

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.

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 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 Kozar
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.



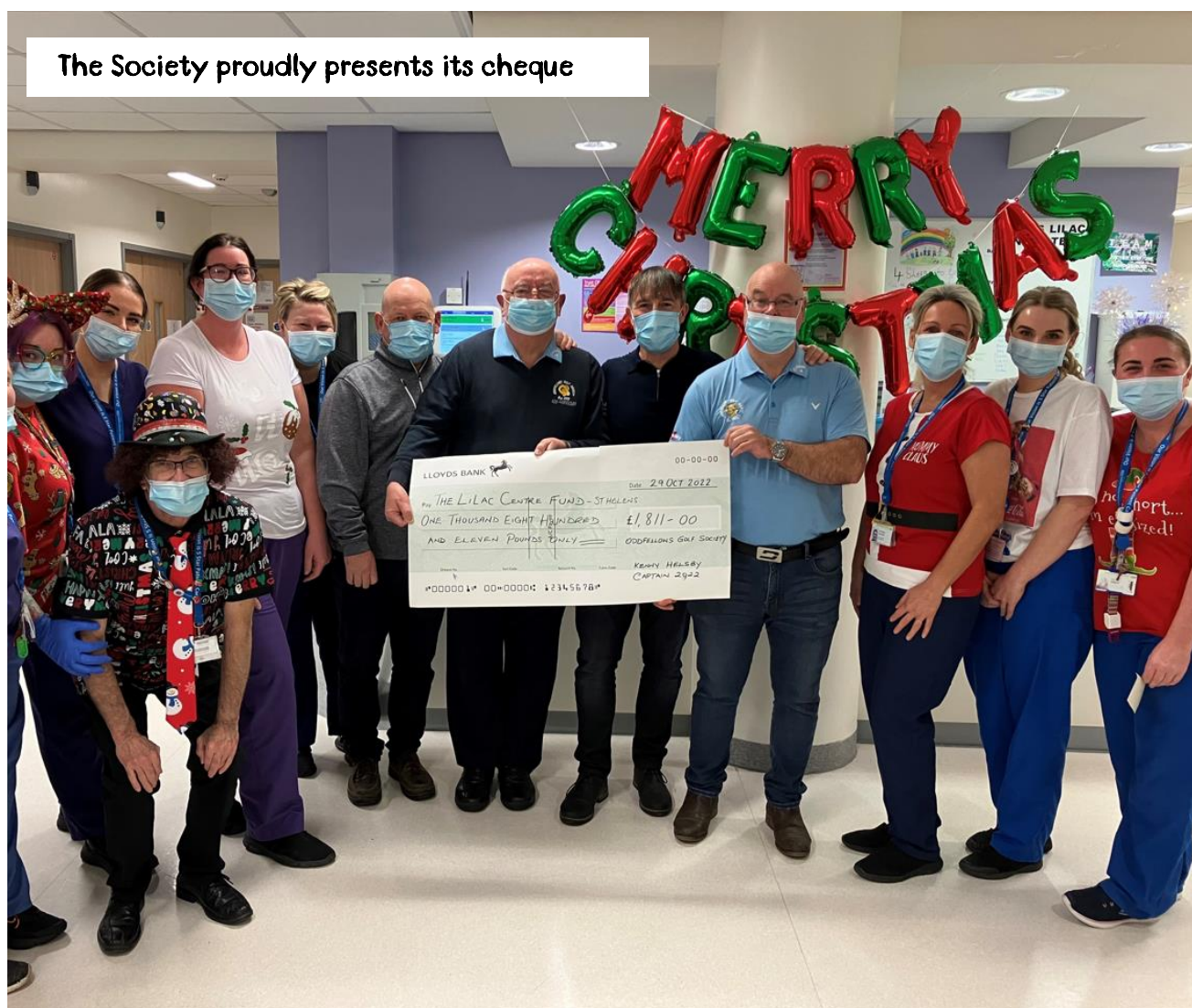
Fundraising review of the year

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.

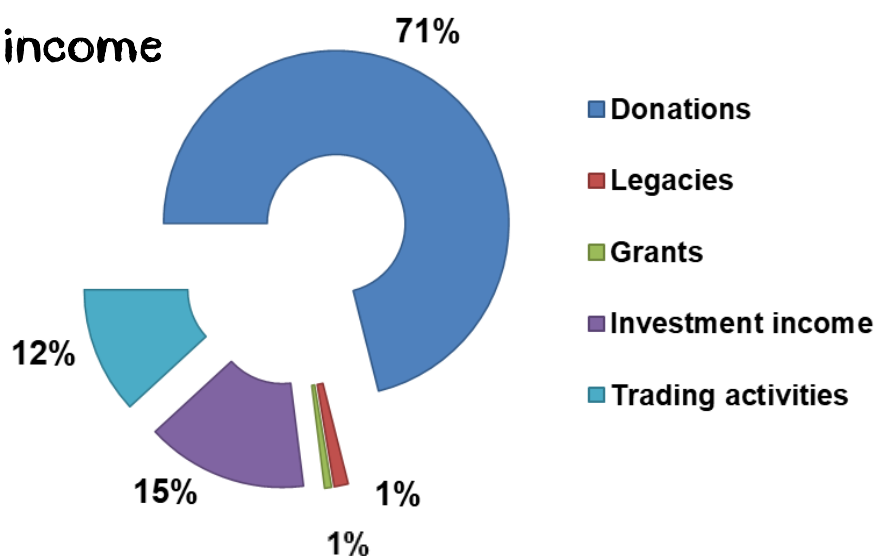
Denise Littler – Charity Fundraiser

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

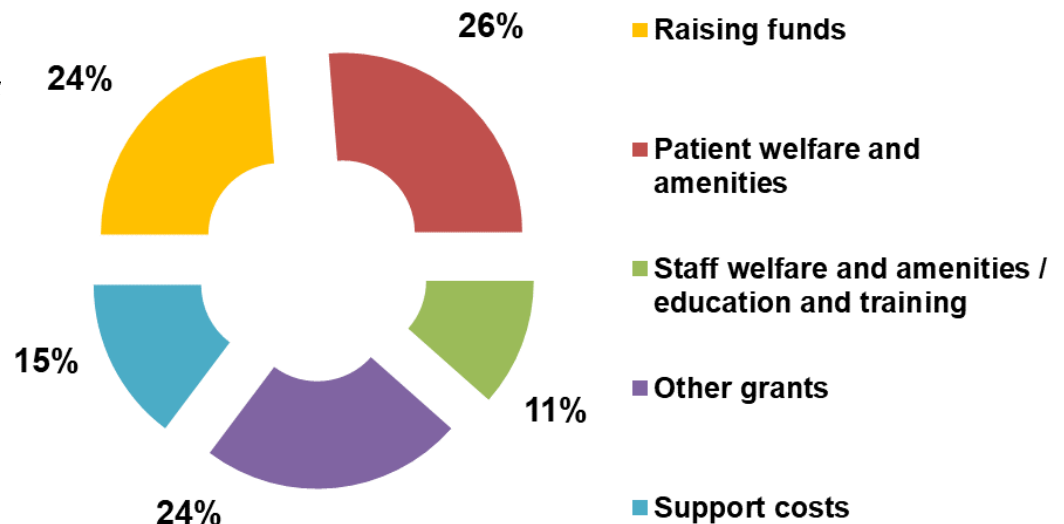
This income relates to income received in exchange for supplying goods and services to raise funds for the Charity. In 2022/23, this income was primarily generated by event ticket sales. Most of the income generated by fundraising events is currently technically classified as donations.

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

		Unrestricted 2022/23 £'000	Restricted 2022/23 £'000	Total funds 2022/23 £'000	Restated Unrestricted 2021/22 £'000	Restated Restricted 2021/22 £'000	Restated Total funds 2021/22 £'000
	Note						
INCOME from							
Donations and legacies	3	25	86	111	34	114	148
Other trading activities - raising funds	4	1	17	18	-	-	-
Investments	5	4	19	23	3	12	15
Total income		30	122	152	37	126	163
EXPENDITURE on							
Raising funds	6	(9)	(28)	(37)	(3)	(17)	(20)
Charitable activities	7	(46)	(73)	(119)	(36)	(75)	(111)
Total expenditure		(55)	(101)	(156)	(39)	(91)	(130)
Net gains / (losses) on investments	11	(2)	(10)	(12)	4	17	21
NET INCOME / (EXPENDITURE)		(27)	11	(16)	2	52	54
Net movement in funds		(27)	11	(16)	2	52	54
Reconciliation of funds							
Total funds brought forward		128	599	727	126	547	673
TOTAL FUNDS CARRIED FORWARD		101	610	711	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	Restated	Restated
	Unrestricted	Restricted	Total	2021/22	2021/22	2021/22
	£'000	£'000	£'000	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.

