cash flows from operating activities	Total at 31 March 2021 £	Total at 31 March 2020 £
Net movement in funds for the reporting period (as per the SOFA)	131,067	(53,428)
Adjustments for:		
Sale of investments	0	0
Dividends, interest and rents from investments	(14,995)	(14,346)
Loss/(profit) on the sale of fixed assets	0	0
Net (Gains)/losses on investments	(72,539)	57,732
(Increase)/decrease in debtors	(3,730)	11,190
Increase/(decrease) in creditors	147,610	(288,211)
Net cash provided by (used in) operating activities	187,413	(287,061)

10. Analysis of cash and cash equivalents	Total at 31 March 2021 £	Total at 31 March 2020 £
Cash at bank and in hand	377,273	174,866
Total cash and cash equivalents	377,273	174,866

11. Analysis of Fixed Asset Investments

	2020/21 £	2019/20 £
Market value at 31 March 2020	398,737	456,470
Less: Disposals at carrying value	0	0
Add: Acquisitions at cost	0	0
Net gain/(loss) on revaluation	72,540	(57,732)
Market value at 31 March 2021	471,277	398,737

	Held in UK £	Held outside UK £	2020/21 Total £	2019/20 Total £
Market value at 31 March 2021				
Investments in a Common Deposit Fund or Common Investment Fund	471,277	0	471,277	398,737
	471,277	0	471,277	398,737

12. Analysis of Funds**12.1 Restricted Funds**

	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Gains and Losses £	Balance 31 March 2021 £
Burns & Plastics	47,987	4,537	(11,188)	0	5,897	47,233
Cancer/Leukaemia	37,829	3,226	(3,765)	0	4,623	41,912
Cardio Respiratory	14,076	2,714	(5,922)	0	1,580	12,447
Care of the Elderly	6,764	3,184	(3,775)	0	752	6,924
Childrens Fund	1,876	1,996	(655)	0	387	3,604
General Medicine	3,226	2,626	(4,141)	0	368	2,078
General Surgery	854	694	(610)	0	139	1,077
Intensive Care Unit	26,444	3,831	(7,809)	0	3,062	25,528
Obs & Gynae	17,615	478	(4,703)	0	1,829	15,219
Ophthalmology	28,216	1,163	(1,874)	0	3,522	31,027
Rheumatology	13,548	312	(4,377)	0	1,509	10,991
SCBU	8,041	1,927	(189)	0	943	10,722
St Helens Hospital	23,363	599	(1,569)	0	2,898	25,292
Whiston Hospital	14,306	367	(1,019)	0	1,775	15,429
A&E	8,325	872	(817)	0	1,036	9,417
Breast Care	70,590	5,934	(5,425)	0	2,677	73,775
Chaplaincy	449	30	(178)	0	57	357
Dermatology	10,119	341	(2,023)	0	1,168	9,606
Diabetes	2,926	491	(341)	0	390	3,466
Gastrology	4,978	544	(1,259)	0	626	4,890
Haematology/Microbiology	9,332	239	(717)	0	1,158	10,012
Lilac Centre	104,103	70,563	(45,869)	0	14,359	143,156
Medical Education	19,275	494	(1,321)	0	2,391	20,840
Radiography	4,418	123	(477)	0	545	4,609
Theatres/Anaes	6,766	1,449	(622)	0	963	8,557
Urology	5,708	2,626	(566)	0	850	8,617
Total	491,134	111,358	(111,209)	0	55,503	546,787

Details of restricted funds

Name of fund
SCBU

Description of the nature and purpose of each fund
Benefit of the services provided by the Special Care Baby Unit

All Restricted Funds are for the benefit of the services provided by the department named in the fund as the example above.

12.2 Unrestricted Funds

	Balance 31 March 2020 £	Incoming Resources £	Resources Expended £	Transfers £	Gains and Losses £	Balance 31 March 2021 £000
Unrestricted	50,568	192,100	(133,722)		17,037	125,982
Total	50,568	192,100	(133,722)	0	17,037	125,982

13. Trustee and connected persons transactions

	<u>2020/21</u>	<u>2019/20</u>
Total number of trustees	<u>12</u>	<u>12</u>
Trustee expenses reimbursed		
Not applicable		
Trustee remuneration		
Not applicable		
Details of transactions with trustees or connected persons		
Not applicable		
Trustee Indemnity Insurance		
Not applicable		

14. Related party transactions

During the year none of the Trustees or members of the key management staff or parties related to them has undertaken any material transactions with the Whiston and St Helens Hospitals' Charity.

The charitable fund has made revenue and capital payments to the St Helens & Knowsley Teaching Hospitals NHS Trust where the Trustees (whose names are listed below) are also members of the Trust Board.

List of Trustees as at 31st March 2021:

Ms A M Marr
Mrs A M Stretch
Mr N Khashu
Mr R Pritchard-Jones
Ms S Redfern
Mr R Fraser
Ms V Davies
Mr J Kozar
Mr P Gowney (Chairperson of Charitable Funds Sub-committee)
Ms L Knight
Mr I Clayton
Ms G Brown

Details of all charitable fund account related party transactions with St Helens and Knowsley Teaching Hospitals NHS Trust:

Note 6: Grants to St Helens & Knowsley Teaching Hospitals NHS Trust - £52,003
Note 8: Creditors falling due within one year - £186,912

15. Post Balance Sheet Events

There are no post balance sheet events to report.

Independent Examiner's Report to the Trustees of Whiston and St Helens Hospitals' Charity.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 3 to 11.

Responsibilities and basis of the report

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

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

Independent examiner's statement

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

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

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

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

Nicola Mason

Nicola Mason FCA MHA
Moore and Smalley
Richard House
9 Winckley Square
Preston
PR1 3HP

15/12/2021