



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."

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	Hudson Primary School
Natalie Dignam Theatre School	Pace Short Stay SEMH
Prescot Primary School	St Augustine's Catholic Primary School
St Martin'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

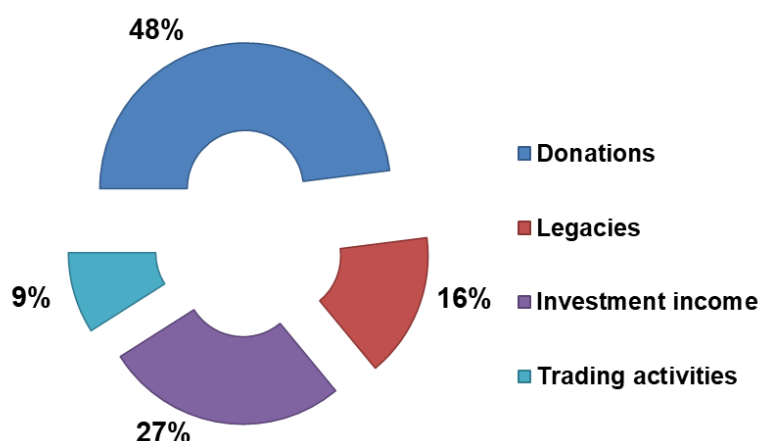
Income summary

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.

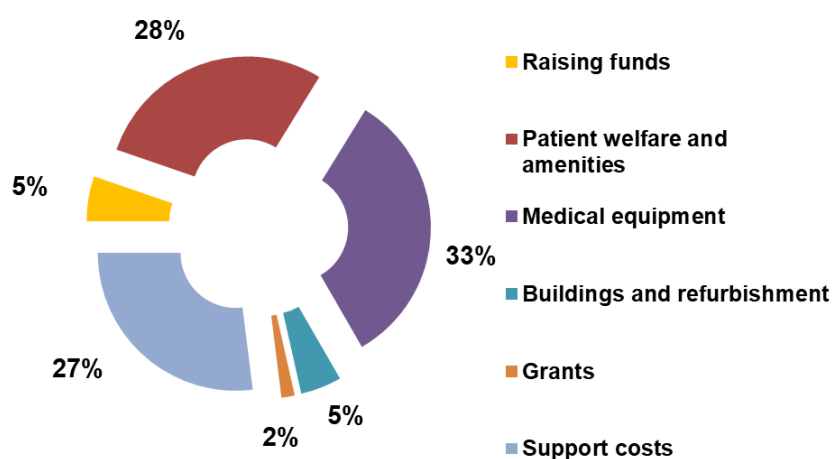
Analysis of expenditure

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					
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					
Playground SOS Appeal	815.39	-	0.00	(815.39)	-

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	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

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	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